

FEDERAL REGISTER

VOLUME 30 • NUMBER 73

Friday, April 16, 1965 • Washington, D.C.

Pages 5411-5498

Agencies in this issue—

The President
Agricultural Stabilization and
Conservation Service
Atomic Energy Commission
Civil Aeronautics Board
Civil Service Commission
Customs Bureau
Federal Aviation Agency
Federal Home Loan Bank Board
Federal Maritime Commission
Federal Power Commission
Food and Drug Administration
Forest Service
General Services Administration
Immigration and Naturalization
Service
Interagency Textile Administrative
Committee
Interstate Commerce Commission
Land Management Bureau
Public Contracts Division
Renegotiation Board
Wage and Hour Division

Detailed list of Contents appears inside.



Latest Edition

Guide to Record Retention Requirements

[Revised as of January 1, 1965]

This useful reference tool is designed to keep industry and the general public informed concerning published requirements in laws and regulations relating to records-retention. It contains about 900 digests detailing the retention periods for the many types of records required to be kept under Federal laws and rules.

The "Guide" tells the user (1) what records must be kept, (2) who must

keep them, and (3) how long they must be kept. Each digest also includes a reference to the full text of the basic law or regulation governing such retention.

The booklet's index, numbering over 2,000 items, lists for ready reference the categories of persons, companies, and products affected by Federal record-retention requirements.

Price: 40 cents

Compiled by Office of the Federal Register, National Archives and Records Service, General Services Administration

Order from Superintendent of Documents, U.S. Government Printing Office, Washington, D.C., 20402



Federal Register Act, approved July 26, 1935 (49 Stat. 500, as amended; 44 U.S.C., ch. 8B), under regulations prescribed by the Administrative Committee of the Federal Register, approved by the President (1 CFR Ch. I). Distribution is made only by the Superintendent of Documents, Government Printing Office, Washington, D.C. 20402.

The FEDERAL REGISTER will be furnished by mail to subscribers, free of postage, for \$1.50 per month or \$15.00 per year, payable in advance. The charge for individual copies (minimum 15 cents) varies in proportion to the size of the issue. Remit check or money order, made payable to the Superintendent of Documents, Government Printing Office, Washington, D.C. 20402.

The regulatory material appearing herein is keyed to the CODE OF FEDERAL REGULATIONS, which is published, under 50 titles, pursuant to section 11 of the Federal Register Act, as amended. The CODE OF FEDERAL REGULATIONS is sold by the Superintendent of Documents. Prices of books and pocket supplements are listed in the first FEDERAL REGISTER issue of each month.

There are no restrictions on the republication of material appearing in the FEDERAL REGISTER or the CODE OF FEDERAL REGULATIONS.

Contents

THE PRESIDENT

PROCLAMATION

Senior Citizens Month, 1965.....	5417
United Nations Day, 1965.....	5415

EXECUTIVE AGENCIES

AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE

Rules and Regulations	
Wheat; 1966-67 marketing year..	5467

AGRICULTURE DEPARTMENT

See Agricultural Stabilization and Conservation Service; Forest Service.

ATOMIC ENERGY COMMISSION

Notices

State of Oregon; proposed agreement for assumption of certain AEC regulatory authority.....	5484
---	------

CIVIL AERONAUTICS BOARD

Proposed Rule Making

Charter trips and special services..	5483
--------------------------------------	------

Notices

S. A. Empresa de Viacao Aerea Rio Grandense; prehearing conference.....	5487
---	------

CIVIL SERVICE COMMISSION

Rules and Regulations

Excepted service; Health, Education, and Welfare Department..	5471
---	------

CUSTOMS BUREAU

Rules and Regulations

Measurement of vessels; adjustment and correction of tonnage..	5419
--	------

FEDERAL AVIATION AGENCY

Rules and Regulations

Standard instrument approach procedures; miscellaneous amendments.....	5455
--	------

FEDERAL HOME LOAN BANK BOARD

Rules and Regulations

Federal Savings and Loan System; operations:	
Prohibition against investments in other institutions.....	5474
Real estate loans and investments subject to 20-percent-of-assets limitation.....	5472
Urban renewal loans and investments.....	5473

FEDERAL MARITIME COMMISSION

Notices

Agreements filed for approval: Cleveland Stevedore Co. and Lederer Terminal Warehouse Co.....	5488
---	------

Toledo Marine Terminals, Inc., and Toledo Overseas Terminals Co.....	5488
--	------

City of Oakland, Calif., and Sealand of California, Inc.; terminal lease agreement; investigation and hearing.....	5488
--	------

FEDERAL POWER COMMISSION

Notices

Sunray DX Oil Co. et al.; findings and order.....	5489
---	------

FOOD AND DRUG ADMINISTRATION

Rules and Regulations

Food additives:	
Mineral oil.....	5475
Polyurethane resins.....	5475
White mineral oil.....	5474

Notices

Food additives; filing of petitions:	
Anheuser-Busch, Inc.....	5487
Elanco Products Co.....	5487
Fabcon, Inc.....	5487
Gelgy Industrial Chemicals.....	5487
National Starch and Chemical Corp.....	5487

FOREST SERVICE

Rules and Regulations

Forest Development Transportation System; administration.....	5476
---	------

GENERAL SERVICES ADMINISTRATION

Rules and Regulations

File cabinets, new office furniture and typewriters, and items similar to those on Federal supply schedules; moratorium, reduction, and restriction in purchases; correction.....	5479
---	------

HEALTH, EDUCATION, AND WELFARE DEPARTMENT

See Food and Drug Administration.

IMMIGRATION AND NATURALIZATION SERVICE

Rules and Regulations

Powers and duties of service officers, and certificates of citizenship; miscellaneous amendments.....	5471
---	------

INTERAGENCY TEXTILE ADMINISTRATIVE COMMITTEE

Notices

Certain cotton textiles and products thereof under Long-Term Arrangement Regarding International Trade in Cotton Textiles; announcement of actions and restraint levels.....	5486
--	------

INTERIOR DEPARTMENT

See Land Management Bureau.

INTERSTATE COMMERCE COMMISSION

Rules and Regulations

Car service; Chicago, Milwaukee, St. Paul and Pacific Railroad Co. authorized to operate over abandoned trackage of Chicago Great Western Railway Co.....	5419
Uniform system of accounts for Class I and Class II common and contract motor carriers of property.....	5420

Notices

Fourth section applications for relief.....	5494
Motor carrier transfer proceedings.....	5494
Norfolk and Western Railway Co. et al.; distribution of freight cars.....	5496
Railroads serving Iowa, Minnesota, and Wisconsin; rerouting or diversion of traffic.....	5495

JUSTICE DEPARTMENT

See Immigration and Naturalization Service.

LABOR DEPARTMENT

See Public Contracts Division; Wage and Hour Division.

LAND MANAGEMENT BUREAU

Rules and Regulations

Public land orders:	
Alaska:	
Revoking air navigation site withdrawal.....	5481
Withdrawal for school purposes; revoking prior orders wholly or in part.....	5480
Withdrawal for shellfish investigations.....	5481
Michigan; partial revocation of Executive order; addition of lands to Hiawatha National Forest.....	5481
Montana:	
Partial revocation of departmental order.....	5480
Revocation of previous order and withdrawal of lands for national forest recreation area.....	5481
New Mexico:	
Partly revoking reclamation withdrawal, Carlsbad Project.....	5480
Withdrawal of lands for reclamation purposes.....	5482
Oregon; partial revocation of reclamation withdrawal.....	5481
Utah; amendment of previous order.....	5482

(Continued on next page)

PUBLIC CONTRACTS DIVISION**Proposed Rule Making**

Radiation safety and health standards; special provisions for certain States..... 5483

RENEGOTIATION BOARD**Rules and Regulations**

Information required of contractors; extension of time for filing of financial statement..... 5476
 Receipts of accruals under statutory minimum; computation of aggregate receipts and accruals.. 5475

TREASURY DEPARTMENT

See Customs Bureau.

WAGE AND HOUR DIVISION**Rules and Regulations**

Certain industries in Puerto Rico; piece rates..... 5468

Notices

Certificates authorizing employment of full-time students working outside school hours in retail or service establishments at special minimum rates..... 5493

List of CFR Parts Affected

(Codification Guide)

The following numerical guide is a list of the parts of each title of the Code of Federal Regulations affected by documents published in today's issue. A cumulative list of parts affected, covering the current month to date, appears at the end of each issue beginning with the second issue of the month.

A cumulative guide is published separately at the end of each month. The guide lists the parts and sections affected by documents published since January 1, 1965, and specifies how they are affected.

3 CFR**PROCLAMATIONS:**

3652..... 5415
 3653..... 5417

EXECUTIVE ORDERS:

Mar. 3, 1854 (revoked in part by PLO 3630)..... 5481
 June 17, 1935 (revoked by PLO 3623)..... 5480

5 CFR

213..... 5471

7 CFR

728..... 5467

8 CFR

103..... 5471
 341..... 5471

12 CFR

545 (3 documents)..... 5472-5474

14 CFR

97..... 5455
PROPOSED RULES:
 207..... 5483

19 CFR

2..... 5419

21 CFR

121 (3 documents)..... 5474, 5475

29 CFR

545..... 5468

32 CFR

1458..... 5475
 1470..... 5476

36 CFR

212..... 5476

41 CFR

101-25..... 5479
 101-26..... 5480
PROPOSED RULES:
 50-204..... 5483

43 CFR**PUBLIC LAND ORDERS:**

1233 (revoked in part by PLO 3623)..... 5480
 3407 (revoked by PLO 3625)..... 5481
 3480 (amended by PLO 3631)..... 5482
 3619..... 5480
 3622..... 5480
 3623..... 5480
 3624..... 5481
 3625..... 5481
 3626..... 5481
 3629..... 5481
 3630..... 5481
 3631..... 5482
 3632..... 5482

49 CFR

95..... 5419
 182..... 5420

Presidential Documents

Title 3—THE PRESIDENT

Proclamation 3652

UNITED NATIONS DAY, 1965

By the President of the United States of America

A Proclamation

WHEREAS the year 1965 will mark the twentieth anniversary of the signing of the United Nations Charter in San Francisco; and

WHEREAS the year 1965 has been designated by the United Nations General Assembly as International Cooperation Year, and I have so proclaimed it for the United States; and

WHEREAS our own peace and prosperity is directly interwoven with the peace, prosperity, and development of the rest of mankind; and

WHEREAS our future is made more secure when we can share with other members of the United Nations the responsibility for keeping the peace and building a better world; and

WHEREAS the United Nations, despite many difficult problems, is the best organization yet devised in which nations can work together for world peace; for promotion of fundamental human rights, justice, and the rule of law among nations; and for social progress and better standards of living; and

WHEREAS it is essential in our democratic society to maintain informed public support for United States policies in the United Nations; and

WHEREAS enlightened public opinion in this regard requires accurate and timely information about the United Nations and its large family of agencies whose activities serve the United States and all other members; and

WHEREAS the General Assembly of the United Nations has resolved that October twenty-fourth, the date of the coming into force of the United Nations Charter in 1945, should be dedicated each year to making known the purposes, principles, and accomplishments of the United Nations:

NOW, THEREFORE, I, LYNDON B. JOHNSON, President of the United States of America, do hereby proclaim Sunday, October 24, 1965, as United Nations Day, and urge the citizens of this Nation to observe that day by means of community programs which will contribute to a realistic understanding of the aims, problems, and achievements of the United Nations and its associated organizations.

I also call upon officials of the Federal and State Governments and upon local officials to encourage citizen groups and agencies of communication—press, radio, television, and motion pictures—to engage in special and appropriate observance of United Nations Day this year in cooperation with the United Nations Association of the United States of America and other interested organizations.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the City of Washington this ninth day of April in the year of our Lord nineteen hundred and sixty-five, and of the [SEAL] Independence of the United States of America the one hundred and eighty-ninth.

LYNDON B. JOHNSON

By the President:

GEORGE W. BALL,
Acting Secretary of State.

[F.R. Doc. 65-4060; Filed, Apr. 15, 1965; 11:27 a.m.]

HISTORICAL DOCUMENTS

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

THE JOURNAL OF THE

Proclamation 3653

SENIOR CITIZENS MONTH, 1965

By the President of the United States of America

A Proclamation

WHEREAS there are now more than eighteen million men and women over the age of sixty-five in the United States; and

WHEREAS every twenty seconds another American reaches this milestone of maturity; and

WHEREAS the present rapid rate of growth in this segment of our population—our honored senior citizens—is a uniquely modern development that can be attributed to the forces of industrialization, urbanization, and advancing medical science and technology; and

WHEREAS the aged must be integrated into American life as full partners in the Great Society; and

WHEREAS the aged have special needs that must be met; and

WHEREAS the needs of older Americans are a matter of utmost concern to all of us, and must be met by all of us so that we may enrich their lives today, our own lives tomorrow, and the lives of our children in the decades to come; and

WHEREAS Federal, State, and local governmental efforts, in partnership with private, voluntary organizations, can and should offer leadership and assistance in stimulating community action on behalf of older Americans:

NOW, THEREFORE, I, LYNDON B. JOHNSON, President of the United States of America, do hereby designate the month of May 1965 as Senior Citizens Month; and I urge all Federal, State, and local governmental agencies, as well as all public and private organizations and all citizens, to give effective expression to the theme of this special month—*Meeting the Challenge of Aging Through Community Action for Older Americans*. It is necessary, desirable, rewarding, and satisfying to help transform into realities the dreams that we have for our fathers, our mothers, and our other aging citizens. Let us make this month outstanding by giving our full support to the common efforts of public and private agencies at the Federal, State, and local levels that are working together to improve the added years which our civilization has made possible for so many of our citizens.

I also invite the Governors of the States, the Governor of the Commonwealth of Puerto Rico, the Commissioners of the District of Columbia, and appropriate officials in other areas subject to the jurisdiction of the United States to join in the observance and promotion of Senior Citizens Month.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

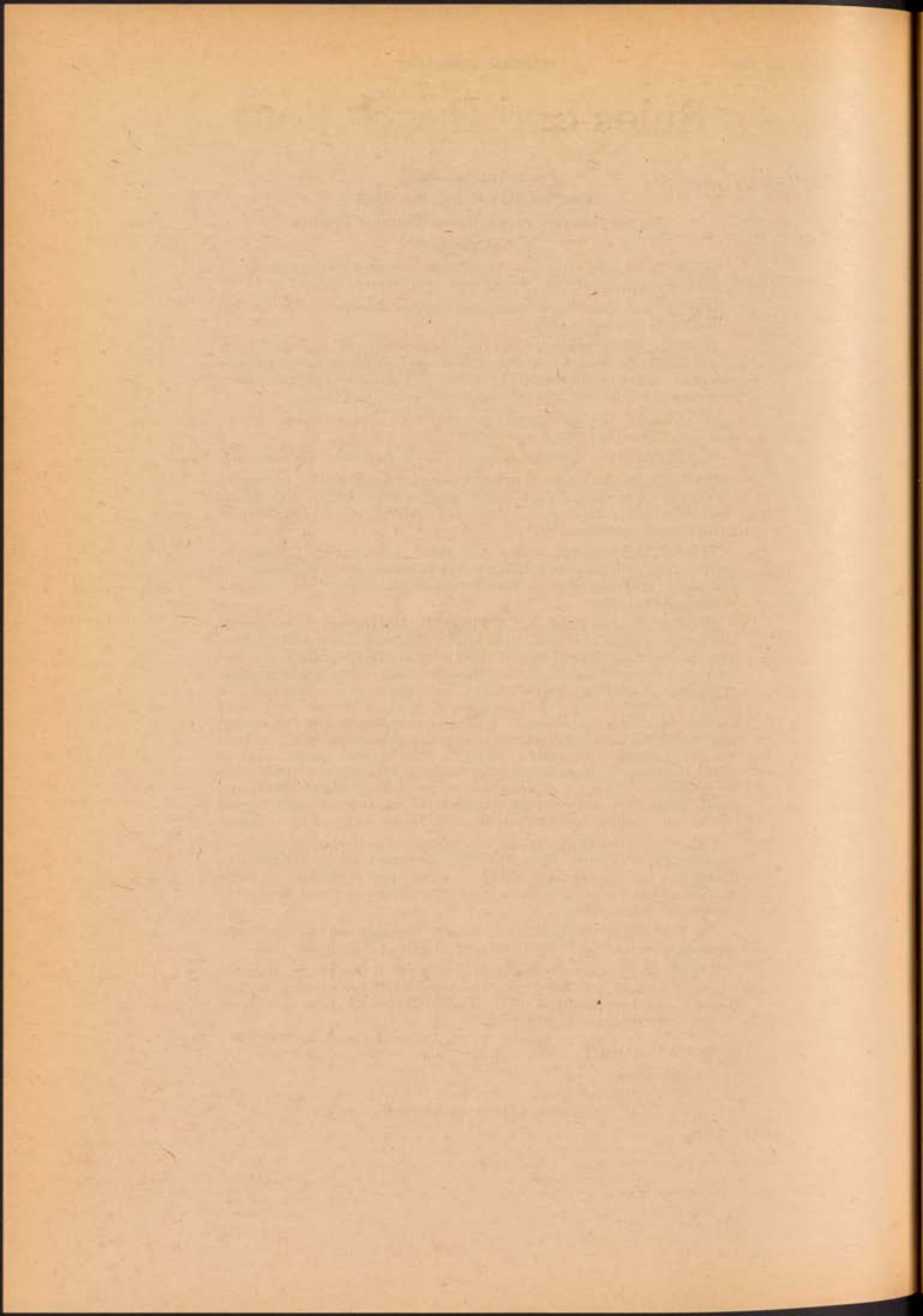
DONE at the City of Washington this tenth day of April in the year of our Lord nineteen hundred and sixty-five, and of the Independence of the United States of America the one hundred and eighty-ninth.

LYNDON B. JOHNSON

By the President:

DEAN RUSK,
Secretary of State.

[F.R. Doc. 65-4029; Filed, Apr. 14, 1965; 2:08 p.m.]



Rules and Regulations

Title 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs, Department of the Treasury

[T.D. 56392]

PART 2—MEASUREMENT OF VESSELS

Adjustment and Correction of Tonnage

Section 2.64 of the Customs Regulations now requires that all instances of errors detected in the admeasurement procedure or the official assigned tonnages of a vessel, except obvious typographical errors, shall be submitted to the Commissioner of Customs for review and decision. Most of the errors detected relate to matters in which the collector of customs concerned and the claimant are in agreement as to the error and the corrective action which can and should be taken.

To expedite the handling of such cases, it appears desirable that authority should be delegated to the collectors to handle a claim of error in any such case, providing for review in the Bureau only when there is an unresolved question. It is also desirable to make certain technical changes in this section.

Accordingly, § 2.64 of the Customs Regulations is amended to read as follows:

§ 2.64 Adjustment and correction of tonnage.

(a) If there has been a change of structure or use of space that affects tonnage, or, if the owner or his agent claims that either the admeasurement procedure or the officially assigned tonnages are in error, an application for adjustment of tonnage shall be made as provided in § 2.8. The application shall be accompanied by appropriate drawings as outlined in § 2.9 and by a precise statement of the alterations, changes in use of spaces, or assignments of error.

(b) The collector shall not readmeasure unaltered spaces or spaces for which no error is claimed, but shall use the figures shown on the latest record of tonnage admeasurement (Customs Form 1410 or 1410-A), unless there is an obvious error therein. If the vessel was previously admeasured at a port other than the port at which application for adjustment of tonnage is made, the record of tonnage admeasurement or a copy thereof shall be forwarded to the collector at the latter port upon his request.

(c) The collector shall determine the proper tonnage of the vessel. If the tonnage is found to be different from that shown in the vessel's outstanding document, he shall prepare a new record of admeasurement.

(d) When the application for adjustment of tonnage is based on a claim of error, or when an error is discovered by

the collector, he shall consider the matter and make any necessary tonnage adjustment. If a claim is denied by the collector, the claimant may request review of the matter by the Commissioner. Any such request for review shall be forwarded through the office of the collector of customs concerned to the Commissioner with the supporting papers and the collector's recommendation.

(e) The outstanding document of the vessel shall be surrendered incident to any adjustment or correction of tonnage and any document issued to that vessel thereafter shall show the adjusted tonnage.

(R.S. 161, as amended, secs. 2, 3, 23 Stat. 118, as amended, 119, as amended, R.S. 4153, as amended, sec. 4, 28 Stat. 743, as amended; 5 U.S.C. 22, 46 U.S.C. 2, 3, 77, 79)

[SEAL] LESTER D. JOHNSON,
Acting Commissioner of Customs.

Approved: April 9, 1965.

JAMES A. REED,
Assistant Secretary
of the Treasury.

[F.R. Doc. 65-3970: Filed, Apr. 15, 1965;
8:48 a.m.]

Title 49—TRANSPORTATION

Chapter I—Interstate Commerce Commission

SUBCHAPTER A—GENERAL RULES AND REGULATIONS

[S.O. 960]

PART 95—CAR SERVICE

Chicago, Milwaukee, St. Paul & Pacific Railroad Co. Authorized To Operate Over Abandoned Trackage of Chicago Great Western Railway Co.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D.C., on the ninth day of April A.D. 1965.

It appearing, that the Chicago, Milwaukee, St. Paul & Pacific Railroad Co. has filed application, Finance Docket No. 23585, for a certificate authorizing the acquisition and operation of certain trackage of the Chicago Great Western Railway Co. in Zumbrota, Minn., between Chicago Great Western Railway Co. milepost 117.620 (Western terminus) and Chicago Great Western Railway Co. milepost 118.106 (Eastern terminus) and switching tracks connected therewith of the line of railroad formerly operated by the Chicago Great Western Railway Co., abandoned pursuant to order in Finance Docket No. 23235. The Commission is of the opinion that there is need for service over this line of railroad pending decision in Finance Docket No. 23585 and that operation of this line will best promote the service in the interest of the

public and the commerce of the people. Accordingly, the Commission finds that notice and public procedure are impracticable and contrary to the public interest, and that good cause exists for making this order effective upon less than 30 days' notice.

It is ordered, That:

§ 95.960 Service Order No. 960.

(a) *Chicago, Milwaukee, St. Paul & Pacific Railroad Co. authorized to operate over abandoned trackage of the Chicago Great Western Railway Co.* The Chicago, Milwaukee, St. Paul & Pacific Railroad Co. be, and it is hereby authorized to operate over and perform service over certain trackage of the Chicago Great Western Railway Co. from Chicago Great Western Railway Co. milepost 117.620 to Chicago Great Western Railway Co. milepost 181.106 and switch tracks connected therewith in Zumbrota, Minn., to permit the Chicago, Milwaukee, St. Paul & Pacific Railroad Co. to serve shippers and receivers of rail freight located thereon, pending final disposition of the application filed under section 1(18) Finance Docket No. 23585.

(b) *Application.* The provisions of this order shall apply to intrastate and foreign traffic as well as to interstate traffic.

(c) *Rules and regulations suspended.* The operation of all rules and regulations insofar as they conflict with the provisions of this order is hereby suspended.

(d) *Effective date.* This order shall become effective at 4:00 p.m., April 9, 1965.

(e) *Expiration date.* The provisions of this order shall expire at 11:59 p.m., December 31, 1965, unless otherwise modified, changed, suspended or annulled by order of this Commission.

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

It is further ordered, That copies of this order and direction shall be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and per diem agreement under the terms of that agreement; 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 it with the Director, Office of the Federal Register.

By the Commission, Division 3.

[SEAL] BERTHA F. ARMES,
Acting Secretary.

[F.R. Doc. 65-3964: Filed, Apr. 15, 1965;
8:47 a.m.]

SUBCHAPTER B—CARRIERS BY MOTOR VEHICLES

PART 182—UNIFORM SYSTEM OF ACCOUNTS FOR CLASS I AND CLASS II COMMON AND CONTRACT MOTOR CARRIERS OF PROPERTY

At a session of the Interstate Commerce Commission Division 2, held at its office in Washington, D.C., on the 9th day of April A.D. 1965.

Having under consideration the matter of accounting regulations prescribed for motor carriers of property pursuant to provisions of Part II of the Interstate Commerce Act as amended; and,

It appearing, that by an order entered June 13, 1958, the Uniform System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property, Issue of 1958 was prescribed but since has been frequently amended by subsequent orders, and it is deemed necessary for proper reference that the regulations and the various amendments be consolidated and republished in revised form:

It is ordered, That the Uniform System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property, Issue of 1958, including subsequent amendments be, and they are hereby published, in revised and consolidated form to be cited as the Uniform System of Accounts for Class I and Class II Common and Contract Motor Carriers of Property, Issue of 1965; and,

It is further ordered, That all Class I and Class II Common and Contract Motor Carriers of Property subject to Part II of the Interstate Commerce Act shall comply herewith; and,

It is further ordered, That notice of this order shall be given to all motor carriers affected and to the general public by depositing a copy in the Office of the Secretary at Washington, D.C. and by filing the order with the Director, Office of the Federal Register.

By the Commission, Division 2.

[SEAL] BERTHA F. ARMES,
Acting Secretary.

DEFINITIONS

INSTRUCTIONS

- 1 Classification of carriers.
- 2 Records.
- 3 Accounting period.
- 4 Charges to be just and reasonable.
- 5 Interpretations of prescribed accounting.
- 6 Item lists.
- 7 Opening entries.
- 8 Delayed items.
- 9 Unaudited items.
- 10 Clearing accounts.
- 11 Distribution of pay and expenses of employees.
- 12 Maintenance; cost.
- 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 Deduction of reserves.
- 27 Allocation of expenses between line haul and pickup and delivery.
- 28 Employees' welfare expenses.
- 29 Amortization of intangibles.

BALANCE SHEET ACCOUNTS

Asset Side

CURRENT ASSETS

- 1000 Cash.
- 1020 Working funds.
- 1040 Special deposits.
- 1041 Interest special deposits.
- 1042 Dividend special deposits.
- 1043 Miscellaneous special deposits.
- 1060 Temporary cash investments.
- 1080 Notes receivable.
- 1100 Receivables from affiliated companies.
- 1120 Accounts receivable; agents, customers, and interline.
- 1130 Accounts receivable; other.
- 1140 Subscribers to capital stock.
- 1160 Interest and dividends receivable.
- 1170 Prepayments.
- 1180 Material and supplies.
- 1190 Other current assets.

TANGIBLE PROPERTY

- 1200 Carrier operating property.
- 1201 Land and land rights.
- 1210 Structures.
- 1220 Revenue equipment.
- 1230 Service cars and equipment.
- 1240 Shop and garage equipment.
- 1250 Furniture and office equipment.
- 1260 Miscellaneous equipment.
- 1270 Improvements to leasehold property.
- 1280 Undistributed property.
- 1290 Unfinished construction.
- 1300 Carrier operating property leased to others.
- 1400 Non-carrier property.

INTANGIBLE PROPERTY

- 1500 Organization, franchises, and permits.
- 1501 Organization.
- 1511 Franchises.
- 1541 Patents.
- 1550 Other intangible property.

INVESTMENT SECURITIES AND ADVANCES

- 1600 Investments and advances; affiliated companies.
- 1650 Other investments and advances.

SPECIAL FUNDS

- 1701 Sinking funds.
- 1751 Depreciation funds.
- 1781 Miscellaneous special funds.

DEFERRED DEBITS

- 1880 Unamortized debt discount and expense.
- 1890 Other deferred debits.

MISCELLANEOUS DEBIT ITEMS

- 1900 Discount on capital stock.
- 1910 Commission and expense on capital stock.
- 1920 Reacquired securities.
- 1990 Nominally issued securities.

Liability Side

CURRENT LIABILITIES

- 2000 Notes payable.
- 2020 Matured long-term obligations.
- 2030 Payables to affiliated companies.
- 2050 Accounts payable.
- 2070 Wages payable.
- 2090 C.o.d.'s unremitted.
- 2100 Dividends declared.
- 2120 Taxes accrued.
- 2150 Interest accrued.
- 2160 Matured interest.
- 2180 Other current liabilities.

LONG-TERM DEBT DUE WITHIN ONE YEAR

- 2190 Equipment obligations and other debt due within one year.

ADVANCES PAYABLE

- 2200 Advances payable; affiliated companies.
- 2250 Other advances payable.

EQUIPMENT AND OTHER LONG-TERM OBLIGATIONS

- 2300 Equipment obligations.
- 2330 Bonds.
- 2360 Other long-term obligations.

DEFERRED CREDITS

- 2400 Unamortized premium on debt.
- 2450 Other deferred credits.

RESERVES

- 2500 Reserve for depreciation; carrier operating property.
- 2600 Reserve for amortization; carrier operating property.
- 2610 Reserve for depreciation and amortization; other property.
- 2630 Reserve for adjustments; investments and advances.
- 2650 Reserve for uncollectible accounts.
- 2660 Insurance reserves.
- 2680 Injuries, loss and damage reserves.
- 2690 Other reserves.

CAPITAL STOCK

- 2700 Preferred capital stock.
- 2710 Common capital stock.
- 2730 Capital stock subscribed.

PROPRIETORS' CAPITAL

- 2800 Sole proprietorship capital.
- 2810 Partnership capital.

CAPITAL SURPLUS

- 2900 Premiums and assessments on capital stock.
- 2910 Other capital surplus.

EARNED SURPLUS

- 2920 Earned surplus-appropriated.
- 2930 Earned surplus-unappropriated.
- 2932 Credit balance transferred from income.
- 2938 Other credits to earned surplus.
- 2942 Debit balance transferred from income.
- 2944 Dividend appropriations.
- 2946 Other appropriations of earned surplus.
- 2948 Other debits to earned surplus.
- 2990 Form of balance sheet statement.

INCOME ACCOUNTS

Operating Revenues

- 3000 Operating revenues.
- 3100 Freight revenue; intercity; common carrier.

- 3110 Freight revenue; intercity; contract carrier.
 3120 Freight revenue; local cartage.
 3130 Intercity transportation for other Class I and Class II motor carriers.
 3900 Other operating revenues.

Operation and Maintenance Expenses

- 4000 Operation and maintenance expenses.
 4100 Equipment maintenance.
 4110 Supervision.
 4120 Office and other expenses.
 4130 Repairs and servicing; revenue equipment.
 4145 Employees' welfare expenses.
 4160 Tires and tubes; revenue equipment.
 4180 Other maintenance expenses.
 4185 Operating rents.
 4191 Joint garage expense; debit.
 4196 Joint garage expense; credit.
 4200 Transportation.
 4210 Supervision.
 4220 Office and other expenses.
 4230 Drivers and helpers.
 4245 Employees' welfare expenses.
 4250 Fuel for revenue equipment.
 4260 Oil for revenue equipment.
 4270 Purchased transportation.
 4271 Equipment rents; intercity; with drivers.
 4272 Equipment rents; intercity; without drivers.
 4273 Other purchased transportation; intercity.
 4275 Equipment rents; pickup and delivery; with drivers.
 4276 Equipment rents; pickup and delivery; without drivers.
 4277 Other purchased pickup and delivery.
 4279 Equipment rents; credit.
 4280 Other transportation expenses.
 4285 Operating rents.
 4300 Terminal.
 4310 Supervision.
 4311 Supervisory salaries.
 4312 Salaries and fees; billing and collecting.
 4313 Other office employees.
 4320 Office and other expenses.
 4340 Salaries and wages; platform employees.
 4345 Employees' welfare expenses.
 4350 Other terminal employees.
 4360 Commission agents.
 4380 Other terminal expenses.
 4385 Operating rents.
 4391 Joint terminal facilities; debt.
 4396 Joint terminal facilities; credit.
 4400 Traffic.
 4410 Supervision.
 4420 Office and other expenses.
 4430 Tariffs and schedules.
 4445 Employees' welfare expenses.
 4450 Advertising.
 4480 Other traffic expenses.
 4485 Operating rents.
 4500 Insurance and safety.
 4510 Supervision.
 4520 Office and other expenses.
 4530 Public liability and property damage.
 4540 Workmen's compensation.
 4545 Employees' welfare expenses.
 4550 Cargo loss and damage.
 4560 Fire, theft and collision.
 4570 Other insurance expense.
 4580 Other insurance and safety department expenses.
 4585 Operating rents.
 4600 Administrative and general.
 4610 Supervision.
 4611 Salaries; general officers.
 4612 Salaries; revenue accounting.
 4613 Salaries; other general office employees.
 4620 Office and other expenses.
 4621 Expenses of general officers.
 4622 Expenses of general office employees.
 4623 Other general office expenses.
 4630 Law expenses.

- 4635 Outside auditing expenses.
 4640 Communication service.
 4645 Employees' welfare expenses.
 4650 Management and supervision fees.
 4660 Uncollectible revenues.
 4670 Regulatory expenses.
 4675 Purchasing and store expenses.
 4680 Other general expenses.
 4685 Operating rents.
 4691 Joint operating expense; debit.
 4696 Joint operating expense; credit.

DEPRECIATION EXPENSE

- 5000 Depreciation expense.
 5010 Depreciation of structures.
 5020 Depreciation of revenue equipment.
 5030 Depreciation of service cars and equipment.
 5040 Depreciation of shop and garage equipment.
 5050 Depreciation of furniture and office equipment.
 5060 Depreciation of miscellaneous equipment.
 5070 Depreciation of improvements to leasehold property.
 5080 Depreciation of undistributed property.
 5100 Depreciation adjustment.

AMORTIZATION EXPENSE

- 5150 Amortization chargeable to operations.
 5151 Amortization of carrier operating property.
 5155 Extraordinary property losses.

TAXES AND LICENSES

- 5200 Operating taxes and licenses.
 5210 Gasoline, other fuel and oil taxes.
 5220 Vehicle license and registration fees.
 5230 Real estate and personal property taxes.
 5240 Social security taxes.
 5250 Other taxes.

LEASE OF DISTINCT OPERATING UNIT

- 5400 Lease of distinct operating unit; debit.
 5500 Lease of distinct operating unit; credit.

OTHER INCOME

- 6100 Income from non-carrier operations; net.
 6300 Interest income.
 6400 Dividend income.
 6500 Other non-operating income.

MISCELLANEOUS DEDUCTIONS FROM INCOME

- 7100 Interest.
 7300 Amortization of debt discount and expense.
 7400 Amortization of premium on debt; credit.
 7500 Other deductions.

INCOME TAXES

- 8800 Income taxes.

FORM OF INCOME STATEMENT

- 8900 Form of income statement.

CONDENSED CLASSIFICATION OF ACCOUNTS FOR CLASS II CARRIERS

- 9001 Instructions.
 9002 Pickup and delivery.
 9003 Optional accounts.
 9004 Accounts prescribed.

AUTHORITY: The provisions of this Part 182 issued under sec. 204, 49 Stat. 546, as amended, sec. 220, 49 Stat. 563, as amended; 49 U.S.C. 304, 320.

DEFINITIONS

When used in this system of accounts:
 1. "Accounts" means the accounts prescribed in this system of accounts.
 2. "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 secured 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.

3. "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 sinking and other funds shall be considered as actually outstanding.

4. "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.

5. "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.

6. (1) "Affiliated companies" means persons (see definition 29) that directly, or indirectly through one or more intermediaries, control or are controlled by, or are under common control with the accounting carrier.

(2) "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 29), 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.

7. "Book cost" means the amount at which property is recorded on the books of the carrier without deduction of related reserves.

8. "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.

9. "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 one year from date of installation. This includes land, structures, equipment, and facilities necessary for such operations and services incidental thereto.

10. "Company" means any individual, firm, copartnership, corporation, association, or joint-stock association; and includes any trustee, receiver, assignee, or personal representative thereof. (See definition 29.)

11. "Commission" or "the Commission" means the Interstate Commerce Commission.

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

13. "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.

14. "Cost of removal" means the cost of demolishing, dismantling, tearing down, or otherwise removing operating property, including the cost of transportation and handling incident thereto.

15. "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 one year from the date of issue or upon demand.

16. "Current liabilities" means those obligations the amount of which is definitely determined or closely estimated which are either matured or become due within one year from date of issue or assumption, or upon demand.

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

18. "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.

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

20. "Depreciation", as applied to depreciable property, means the loss in service value (see definition 35) 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 operation. Among the causes to be given consideration are wear and tear, decay, action of the elements, obsolescence, changes in the art, inadequacy, changes in demand, and requirements of public authority.

21. "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.

22. "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.

23. "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.

24. "Long-term obligations" means obligations having a life of more than one 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 one year from date of issue.

25. "Mileage method," as applied to depreciation of vehicles, means the plan under which the service value is charged to depreciation expenses and credited to depreciation reserves at a fixed rate per mile run.

26. "Minor items," as applied to carrier operating property (see definition 9), means the associated parts or elements of which units of property (see definition 37) are composed.

27. "Net book cost," when applied to property, means the book cost (see definition 7) less related depreciation and amortization reserves.

28. "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.

29. "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 6 and 10.)

30. "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 under Account 2900.)

31. "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.

32. "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, to-

gether with the removal of the property retired.

33. "Salvage value" means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale; or, if retained, the amount at which the material recovered is chargeable to Account 1180, Material and Supplies, or other appropriate account.

34. "Service life" means the period between the date when carrier operating property (see definition 9) is placed in service and the date of its retirement. (See definition 31.)

35. "Service value" means the difference between the book cost (see definition 7) and the salvage value (see definition 33) of carrier operating property.

36. "Straight-line method," as applied to depreciation accounting, means the plan under which the service value (see definition 35) of property is charged to depreciation expenses or other appropriate accounts and credited to the depreciation reserves through equal periodic charges as nearly as may be during its service life.

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 7) 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 service.

INSTRUCTIONS

1 Classification of carriers.

(a) For purposes of the accounting regulations 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 operating revenues (including interstate and intrastate) of \$1,000,000 or more from property motor carrier operations.

Class II: Carriers having average annual gross operating revenues (including interstate and intrastate) of \$200,000, but less than \$1,000,000, from property motor carrier operations.

Class III: Carriers having average annual gross operating revenues (including interstate and intrastate) of less than \$200,000 from property motor carrier operations.

(b) The class to which any carrier belongs shall be determined by the average of its annual gross operating revenues derived from motor carrier operations as a property carrier for the three calendar years immediately preceding the effective date of this system of accounts. If, at the end of any subsequent calendar year, the average of a carrier's annual gross operating revenues from motor carrier operations for the last three preceding years is greater than the maximum or less than the minimum for the class in which the carrier 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 operating revenues, and it shall notify the Commission of the change in its status. Any carrier which begins new operations or extends its existing operations subsequent to the effective date of this system of accounts will be classified in accordance with a reasonable estimate of its prospective annual gross operating revenues.

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

2 Records.

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

(b) Each carrier shall keep its general accounting books, and all other books, records and memoranda which support in any way the entries to such accounting books, and analyses of general ledger account balances, readily accessible so that it can furnish at any time full information as to any account. Moreover, the month, day, year and posting reference shall be shown for each entry in the general ledger and subsidiary records and the entries shall be supported with such detailed information as 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, pay rolls, 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 account 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 Preservation of Records of Class I Motor Carriers.

(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. 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.

3 Accounting period.

(a) Each carrier shall keep its books on a calendar year basis and for each month (or 4-week period—see note) 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. At the end of the calendar year, the revenue, expense and other income accounts shall be closed into earned surplus or the noncorporate capital accounts; and balance sheet account balances shall be brought forward to the general ledger for the succeeding year.

(b) 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.

(c) 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.

NOTE: To avoid repetition, wherever the word "month" appears in these instructions, it is intended to include "or 4-week period."

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 necessary to the honest and efficient operation and management of the motor carrier business. Payments or allowances in excess of such just and reasonable charges shall be included in account 7500—Other Deductions.

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 text 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.

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 or additions to such balances as are necessary to meet the requirements of this system of accounts. (See, however, account 1280.)

8 Extraordinary and delayed items of profits and losses.

(a) All items of profit and loss recognized during the year are includible in net income except extraordinary and delayed items which in the aggregate for the same class are both material in relation to normal annual net income and are clearly not identified with and do not result from usual business operations of the year. Important extraordinary and delayed items which occur from time to time and which, when material in amount, are excludible from net income are those resulting from unusual sales of capital assets (not a unit of property sold or retired in the regular course of business operations) and such losses as those resulting 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.

(b) "Material," as used in paragraph (a) of this instruction 8, means amounts which, unless excluded from income accounts, would distort the accounts and impair the significance of net income and financial results of business operations for the year so that misleading inferences might be drawn therefrom. When net income for the year is subnormal, whether or not an extraordinary and delayed item of profit or loss is material for the purpose of excluding the amount from net income under the rule herein shall be determined in relation to the business operations or gross revenues for the year. The carrier shall prepare and keep in its records a statement showing the full particulars concerning each such item, including the accounts and years that would have been affected had items not been delayed.

(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 excludes items of the character described in paragraph (a) of this instruction 8.

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 1890—Other Deferred Debits, or account 2450—Other Deferred Credits. 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 1890—Other Deferred Debits, or account 2450—Other Deferred Credits, 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 transportation and terminal operations, shall be included in the appropriate accounts upon the basis of the actual time devoted to the respective classes of work, 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 shall 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 accounts or subaccounts, the carrier shall be prepared to describe the basis of such apportionments.

12 Maintenance; cost.

(a) The cost of repairs (but not including betterments—see instruction 19(b)) chargeable to the various Operation and Maintenance 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 instruction 12 and instruction 22(f).)

(7) Training employees for repair work.

(8) 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 1180—Material and Supplies.

(c) If employees engaged in transportation or terminal service 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 1280—Undistributed Property, 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.

13 Current assets.

(a) In the group of accounts designated as Current Assets (accounts 1000 to 1190, inclusive) 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 a reserve. Items of current character but of doubtful value may be carried in these accounts at a nominal value or included in account 1890—Other Deferred Debits, at book cost or nominal value, or written off, as may be appropriate.

(b) Adjustments to accomplish the writing down of items of doubtful value not covered by reserves shall be made through account 4660—Uncollectible Revenues, account 7500—Other Deductions, or other appropriate 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 one 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 unrepresented checks, reinstated in account 1000—Cash, 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:

- 1140—Subscribers to Capital Stock.
- 1900—Discount on Capital Stock.
- 1910—Commission and Expense on Capital Stock.
- 1920—Reacquired Securities.
- 1990—Nominally Issued Securities.
- 2700—Preferred Capital Stock.
- 2710—Common Capital Stock.
- 2730—Capital Stock Subscribed.
- 2900—Premiums and Assessments on Capital Stock.
- 2910—Other Capital Surplus.

(b) Commission 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 2910—Other Capital Surplus; however, in no event

shall net debits exceed the accumulated net credits in unearned surplus with respect to the particular class of stock. Any excess of debits may be retained in account 1900—Discount on Capital Stock, or account 1910—Commission and Expense on Capital Stock, as appropriate, until the stock is reacquired or retired, or the excess debits may be charged to account 2948—Other Debits to Earned Surplus.

(d) When an issue of capital stock, or any part thereof, is reacquired, either by purchase or through donations by stockholders, other than 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, 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; if canceled to account 2700—Preferred Capital Stock, or account 2710—Common Capital Stock; if not canceled, to account 1920—Reacquired Securities. 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 and other expenses incurred in its purchase and also any premiums or discount applicable to its original sale, shall be included in account 2910—Other Capital Surplus. *Provided, however,* That the excess of a debit over the balance carried in unearned surplus with respect to the particular class of stock shall be charged to account 2948—Other Debits to Earned Surplus.

(e) When shares of its reacquired capital stock of any class are resold by the carrier, account 1920—Reacquired Securities, 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 commissions and expenses incident thereto), and the amount credited to account 1920, shall be debited or credited as appropriate to account 2910—Other Capital Surplus. (See, however, paragraph (d) of this instruction 16.)

17 Equipment and long-term obligations.

(a) When evidences of debt, other than unsecured advances payable, that, according to their terms, do not mature within one year from date of issuance, and equipment obligations regardless of maturity, are issued or assumed by the carrier or by a receiver or an operating trustee of the carrier, the face amount of such evidence 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 2190—Equipment Obligations and Other Debt Due Within One Year.

(b) A separate subdivision shall be maintained in account 1880—Unamortized Debt Discount and Expense, 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 18, 21 and 30.)

(c) Corresponding subdivisions shall be maintained in account 2400—Unamortized Premium on Debt, 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 there shall be credited to each subdivision of account 1880—Unamortized Debt Discount and Expense, the amount applicable to such period under a plan of amortization, the application of which will equitably distribute the balance therein over the life of the security. Amounts thus credited shall be concurrently charged to account 7300—Amortization of Debt Discount and Expense.

(2) Correspondingly, each month there shall be charged to each subdivision of account 2400—Unamortized Premium on Debt, the portion of such credit balance which is applicable to that period. Amounts thus charged shall be concurrently credited to account 7400—Amortization of Premium on Debt—Credit.

(e) Except as provided in paragraph (d) of this instruction 17, any balance in account 1880 or account 2400, or subdivisions thereof, shall be carried until the reacquisition of the securities to which it relates. At that time (unless otherwise required by instrument of authority) a portion of the balances in these accounts, or subdivision for the particular class of long-term debt reacquired, shall be transferred to account 6500—Other Non-Operating Income, or account 7500—Other Deductions, as may be appropriate. Such portion shall be based on the relation of the amount of the 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 1920—Reacquired Securities, at face value. The difference between the face value and the amounts actually paid for the reacquired obligations shall be debited or credited as appropriate to account 6500—Other Non-Operating Income, or account 7500—Other Deductions. Likewise, any unamortized debt discount, expense or premium, applicable to the reacquired obligations, shall be adjusted through account 6500 or account 7500, as appropriate.

(h) When reacquired equipment and other long-term obligations are resold by the carrier, the amount included in account 1920—Reacquired Securities, shall be credited thereto, and any difference between the total amount realized from the sale (less commissions and expenses incident thereto) and the credit

to account 1920, shall be included in account 6500 or account 7500, 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 1160).

(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 the securities shall be recognized in the accounts. A reserve may be provided in account 2630—Reserve for Adjustments—Investments and Advances, against declines in the value of securities reflected in accounts 1600—Investments and Advances—Affiliated Companies, and 1650—Other Investments and Advances, by charges to account 7500—Other Deductions. (See instruction 8.)

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

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

19 Carrier operating property.

(a) (1) Amounts chargeable to the accounts numbered 1200 and 1300, designated as carrier operating property accounts, shall be 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 the subdivisions of account 1500—Organization, Franchises and Permits, or account 1550—Other Intangible Property. Also include the cost of such property owned by the carrier but held by agents.

(2) "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 re-used parts, plus the cost of labor and material used in rebuilding or remodeling. The cost of removing old appliances constituting minor items (see definition 26), and replacing them with new appliances which do not represent betterments shall be charged to the appropriate account for operation and maintenance expenses.

(c) (1) Units of property (see definition 37), and additions to and betterments of existing property having a life in excess of one year and costing more than \$200 shall be charged to the appropriate property investment accounts. Units having a life of one year or less or costing not more than \$200 may be charged to operating expenses. The carrier shall not parcel expenditures for acquisitions, when made under a general plan, for the purpose of charging them to expense; either 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 cost 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 account 1200—Carrier Operating Property, or account 1300—Carrier Operating Property Leased to Others, to account 1400—Non-Carrier Property, the book cost of the property shall be charged to account 1400 and the related depreciation reserve on the property shall be transferred from account 2500—Reserve for Depreciation—Carrier Operating Property, to account 2610—Reserve for Depreciation and Amortization—Other Property.

(2) When property is transferred from account 1400—Non-Carrier Property, to account 1200—Carrier Operating Property, or account 1300—Carrier Operating Property Leased to Others, the book cost of the property shall be charged to accounts 1200 or 1300 and the related depreciation on the property shall be transferred from account 2610—Reserve for Depreciation and Amortization—Other Property, to account 2500—Reserve for Depreciation—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 instruction 19, 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 one 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, not including replacements, shall be charged to account 1270—Improvements to Leasehold Property. Depreciation 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, and 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.

(a) When a motor carrier system or portion thereof constituting a distinct operating unit (see definition 22) is acquired by purchase or merger or consolidation in a pooling of equity interests of stockholders the accounting shall be as follows:

(1) Purchase. (i) When physical property and other assets are purchased from another motor carrier company the amounts includible in accounts 1200, 1300, 1400, and 1550 for (a) carrier operating property, (b) non-carrier property, and (c) 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 assets. 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 this system of accounts. 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 subsection 2 of this section) the carrying value of the capital stock, now to be canceled, plus the retained surplus or minus the deficit since date of acquisition of control applicable to such stock shall be treated as the total purchase price, or consideration paid.

(ii) In ascertaining the portion of the total purchase price assignable to the intangible property, pursuant to subdivision (i) of this subparagraph, 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 in accordance with sound accounting principles for which there is authoritative support. 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 accrued 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.

(iii) The aggregate amount recorded in the accounts for the intangible property and the other assets acquired, pursuant to subdivisions (i) and (ii) of this subparagraph, 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.

(2) *Merger or consolidation in a pooling of equity interests of stockholders.* (i) When a distinct operating unit is acquired by merger or consolidation in a pooling of equity interests of stockholders, in which all or substantially all of such equity interests in the predecessor company continue, as such, in a surviving company (which may be the transferee or a new company, created for the purpose) the assets, liabilities and the earned surplus 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 transaction. 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 interest 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.

(ii) 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 2910—Other Capital Surplus or to account 2930—Earned Surplus—unappropriated, if unrestricted capital surplus is not available for such purpose.

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 2910—Other Capital Surplus.

(3) *Records.* Detailed records, including copy of appraisal reports, shall be maintained showing the basis used for computing amounts included in accounts 1200, 1300, 1400, 1550, 2910, 2930, and other 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 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 1890—Other Deferred Debits. 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 in any insurance or other reserve with respect to the retired property when such reserve covers the cause of the retirement; and with the amount of depreciation accrued to date of retirement with a concurrent charge to account 2500—Reserve for Depreciation—Carrier Operating Property.

If the property retired 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 1290—Unfinished Construction, 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 5100—Depreciation Adjustment.

(ii) If property included in account 1270—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 7500—Other Deductions.

(2) *Property depreciated under "Group Plan."* When a unit of property (see definition 37) on which depreciation charges were accrued 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 depreciation reserve account. Any salvage or insurance recovered, including amounts provided for in any insurance or other reserves with respect to the retired property, when such reserve covers the cause of retirement, or the proceeds,

if the property is traded in or sold, shall be credited to the depreciation reserve account. No further entries are required, as under this plan over or under accruals of depreciation are not cleared from the depreciation reserve.

(3) *Minor items.* When the property retired constitutes a minor item (see definition 26), 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 depreciation reserve 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 that if the replacement effects a betterment (see instruction 19(b)), there shall be charged to the property account, the excess cost of the replacement over the estimated cost at current prices of new property similar to the items retired. The cost of labor used in effecting the replacement shall be included in operating expenses.

(4) *Land.* When land is sold, 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 6500—Other Non-Operating Income, or account 7500—Other Deductions, as appropriate. (See instruction 19(e).)

(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 22) 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 depreciation and amortization reserve accounts, estimated if necessary, shall be charged to such reserves (see, however, account 1280(a)). 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 6500—Other Non-Operating Income, or account 7500—Other Deductions, as appropriate.

(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 account 2600—Reserve for Amortization—Carrier Operating Property, shall be charged with the amount of amortization accruals previously credited thereto in respect to such property. Any difference between the book cost of the item and the amortization accruals shall be charged to account 5151—Amortization of Carrier Operating Property.

(2) When any perpetual leasehold of land or easement, or item of intangible 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 net book cost (see definition 27) and the proceeds realized, if sold, shall be included in account 6500—Other Non-Operating Income, or account 7500—Other Deductions, as appropriate.

22 Insurance.

(a) Provision has been made in accounts 4530—Public Liability and Property Damage, 4540—Workmen's Compensation, and 4550—Cargo Loss and Damage, for recording amounts of premiums paid commercial insurance companies, and charges for the purpose of maintaining self-insurance reserves. Amounts payable by the carrier in settlement of claims under the classes of risks set out in the above accounts, not recoverable from insurance companies or others, shall be charged to the appropriate reserves provided for such risks.

(b) Accounts 4560—Fire, Theft and Collision, and 4570—Other Insurance Expense, have been provided for recording amounts of premiums payable to commercial insurance companies, and charges for maintaining reserves against losses under the risks enumerated therein. 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 reserves 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 maintenance expense accounts if the property is repaired (see paragraph (f) of this instruction) or if it is retired from service retirement accounting shall be performed as provided in instruction 21.

(c) Reserves created for self-insurance of injuries and damages, workmen's compensation and cargo loss and damage shall be included in account 2680—Injuries, Loss and Damage Reserves. Reserves created for self-insurance of all other risks shall be included in account 2660—Insurance Reserves. Monthly charges to expense accounts for the purpose of creating reserves for self-insurance liability 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 reserve shall be maintained, giving a description of the property involved, the character of the risks covered and the rates used.

(d) Amounts payable 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 instruction 22, be charged to account 2680—Injuries, Loss and Damage Reserves. Parts of such claims that are payable by insurance companies or others, less any adjustment for salvage recovered, shall when their liability is determined be credited to the reserve.

(e) A freight claim register shall be maintained, showing 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; 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 register and should be supported by the complete file of claim papers. However, if the claim papers are retained by insurance companies, connecting carriers or others, the carrier's records should contain an acknowledgement from the party retaining the claim file that the papers are in its possession.

(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 maintenance 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 previously charged, together with the value of salvaged materials recovered.

(g) Insurance premiums paid in advance of their accrual, to commercial insurance companies shall be charged to account 1170—Prepayments, and distributed to the appropriate insurance expense accounts in monthly installments over the period for which the premiums have been paid, except that minor premiums may be charged direct 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 account 1170 and the balance of the premium shall be charged to expense in monthly installments as set out above. When the dividend or refund is received, it shall be credited to account 1170. 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 one-twelfth of the estimated dividend shall be charged to account 1170 and the balance of the payment shall be charged to the insurance expense account. When the actual dividend is received accounting shall be performed as set out above.

NOTE: The amounts of premiums for life insurance on the lives of officers and other employees under which the carrier is the named beneficiary, less portions of such premiums which represent increases in the cash surrender value of the policies, shall be charged to account 7500—Other Deductions. Cash surrender values of such policies shall be included in account 1650—Other Investments and Advances. 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) In order that provision may be made for accruals of depreciation (see definition 20) on carrier operating property, the carrier shall establish and maintain adequate depreciation reserves. The straight-line method (see definition 36) of computing depreciation under the unit plan or group plan as set out below, shall be employed, except that the mileage method 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.

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

(b) There shall be charged each month to the subdivisions of account 5000—Depreciation Expense, and concurrently credited to the appropriate subdivisions of account 2500—Reserve for Depreciation—Carrier Operating Property, during the service life of depreciable property included in account 1200—Carrier Operating Property, amounts that will approximate the loss in service value (see definition 35) 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.

(1) Depreciation charges on property included in accounts

- 1210—Structures.
- 1220—Revenue Equipment.
- 1230—Service Cars and Equipment.

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

(2) Depreciation charges on property included in accounts

- 1240—Shop and Garage Equipment.
- 1250—Furniture and Office Equipment.
- 1260—Miscellaneous Equipment.

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, one-twelfth 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) Depreciation charges on property included in account 1270—Improvements to Leasehold Property, shall be made upon the same basis as for similar depreciable property, includible in other property accounts. (See instruction 21.)

(d) Amounts representing the first cost of acquiring long-term leaseholds of land and easements for use in motor carrier operations, included in account 1201—Land and Land Rights; and amounts representing intangible items with fixed terms included in account 1511—Franchises, and account 1541—Patents, may be amortized by means of charges to account 5151—Amortization of Carrier Operating Property, and concurrent credits to account 2600—Reserve for Amortization—Carrier Operating Property. Amortization of costs of acquiring perpetual leaseholds and for intangible items carried in accounts 1501, 1511 and 1541 that are not restricted to fixed terms, and items in account 1550—Other Intangible Property, except those relating to the acquisition of a distinct operating unit for which specific provision is made in instruction 29, may also be credited to account 2600 by concurrently debiting account 7500—Other Deductions; or the entire amounts of such items may be written off by means of debits to the proprietorship account or to account 2948—Other Debits to Earned Surplus, and concurrent credits to account 2600.

(e) Depreciation and amortization charges on non-operating property shall be charged to account 6100—Income from Non-Carrier Operations, net; with

concurrent credits to account 2610—Reserve for Depreciation and Amortization—Other Property.

NOTE: For instructions with regard to adjustment of depreciation upon retirement of carrier operating property, see instruction 21.

24 Taxes and licenses.

Taxes and licenses relating to motor carriers 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 5200—Operating Taxes and Licenses. These accounts shall be charged each month with the amount of taxes applicable thereto, with concurrent credits to account 2120—Taxes Accrued, or account 1170—Prepayments, 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 23) 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 the appropriate joint facility-debit account under equipment maintenance, terminal or administrative and general expenses.

(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 the appropriate joint facility-credit account under equipment maintenance, terminal, or administrative and general expenses.

(c) 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 Deduction of reserves.

In stating the balance sheet, reserves shall be shown separately and shall be deducted from the specific assets to which they apply. Reserves not applicable to specific assets shall be shown on the liability side. See form of balance sheet following balance sheet accounts.

27 Allocation of expenses between line haul and pickup and delivery.

(a) Class I common carriers which derive an average of 75 percent or more of their revenues from the intercity transportation of general commodities, shall separate expenses between line haul and pickup and delivery as provided in this instruction. Class I motor carriers, other than those specified herein, are not

required to comply with provisions of this instruction.

(b) Carriers required to comply with the provisions of this instruction shall separate the amounts includible in the following accounts between those applicable to line haul and those applicable to pickup and delivery:

- 4130—Repairs and Servicing—Revenue Equipment.
- 4160—Tires and Tubes—Revenue Equipment.
- 4230—Drivers and Helpers.
- 4250—Fuel for Revenue Equipment.
- 4260—Oil for Revenue Equipment.
- 4270—Purchased Transportation.
- 5020—Depreciation of Revenue Equipment.
- 5210—Gasoline, Other Fuel, and Oil Taxes.
- 5220—Vehicle License and Registration Fees.

(c) The separation between line haul and pickup and delivery expenses in the accounts listed above shall be made in the following manner:

(1) *Classification of expenses, other than wages of drivers and helpers.* (i) All expenses for vehicles classified (see paragraph (b) of this instruction 27) as "line haul" shall be entered in the line haul subdivisions of the accounts, and all the expenses for vehicles classified as "pickup and delivery" shall be entered in the pickup and delivery subdivisions of the accounts.

In no case shall the expenses of a vehicle be split between the two subdivisions of an account.

(ii) For the purpose of separating the expenses each revenue vehicle (truck, tractor or trailer) shall be classified as "line haul" or "pickup and delivery", according to the service in which it is predominantly employed.

Include in the "line haul" classification all revenue vehicles predominantly engaged in the transportation of property in terminal-to-terminal, peddle, and other intercity 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 pickup and delivery or local cartage service of vehicles regularly employed in line-haul service would not affect their classification as "line haul".

Include in the "pickup and delivery" classification all revenue vehicles predominantly employed in pickup and delivery service and local cartage service within a local area as defined above. The incidental or occasional use in line-haul service of vehicles regularly employed in pickup and delivery or local cartage service would not affect their classification as "pickup and delivery".

Where a vehicle or fleet of vehicles is used with complete interchangeability in the carriers' regular line-haul and pickup and delivery services, and a separation based on predominant use is not feasible, such vehicle or fleet of vehicles should be classified as "line haul".

Where vehicles assigned to over-night intercity runs are also used more or less regularly during the day in the carrier's general pickup and delivery service, such vehicles should be classified as "line haul".

(2) *Classification of wages of drivers and helpers.* (i) The separation of drivers' and helpers' wages between the "line haul" and "pickup and delivery" subdivisions of account 4230, Drivers and Helpers, shall be made according to the type of service performed by the employee. Thus, if a driver makes a line haul trip, whether terminal-to-terminal, peddle, or other, his wages for the trip shall be charged to the "line haul" subdivision of the account, 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 service, his wages while so employed shall be charged to the "pickup and delivery" subdivision of the account, irrespective of whether the vehicle used in making the pickups and deliveries has been classified as "pickup and delivery" or "line haul."

(ii) 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" subdivision of account 4230, 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" subdivision.

(iii) 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 service, his wages for the line-haul trip shall be charged to the "line haul" subdivision of the account and his wages for the pickup and delivery work performed shall be charged to the "pickup and delivery" subdivision.

(iv) Also, where a driver is employed in either line-haul or pickup and delivery service and, in addition, is regularly assigned for a part of his time to platform work at the carrier's terminal, including the loading or unloading of his own or other vehicles, his wages for the time so employed shall be charged to account 4340, Salaries and Wages, Platform Employee (see instruction 11).

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

28 Employees' welfare expenses.

(a) A primary account is prescribed in each of the major groupings of operation and maintenance expense accounts to record expenditures made for employees' welfare. Such expenditures shall include the following classes of items:

(1) Contributions to health and welfare funds, whether under contract arrangements with labor organizations or otherwise.

(2) Premiums on group insurance policies for benefit of employees or their beneficiaries.

(3) Payments to trustees under profit sharing and pension plans for the benefit of employees in active service.

(4) Payments for pensions directly to retired employees or to their beneficiaries when no trust fund exists.

(5) Salaries and expenses incurred in conducting relief, benefit, and general medical departments, including payments to or on behalf of employees other than claims covered by Workmen's Compensation Acts.

(b) Expenses that are directly or naturally assignable to primary accounts under each major grouping shall be distributed to such accounts. Where contributions are applicable to officers or employees who engage in work in more than one department, such expenses shall be apportioned to the appropriate primary accounts in the same ratio as their pay is distributed to primary accounts, or the expenses may be distributed on other equitable basis. Small amounts applicable to time spent on incidental or occasional duties may be included in the primary account appropriate according to the regular duty or the predominate work assignment of the employee.

(c) No charges to the primary employee welfare expense accounts shall be made in anticipation of discretionary payments in the future. The cost of life or other insurance on officers and employees whereunder the carrier is the beneficiary shall be charged to account 7500—Other Deductions. Cash surrender values of such policies shall be carried in account 1650—Other Investments and Advances.

29 Amortization of intangibles.

(a) When it becomes reasonably evident that the term of existence of an intangible, the cost of which is included in account 1550—Other Intangible Property, has become limited or its value impaired, its cost shall be amortized by charges to account 7500—Other Deductions, over the remaining estimated period of usefulness, or the entire cost may be written off by charges to account 2948—Other Debits to Earned Surplus, with concurrent credits to account 2600—Reserve for Amortization—Carrier Operating Property, unless otherwise authorized or directed by the Commission.

(b) The amount retained in account 1550—Other Intangible Property, less the amortization reserve, pursuant to the provisions of the Commission's order dated January 5, 1961, applicable to intangibles initially required to be amortized or written-off under provisions of orders heretofore entered in proceedings under sections 5 and 212(b) of the Interstate Commerce Act, 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.

BALANCE SHEET ACCOUNTS

Asset Side

CURRENT ASSETS

1000 Cash.

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 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.

NOTE B: Bank overdrafts shall be shown on the balance sheet as a credit balance in this account.

NOTE C: Funds (other than savings accounts) subject to withdrawal restrictions and deposits in closed banks shall not be included in this account. Such funds definitely known to be available within one year shall be included in account 1190—Other Current Assets. Deposits in closed banks, which it is reasonably certain will not be available within one year, shall be included in account 1890—Other Deferred Debits.

1020 Working funds.

This account shall include amounts advanced to officers, agents, 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: Advances to drivers and others for lodgings, meals and other expenses which are to be accounted for at the end of a trip, etc., if not advanced from a petty cash fund, shall be charged to a subdivision of account 1890—Other Deferred Debits, pending distribution to appropriate expense and other accounts.

1040 Special deposits.

This account shall include the balance of the amounts included in accounts 1041, 1042, and 1043, for short-term deposits.

1041 Interest special deposits.

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 carrier. When interest is paid from such deposits, it shall be credited to this account and charged to the appropriate accrued or matured interest account. Payments to trustees or other agents of the holders of bonds or other securities of the interest accrued thereon which operate under the terms of the securities or of mortgages supporting such securities as a release of the paying company from further liability for such interest, shall be charged to the appropriate interest accrual account.

1042 Dividend special deposits.

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 and charged to the appropriate dividend account.

1043 Miscellaneous special deposits.

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, 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, etc., shall be included in account 1890—Other Deferred Debits.

1060 Temporary cash investments.

(a) This account shall include the book cost (see instruction 18) of investments such as time drafts and time loans receivable, bankers' acceptances, United States Treasury certificates, 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.

(b) This account shall be subdivided to reflect separately:

- (1) Temporary cash investments; affiliated companies.
- (2) Temporary cash investments; other.

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 1600—Investments and Advances—Affiliated Companies, or 1650—Other Investments and Advances.

1080 Notes receivable.

(a) 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) of money receivable on demand or within a time not exceeding one year from date of issue.

(b) This account shall be subdivided to reflect separately:

- (1) Notes receivable—officers, stockholders and employees.
- (2) Notes receivable—other.

NOTE A: Notes receivable from affiliated companies shall be included in account 1100—Receivables from Affiliated Companies, or account 1600—Investments and Advances—Affiliated Companies, as appropriate.

NOTE B: The amount of notes receivable discounted, sold or transferred, unless transferred without recourse, shall be credited to account 2000—Notes Payable.

1100 Receivables from affiliated companies.

(a) This account shall include the total of amounts receivable from affiliated companies (see definition 6) which are subject to current settlement (see definition 15) such as balances in open accounts for services rendered, material furnished, interline accounts, claims, rent for use of property and similar items; in-

terest and dividends due from affiliated companies; loans and drafts for which affiliated companies are liable, and notes receivable on demand or within a time not exceeding one year from date of issue.

(b) This account shall be subdivided as follows:

- 1101—Loans and Notes Receivable.
- 1105—Interest and Dividends Receivable.
- 1109—Accounts Receivable.

NOTE A: On the balance sheet, accounts receivable from affiliated companies shall be set off against accounts payable to the same companies.

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

NOTE C: Items which are not subject to current settlement shall be included in account 1600—Investments and Advances—Affiliated Companies.

1120 Accounts receivable; agents, customers, and interline.

This account shall include amounts currently due from customers for transportation and storage charges and for advances to other carriers and warehouses for the account of customers; balances due from other carriers (except affiliated companies) against each of which there is a net debit balance representing interline freight accounts; amounts due from customers and from other carriers as rent for revenue equipment with or without drivers; also the net balances in current accounts due from agents, including drivers, other employees and representatives, charged with the collection or custody of current transportation revenues.

NOTE A: At the end of each calendar year, for the purposes of the annual report to this Commission, the carrier shall prepare an analysis of the balance in this account, segregating the items included therein to show balances due from customers, from other carriers, and from agents.

NOTE B: The amounts of accounts receivable discounted, that have been sold or transferred, unless transferred without recourse, shall be credited to account 2050—Accounts Payable.

1130 Accounts receivable; other.

This account shall include amounts due from others (except items provided for in accounts 1100 and 1120) that are subject to current settlement (see definition 15) for material and supplies furnished and services rendered, except transportation and storage charges, including use of property, other matured rents, amounts owing by public authorities, amounts of collectible judgments, current accounts with officers and employees, and other accounts and claims upon which responsibility is acknowledged by solvent concerns or individuals.

NOTE A: Amounts advanced to officers, employees or others as petty cash or working funds shall be included in account 1020—Working Funds; amounts advanced to drivers and other employees for lodgings, meals and similar expenses shall be included in account 1890—Other Deferred Debits, pending distribution to appropriate expense and other accounts.

NOTE B: At the end of each calendar year, for the purposes of the annual report to this Commission, the carrier shall prepare an analysis of the balance in this account, segregating the items included therein to show

balances due from officers, employees and stockholders and balances due from others.

NOTE C: The amounts of accounts receivable discounted, that have been sold or transferred, unless transferred without recourse, shall be credited to account 2050—Accounts Payable.

1140 Subscribers to capital stock.

(a) This account shall include the balances due from subscribers upon legally enforceable subscriptions to 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 2730—Capital Stock Subscribed, the par or stated value of the stock subscribed or the agreed purchase price in the case of non-par stock without a stated value. Appropriate entries shall likewise be recorded with respect to any discount or premium on par value stocks or non-par value stocks with a stated value.

NOTE: The records supporting the entries to this account shall be kept so that the 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.

1160 Interest and dividends receivable.

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, etc.; 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 1100—Receivables from Affiliated Companies.

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

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.

1170 Prepayments.

(a) This account shall include the amount of expenses paid or incurred in advance of their accrual, 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 prepayment which is applicable to that month.

(b) This account shall be subdivided as follows:

- 1171—Prepaid Taxes and Licenses.
- 1172—Prepaid Insurance.
- 1173—Prepaid Interest.
- 1174—Prepaid Rents.
- 1175—Prepaid Stationery and Printed Matter.
- 1176—Prepaid Tires and Tubes.
- 1179—Miscellaneous Prepayments.

NOTE A: The cost of tires and tubes for revenue equipment, including taxes, may, at the time of original application to vehicles,

be charged either to this account or direct to account 4160—Tires and Tubes—Revenue Equipment, or other appropriate expense account. The value of tires and tubes furnished by the vendor with newly acquired revenue equipment may also be charged to this account. A prorated portion of the cost of tires and tubes charged to this account, based on mileage or other equitable method of apportionment, shall be transferred each month to the appropriate expense account.

NOTE B: 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.

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

1180 Material and supplies.

(a) This account shall include the cost, including deposits on oil drums and other containers (less cash or other discounts when they can be determined), of all unapplied materials and supplies used in carrier and noncarrier operations, with the exception of stationery and printed matter (see account 1170), including tools, repair parts, fuel, tires and tubes, etc. 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 in which case corresponding credits shall be made to account 4675—Purchasing and Store Expenses. The cost shall also include sales and excise taxes on material purchases, except that sales and excise taxes on gasoline, other motor fuel, and motor oil, which are includible in account 5200—Operating Taxes and Licenses, shall be charged to that account when such material is purchased.

(b) When any materials or supplies, the cost of which has been charged to this account, are issued for use, the amount at which they stand charged herein shall be credited to this account and charged to the appropriate construction, operation and maintenance expense, or other account. 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 amounts not to exceed cost, estimated if not known.

(2) Scrap and nonusable materials shall be carried at the estimated salvage value. So far as practicable, 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 depreciation reserves, repair accounts, or other accounts which were credited when the materials were charged to this account.

NOTE A: Interest charged on bills for material and supplies, the payment of which is delayed, shall be charged to account 7100—Interest.

NOTE B: Inventories of materials and supplies shall be taken at intervals of one year or less, and the necessary adjustment shall be made to bring this account into harmony with the actual physical inventory. In effecting this adjustment, differences which may practically 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 operation and maintenance expense accounts to which materials have been charged since the last inventory. Such differences that cannot be allocated to the operation and maintenance expense accounts shall be included in account 4675—Purchasing and Store Expenses.

NOTE C: The value of tires and tubes, including taxes furnished by the vendor with newly acquired revenue equipment may be included in account 1170 or charged direct to expense.

NOTE D: 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 4675—Purchasing and Store Expenses.

1190 Other current assets.

This account shall include the amount of all current assets (see definition 15) not includible in any of the foregoing current asset accounts, including the cost of property purchased for resale, and the estimated value of property acquired in connection with the settlement of cargo loss and damage claims, pending disposition.

TANGIBLE PROPERTY

1200 Carrier operating property.

(a) This account shall include the total of the amounts representing the cost (see instruction 19) of carrier operating property included in accounts 1201 to 1290, inclusive, owned and used by the carrier in its motor carrier operations, including such property owned by the carrier but held by agents.

(b) Records shall be established to show the description, date of acquisition and cost of each parcel of land, each structure, unit of equipment or other unit of property (see definition 37) included in the subdivisions of this account. The records for property depreciated under the unit plan shall also reflect for each unit the estimated service life, depreciation rate and estimated salvage value so that the balance in account 2500—Reserve for Depreciation—Carrier Operating Property, with respect to each unit can be determined at any time.

1201 Land and land rights.

(a) This account shall include the cost of land used directly in connection with the motor carrier operations of the carrier, including the first cost of acquiring long-term and perpetual leaseholds of land and easements, but not rents payable periodically in consideration of rights so obtained.

(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, the land and im-

provements shall be separately appraised and the cost allocated to this account and to account 1210—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 or interest therein and the purpose or purposes for which used in motor carrier operations.

ITEMS

Clearing land of brush, trees, and debris (first cost of).
Condemnation proceedings, including court costs and special counsel fees.
Consents and abutting damages, payment for.
Conveyancers' and notaries' fees.
Easements, cost of, and expenses of acquisition.
Fees and commissions to brokers and agents.
Grading.
Land, cost of.
Long-term and perpetual leases, cost of, and expenses incidental to, acquiring (but not amounts paid as rent).
Leases, voiding, to secure possession of land.
Relocating property of others.
Sidewalks on public streets abutting carrier's property.
Special assessments on the basis of benefits for new roads, new bridges, new pavements, new sewers, and other public improvements (but not any taxes levied to provide 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 for its use in such service within one year, the cost of such land shall be charged to account 1400—Non-Carrier Property. If land originally charged to that account is later used for motor carrier operations, it shall be transferred to account 1201 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 2360—Other Long Term Obligations. Interest on unpaid balances shall be charged to account 7100—Interest.

NOTE C: Amortization of fixed term interest in land and land rights shall be charged to account 5151—Amortization of Carrier Operating Property, with concurrent credits to account 2600—Reserve for Amortization—Carrier Operating Property.

1210 Structures.

(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 1201—Land and Land Rights.

(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, etc., and the machinery for operating them.
Excavation, including shoring, bracing, bridging, re-fill 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.
Oil pits and drainage systems.
Outside lighting systems.
Painting, first.
Permits and privileges, building.
Platforms, railings, gratings and partitions, when constructed as part of structure.
Power boards for service to a building.
Refrigerating systems.
Retaining walls.
Scales, connected to and forming part of the structure.
Screens.
Sidewalk, pavements and driveways on building grounds.
Sprinkling systems.
Storage facilities constituting part of 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.
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: 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, etc., 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 B: 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 C: The cost of structures under construction shall be carried in account 1290—Unfinished Construction, until ready for service.

1220 Revenue equipment.

(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 them for service, excluding tires and tubes (see Note A under account 1170—Prepayments). 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 driveway charges, and the cost of painting and lettering and of any additions or attachments made after delivery, but not interest, insurance or other expenses incurred under any plan of purchase involving deferred payments, or the gain or loss on retirement of equipment given in trade.

(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.

ITEMS

Automobiles (used to transport freight).
Containers and lift vans.
Fifth wheels.
Horses and mules.
Radio communication equipment on revenue vehicles.
Refrigeration units.
Road dollies.
Rigging equipment.
Sanders.
Semi-trailers.
Tractors.
Trailers.
Trucks (freight or hoist).
Truck-tractors.
Wagons.

1230 Service cars and equipment.

This account shall include the cost (see instruction 19) of aeroplanes and automobiles 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.

ITEMS

Aeroplanes.
Automobiles.
Emergency repair vehicles and appliances.
Radio communication equipment on service vehicles.
Refueling cars.
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.

1240 Shop and garage equipment.

(a) This account shall include the installed cost (see instruction 19) 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. Records shall be kept so as to show separately the cost of each major item of equipment.

(b) 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.
Anvils.
Arbor presses.
Battery charging outfits.
Belts, shafts and countershafts.
Boring or reaming machines.
Car washing equipment.
Cranes and hoists (portable).
Creepers.
Drill presses.
Electric equipment.
Engines and boilers.
Forges.
Gasoline and oil pumps and portable tanks.
Greasing racks and pumps.
Grinders.
Jacks.
Lathes.
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.
Tool racks.
Vises.
Vulcanizing equipment.
Weighing devices (portable).
Welding apparatus.
Wheel pullers.
Wiring for shop equipment (movable).
Work benches.

NOTE A: 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 4180—Other Maintenance Expenses.

NOTE B: The cost of cranes, hoists and other appliances, devices and tools forming the equipment of wreckers, service cars, etc., shall be charged to account 1230—Service Cars and Equipment.

1250 Furniture and office equipment.

(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 at each location.

(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—Special Facilities".

ITEMS

Book cases.
Cash registers.
Chairs, stools and benches.
Clocks.
Communication systems (inter-office and central office two-way radio equipment).
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).
Show cases and shelves.
Tables and counters.
Teletypewriters.
Time clocks.
Typewriters.
Vacuum cleaners.
Water coolers.
Wiring for office equipment (movable).

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

1260 Miscellaneous equipment.

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, and also drive-away equipment and aeroplanes and pleasure boats used to entertain customers.

ITEMS

Blocks and falls.
Boats (pleasure).
Canvas covers (tarpaulins).
Carts.
Chain hoists.
Cranes (not installed on revenue vehicles).
Dollies (platform).
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 (drive-away operations).
Weighing devices.

1270 Improvements to leasehold property.

(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 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. Depreciation on such improvements shall be accounted for in the same manner as for other owned depreciable property. (See instruction 23(c).)

(b) When the cost of alterations to leased property used in motor carrier operations otherwise chargeable to this account is not in excess of \$200.00 or the period of the lease is less than one year, the cost may be charged to the accounts chargeable with the cost of repairs to such property. (See instruction 19(c).)

NOTE: 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 other appropriate accounts at that time.

1280 Undistributed property.

(a) When a carrier purchases or sells any property constituting a distinct operating unit (see definition 22) or otherwise finds it necessary because of incomplete financial records to make a general readjustment of operating property records, temporary charges 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.

(b) Balances in accounts previously carried representing property owned as of the date this system of accounts is adopted may be carried temporarily in this account. Journal entries distributing such balances to the appropriate property accounts prescribed herein shall be made and filed with the Commission not later than one year after adoption of this system of accounts.

1290 Unfinished construction.

(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 other subdivision of account 1200.

NOTE: 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 1890—Other Deferred Debits.)

1300 Carrier operating property leased to others.

(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 22) or system for use in motor carrier operations, where the lessee has exclusive possession.

(b) This account shall be subdivided so as to reflect separately the investment in each class of property as provided for under account 1200—Carrier Operating Property.

NOTE: Carrier operating property included in the temporary lease of a distinct operating unit pending sale shall not be transferred to account 1300.

1400 Non-carrier property.

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 account 1200—Carrier Operating Property, and account 1300—Carrier Operating Property Leased to Others.

INTANGIBLE PROPERTY

1500 Organization, franchises, and permits.

This account shall include the balance of the amounts included in accounts 1501 to 1541, inclusive.

1501 Organization.

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.

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 instruction 16 and 17 and accounts 1900—Discount on Capital Stock, and 1910—Commission and Expense on Capital Stock.)

NOTE B: Exclude from this account, and include in account 4630—Law Expenses, 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.

NOTE C: 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 1550—Other Intangible Property. (See instruction 19(f).)

1511 Franchises.

(a) This account shall include amounts actually paid to a State or political subdivision thereof or to other governmental authority in consideration of franchises, permits, consents, or certificates running in perpetuity or for a specified term of more than one year.

(b) This account shall also be charged with expenditures incident to applications for franchises, permits, 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, etc., and pay and expenses of employees engaged in preparing exhibits and other data for hearings. (See Note B.)

(c) When a franchise, permit, 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 charged to account 1550—Other Intangible Property. (See however instruction 19(f).)

(d) Accounting for the amortization or write-off of balances carried in this account and for retirement of franchises, permits, consents or certificates that have expired and are not immediately renewed, are sold, or otherwise disposed of, shall be performed as provided in instruction 21(b).

(e) This account shall be subdivided to reflect separately amounts pertaining to:

- (1) Perpetual franchises.
- (2) 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 account 5200—Operating Taxes and Licenses.

NOTE B: If an application for a franchise, permit, consent or certificate is denied, expenditures incident to the application shall be charged to account 7500—Other Deductions.

1541 Patents.

(a) This account shall include the cost (see instruction 19) of 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 one year from the date they become effective.

(b) When any right or license included herein 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).

1550 Other intangible property.

(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 22) not includible in specific accounts provided for assets acquired or liabilities assumed. (See instruction 19(f).)

(b) Accounting for the amortization or write-off of balances carried in this account and for the retirement of franchises, permits, consents or certificates that are sold, relinquished or otherwise disposed of, shall be performed as provided in instructions 21, 23, and 29.

INVESTMENT SECURITIES AND ADVANCES

1600 Investments and advances; affiliated companies.

(a) This account shall include the book cost (see definition 7) of the carrier's investments in securities issued or assumed by affiliated companies;

notes of affiliated companies maturing later than one year from date of issue; and the amount of advances to and receivables 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 6), account 1060—Temporary Cash Investments, and instruction 18.)

(b) This account shall be subdivided to reflect separately for motor carriers and for others:

- (1) Common stocks.
- (2) Preferred stocks.
- (3) Bonds.
- (4) Notes.
- (5) Other investments.
- (6) Advances.

NOTE A: Balances in open accounts with affiliated companies which are subject to current settlement shall be included in account 1100—Receivables from Affiliated Companies.

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.

1650 Other investments and advances.

(a) This account shall include the book cost (see definition 7) of the carrier's investments in securities issued or assumed by other than affiliated companies; notes of other companies and persons, maturing later than one year from date of issue; the cash surrender values of insurance policies carried on the lives of officers and employees when the carrier is beneficiary of such policies (see account 7500—Other Deductions); advances to other companies and individuals and open accounts receivable not subject to current settlement, including any accrued interest when not subject to current settlement. (See account 1060—Temporary Cash Investments, and instruction 18.)

(b) This account shall be subdivided to reflect separately for motor carriers and for others:

- (1) Common stocks.
- (2) Preferred stocks.
- (3) Bonds.
- (4) Notes.
- (5) Other investments.
- (6) Advances.

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 accounts 6500—Other Non-operating Income and 7500—Other Deductions, as appropriate.

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.

SPECIAL FUNDS.

1701 Sinking funds.

(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) 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.

ITEMS

Cash.

Securities of other companies or other assets, at cost except as otherwise provided herein.

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).)

Amounts deposited with trustees or other fiscal agents on account of mortgaged property sold, when held for the redemption of securities.

Securities of the carrier issued to trustees without intervening sale, at face value.

NOTE: Interest and dividends on securities held in this account shall be credited to account 6300—Interest, Income, and 6400—Dividend Income, as appropriate.

1751 Depreciation funds.

This account shall 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.

1781 Miscellaneous special funds.

This account shall 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. Also include in this account deposits in lieu of mortgaged property sold and other trust deposits, pending their refund when equivalent property is acquired or pending their transfer under mortgage provisions to account 1701—Sinking Funds. A separate subdivision shall be provided for each fund.

DEFERRED DEBITS

1880 Unamortized debt discount and expense.

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 equipment obligations. Separate subdivisions shall be maintained in respect of each issue of such obligations. (See instruction 17.)

1890 Other deferred debits.

(a) This account shall include all debit balances in suspense accounts that can not be entirely cleared and disposed of until further information is received; also items of a deferred nature (except items chargeable to account 1170—Prepayments, or account 1880—Unamor-

tized Debt Discount and Expense) which are subsequently to be amortized to the appropriate operation and maintenance expense or other accounts. This includes amounts on deposit with banks which have failed, pending determination of loss; deposits made on equipment purchases; amounts paid for options pending final disposition; expenditures for plans and investigations made for determining the feasibility of projects under contemplation, pending further disposition, deposits, in escrow or otherwise, with regulatory commissions and others, and 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.) 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 7500—Other Deductions, or account 2948—Other Debits to Earned Surplus, as appropriate.

(b) This account may also include losses in service value of property retired for causes for which provision has not been made in the depreciation reserve and losses from retirements which could not reasonably have been foreseen and provided for. (See account 5155—Extraordinary Property Losses.)

(c) This account shall also include other debit items which are subject to amortization by order of the Commission.

(d) This account shall also include the balances 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, etc., and such overhead costs as it is desirable to apportion to the construction, operating, and other accounts involved. (See instruction 10.)

(e) Items of a current nature but of doubtful value may be carried in this account at book cost or nominal value. (See instruction 13.)

MISCELLANEOUS DEBIT ITEMS

1900 Discount on capital stock.

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: No discount shall be recorded in this account in connection with the exchange of capital stock for items that are includible in account 1550—Other Intangible Property.

1910 Commission and expense on capital stock.

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.
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.

1920 Reacquired securities.

This account shall include in subdivisions for each class, the par, stated or proportionate value of capital stock, and the face value of bonds, and other forms of securities which have been actually issued or assumed by the carrier, and reacquired and are neither retired nor properly includible in sinking or other funds.

NOTE A: The accounting for the reacquisition of securities and resales thereof shall be in accordance with instructions 16 and 17.

NOTE B: This account shall be maintained so as to reflect separately securities pledged and unpledged.

NOTE C: In reports to the Commission the balance in this account shall be deducted from the securities accounts on the liability side, thereby extending into the money column the amounts to reflect the actually outstanding securities.

1990 Nominally issued securities.

(a) This account shall include in subdivisions for each class, the face, par or stated value of capital stock, bonds, and other forms of securities which have been nominally but not actually issued by the carrier. (See definitions 2 and 28.)

(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.

NOTE A: This account shall be maintained so as to reflect separately securities pledged and unpledged.

NOTE B: In reports to the Commission, the balance in this account shall be deducted from the securities accounts on the liability side, thereby extending into the money column the amounts to reflect the actually outstanding securities.

Liability Side

CURRENT LIABILITIES

2000 Notes payable.

(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 one year from date of issue, including the face value of notes receivable discounted or sold without releasing the carrier from liability as endorser thereon.

(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 2030—Payables to Affiliated Companies. (See also account 2200—Advances Payable—Affiliated Companies.)

NOTE B: Unmatured equipment obligations shall be included in account 2190, Equipment Obligations and Other Debt Due Within One Year, or account 2300, Equipment Obligations, as appropriate.

2020 Matured long-term obligations.

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 unrepresented bonds called for redemption.

2030 Payables to affiliated companies.

(a) This account shall include the total of amounts payable to affiliated companies (see definition 6) 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; interest and dividends payable to affiliated companies; and loans, notes and drafts which are payable to affiliated companies.

(b) This account shall be subdivided as follows:

2031—Loans and Notes Payable.

2035—Interest and Dividends Payable.

2039—Accounts Payable.

NOTE A: On the balance sheet accounts payable to affiliated companies shall be set off against accounts receivable from the same companies.

NOTE B: No amount representing dividends payable shall be included in this account unless they have been declared or guaranteed.

NOTE C: Items which are not subject to current settlement shall be included in account 2200—Advances Payable—Affiliated Companies.

2050 Accounts payable.

(a) 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 to public authorities, amounts of payable judgments, current accounts with officers and employees, the carrier's liability for transportation taxes and sales taxes collected from customers, for deductions from employees' wages for social security and income taxes, and other similar items.

(b) This account shall also include the balances due other carriers (except affiliated companies) in favor of each of which there is a net credit balance representing interline accounts.

(c) This account shall be subdivided as follows:

2051—Accounts Payable—Officers, Stockholders and Employees.

2055—Interline Account Balances.

2059—Accounts Payable—Other.

NOTE: Accounts with other carriers representing interline accounts which contain net debit balances shall be included in account 1120—Accounts Receivable—Agents, Customers and Interline.

2070 Wages payable.

This account shall include the amount of wages payable or accrued payrolls. Unclaimed wages shall be transferred to account 2180—Other Current Liabilities. (See instruction 14.)

2090 C.o.d.'s unremitted.

(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 charged 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 shipments, collectible by other carriers shall not be entered in this account.

2100 Dividends declared.

(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 became a liability of the carrier.

(b) A separate subdivision shall be maintained for dividends on each class and series of stock.

NOTE: Dividends declared and payable to affiliated companies shall be included in account 2030—Payables to Affiliated Companies.

2120 Taxes accrued.

(a) This account shall be credited each month with the amount of taxes accrued during the month, with concurrent debits to the appropriate accounts for tax charges. 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. Amounts representing prepayment of taxes applicable to subsequent periods shall be included in account 1170—Prepayments.

(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: The liability for income taxes of sole proprietors or members of a partnership shall not be included in this account.

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 2059—Accounts Payable—Other.

NOTE C: The carrier's liability for Federal or State taxes on transportation charges collectible by motor carriers shall be included in account 2059—Accounts Payable—Other.

2150 Interest accrued.

(a) This account shall be credited each month with the amount of interest accrued during the month but not paid monthly, 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 2030—Payables to Affiliated Companies, or account 2160—Matured Interest, as appropriate. Payments to trustees or other agents of the holders of bonds or other securities, of the interest accrued thereon, which operate under the terms of the securities (or of mortgages supporting such securities) as a release of the carrier from further liability for such interest, shall be accounted for in the same manner as payments of interest made directly to bondholders.

NOTE: Interest accrued upon any judgment against the carrier shall be credited to the account to which such judgment stands credited.

2160 Matured interest.

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.

NOTE: Interest payable to affiliated companies shall be included in account 2030—Payables to Affiliated Companies.

2180 Other current liabilities.

This account shall include all current and accrued liabilities not includible in any of the foregoing accounts. This includes unmatured rents accrued, estimated insurance premiums accrued, unclaimed wages, and estimated amounts payable within one year covering liability for claims for injuries to persons, loss and damage, and similar items. (See instruction 14.)

LONG-TERM DEBT DUE WITHIN ONE YEAR

2190 Equipment obligations and other debt due within one year.

This account shall include the total amount of bonds, equipment obligations, and other long-term obligations, including obligations maturing serially or payable in installments, which are due and payable within one 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.

ADVANCES PAYABLE

2200 Advances payable; affiliated companies.

(a) This account shall include the amount of unsecured obligations payable to affiliated companies, whether evidenced by notes or open accounts, which are not subject to current settlement, including interest accrued thereon, when such interest is not subject to current settlement. This account shall also include obligations that are payable on demand but which, by mutual agreement or understanding, will not be presented for payment within one year from date of issue.

(b) This account shall be subdivided so as to show for each creditor:

(1) Notes payable.

(2) Open accounts not subject to current settlement.

(3) Interest accrued on amounts included in this account when not subject to current settlement.

NOTE: Amounts of advances from affiliated companies, including open accounts, that are subject to current settlement such as charges for materials and supplies currently furnished, charges for repairs to equipment, etc., shall be included in account 2030—Payables to Affiliated Companies.

2250 Other advances payable.

(a) This account shall include the amount of unsecured advances and other unsecured obligations payable to individuals and companies, other than affiliated companies, whether evidenced by notes or open accounts, which are not subject to current settlement, including interest accrued thereon when such interest is 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 one year from date of issue.

(b) This account shall be subdivided so as to show for each creditor:

(1) Notes payable.

(2) Open accounts not subject to current settlement.

(3) Interest accrued on amounts included in this account when not subject to current settlement.

(c) The liability for advances payable to individuals and companies, other than affiliated companies, maturing within one year of the close of the accounting period is includible in account 2190—Equipment Obligations and Other Debt Due Within One Year.

NOTE: Amounts of advances subject to current settlement, such as charges for materials and supplies currently furnished, charges for repairs to equipment, etc., shall be included in account 2050—Accounts Payable.

EQUIPMENT AND OTHER LONG-TERM OBLIGATIONS

2300 Equipment obligations.

(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 one year of the close of the accounting period is includible in account 2190—Equipment Obligations and Other Debt Due Within One Year. (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 3 and 28.)

(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 unrepresented equipment obligations called for redemption, shall be included in account 2020—Matured Long-Term Obligations.

2330 Bonds.

(a) This account shall include the face value of bonds, other than equipment obligations, issued by the carrier and maturing more than one year from the close of the accounting period; also the face value of such bonds issued by others, the payment of which has been assumed by the carrier. (See account 2190—Equipment Obligations and Other Debt Due Within One Year.)

(b) This account shall be kept so as to show the face value of bonds (1) nominally issued, and (2) actually outstanding. (See definitions 3 and 28.)

(c) A separate subdivision shall be maintained for each class and series of bonds, 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 matured and unpaid without specific agreement for extension as to time of payment, including unrepresented bonds called for redemption, shall be included in account 2020—Matured Long-Term Obligations.

2360 Other long-term obligations.

(a) This account shall include all long-term obligations not otherwise provided for which mature more than one year from the close of the accounting period. (See account 2190—Equipment Obligations and Other Debt Due Within One Year.) This covers such items, executed or assumed, as real estate mortgages; assessments for public improvements; serial notes payable over a period of more than one year; and other obligations maturing more than one year from date of issue.

(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.

NOTE A: 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, etc.

NOTE B: Matured obligations which are unpaid shall be included in account 2020—Matured Long-Term Obligations.

DEFERRED CREDITS

2400 Unamortized premium on debt.

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).)

2450 Other deferred credits.

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 estimated liability for overcharge claims, deposits by owner-operators to cover their liability for loss and damage claims, anticipated liability for retroactive wages pending the result of negotiations, and deposits by tenants representing rent for final month of leases.

RESERVES

2500 Reserve for depreciation; carrier operating property.

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

(1) Amounts charged each month to account 5000—Depreciation Expense, or other accounts for currently accruing depreciation (see definition 20) of carrier operating property as provided in instruction 23.

(2) Amounts which the carrier may charge to account 2948—Other Debits to Earned Surplus, or transfer to this account for depreciation accrued but not provided for prior to the adoption of this system of accounts.

(3) The amount of depreciation accrued by vendor or predecessor companies to date of transfer applicable to carrier operating property acquired as part of a distinct operating unit or transportation system, as provided in instruction 19(f).

(4) The amount of depreciation accrued to date of transfer, applicable to property transferred from account 1400—Non-Carrier Property, to account 1200—Carrier Operating Property, or account 1300—Carrier Operating Property Leased to Others.

(b) Charges to this account in connection with carrier operating property retired shall be made in accordance with instruction 21. This account shall also be charged with the amount of depreciation accrued to date of transfer applicable to property transferred from accounts 1200—Carrier Operating Property, or 1300—Carrier Operating Property Leased to Others, to account 1400.

(c) This account shall be subdivided as follows:

2510—Reserve for Depreciation—Structures.
2520—Reserve for Depreciation—Revenue Equipment.

2530—Reserve for Depreciation—Service Cars and Equipment.

2540—Reserve for Depreciation—Shop and Garage Equipment.

2550—Reserve for Depreciation—Furniture and Office Equipment.

2560—Reserve for Depreciation—Miscellaneous Equipment.

2570—Reserve for Depreciation—Improvements to Leasehold Property.

2580—Reserve for Depreciation—Undistributed Property.

2590—Reserve for Depreciation—Carrier Operating Property Leased to Others.

2600 Reserve for amortization; carrier operating property.

(a) This account shall be credited with amounts charged to account 5151—

Amortization of Carrier Operating Property, or other appropriate account, for amortization of the cost of acquiring leaseholds, franchises, consents, privileges, patents, and other intangible property having a fixed term life. This account shall also be credited with amounts charged to account 7500—Other Deductions, for the amortization of cost of acquiring perpetual leaseholds and of intangible property, which does not have a fixed term life.

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

(c) This account shall be credited with such amounts as are necessary to reflect, as of the date this system of accounts is adopted, the expired portion of the life of franchises, permits, consents, patent rights, leaseholds, easements, other interest in land, or other intangible property which has a fixed term life, the cost of which is included in operating property accounts 1200 and 1300 and intangible property accounts 1500 and 1550. To the extent that provision has not previously been made the amounts credited to this reserve shall be concurrently debited to account 2948—Other Debits to Earned Surplus.

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

(1) Reserves for amortization; leaseholds.

(2) Reserves for amortization; franchises, permits and patents having a fixed term life.

(3) Reserves for amortization; other intangible property.

NOTE: This account shall be credited with amounts representing items of intangible property written off to the proprietorship account or to account 2948—Other Debits to Earned Surplus. (See instructions 23(d).)

2610 Reserve for depreciation and amortization; other property.

This account shall include amounts provided for depreciation and amortization of properties carried in account 1400—Non-Carrier Property.

2630 Reserve for adjustments; investments and advances.

(a) This account shall be credited with amounts charged to the proprietorship account; account 2946—Other Appropriations of Earned Surplus; accounts originally charged for investments and advances, or account 7500—Other Deductions as may be appropriate, to provide a reserve for adjustments in the value of investment securities included in account 1600—Investment and Advances—Affiliated Companies, and account 1650—Other Investments and Advances. (See instruction 18(b).)

(b) This account shall be subdivided to reflect:

(1) Reserves for securities of affiliated companies.

(2) Reserves for securities of others.

NOTE: In stating the balance sheet these reserves shall be deducted from the specific assets to which they apply.

2650 Reserve for uncollectible accounts.

This account shall be credited each month with amounts reserved for 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) Reserve for receivables representing carrier operating revenue. Credits to this subdivision shall be concurrently charged to account 4660—Uncollectible Revenues.

(b) Reserve for receivables applicable to revenue from non-carrier operations and property. Credits to this reserve shall be concurrently charged to account 6100—Income from Non-Carrier Operations—Net.

(c) Reserve for uncollectible receivables other than revenues. Credits to this reserve shall be concurrently charged to account 7500—Other Deductions.

2660 Insurance reserves.

(a) This account shall be credited with amounts charged to account 4560—Fire, Theft and Collision, account 4570—Other Insurance Expense, or other appropriate accounts to provide reserves for 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 (b), (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 reserve and the nature of and amounts of debits and credits thereto.

2680 Injuries, loss and damage reserves.

(a) This account shall be credited with amounts charged to accounts 4530—Public Liability and Property Damage, 4540—Workmen's Compensation, 4550—Cargo Loss and Damage, or other appropriate accounts to provide reserves against claims for deaths of or injuries to employees and others; for damages to property not owned or held under lease by the carrier; and for loss, destruction, damage, or delays to property entrusted to the carrier for transportation or storage, 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, however, instruction 22 (a) and (d).)

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

(1) Reserve for personal injuries and property damage claims.

(2) Reserve for workmen's compensation claims.

(3) Reserve for cargo loss and damage claims.

(d) At the close of the accounting period the estimated amounts payable within one year covering liability for claims for injuries to persons, loss and damage, and similar items shall be transferred to account 2180—Other Current Liabilities.

2690 Other reserves.

(a) This account shall include amounts reserved by the carrier for purposes which are not provided for in any of the preceding reserves.

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

CAPITAL STOCK

2700 Preferred capital stock.

2710 Common capital stock.

(a) These accounts shall include the par value of stocks with par value; the stated value of nonpar stocks 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 28), 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 2900—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.

NOTE A: For each class of stock the records shall show the number of shares nominally issued and actually outstanding. (See definitions 3 and 28.) When nonpar stock without stated value is nominally issued a memorandum entry shall be made showing only the number of shares so issued.

NOTE B: When nonpar stock without stated value is issued in exchange for par stock, or nonpar stock with stated value, amounts included in account 2900—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 C: 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 earned or unearned surplus to the capital stock accounts, and debits to the unearned surplus account resulting from the issuance of stock dividends.

(3) Reduction of the amounts recorded in the capital stock accounts to create surplus or reduce the book value of assets.

2730 Capital stock subscribed.

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 1140—Subscribers to Capital Stock, 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).

PROPRIETORS' CAPITAL

2800 Sole proprietorship capital.

This account shall include the investment of a sole proprietor in an unincorporated carrier and shall be charged with all withdrawals from the business by the proprietor other than amounts representing salary. (See Note A.) 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 corpo-

rate organizations are handled through the subdivisions of account 2930—Earned Surplus—Unappropriated. (See optional accounting procedure provided in Note B hereunder.)

NOTE A: Amounts designated as salary of the proprietor, representing fair and reasonable compensation for services performed, shall be charged to 4611—Salaries—General Officers, or other appropriate account.

NOTE B: This account may be restricted to the amount considered by the proprietor to be his permanent investment in the business, subject to change only by additional investment on his part or the withdrawal of portions thereof. When this option is taken withdrawals of profits shall be charged to account 2948—Other Debits to Earned Surplus, and the earned surplus accounts shall otherwise be employed as provided in the texts of those accounts.

NOTE C: Income taxes of the proprietor if paid from funds of the carrier shall be charged to this account. (See Note under account 8800—Income Taxes.)

2810 Partnership capital.

This account shall be credited, where the business is conducted by an unincorporated firm, co-partnership 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, and shall be charged with all withdrawals from the business by each partner other than amounts representing salary. (See Note A.) 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 2930—Earned Surplus—Unappropriated. (See optional accounting procedure provided in Note C hereunder.)

NOTE A: Amounts designated as salaries of the partners representing fair and reasonable compensation for services performed, shall be charged to account 4611—Salaries—General Officers, or other appropriate accounts.

NOTE B: Separate accounts shall be kept to show the net equity of each member of the co-partnership 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.

NOTE C: This account may be restricted to the amounts considered by the members of the co-partnership to be their permanent investments in the business, subject to change only by additional investments by the co-partners or the withdrawal of portions thereof. When this option is taken withdrawals of profits shall be charged to account 2948—Other Debits to Earned Surplus, and the earned surplus accounts shall be otherwise employed as provided in the texts of those accounts.

NOTE D: Personal income taxes of the partners, if paid from partnership funds, shall be charged to this account. (See Note under account 8800—Income Taxes.)

CAPITAL SURPLUS

2900 Premiums and assessments on capital stock.

(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 non-

par 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: No premium shall be recorded in this account in connection with the exchange of capital stock for items that are includible in account 1550—Other Intangible Property.

2910 Other capital surplus.

(a) This account shall include all surplus not classified as earned surplus. 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 to the particular class of stock shall be charged to account 2948—Other Debits to Earned Surplus.

(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, or to increase the value of nonpar stock without stated value, and (ii) amounts transferred to earned surplus, either directly by credits to earned surplus representing gains on transactions

in the carrier's own capital stock, or indirectly by charges against unearned surplus representing losses, write-downs, charge-offs, or the distribution of dividends.

(c) This account shall be subdivided to show each source of unearned surplus.

NOTE: When a capital stock dividend is issued an amount transferred from earned surplus to permanent capital for the excess of fair value of the additional shares over their par value, is includible in this account 2910—Other Capital Surplus.

2920 Earned surplus—appropriated.

This account shall include the accumulated amount of earned surplus which has 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 accounting and financial procedures. The account is to be subdivided by classes of appropriations showing the purpose for which each appropriation is made.

2930 Earned surplus—unappropriated.

(a) This account shall include the balance of the amounts included in accounts 2932 to 2948, inclusive, either debit or credit, of unappropriated surplus arising from earnings. It shall not include surplus properly includible in accounts 2800—Sole Proprietorship Capital, 2810—Partnership Capital, or 2910—Other Capital Surplus.

(b) The balances of all earned surplus accounts (2932 to 2948, inclusive) shall be closed to this account at the end of each calendar year.

2932 Credit balance transferred from income.

If the income statement for the current calendar year reflects a net credit balance, it shall be brought forward to this account.

2938 Other credits to earned surplus.

(a) This account shall include extraordinary and delayed items of profits recognized during the year and credit adjustments which in the aggregate for the same class are both material in relation to normal annual net income and clearly do not result from usual business operations for the year. (See instruction 8.)

(b) This account shall include profits from unusual and extraordinary sales of capital assets, but not profits from retirements of equipment and other units of property occurring normally during the year in the regular course of business; credit adjustments of items relating to prior years other than ordinary adjustments of a recurring nature, and other extraordinary credit items which do not relate to transactions of the current year.

(c) This account shall also include debits for the Federal income tax consequences resulting from items of taxable profits in cases where such items of profits are recorded in account 2938—Other Credits to Earned Surplus, in the corporate books.

(d) The records supporting entries in this account shall be so maintained that an analysis thereof may be readily made available.

NOTE: Items of profits and credit adjustments which do not come in the category of extraordinary or delayed items material in amount, as referred to in this account, and are not provided for in designated income accounts, shall be included in account 6500—Other Non-operating Income.

2942 Debit balance transferred from income.

If the income statement for the current calendar year reflects a net debit balance, it shall be brought forward to this account.

2944 Dividend appropriations.

(a) This account shall include amounts of dividends declared out of earned surplus 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: 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 3 and instruction 16(d).)

2946 Other appropriations of earned surplus.

This account shall include appropriations from earned surplus for sinking funds and other reserves, and allotments of surplus or transfers of definite amounts from earned surplus to reserves under the terms of mortgages, deeds of trust, or contracts, and other appropriations of earned surplus set aside in special reserve accounts.

2948 Other debits to earned surplus.

(a) This account shall include extraordinary and delayed items of losses and debit adjustments recognized during the year which in the aggregate for the same class are both material in relation to normal annual net income and clearly do not result from usual business operations for the year. (See instruction 8.)

(b) This account shall include losses from unusual and extraordinary sales of capital assets, but not losses from retirements of equipment and other units of property occurring normally during the year in the regular course of business; intangible property, material in amount, written off in accordance with provisions of instruction 29; losses not covered by insurance resulting from wars, earthquakes, and similar calamities and catastrophes, which are not a recurrent hazard of the business; debit adjustments of items relating to prior years other than ordinary adjustments of recurring nature, and other extraordinary debit items which do not relate to transactions of the current year.

(c) This account shall also include credits for the Federal income tax con-

sequences resulting from items of tax deductions in cases where such items of deductions are recorded in account 2948—Other Debits to Earned Surplus, in the corporate accounts.

(d) The records supporting entries in this account shall be so maintained that an analysis thereof may be readily made available.

NOTE: Items of losses and debit adjustments which do not come in the category of extraordinary or delayed items material in amount, as referred to in this account, and are not provided for in designated income accounts, shall be included in account 7500—Other Deductions.

2990 Form of balance sheet statement.

(The order in which the accounts are presented in this form of balance sheet is not to be considered as necessarily indicative of the order in which they will be scheduled at all times in reports to the Commission)

ASSET SIDE	
CURRENT ASSETS	
1000—Cash	\$.....
1020—Working funds	.....
1040—Special deposits	.....
1060—Temporary cash investments	.....
(a) Pledged	\$..... XXXXXXXX
(b) Unpledged	 XXXXXXXX
1080—Notes receivable	\$.....
1100—Receivables from affiliated companies	.....
1120—Accounts receivable—Agents, customers, and interline	.....
1130—Accounts receivable—Other	.....
Less: Reserve for uncollectible accounts	.....
1140—Subscribers to capital stock	.....
1160—Interest and dividends receivable	.....
1170—Prepayments	.....
1180—Material and supplies	.....
1190—Other current assets	.....
Total current assets	.....
TANGIBLE PROPERTY	
1200—Carrier operating property	\$.....
Less: Reserve for depreciation and amortization	.....
1300—Carrier operating property leased to others	.....
Less: Reserve for depreciation and amortization	.....
1400—Noncarrier property	.....
Less: Reserve for depreciation and amortization	.....
Total tangible property	.....
INTANGIBLE PROPERTY	
1500—Organization, franchises, and permits	\$.....
Less: Reserve for amortization	.....
1550—Other intangible property	.....
Less: Reserve for amortization	.....
Total intangible property	.....
INVESTMENT SECURITIES AND ADVANCES	
1600—Investments and advances—Affiliated companies	.....
(a) Pledged	\$.....
(b) Unpledged	.....
Less: Reserve for adjustments	.....
1650—Other investments and advances	.....
(a) Pledged	.....
(b) Unpledged	.....
Less: Reserve for adjustments	.....
Total investment securities and advances	.....
SPECIAL FUNDS	
1701—Sinking funds	\$.....
1751—Depreciation funds	.....
1781—Miscellaneous special funds	.....
Total special funds	.....

ASSET SIDE—Continued

DEFERRED DEBITS

1880—Unamortized debt discount and expense	\$.....
1890—Other deferred debits	.....
Total deferred debits	.....

MISCELLANEOUS DEBIT ITEMS

1900—Discount on capital stock	\$.....
1910—Commission and expense on capital stock	.....
1920—Reacquired securities:	XXXXXXX
(a) Pledged	\$..... XXXXXXXX
(b) Unpledged	 XXXXXXXX
1990—Nominally issued securities:	XXXXXXX
(a) Pledged	 XXXXXXXX
(b) Unpledged	 XXXXXXXX
Total miscellaneous debits	.....
Total assets	.....
Contingent assets (not included above)	\$.....

LIABILITY SIDE

CURRENT LIABILITIES

2000—Notes payable	\$.....
2020—Matured long-term obligations	.....
2030—Payables to affiliated companies	.....
2050—Accounts payable	.....
2070—Wages payable	.....
2090—C.O.D.'s unremitted	.....
2100—Dividends declared	.....
2120—Taxes accrued	.....
2150—Interest accrued	.....
2160—Matured interest	.....
2180—Other current liabilities	.....
Total current liabilities (exclusive of long-term debt due within one year)	.....

LONG-TERM DEBT DUE WITHIN ONE YEAR

2190—Equipment obligations and other debt due within one year	\$.....
---	---------

ADVANCES PAYABLE

2200—Advances payable—Affiliated companies	\$.....
2250—Other advances payable	.....
Total advances payable	.....

EQUIPMENT AND OTHER LONG-TERM OBLIGATIONS

2300—Equipment obligations	\$.....
Less: Reacquired and nominally issued	.....
2330—Bonds	.....
Less: Reacquired and nominally issued	.....
2360—Other long-term obligations	.....
Less: Reacquired and nominally issued	.....
Total equipment and other long-term obligations	.....

DEFERRED CREDITS

2400—Unamortized premium on debt	\$.....
2450—Other deferred credits	.....
Total deferred credits	.....

RESERVES

2660—Insurance reserves	\$.....
2680—Injuries, loss, and damage reserves	.....
2690—Other reserves	.....
Total reserves	.....

SHAREHOLDERS' (OR PROPRIETORS') EQUITY CAPITAL STOCK

2700—Preferred capital stock	\$.....
Less: reacquired and nominally issued	.....
2710—Common capital stock	.....
Less: reacquired and nominally issued	.....
2730—Capital stock subscribed	.....
Total capital stock	.....

PROPRIETORS' CAPITAL

2800—Sole proprietorship capital	\$.....
2810—Partnership capital	.....
Total proprietors' capital	.....

CAPITAL SURPLUS

2900—Premiums and assessments on capital stock	\$.....
2910—Other capital surplus	.....
Total capital surplus	.....

LIABILITY SIDE—Continued

EARNED SURPLUS

2920—Earned surplus—appropriated	\$.....
2930—Earned surplus—unappropriated	.....
Total earned surplus	.....
Total shareholders' (or proprietors') equity (2700-2800)	.....
Total liabilities and shareholders' (or proprietors') equity	.....
Contingent liabilities (not included above)	\$.....

INCOME ACCOUNTS

Operating Revenues

3000 Operating revenues.

This account shall include the total operating revenues, as provided in the primary operating revenue accounts, derived by the carrier from its motor carrier operations.

OPERATING REVENUE ACCOUNTS

- 3100—Freight Revenue—Intercity—Common Carrier.
- 3110—Freight Revenue—Intercity—Contract Carrier.
- 3120—Freight Revenue—Local Cartage.
- 3130—Intercity Transportation for Other Class I and Class II Motor Carriers.
- 3900—Other Operating Revenue.
- 3100 Freight revenue; intercity; common carrier.

(a) This account shall include all revenue earned by the carrier from the transportation of property in intercity service, including pick-up 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 furnishing line haul vehicles with drivers to another motor carrier, except to a Class II carrier or another Class I carrier (see Note F), for performing any part of its intercity service.

(6) 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.

(7) Revenue from reconsigning, stop and other transit privileges.

(8) Fees for handling c.o.d.'s and other collections of money from consignees in connection with freight shipments.

(9) Revenue from rigging and other accessorial services incident to the transportation of property by the carrier.

(b) This account shall be charged with:

(1) The carrier's proportion of overcharges resulting from the use of erroneous intercity rates, weights, classifications or computations.

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

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

NOTE A: When a common 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 charged to account 4270—Purchased Transportation.

NOTE B: Amounts payable to others for pick-up 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 shall be charged to account 4270—Purchased Transportation.

NOTE C: Divisions of interline tariff charges due other carriers shall be included in account 2030—Payables to Affiliated Companies, or account 2050—Accounts Payable.

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 3110—Freight Revenue—Intercity—Contract Carrier.

NOTE E: Revenue from local transfer service and from pick-up and delivery service performed for another carrier shall be included in account 3120—Freight Revenue—Local Cartage.

NOTE F: Revenue from furnishing line haul vehicles with drivers to a Class II motor carrier or to another Class I motor carrier under a purchased transportation arrangement for performing any part of its intercity service, shall be included in account 3130—Intercity Transportation for Other Class I and Class II Motor Carriers.

NOTE G: 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 3120 for definition of Local Service).

NOTE H: Rigging and other accessorial services as used in paragraph (a) (9) of this account means loading, 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, etc., shall be included in account 6100—Income from Non-Carrier Operations—Net.

3110 Freight revenue; intercity; contract carrier.

(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 furnishing line haul vehicles with drivers to another motor carrier, except to a Class II carrier or another Class I carrier (see Note D), for performing any part of its intercity service.

(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.

(b) This account shall be charged with:

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

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

NOTE A: When a contract 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 charged to account 4270—Purchased Transportation.

NOTE B: Revenue from the intercity transportation of property in intrastate commerce, if the service is similar to that of a common carrier as defined in section 203 (a) (14) of the Interstate Commerce Act, shall be included in account 3100—Freight Revenue—Intercity—Common Carrier.

NOTE C: Revenue from pick-up and delivery and local transfer service performed for another carrier shall be included in account 3120—Freight Revenue—Local Cartage.

NOTE D: Revenue from furnishing line haul vehicles with drivers to a Class II motor carrier or to another Class I motor carrier under a purchased transportation arrangement for performing any part of its intercity service, shall be included in account 3130—Intercity Transportation for Other Class I and Class II Motor Carriers.

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 3120 for definition of Local Service).

3120 Freight revenue; local cartage.

(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 pick-up 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.

(3) Fees for handling c.o.d.'s.

(b) This account shall be debited with overcharges resulting from the use of erroneous local rates, weights, classifications or computations and uncollected earnings on freight damaged or destroyed in transit, or short and lost freight.

NOTE A: 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 3110, as appropriate.

NOTE B: When a carrier employs vehicles and services of others on a commission or other basis for hauling loads in its local cartage service, and the 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 charged to account 4270—Purchased Transportation.

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.

3130 Intercity transportation for other Class I and Class II motor carriers.

This account shall include amounts receivable from other Class I and Class II motor carriers under a purchased transportation arrangement, for performing any portion of their intercity haul such as:

(1) Revenue from furnishing a line haul vehicle with services of driver to another Class I or to a Class II motor carrier under lease or similar arrangement.

(2) Revenue from transporting freight for another Class I or for a Class II motor 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 another Class I motor carrier or for a Class II motor carrier.

NOTE A: Revenue received from motor carriers, other than Class I or Class II motor carriers, for similar services shall be included in account 3100—Freight Revenue—Intercity—Common Carrier, or account 3110—Freight Revenue—Intercity—Contract Carrier, as appropriate.

NOTE B: Revenue received from the lease of revenue vehicles to other carriers without the service of drivers shall be included in account 4279—Equipment Rents—Credit.

3900 Other operating revenues.

This account shall include revenues not provided for in accounts 3100 to 3130, inclusive, derived from the operation of property the investment in which is included in account 1200—Carrier Operating Property, such as:

(a) Advertising matter displayed in or on structures and vehicles.

(b) Commissions for brokerage service.

(c) Commissions for making payroll deductions.

(d) Commissions for collecting freight charges for other carriers.

(e) Garnishment fees.

(f) Lockers, weighing and vending machines and similar devices.

(g) Privilege of operating lunch counters, news stands and soda fountains.

(h) Privilege of installing and operating commercial and coin box telephones.

(i) Operation of lunch rooms, restaurants, etc.

(j) Profit on sales of material and supplies, and on shop work and services to others.

(k) Parking and storage of vehicles.

(l) Snow plow work.

(m) Storage of freight in excess of free time provided in tariffs.

(n) Other miscellaneous revenues incidental to motor carrier operations.

Operation and Maintenance Expenses

4000 Operation and maintenance expenses.

This account shall include the total of operation and maintenance expenses, as provided in the primary accounts, incurred by the carrier in its motor carrier operations during the period covered by the income account.

No. 73—5

4100 Equipment maintenance.

4110 Supervision.

(a) This account shall include the salaries and bonuses of officers and other employees, such as superintendents and foremen (other than working foremen), engaged in supervising and directing the repairing and servicing of revenue equipment, service equipment and shop and garage property used in motor carrier operations.

(b) This account shall also include the pay and bonuses of inspectors, shop and garage clerks, timekeepers and other administrative employees of the equipment maintenance department.

4120 Office and other expenses.

This account shall include the cost of services and supplies and other expenses incurred in the administration of the equipment maintenance department.

ITEMS

Automobiles, maintenance and operation of.

Books.

Entertainment.

Hotels and meals.

Janitor service.

Postage.

Rents paid for use of typewriters and other office machines.

Stationery and printing.

Subscriptions to newspapers, clipping bureaus, periodicals, trade journals, etc.

Traveling expenses.

4130 Repairs and servicing; revenue equipment.

(a) This account shall include the wages of employees and the cost of parts, material, and supplies, used in repairing and servicing revenue equipment, and amounts paid to public shops and garages for repairing and servicing revenue equipment. (See instruction 12.)

(b) This account shall also be charged with the cost of replacing original equipment included in the book cost of revenue vehicles such as fire extinguisher supplies, jacks, lamps, pads, poles, ropes, stakes, tarpaulins, tire chains, etc.

ITEMS

Alcohol and other non-freeze preparations.

Battery men.

Carpenters.

Cleaning supplies and solvents.

Electricians and radio maintenance men.

Grease and lubricants (other than motor oil).

Greasers.

Helpers.

Machinists.

Mechanics.

Metal workers.

Outside repairs and service.

Repair parts, materials and supplies.

Washers and cleaners.

Working foremen.

(c) The cost of repairs to revenue equipment involved in accidents shall be charged to a separate subdivision of this account and accounted for as provided in instruction 22(f).

(d) This account shall be subdivided as follows (see instruction 27):

4131—Line Haul Equipment.

4135—Pickup and Delivery Equipment.

NOTE: The cost of operating and maintaining automobiles used by officers and employees, including gasoline, oil, tires and

tubes, and repairs, shall be charged to the accounts provided for other personal expenses of such employees.

4145 Employees' welfare expenses.

This account shall be charged with the costs incurred for the benefit of equipment maintenance employees in accordance with provisions of instruction 28.

4160 Tires and tubes; revenue equipment.

(a) This account shall include the cost, including taxes, of tires and tubes applied to revenue equipment, including tires and tubes on new equipment.

(b) The cost of tires and tubes applied to revenue equipment may be charged directly to this account or included in account 1176—Prepaid Tires and Tubes, and charged off to this account in appropriate monthly installments.

(c) This account shall also be charged with the cost of labor and materials used in repairing and renewing, setting up and mounting tires and tubes on revenue equipment, including the cost of shoes, valves flaps, sections, recaps, etc.

(d) 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.

(e) This account shall be subdivided as follows (see instruction 27):

4161—Line Haul Equipment.

4165—Pickup and Delivery Equipment.

NOTE A: The cost of unapplied tires and tubes held in stock, shall be charged to account 1180—Material and Supplies.

NOTE B: The cost of tires and tubes used by service cars and automobiles shall be accounted for as provided in the text of account 4180—Other Maintenance Expenses.

4180 Other maintenance expenses.

This account shall be charged with wages and other expenses, incurred in connection with maintenance of the carrier's revenue equipment, that are not provided for elsewhere, such as:

(a) The pay of operators of service cars and wreckers, shop sweepers and janitors, watchmen and unskilled laborers; also the pay of employees while repairing shop and garage structures, tools, machines, service equipment and furniture and office equipment of the maintenance department.

(b) The cost of heat, light, power and water used in shops and garages.

(c) The cost of materials, supplies and small tools consumed in the operation and maintenance of shops and garages and not directly assignable to other accounts.

(d) The cost of gasoline and oil, tires and tubes, including taxes; vehicle licenses; repairs to service cars, wreckers, etc., used in connection with the operation of shops and garages.

(e) Other expenses such as payments for towing, wrecker and similar services; vehicle inspection fees; cost of removing snow and ice from shop and garage structures and grounds; the cost of ice, drinking water, towels, soap, etc.; and employees' travel and personal expenses not directly chargeable to other accounts in the maintenance group of accounts.

NOTE A: The cost of operating and maintaining automobiles used by officers and employees, including vehicle licenses, gasoline, oil, tires and tubes, and repairs, shall be charged to the accounts provided for other personal expenses of such employees.

NOTE B: The cost of initial improvements (including repairs and rearrangements) in the preparation of purchased buildings or grounds for use by the maintenance department, shall be charged to account 1201—Land and Land Rights, or account 1210—Structures, as appropriate. The accounting for similar expenditures on property leased from others shall be as provided in instruction 19(h).

NOTE C: Amounts recovered from insurance companies or others and amounts provided in account 2660—Insurance Reserves, for damages to buildings, grounds, furniture, machinery, etc., used in the maintenance of revenue equipment shall be accounted for as provided in instruction 22(f).

4185 Operating rents.

(a) This account shall include rental payments for real estate and other property used in motor carrier operations by the Equipment Maintenance Department, not provided for elsewhere.

(b) This account shall be credited with amounts receivable as rents for the use of real estate and other property of the Equipment Maintenance Department, not provided for elsewhere.

(c) This account shall also include 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.

NOTE A: Amounts payable or receivable for rental of real estate and other property included in the lease of a distinct operating unit (see definition 22) shall be included in account 5400—Lease of Distinct Operating Unit—Debit, or account 5500—Lease of Distinct Operating Unit—Credit, as appropriate.

NOTE B: Rentals for property and equipment used in noncarrier operations shall be included in account 6100—Income from Non-Carrier Operations—Net.

4191 Joint garage expense; debit.

This account shall include the carrier's proportion of costs incurred by others in maintaining and operating joint shop and garage equipment and facilities. (See definition 23 and instruction 25(a).)

4196 Joint garage expense; credit.

This account shall include the amounts chargeable to others as their proportion of the costs incurred by the reporting carrier in maintaining and operating joint shop and garage equipment and facilities. (See definition 23 and instruction 25(b).)

4200 Transportation.

4210 Supervision.

This account shall include the salaries and bonuses of officers and other employees engaged in supervising and directing transportation.

(b) This account shall also include the pay and bonuses of inspectors, dispatchers, clerks and other administrative employees of the transportation department including operators of two-way radio communication service.

4220 Office and other expenses.

(a) This account shall include the cost of services and supplies, and other expenses incurred in connection with the administrative functions of the transportation department.

ITEMS

Automobiles, maintenance and operation of.
Books.
Drinking water and refrigeration.
Entertainment.
Heat, light, power and water.
Hotels and meals.
Janitor and cleaning supplies.
Membership fees and dues in trade and other associations.
Rents paid for the use of typewriters and other office machines.
Repairs to transportation office furniture, fixtures and equipment.
Stationery and printing.
Subscriptions to newspapers, trade journals, etc.
Traveling expenses.
Towel service.

4230 Drivers and helpers.

(a) This account shall include the wages, bonuses and vacation pay of drivers of revenue equipment, and helpers, engaged in freight transportation service, including wages for time during which they are required to be on duty in readiness for active service.

(b) This account shall be subdivided as follows (see instruction 27):

4231—Line Haul Equipment.
4235—Pickup and Delivery Equipment.

4245 Employees' welfare expenses.

This account shall be charged with the costs incurred for the benefit of transportation employees in accordance with provisions of instruction 28.

4250 Fuel for revenue equipment.

(a) This account shall include the cost of gasoline, other motor fuel, and enriching materials used by revenue equipment. Include in this account transportation charges payable to others on motor fuel.

(b) This account shall be subdivided as follows (see instruction 27):

4251—Line Haul Equipment.
4255—Pickup and Delivery Equipment.

NOTE A: Taxes on motor fuel shall be charged to account 5200—Operating Taxes and Licenses, at time of purchase.

NOTE B: Motor fuel used in automobiles and service cars shall be accounted for as provided in account 4180—Other Maintenance Expenses.

4260 Oil for revenue equipment.

(a) This account shall include the cost of motor oils used by revenue equipment. Include in this account transportation charges payable to others on motor oil.

(b) This account shall be subdivided as follows (see instruction 27):

4261—Line Haul Equipment.
4265—Pickup and Delivery Equipment.

NOTE A: Taxes on motor oil shall be charged to account 5200—Operating Taxes and Licenses, at time of purchase.

NOTE B: Motor oil used in automobiles and service cars shall be accounted for as provided in account 4180—Other Maintenance Expenses.

4270 Purchased transportation.

This account shall be subdivided as follows:

4271 Equipment rents; intercity; with drivers.

This account shall include amounts payable to others for furnishing revenue vehicles with the services of drivers for the exclusive use and under the control of the reporting carrier in intercity service where the payment includes the wages of drivers.

NOTE: If the arrangement under which vehicles with drivers are furnished to the carrier provides that wages of the drivers shall be paid separately by the reporting carrier and included on its payroll, the wages shall be included in account 4230—Drivers and Helpers, and the balance of the amount payable for the service shall be included in account 4272—Equipment Rents—Intercity—Without Drivers.

4272 Equipment rents; intercity; without drivers.

This account shall include amounts payable to others for furnishing revenue vehicles to the reporting carrier for its exclusive use, and under its control, in intercity service, where the payment does not include drivers' wages.

NOTE A: If, under the arrangement for use of a vehicle, the services of a driver are also included and his wages are to be paid separately by the reporting carrier and included on its payroll, the amounts of wages so paid shall be included in account 4230—Drivers and Helpers.

NOTE B: Amounts payable for rental of revenue equipment included in the lease of a distinct operating unit (see definition 22) shall be charged to account 5400—Lease of Distinct Operating Unit—Debit.

4273 Other purchased transportation; intercity.

(a) This account shall include payments for the intercity transportation of individual shipments and part-loads, billed by the reporting carrier, in the vehicles of another motor carrier when the hauling carrier retains control of the vehicle and driver.

(b) This account shall also include payments to railroads, water carriers and other motor carriers for the intercity transportation of the reporting carrier's loaded and empty revenue vehicles.

(c) Amounts included in this account shall be segregated as follows:

- (1) Payments to motor carriers.
- (2) Payments to railroads and water carriers.

4275 Equipment rents; pickup and delivery; with drivers.

This account shall include amounts payable to others for furnishing revenue vehicles with the services of drivers for the exclusive use and under the control of the reporting carrier in pickup and delivery service and other local operations, where the payment includes the wages of the drivers.

NOTE: If the arrangement under which vehicles with drivers are furnished to the carrier provides that wages of the drivers shall be paid separately by the carrier and included on its payroll, the wages shall be included in account 4230—Drivers and Help-

ers, and the balance of the amount payable for the service in account 4276—Equipment Rents—Pickup and Delivery—Without Drivers.

4276 Equipment rents; pickup and delivery; without drivers.

This account shall include amounts payable to others for furnishing revenue vehicles to the reporting carrier for its exclusive use and under its control, in pickup and delivery and other local operations, when the payment does not include drivers' wages.

NOTE A: If the arrangement for use of a vehicle covers the services of a driver whose wages are to be paid separately by the reporting carrier and included on its payroll, the amounts of wages so paid shall be included in account 4230—Drivers and Helpers.

NOTE B: Amounts payable for rental of revenue equipment included in the lease of a distinct operating unit (see definition 22) shall be charged to account 5400—Lease of Distinct Operating Unit—Debit.

4277 Other purchased pickup and delivery.

(a) This account shall include payments to others for picking up and delivering the reporting carrier's intercity freight and performing its local cartage service, when the vehicles so employed are not used exclusively in the carrier's service and are not under its control.

(b) This account shall also include allowances to shippers and consignees for picking up and delivering intercity shipments.

(c) Amounts included in this account shall be segregated as follows:

- (1) Payments to motor carriers and others.
- (2) Allowances to shippers.

NOTE: This account shall not be charged with payments to another motor carrier for pickup or delivery service where the compensation for such service is based on a division of the through tariff rate.

4279 Equipment rents; credit.

(a) This account 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.

(b) This account 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.

(c) This account shall be subdivided to reflect separately:

- (1) Rents receivable for intercity revenue vehicles.
- (2) Rents receivable for pickup and delivery revenue vehicles.

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 3130 if the service is furnished to a Class I or Class II motor carrier, and to account 3100 or 3110 if furnished to motor carriers other than Class I or Class 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 3120.

NOTE C: Amounts receivable for rental of revenue vehicles included in the lease to others of a distinct operating unit (see definition 22), shall be credited to account 5500—Lease of Distinct Operating Unit—Credit.

4280 Other transportation expenses.

This account shall include transportation department expenses that are not provided for elsewhere.

ITEMS

Badges for employees.
Expenses other than wages of deadheading drivers.
Extra labor hired for loading and unloading the carrier's vehicles except at its terminals.
Fines for traffic violations.
Ice and other refrigerants.
Lodging for drivers and miscellaneous transportation employees.
Meals for drivers and miscellaneous transportation employees.
Payments to customers' employees for services after hours.
Pilot cars and drivers, cost of providing.
Plates, vehicle identification (State and others, not renewable periodically).
Repairs to transportation structures, fixtures and equipment.
Tolls—bridge, tunnel, highway and ferry.
Uniforms for drivers.
Wages, materials and tools used in, and amounts paid others for, clearing and sanding roads.
Weighing freight, other than at carrier's terminals.

4285 Operating rents.

(a) This account shall include rental payments for real estate and other property, except revenue equipment, used in motor carrier operations by the Transportation Department not provided for elsewhere.

(b) This account shall be credited with amounts receivable as rents for the use of real estate and other property, except revenue equipment, of the Transportation Department not provided for elsewhere.

(c) This account shall also include 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.

NOTE A: Amounts payable or receivable for rental of real estate and other property included in the lease of a distinct operating unit (see definition 22) shall be included in account 5400—Lease of Distinct Operating Unit—Debit, or account 5500—Lease of Distinct Operating Unit—Credit, as appropriate.

NOTE B: Rentals for property and equipment used in noncarrier operations shall be included in account 6100—Income from Non-Carrier Operations—Net.

NOTE C: Rentals for the use of revenue equipment shall be included in account 4270—Purchased Transportation.

4300 Terminal.

4310 Supervision.

This account shall include the total of amounts included in accounts 4311 to 4313 inclusive.

4311 Supervisory salaries.

This account shall include the salaries and bonuses of officials and other employees engaged in general supervision of terminal operations.

4312 Salaries and fees; billing and collecting.

This account shall include the pay of cashiers and other employees engaged in rating, billing and manifesting freight shipments and payments to outside organizations for manifesting, rating or collecting freight bills.

4313 Other office employees.

This account shall include the pay of stenographers, typists, telephone operators, information clerks and all other terminal office employees not provided for in accounts 4311 and 4312.

4320 Office and other expenses.

This account shall include the cost of office supplies and other supplies and expenses consumed in connection with the administrative functions of the terminal department.

ITEMS

Automobiles, maintenance and operation of, including taxes on gasoline, oil, tires and tubes.
Books.
Entertainment.
Hotels and meals.
Membership fees and dues in trade and other associations.
Postage.
Rents paid for the use of typewriters and other office machines.
Repairs to terminal office furniture, fixtures and equipment.
Stationery and printing.
Subscriptions to newspapers, trade journals, etc.
Traveling expenses.
Towel service.

4340 Salaries and wages; platform employees.

This account shall include the salaries and wages of platform superintendents, foremen, checkers, loaders, platform truckers, and other employees, including casual labor, engaged in loading, unloading and platform handling of freight at the carrier's terminals. (See instruction 11.)

4345 Employees' welfare expenses.

This account shall be charged with the costs incurred for the benefit of terminal employees in accordance with provisions of instruction 28.

4350 Other terminal employees.

This account shall include the pay of yardmen, watchmen, cleaners, janitors and other miscellaneous terminal employees.

4360 Commission agents.

This account shall include amounts paid to others on a commission or other basis for the solicitation, terminal handling and pickup and delivery of freight at points where the carrier does not operate terminals or participate with other carriers in joint terminal facilities. Include also amounts allowed commission agents for expenses such as advertising, rent, light, heat, power and water, telephone and telegraph service, and items of a similar nature.

NOTE A: Payments for the pickup and delivery of freight by commission agents shall be included in account 4270—Purchased Transportation, if they can be segregated

from amounts paid agents for terminal handling, solicitation, and other expenses.

NOTE B: Commissions paid to freight solicitors, other than commission agents as set out in this account, are includible in account 4410—Supervision.

4430 Other terminal expenses.

This account shall include the cost of platform supplies and other expenses incurred in connection with the operation of terminals.

ITEMS

Ash removal.
Cleaning supplies.
Drinking water and refrigerants.
Heating or cooling including supplies.
Janitor service.
Laundry service, including supplies.
Lighting and electric power.
Repairs to terminal structures, platform furniture, fixtures and equipment.
Snow and dust removal.
Sprinkling terminal grounds.
Tools and supplies for terminal use.
Weighing freight at terminals.

4435 Operating rents.

(a) This account shall include rental payments for real estate and other property, used in motor carrier operations by the Terminal Department, not provided for elsewhere.

(b) This account shall be credited with amounts receivable as rents for the use of real estate and other property of the Terminal Department, not provided for elsewhere.

(c) This account shall also include 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.

NOTE A: Amounts payable or receivable for rental of real estate and other property included in the lease of a distinct operating unit (see definition 22) shall be included in account 5400—Lease of Distinct Operating Unit—Debit, or account 5500—Lease of Distinct Operating Unit—Credit, as appropriate.

NOTE B: Rentals for property and equipment used in noncarrier operations shall be included in account 6100—Income from Non-Carrier Operations—Net.

4431 Joint terminal facilities; debit.

This account shall include the carrier's proportion of costs incurred by others in maintaining and operating joint terminal equipment and facilities. (See definition 23 and instruction 25(a).)

4436 Joint terminal facilities; credit.

This account shall include the amounts chargeable to others as their proportions of the costs incurred by the reporting carrier in maintaining and operating joint terminal equipment and facilities. (See definition 23 and instruction 25(b).)

4400 Traffic.

4410 Supervision.

(a) This account shall include the salaries and bonuses of officers, traffic managers and other employees who are directly in charge of the promotion and solicitation of traffic.

(b) This account shall also include the salaries and commissions of employees engaged in the solicitation of traffic, such

as salesmen, solicitors and estimators, and commissions and fees paid to outside organizations for the solicitation of traffic with the exception of payments to commission agents (see account 4360); salaries of employees engaged in preparing tariffs, schedules and statistical data, and preparing and distributing advertising matter for the purpose of obtaining traffic; and salaries of other traffic department employees such as stenographers, typists, clerks, etc.

4420 Office and other expenses.

This account shall include all supervisory expenses not provided for elsewhere, including the cost of maintaining and operating automobiles; the carrier's proportion of expenses of traffic associations and membership fees in trade, technical and professional associations; officers and employees' hotel and traveling expenses; postage; and stationery and printing.

4430 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.

4445 Employees' welfare expenses.

This account shall be charged with the costs incurred for the benefit of traffic employees in accordance with provisions of instruction 28.

4450 Advertising.

This account shall include 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, expenses incurred in connection with advertising by radio, 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, etc.

4480 Other traffic expenses.

This account shall be charged with traffic department expenses that are not provided for elsewhere.

4485 Operating rents.

(a) This account shall include rental payments for real estate and other property used in motor carrier operations by the Traffic Department, not provided for elsewhere.

(b) This account shall be credited with amounts receivable as rents for the use of real estate and other property of the Traffic Department, not provided for elsewhere.

(c) This account shall also include amounts receivable as rental from the sublease of property rented from others if amounts payable as rent for the prop-

erty by the reporting carrier are charged hereto.

NOTE A: Amounts payable or receivable for rental of real estate and other property included in the lease of a distinct operating unit (see definition 22) shall be included in account 5400—Lease of Distinct Operating Unit—Debit, or account 5500—Lease of Distinct Operating Unit—Credit, as appropriate.

NOTE B: Rentals for property and equipment used in noncarrier operations shall be included in account 6100—Income from Non-Carrier Operations—Net.

4500 Insurance and safety.

4510 Supervision.

This account shall include the salaries or wages, and bonuses, of insurance and safety department employees, and payments to others, as follows:

(a) The salaries of officers and other employees who are engaged in general supervision of the insurance and safety department.

(b) The salaries of employees engaged in handling insurance, safety, and claims.

(c) The salaries of officers and employees of the law department when specifically assigned to and engaged in injury, loss and damage cases, and payments to attorneys, investigators, adjusters, etc., who are not regular employees of the carrier, for services in connection with such cases.

4520 Office and other expenses.

(a) This account shall include all supervisory expenses not provided for elsewhere, including the cost of maintaining and operating automobiles; special costs incurred in procuring insurance, such as brokerage fees (not included in premiums), notarial fees, and insurance inspection service; costs of safety-first and other campaigns among employees or the public for the purpose of preventing accidents, losses and damage; officers' and employees' hotel and other traveling expenses including those of employees of the law department when specifically assigned to and engaged in injury, loss and damage cases; the cost of memberships in trade, technical and professional associations; postage; stationery and printing; rents paid for the use of typewriters and other office machines; and subscriptions to newspapers, trade journals, etc.

(b) Reimbursements from insurance companies or others for expenses charged to this account in connection with injury, loss and damage cases shall be credited to this account.

4530 Public liability and property damage.

(a) This account shall include the net cost (i.e., the amounts of premiums less the amounts of dividends or refunds), of commercial insurance 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 intrusted to the carrier for transportation or storage), resulting from the operation of owned and leased vehicles in motor carrier service. (See instruction 22(d).)

(b) This account shall also be charged each month and account 2680—Injuries, Loss and Damage Reserves, shall be credited with amounts sufficient to meet the

probable liability under the classes of risks set out in paragraph (a) of this account 4530, not covered by commercial insurance.

4540 Workmen's compensation.

(a) This account shall include the net cost (i.e., the amounts of premiums less the amounts of dividends or 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 governmental agencies or commercial insurance companies. (See instruction 22(d).)

(b) This account shall also be charged each month and account 2680—Injuries, Loss and Damage Reserves, 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.

NOTE: Payments to or on behalf of employees, other than claims covered by this account, including accident and death benefits, salaries, fees and expenses of surgeons, doctors, nurses, hospital expenses and medical supplies, etc., shall be accounted for as provided in instruction 28.

4545 Employees' welfare expenses.

This account shall be charged with the costs incurred for the benefit of insurance and safety department employees in accordance with provisions of instruction 28.

4550 Cargo loss and damage.

(a) This account shall include the net cost (i.e., the amounts of premiums less the amounts of dividends or refunds), of commercial insurance to protect the carrier against liability for claims resulting from loss and damage to, or delay of, property intrusted to it for transportation or storage. (See instruction 22(d).)

(b) This account shall also be charged each month and account 2680—Injuries, Loss and Damage Reserves, shall be credited, with amounts sufficient to meet the probable liability for claims under the classes of risks set out in paragraph (a) of this account 4550, that are not covered by commercial insurance.

(c) A freight claim register shall be maintained by all carriers in the form set out in instruction 22(e).

4560 Fire, theft and collision.

(a) This account shall include the net cost (i.e., the amounts of premiums less the amounts of dividends or refunds) of commercial insurance to protect the carrier against loss from fire, theft or collision damage to owned or leased vehicles and for fire insurance on structures, machinery, equipment, etc., used in motor carrier operations. (See instruction 22(f).)

(b) In case a carrier shall carry its own insurance risks, either wholly or in part, for the classes of coverage set out in paragraph (a) above, this account shall be charged each month and account 2680—Insurance Reserves, shall be credited, with an amount sufficient to

meet the probable loss not covered by commercial insurance.

(c) If commercial or self-insurance coverage is not maintained by the carrier, losses arising under the classes of risks set out in paragraph (a) of this account 4560 shall be accounted for as provided in instruction 22 (b) and (f).

4570 Other insurance expense.

(a) This account shall include the net cost (i.e., the amounts of premiums less the amounts of dividends or refunds), of commercial insurance to protect the carrier against loss from boiler; burglar; fidelity; holdup; lightning; plate glass; owners, landlords, and tenants liability; and other risks not elsewhere provided for. (See instruction 22.) This account shall also be charged with premiums on performance and similar bonds.

(b) In case a carrier shall carry its own insurance risks, either wholly or in part, for the classes of coverage set out in paragraph (a) above, this account shall be charged each month and account 2680—Insurance Reserves, shall be credited, with an amount sufficient to meet the probable loss not covered by commercial insurance.

(c) If commercial or self-insurance coverage is not maintained by the carrier, losses arising under the classes of risks set out in paragraph (a) of this account 4570 shall be accounted for as provided in instruction 22 (b) and (f).

4580 Other insurance and safety department expenses.

This account shall be charged with insurance and safety department expenses other than risks or claims that are not provided for elsewhere.

4585 Operating rents.

(a) This account shall include rental payments for real estate and other property, used in motor carrier operations by the Insurance and Safety Department, not provided for elsewhere.

(b) This account shall be credited with amounts receivable as rents for the use of real estate and other property of the Insurance and Safety Department, not provided for elsewhere.

(c) This account shall also include 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.

NOTE A: Amounts payable or receivable for rental of real estate and other property included in the lease of a distinct operating unit (see definition 22) shall be included in account 5400—Lease of Distinct Operating Unit—Debit, or account 5500—Lease of Distinct Operating Unit—Credit, as appropriate.

NOTE B: Rentals for property and equipment used in noncarrier operations shall be included in account 6100—Income From Non-Carrier Operations—Net.

4600 Administrative and general.

4610 Supervision.

This account shall include the total of amounts included in accounts 4611 to 4613, inclusive.

4611 Salaries; general officers.

(a) This account shall include the salaries, bonuses, and other forms of con-

sideration for services of general officers whose jurisdiction extends over the carrier's entire transportation system, and also fees payable to receivers or trustees appointed by the courts. As here used, the term "general officers" would ordinarily include the following:

Chairman of the Board.	General Counsel.
President.	General Secretary.
Vice Presidents.	General Auditor.
Treasurer.	General Manager.
Comptroller.	

The salaries of the officers enumerated above shall be included in this account regardless of the fact that they may also perform duties in connection with the maintenance, transportation, terminal or other functional operations of the carrier, except that the pay of officers in charge of other functions who perform no general administrative duties, shall be charged to the appropriate accounts provided for the pay of supervisory employees in those groups of accounts.

(b) This account shall also include the amounts designated as salaries of sole proprietors, and partners in charge of the administration of non-incorporated motor carriers.

4612 Salaries; revenue accounting.

This account shall include the pay of employees engaged in handling revenue accounting such as, machine operators, sorters, file clerks, cashiers, revision clerks and employees handling interline accounting and credits.

4613 Salaries; other general office employees.

This account shall include the pay of all other general office employees not includible in account 4612, such as office managers, chief accountants, bookkeepers, attorneys, purchasing agents, stenographers, typists, switchboard operators, clerks, janitors, watchmen and other employees attached to the general office.

4620 Office and other expenses.

This account shall include the total of amounts included in accounts 4621 to 4623, inclusive.

4621 Expenses of general officers.

This account shall include expenses incurred for the benefit of motor carrier operations by officers whose salaries are includible in account 4611, such as:

- Cost of operation and maintenance of automobiles.
- Traveling expenses.
- Membership fees and dues in trade and professional organizations.

4622 Expenses of general office employees.

This account shall include traveling and incidental expenses incurred by general office employees whose salaries are includible in accounts 4612 or 4613, such as:

- Cost of operation and maintenance of automobiles.
- Traveling expenses.
- Membership fees and dues in trade and professional organizations.

4623 Other general office expenses.

This account shall include the cost of supplies and expenses incurred in connection with the carrier's general administrative functions.

ITEMS

Books.
Drinking water and refrigeration.
Heat, light, power and water.
Janitor and cleaning supplies.
Postage.
Printed forms for general office use.
Rent for office machines.
Repairs to general office furniture and equipment.
Stationery and office supplies.
Subscriptions to newspapers, clipping bureaus, periodicals, etc.
Towel service.

4630 Law expenses.

This account shall include the cost of operating the carrier's law department, other than salaries of employees, including amounts payable to others for legal services and related expenses not provided for in other operating expense accounts (see account 4510).

ITEMS

Cost of law suits.
Cost of preparing and printing agreements, briefs, reports, etc.
Court costs.
Court fees.
Law books, periodicals and subscriptions to special services.
Law expenses of receivers.
Legal forms, law office supplies, postage and stationery.
Meals because of overtime work.
Payments to outside attorneys.
Premiums on court and other bonds.
Printing.
Tax reports, claims, etc., when handled by legal staff.
Transcripts of testimony, copies of exhibits, etc.
Traveling expenses of outside attorneys, witnesses, etc.
Witness fees.

NOTE A: The pay of the legal staff of the carrier shall be included in account 4611—Salaries—General Officers, 4613—Salaries—Other General Office Employees, or other appropriate accounts.

NOTE B: The pay of law department officers and employees engaged in formal cases before regulatory commissions, in cases to which such a commission is a party, or when specifically assigned to injury and damage cases, shall be charged to account 4670—Regulatory Expenses, account 4510—Supervision, or other appropriate accounts. (See instruction 11.)

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 shall be charged to the appropriate subdivision of account 1500—Organization, Franchises, and Permits, or account 1550—Other Intangible Property. Law expenses incident to the issuance of long-term debt or capital stock shall be charged to account 1880—Unamortized Debt Discount and Expense, account 2400—Unamortized Premium on Debt, or account 1910—Commission and Expense on Capital Stock, as appropriate.

4635 Outside auditing expenses.

This account shall include the cost of auditing and accounting services ren-

dered by individuals or firms other than the carrier's own employees.

NOTE: The fees and expenses paid independent auditors and accountants for preparing financial and other statements incident to the issuance of long-term debt and capital stock, or to the acquisition of operating rights, shall be charged, as appropriate, to account 1880—Unamortized Debt Discount and Expense, account 2400—Unamortized Premium on Debt, account 1910—Commission and Expense on Capital Stock, account 1511—Franchises, or account 1550—Other Intangible Property. (See Note B under account 1511.)

4640 Communication service.

This account shall include the cost, including excise taxes, of all communication service payable to outside companies, such as telephone, teletypewriter, telegraph, radio, etc.

4645 Employees' welfare expenses.

This account shall be charged with the costs incurred for the benefit of general office employees in accordance with provisions of instruction 23.

4650 Management and supervision fees.

(a) This account shall include the amounts of fees and expenses incurred for services received from others under a service contract or other arrangement providing for the furnishing of general management, supervision, purchasing, financial or other general services.

(b) 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. If the costs incurred in the first instance by the person furnishing the service are apportioned to several recipients thereof, the records of the carrier shall indicate the aggregate cost to the furnishing person and the method of apportionment to the carrier.

(c) This account shall be subdivided to reflect:

- (1) Fees and expenses of affiliated companies.
- (2) Fees and expenses of other persons (see definition 29).

4660 Uncollectible revenues.

(a) This account shall be charged, and account 1120—Accounts Receivable—Agents, Customers and Interline, 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.

(b) Charges 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 2650—Reserve for Uncollectible Accounts. To the reserve 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 reserve. 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.

NOTE: Losses on receivables for other than carrier operating revenues, and losses on notes or claims receivable, shall be accounted for as provided in item (c) of account 7500—Other Deductions.

4670 Regulatory expenses.

(a) This account shall include expenses 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; also include 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 certificates of convenience and necessity and authority for the issuance of securities. (See Note B.)

(b) Amounts includible in this account which by approval or direction of the Commission are to be spread over future periods shall be charged to account 1890—Other Deferred Debits, and amortized by charges to this account.

ITEMS

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.

The pay of officers and employees specifically assigned to or engaged in the valuation of property owned or used by the carrier, in connection with such cases, and the cost of similar work performed by others.

Amounts 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; and other expenses and supplies including expenses of officers and employees upon matters covered by this account even though no portion of their pay is assignable hereto.

NOTE A: Expenses incurred for the improvement of service, for additional inspection, or rendering reports which are made necessary by the rules and regulations, or orders, of regulatory bodies, shall be charged to the appropriate operation and maintenance expense accounts.

NOTE B: Expenses incident to securing certificates of convenience and necessity from regulatory bodies shall be charged to the appropriate subdivisions of account 1500—Organization, Franchises and Permits. Expenditures incident to securing authorization for issuance of long-term debt or capital stock shall be charged to account 1880—Unamortized Debt Discount and Expense, account 2400—Unamortized Premium on Debt, or account 1910—Commission and Expense on Capital Stock, as appropriate.

4675 Purchasing and store expenses.

(a) This account shall include the cost of operating the carrier's purchasing department including amounts payable to persons, other than officers and employees of the carrier, for technical advice

and services incident to the purchase of parts, gasoline, stationery supplies, etc. (See, however, account 4650—Management and Supervision Fees.)

(b) This account shall include credits for cash and other discounts when it is not practicable to apply such discounts directly to the cost of the materials to which they relate.

(c) This account shall include differences arising from inventory adjustments which have not been otherwise apportioned in accordance with Note B under account 1180—Material and Supplies.

NOTE: Suitable proportions of items included in this account may be allocated to the cost of materials and supplies. (See account 1180.)

4680 Other general expenses.

(a) This account shall include all general expenses connected with motor carrier operations not provided for elsewhere, including fees and expenses payable to the carrier's directors or trustees; expenses in connection with publishing and mailing reports and notices to stockholders, etc.; cash overages and shortages, other than defalcation of the carrier's funds; and fees and expenses of filing annual reports and other documents not specifically related to the obtaining of certificates or applications for issuance of securities; and repairs to general office structures and fixtures.

(b) This account shall also include contributions for charitable, social, or community welfare purposes, except contributions to employees' welfare associations (see instruction 28), and contributions provided for in account 7500—Other Deductions.

4685 Operating rents.

(a) This account shall include rental payments for real estate and other property, used in motor carrier operations by the Administrative and General Department, not provided for elsewhere.

(b) This account shall be credited with amounts receivable as rents for the use of real estate and other property of the Administrative and General Department, not provided for elsewhere.

(c) This account shall also include 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.

NOTE A: Amounts payable or receivable for rental of real estate and other property included in the lease of a distinct operating unit (see definition 22) shall be included in account 5400—Lease of Distinct Operating Unit—Debit, or account 5500—Lease of Distinct Operating Unit—Credit, as appropriate.

NOTE B: Rentals for property and equipment used in noncarrier operations shall be included in account 6100—Income from Non-Carrier Operations—Net.

4691 Joint operating expense; debit.

This account shall include the carrier's proportion of costs incurred by others in maintaining and operating joint facilities for general purposes, such as a general office, or when amounts payable cannot be segregated between the functional groups of expense accounts

provided in this system of accounts. (See definition 23 and instruction 25(a).)

4696 Joint operating expense; credit.

This account shall include the amounts chargeable to others as their proportions of the costs incurred by the reporting carrier in maintaining and operating joint facilities used for general purposes, such as a general office, or when the amounts receivable cannot be segregated between the functional groups of expense accounts provided in this system of accounts. (See definition 23 and instruction 25(a).)

DEPRECIATION EXPENSE

5000 Depreciation expense.

(a) This account shall include the amount of depreciation charges accruing each month for all classes of depreciable property owned by the carrier and used by it in motor carrier operations or leased to others as part of a distinct operating unit (see definition 22), including depreciation of the carrier's improvements to property leased from others. (See instruction 23.)

(b) The following subdivisions of this account shall be maintained.

5010 Depreciation of structures.

This account shall include depreciation of structures situated on owned land, including all appurtenant fixtures permanently attached thereto, and of improvements to owned land and other structures or constructions, the investment in which is included in account 1210—Structures.

5020 Depreciation of revenue equipment.

(a) This account shall include depreciation of revenue equipment. (See list of items in account 1220—Revenue Equipment.)

(b) This account shall be subdivided as follows (see instruction 27):

5021—Line Haul Equipment.

5025—Pickup and Delivery Equipment.

5030 Depreciation of service cars and equipment.

This account shall include depreciation of automobiles, wreckers, sand and salt cars, tow cars and other service equipment, the investment in which is included in account 1230—Service Cars and Equipment.

5040 Depreciation of shop and garage equipment.

This account shall include depreciation of machinery and equipment, the investment in which is included in account 1240—Shop and Garage Equipment.

5050 Depreciation of furniture and office equipment.

This account shall include depreciation of furniture, office appliances and equipment, the investment in which is included in account 1250—Furniture and Office Equipment.

5060 Depreciation of miscellaneous equipment.

This account shall include depreciation of equipment employed by the car-

rier in motor carrier operations and not provided for elsewhere, the investment in which is included in account 1260—Miscellaneous Equipment.

5070 Depreciation of improvements to leasehold property.

This account shall include depreciation of improvements to leasehold property installed by the carrier, the investment in which is included in account 1270—Improvements to Leasehold Property.

5080 Depreciation of undistributed property.

This account shall include depreciation of property temporarily included in account 1280—Undistributed Property.

5100 Depreciation adjustment.

This account shall include amounts representing adjustments for over or under accruals of depreciation when carrier operating property, depreciated under the unit plan, is retired from service. (See instruction 21(a).)

AMORTIZATION EXPENSE

5150 Amortization chargeable to operations.

This account shall include the total of the amounts included in accounts 5151 and 5155.

5151 Amortization of carrier operating property.

This account shall be charged, and account 2600—Reserve for Amortization—Carrier Operating Property, shall be credited each month, with amortization charges applicable to amounts representing the cost of acquiring long-term leaseholds of land and easements used in carrier operations carried in account 1201—Land and Land Rights, and to amounts of fixed-term motor carrier franchises, permits, consents, licenses and patent rights carried in account 1500—Organization, Franchises and Permits. This account shall also be charged with the unamortized book cost of such items at the time of retirement. (See instruction 21(b)(1).)

NOTE: Amortization charges on the book cost of intangible items that are not restricted to a fixed term, included in account 1500—Organization, Franchises and Permits and account 1550—Other Intangible Property, shall be charged to account 7500—Other Deductions. (See instruction 23(d).)

5155 Extraordinary property losses.

Losses in service value of property retired because of abandonment or other causes for which provision has not been made in the depreciation or other reserves and losses from retirements that could not reasonably have been foreseen and provided for and which are not covered by commercial or self insurance may be charged off to this account at the time of their occurrence, or such losses may be included in account 1890—Other Deferred Debits, and amortized therefrom by monthly charges to this account. The carrier shall make application to the Commission for permission to make use of this account for the foregoing purposes and in the application it shall give full particulars concerning the property

retired, or abandoned, the reason for which it is retired or abandoned, the amounts provided in respect thereto in the depreciation reserves, the amount chargeable to account 1890 and the period over which, in its judgment, such amount should be amortized.

TAXES AND LICENSES

5200 Operating taxes and licenses.

(a) This account shall include the amount of Federal, State, county, municipal and other taxing district taxes, which relate to motor carrier operations and property used therein (except taxes provided for in account 8800—Income Taxes).

(b) This account shall be charged each month with the amount of taxes applicable thereto, with concurrent credits to account 2120—Taxes Accrued, or account 1170—Prepayments, as appropriate. When it is not possible to determine the actual taxes, they shall be estimated and the applicable portion of the total tax included in this account each month. Taxes included in this account on an estimated basis shall be adjusted when the actual levies become known. Taxes on gasoline, other motor fuel and motor oil, shall be included in this account at the time of purchase.

(c) 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.

5210 Gasoline, other fuel and oil taxes.

This account shall include all taxes on motor fuel and motor oil consumed by vehicles in motor carrier operations during the current accounting period, and shall be segregated as follows (see instruction 27):

5211—Line Haul Equipment.

5215—Pickup and Delivery Equipment.

NOTE: Taxes on gasoline and oil used in service equipment and automobiles shall be included in the accounts charged with other expenses of such vehicles.

5220 Vehicle license and registration fees.

This account shall include the cost of all taxes, licenses and fees assessed for the privilege of operating revenue vehicles over the highways, such as registration fees, license plate fees, mileage taxes, gross receipts taxes, gross weight taxes, ton-mile taxes, port of entry fees, permits for overload and oversize (when absorbed by the carrier), certificates of title fees, vehicle qualification fees and similar items, and shall be segregated as follows (see instruction 27):

5221—Line Haul Equipment.

5225—Pickup and Delivery Equipment.

NOTE: Licenses and registration fees for service equipment and automobiles shall be included in the accounts charged with other expenses of such vehicles.

5230 Real estate and personal property taxes.

This account shall include the amount of taxes based on the value of real estate and personal property.

5240 Social security taxes.

This account shall include the carrier's proportion of social security, unemployment, and old-age benefit taxes payable to the Federal and State governments.

5250 Other taxes.

This account shall include all other operating taxes, licenses, and fees not specifically provided for in accounts 5210 to 5240, inclusive.

ITEMS

Capital Stock taxes.

City licenses and permits.

Corporation taxes (for privilege of doing business as a corporation).

Gross receipts taxes not provided for elsewhere.

Occupancy taxes.

Permits to haul liquor, etc. (except overload or oversize).

Sales taxes paid by carrier as vendor.

Stock transfer taxes.

All other taxes, licenses or fees not otherwise provided for.

NOTE A: Taxes on property leased from others for use in motor carrier operations, when the lessee is obligated under the terms of the lease to pay such taxes in addition to stipulated rent, shall be included in these accounts.

NOTE B: All sales and excise taxes not provided for in these accounts shall be included in the account charged with the cost of the material, equipment or services to which the taxes apply.

NOTE C: The following other taxes and fees shall not be charged to this account:

1. Fees for filing annual reports and other documents not specifically related to certificates or applications for issuance of securities shall be charged to account 4690—Other General Expenses.

2. Special assessments for street or other improvements, and fees or charges, sometimes called taxes, such as water taxes, and charges for street sprinkling and sidewalk repairs, which are payments for some specific services rendered by municipal or other taxing bodies, shall be charged to the appropriate property investment accounts or operation and maintenance expense accounts. (See Note B under account 1201—Land and Land Rights.)

3. Taxes on property, the investment in which is included in account 1400—Non-Carrier Property, and other taxes incident to non-carrier operations, shall be charged to account 6100—Income from Non-Carrier Operations—Net.

4. Taxes on property leased to others as part of a distinct operating unit shall be charged to the account to which the rent revenue is credited. (See account 5500—Lease of Distinct Operating Unit—Credit.)

5. Taxes paid on original issues of capital stock shall be included in account 1910—Commission and Expense on Capital Stock.

6. The cost of state and other identification plates, for which a small charge is made to cover cost of manufacture, shall be included in account 4280—Other Transportation Expenses.

LEASE OF DISTINCT OPERATING UNIT

5400 Lease of distinct operating unit; debit.

This account shall include amounts payable for rent of property constituting a distinct operating unit (see definition 22) or system leased from others for use in motor carrier operations when the carrier has exclusive possession.

5500 Lease of distinct operating unit; credit.

(a) This account shall include amounts receivable for rent of property constituting a distinct operating unit (see definition 22) leased by the carriers 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: Accruals of depreciation on carrier operating property leased to others as part of a distinct operating unit shall be credited to account 2590—Reserve for Depreciation—Carrier Operating Property Leased to Others.

OTHER ORDINARY INCOME

6100 Income from non-carrier operations; net.

(a) 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 1400—Non-Carrier Property.

(b) This account shall be subdivided to reflect separately:

(1) Revenue derived from noncarrier operations.

(2) Expenses incurred in noncarrier operations.

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 noncarrier property, rents, taxes (other than income taxes), insurance, etc.

NOTE B: Uncollectible income from non-carrier operations shall be included in this account. (See also account 7500—Other Deductions.)

NOTE C: Each carrier may adopt its own classification of revenues and expenses for this account. The classification shall be such, however, as to permit ready analysis.

6300 Interest income.

(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.

(b) This account shall be kept so as to show separately the interest income from each investment and from each affiliated company.

6400 Dividend income.

(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.

6500 Other non-operating income.

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, and all other non-operating income not provided for in any of the foregoing accounts.

NOTE: "Profits from the operations of others" does not include any dividends on stock. Income from dividends shall be credited to account 6400—Dividend Income.

DEDUCTIONS FROM ORDINARY INCOME

7100 Interest.

(a) This account shall include all interest accrued on interest bearing obligations issued or assumed by the accounting carrier; also interest accrued on debentures and on receivers' certificates. This account shall not include interest on securities held by the accounting carrier in its treasury, in sinking or other special funds, or pledged as collateral.

(b) This account shall be kept so as to show the interest expense (accrual) on each of the following:

- (1) Advances.
- (2) Bonds.
- (3) Equipment obligations.
- (4) Other long-term obligations.
- (5) Current obligations.
- (6) Matured long-term obligations.

7300 Amortization of debt discount and expense.

This account shall be charged each month with the applicable proportion of the unamortized discount and expense on outstanding long-term debt. This proportion 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 1830—Unamortized Debt Discount and Expense. (See instruction 17.)

7400 Amortization of premium on debt; credit.

This account shall be credited each month with the applicable proportion of the premium at which outstanding long-term debt was issued. This proportion 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 charged to account 2400—Unamortized Premium on Debt. (See instruction 17.)

7500 Other deductions.

This account shall include all deductions from gross income not provided for in any of the foregoing accounts, such as:

(a) Unsecured accruals on obligations arising under contracts whereby the accounting carrier has guaranteed the an-

nual 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.

(b) Losses resulting from the operations of others, whenever, in accordance with the terms of any contract, the accounting carrier is bound to contribute toward reimbursement of such losses.

(c) Losses on receivables, notes or claims, that are not includible in account 4660—Uncollectible Revenues, or account 6100—Income from Non-Carrier Operations—Net.

(d) Amortization charges on the book cost of property included in account 1500—Organization, Franchises and Permits, and 1550—Other Intangible Property, which is not restricted to a fixed term, and other items among the carrier's assets. (See instruction 23(d).)

(e) Contributions for charitable, social, or community welfare purposes that do not 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 28, and account 4680—Other General Expenses.)

(f) Penalties and fines for violations of law except for violations of traffic regulations which are provided for in account 4280—Other Transportation Expenses.

(g) 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 under instruction 22.)

(h) Other deductions from gross income.

INCOME TAXES

8800 Income taxes.

(a) This account shall be charged each month with its proportion of the estimated amounts of Federal, State or other income taxes payable on the net annual income or profits of a corporation or unincorporated business.

(b) This account shall be subdivided as follows:

- 8810—Federal Income Taxes.
- 8820—State Income Taxes.
- 8830—Other Income Taxes.

NOTE: 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 2800—sole proprietorship capital, or account 2810—partnership capital, as appropriate.

8900 Form of income statement.

(The order in which the accounts are presented in this Form of Income Statement is not to be considered as necessarily indicative of the order in which they will be scheduled at all times in reports to the Commission.)

I. CARRIER OPERATING INCOME

Revenues:

3000—Operating Revenues.....

Expenses:

4000—Operation and Maintenance Expenses.....
5000—Depreciation Expense.....
5100—Depreciation Adjustment.....

I. CARRIER OPERATING INCOME—continued

Expenses—Continued

5150—Amortization Chargeable to Operations.....
5200—Operating Taxes and Licenses.....

Total Expenses.....

Net Operating Revenue.....

5400—Lease of Distinct Operating Unit—Debit.....

5500—Lease of Distinct Operating Unit—Credit.....

Net Carrier Operating Income.....

II. OTHER INCOME

6100—Income from Non-Carrier Operations—Net.....

6300—Interest Income.....

6400—Dividend Income.....

6500—Other Non-Operating Income.....

Total Other Income.....

Total Income.....

MISCELLANEOUS DEDUCTIONS FROM INCOME

7100—Interest.....

7300—Amortization of Debt Discount and Expense.....

7400—Amortization of Premium on Debt—Credit.....

7500—Other Deductions.....

Total Miscellaneous Deductions.....

Net Income Before Income Taxes.....

8800—Income Taxes.....

Net Income (or Loss).....

CONDENSED CLASSIFICATION OF ACCOUNTS FOR CLASS II CARRIERS

9001 Instructions.

Entries recorded in the accounts prescribed for Class II motor carriers shall conform to the texts of corresponding Class I accounts.

9002 Pickup and delivery.

Class II common carriers which derive an average of 75 percent or more of their revenues from the intercity transportation of general commodities and which have average annual gross revenues of \$500 or more, based on the three calendar years ending December 31, 1956, and on the latest three calendar years thereafter, shall separate expenses between line haul and pickup and delivery as provided in Instruction 27 Allocation of Expense Between Line haul and Pickup and Delivery.

9003 Optional accounts.

Any Class II carrier subject to the provisions of this chart of accounts may, at its option, conform its accounting to the regulations prescribed for Class I carriers: *Provided, however*, That the exercise of such option shall not interfere with assembling or grouping such accounts, as hereinafter prescribed, for annual report purposes.

9004 Accounts prescribed.

Accounts maintained by Class II carriers shall be designated as follows and shall include the substance of the several Class I accounts to which they respectively correspond.

BALANCE SHEET—ASSET SIDE		BALANCE SHEET—LIABILITY SIDE	
ACCOUNTS PRESCRIBED FOR CLASS II CARRIERS		ACCOUNTS PRESCRIBED FOR CLASS II CARRIERS	
CLASS I ACCOUNTS		CLASS I ACCOUNTS	
Current assets		Current liabilities	
100 Cash and working funds.....	1000 Cash.	200 Notes payable and matured obligations.	2000 Notes payable.
104 Special deposits.....	1020 Working funds.	203 Payables to affiliated companies.....	2020 Matured long-term obligations.
	1040 Special deposits.		2030 Payables to affiliated companies.
	1041 Interest special deposits.		2031 Loans and notes payable.
	1042 Dividend special deposits.		2035 Interest and dividends payable.
	1043 Miscellaneous special deposits.		2039 Accounts payable.
108 Notes receivable.....	1080 Notes receivable.	205 Accounts payable.....	2051 Accounts payable—officers, stockholders and employees.
110 Receivables from affiliated companies.	1100 Receivables from affiliated companies.		2055 Interline account balances.
	1101 Loans and notes receivable.		2059 Accounts payable—other.
	1105 Interest and dividends receivable.	207 Salaries and wages payable.....	2070 Wages payable.
	1109 Accounts receivable.	209 C.O.D.'s unremitted.....	2090 C.O.D.'s unremitted.
	1120 Accounts receivable—agents, customers, and interline.	212 Taxes accrued.....	2120 Taxes accrued.
	1130 Accounts receivable—other.	218 Other current and accrued liabilities.	2100 Dividends declared.
117 Prepayments.....	1170 Prepayments.		2150 Interest accrued.
	1171 Prepaid taxes and licenses.		2160 Matured interest.
	1172 Prepaid insurance.		2169 Other current liabilities.
	1173 Prepaid interest.		Long-term debt due within one year
	1174 Prepaid rent.		219 Equipment obligations and other debt.
	1175 Prepaid stationery and printed matter.		Equipment and other long-term obligations
	1176 Prepaid tires and tubes.		220 Advances payable—affiliated companies.
	1179 Miscellaneous prepayments.		2250 Other advances payable.
118 Materials and supplies.....	1180 Material and supplies.		Equipment and other long-term obligations
119 Other current assets.....	1060 Temporary cash investments.		2300 Equipment obligations.
	1140 Subscribers to capital stock.		2330 Bonds.
	1160 Interest and dividends receivable.		2380 Other long-term obligations.
	1190 Other current assets.		Deferred credits
			2400 Unamortized premium on debt.
			2450 Other deferred credits.
			Reserves
			2500 Reserve for depreciation—carrier operating property.
			2590 Reserve for depreciation—carrier operating property leased to others.
			2610 Reserve for depreciation—structures.
			2620 Reserve for depreciation—revenue equipment.
			2630 Reserve for depreciation—revenue equipment.
			2640 Reserve for depreciation—revenue equipment.
			2650 Reserve for depreciation—revenue equipment.
			2660 Reserve for depreciation—revenue equipment.
			2670 Reserve for depreciation—revenue equipment.
			2680 Reserve for depreciation—revenue equipment.
			2690 Reserve for depreciation—revenue equipment.
			2700 Reserve for depreciation—revenue equipment.
			2710 Reserve for depreciation—revenue equipment.
			2720 Reserve for depreciation—revenue equipment.
			2730 Reserve for depreciation—revenue equipment.
			2740 Reserve for depreciation—revenue equipment.
			2750 Reserve for depreciation—revenue equipment.
			2760 Reserve for depreciation—revenue equipment.
			2770 Reserve for depreciation—revenue equipment.
			2780 Reserve for depreciation—revenue equipment.
			2790 Reserve for depreciation—revenue equipment.
			2800 Reserve for depreciation—revenue equipment.
			2810 Reserve for depreciation—revenue equipment.
			2820 Reserve for depreciation—revenue equipment.
			2830 Reserve for depreciation—revenue equipment.
			2840 Reserve for depreciation—revenue equipment.
			2850 Reserve for depreciation—revenue equipment.
			2860 Reserve for depreciation—revenue equipment.
			2870 Reserve for depreciation—revenue equipment.
			2880 Reserve for depreciation—revenue equipment.
			2890 Reserve for depreciation—revenue equipment.
			2900 Reserve for depreciation—revenue equipment.
			2910 Reserve for depreciation—revenue equipment.
			2920 Reserve for depreciation—revenue equipment.
			2930 Reserve for depreciation—revenue equipment.
			2940 Reserve for depreciation—revenue equipment.
			2950 Reserve for depreciation—revenue equipment.
			2960 Reserve for depreciation—revenue equipment.
			2970 Reserve for depreciation—revenue equipment.
			2980 Reserve for depreciation—revenue equipment.
			2990 Reserve for depreciation—revenue equipment.
			3000 Reserve for depreciation—revenue equipment.
			3010 Reserve for depreciation—revenue equipment.
			3020 Reserve for depreciation—revenue equipment.
			3030 Reserve for depreciation—revenue equipment.
			3040 Reserve for depreciation—revenue equipment.
			3050 Reserve for depreciation—revenue equipment.
			3060 Reserve for depreciation—revenue equipment.
			3070 Reserve for depreciation—revenue equipment.
			3080 Reserve for depreciation—revenue equipment.
			3090 Reserve for depreciation—revenue equipment.
			3100 Reserve for depreciation—revenue equipment.
			3110 Reserve for depreciation—revenue equipment.
			3120 Reserve for depreciation—revenue equipment.
			3130 Reserve for depreciation—revenue equipment.
			3140 Reserve for depreciation—revenue equipment.
			3150 Reserve for depreciation—revenue equipment.
			3160 Reserve for depreciation—revenue equipment.
			3170 Reserve for depreciation—revenue equipment.
			3180 Reserve for depreciation—revenue equipment.
			3190 Reserve for depreciation—revenue equipment.
			3200 Reserve for depreciation—revenue equipment.
			3210 Reserve for depreciation—revenue equipment.
			3220 Reserve for depreciation—revenue equipment.
			3230 Reserve for depreciation—revenue equipment.
			3240 Reserve for depreciation—revenue equipment.
			3250 Reserve for depreciation—revenue equipment.
			3260 Reserve for depreciation—revenue equipment.
			3270 Reserve for depreciation—revenue equipment.
			3280 Reserve for depreciation—revenue equipment.
			3290 Reserve for depreciation—revenue equipment.
			3300 Reserve for depreciation—revenue equipment.
			3310 Reserve for depreciation—revenue equipment.
			3320 Reserve for depreciation—revenue equipment.
			3330 Reserve for depreciation—revenue equipment.
			3340 Reserve for depreciation—revenue equipment.
			3350 Reserve for depreciation—revenue equipment.
			3360 Reserve for depreciation—revenue equipment.
			3370 Reserve for depreciation—revenue equipment.
			3380 Reserve for depreciation—revenue equipment.
			3390 Reserve for depreciation—revenue equipment.
			3400 Reserve for depreciation—revenue equipment.
			3410 Reserve for depreciation—revenue equipment.
			3420 Reserve for depreciation—revenue equipment.
			3430 Reserve for depreciation—revenue equipment.
			3440 Reserve for depreciation—revenue equipment.
			3450 Reserve for depreciation—revenue equipment.
			3460 Reserve for depreciation—revenue equipment.
			3470 Reserve for depreciation—revenue equipment.
			3480 Reserve for depreciation—revenue equipment.
			3490 Reserve for depreciation—revenue equipment.
			3500 Reserve for depreciation—revenue equipment.
			3510 Reserve for depreciation—revenue equipment.
			3520 Reserve for depreciation—revenue equipment.
			3530 Reserve for depreciation—revenue equipment.
			3540 Reserve for depreciation—revenue equipment.
			3550 Reserve for depreciation—revenue equipment.
			3560 Reserve for depreciation—revenue equipment.
			3570 Reserve for depreciation—revenue equipment.
			3580 Reserve for depreciation—revenue equipment.
			3590 Reserve for depreciation—revenue equipment.
			3600 Reserve for depreciation—revenue equipment.
			3610 Reserve for depreciation—revenue equipment.
			3620 Reserve for depreciation—revenue equipment.
			3630 Reserve for depreciation—revenue equipment.
			3640 Reserve for depreciation—revenue equipment.
			3650 Reserve for depreciation—revenue equipment.
			3660 Reserve for depreciation—revenue equipment.
			3670 Reserve for depreciation—revenue equipment.
			3680 Reserve for depreciation—revenue equipment.
			3690 Reserve for depreciation—revenue equipment.
			3700 Reserve for depreciation—revenue equipment.
			3710 Reserve for depreciation—revenue equipment.
			3720 Reserve for depreciation—revenue equipment.
			3730 Reserve for depreciation—revenue equipment.
			3740 Reserve for depreciation—revenue equipment.
			3750 Reserve for depreciation—revenue equipment.
			3760 Reserve for depreciation—revenue equipment.
			3770 Reserve for depreciation—revenue equipment.
			3780 Reserve for depreciation—revenue equipment.
			3790 Reserve for depreciation—revenue equipment.
			3800 Reserve for depreciation—revenue equipment.
			3810 Reserve for depreciation—revenue equipment.
			3820 Reserve for depreciation—revenue equipment.
			3830 Reserve for depreciation—revenue equipment.
			3840 Reserve for depreciation—revenue equipment.
			3850 Reserve for depreciation—revenue equipment.
			3860 Reserve for depreciation—revenue equipment.
			3870 Reserve for depreciation—revenue equipment.
			3880 Reserve for depreciation—revenue equipment.
			3890 Reserve for depreciation—revenue equipment.
			3900 Reserve for depreciation—revenue equipment.
			3910 Reserve for depreciation—revenue equipment.
			3920 Reserve for depreciation—revenue equipment.
			3930 Reserve for depreciation—revenue equipment.
			3940 Reserve for depreciation—revenue equipment.
			3950 Reserve for depreciation—revenue equipment.
			3960 Reserve for depreciation—revenue equipment.
			3970 Reserve for depreciation—revenue equipment.
			3980 Reserve for depreciation—revenue equipment.
			3990 Reserve for depreciation—revenue equipment.
			4000 Reserve for depreciation—revenue equipment.

ACCOUNTS PRESCRIBED FOR CLASS II CARRIERS		INCOME ACCOUNTS		CLASS I ACCOUNTS		ACCOUNTS PRESCRIBED FOR CLASS II CARRIERS		INCOME ACCOUNTS		CLASS I ACCOUNTS	
I Carrier Operating Income		Expenses		I Carrier Operating Income		Expenses		I Carrier Operating Income		Expenses	
432	Office and other expenses.....	4320	Office and other expenses.	500	Depreciation expense.....	5000	Depreciation expense.	500	Depreciation expense.....	5000	Depreciation expense.
434	Salaries and wages—platform employees.....	4340	Salaries and wages—platform employees.	501	Depreciation of structures.....	5010	Depreciation of structures.	501	Depreciation of structures.....	5010	Depreciation of structures.
435	Other terminal employees.....	4350	Other terminal employees.	502.0	Depreciation of revenue equipment.....	5020	Depreciation of revenue equipment.	502.0	Depreciation of revenue equipment.....	5020	Depreciation of revenue equipment.
436	Commission agents.....	4360	Commission agents.	502.1	Line haul.....	5021	Line haul.	502.1	Line haul.....	5021	Line haul.
438	Other terminal expenses.....	4380	Other terminal expenses.	502.5	Pickup and delivery.....	5025	Pickup and delivery.	502.5	Pickup and delivery.....	5025	Pickup and delivery.
439	Joint terminal facilities—net.....	4391	Joint terminal facilities—debit.	503	Depreciation of service cars and equipment.....	5030	Depreciation of service cars and equipment.	503	Depreciation of service cars and equipment.....	5030	Depreciation of service cars and equipment.
440	Traffic.....	4400	Joint terminal facilities—credit.	504	Depreciation of shop and garage equipment.....	5040	Depreciation of shop and garage equipment.	504	Depreciation of shop and garage equipment.....	5040	Depreciation of shop and garage equipment.
441	Supervision, office and other expenses.....	4410	Joint terminal facilities—credit.	505	Depreciation of furniture and office equipment.....	5050	Depreciation of furniture and office equipment.	505	Depreciation of furniture and office equipment.....	5050	Depreciation of furniture and office equipment.
443	Tariffs and schedules.....	4420	Traffic.	506	Depreciation of miscellaneous equipment.....	5060	Depreciation of miscellaneous equipment.	506	Depreciation of miscellaneous equipment.....	5060	Depreciation of miscellaneous equipment.
448	Other traffic expenses.....	4445	Supervision.	507	Depreciation of other carrier property.....	5070	Depreciation of other carrier property.	507	Depreciation of other carrier property.....	5070	Depreciation of other carrier property.
450	Insurance and safety.....	4500	Office and other expenses.	510	Depreciation adjustment.....	5100	Depreciation adjustment.	510	Depreciation adjustment.....	5100	Depreciation adjustment.
451	Supervision, office and other expenses.....	4510	Tariffs and schedules.	515	Amortization of carrier property.....	5151	Amortization of carrier property.	515	Amortization of carrier property.....	5151	Amortization of carrier property.
453	Public liability and property damage.....	4530	Employees' welfare expenses.	520	Operating taxes and licenses.....	5200	Operating taxes and licenses.	520	Operating taxes and licenses.....	5200	Operating taxes and licenses.
454	Workmen's compensation.....	4540	Advertising.	521.0	Gasoline, other fuel and oil taxes.....	5210	Gasoline, other fuel and oil taxes.	521.0	Gasoline, other fuel and oil taxes.....	5210	Gasoline, other fuel and oil taxes.
455	Cargo, loss and damage.....	4550	Other traffic expenses.	521.1	Line haul.....	5211	Line haul.	521.1	Line haul.....	5211	Line haul.
456	Fire, theft and collision.....	4560	Operating rents.	521.5	Pickup and delivery.....	5215	Pickup and delivery.	521.5	Pickup and delivery.....	5215	Pickup and delivery.
457	Other insurance expense.....	4570	Insurance and safety.	522.0	Vehicle license and registration fees.....	5220	Vehicle license and registration fees.	522.0	Vehicle license and registration fees.....	5220	Vehicle license and registration fees.
458	Other insurance and safety department expenses.....	4580	Supervision.	522.1	Line haul.....	5221	Line haul.	522.1	Line haul.....	5221	Line haul.
460	Administrative and general.....	4585	Office and other expenses.	522.5	Pickup and delivery.....	5225	Pickup and delivery.	522.5	Pickup and delivery.....	5225	Pickup and delivery.
461.0	Supervision.....	4600	Public liability and property damage.	523	Real estate and personal property taxes.....	5230	Real estate and personal property taxes.	523	Real estate and personal property taxes.....	5230	Real estate and personal property taxes.
461.1	Salaries—general officers.....	4611	Age.	524	Social security taxes.....	5240	Social security taxes.	524	Social security taxes.....	5240	Social security taxes.
461.2	Salaries—revenue accounting.....	4612	Workmen's compensation.	525	Other taxes.....	5250	Other taxes.	525	Other taxes.....	5250	Other taxes.
461.3	Salaries—other general office employees.....	4613	Cargo, loss and damage.	540	Lease of distinct operating unit—debit.....	5400	Lease of distinct operating unit—debit.	540	Lease of distinct operating unit—debit.....	5400	Lease of distinct operating unit—debit.
462	Other general office expenses.....	4620	Fire, theft and collision.	550	Lease of distinct operating unit—credit.....	5500	Lease of distinct operating unit—credit.	550	Lease of distinct operating unit—credit.....	5500	Lease of distinct operating unit—credit.
463	Law and outside auditing expenses.....	4630	Other insurance expense.	610	Income from noncarrier operations—net.....	6100	Income from noncarrier operations—net.	610	Income from noncarrier operations—net.....	6100	Income from noncarrier operations—net.
464	Communication service.....	4640	Other insurance and safety department expense.	650	Interest, dividends, and other nonoperating income.....	6500	Interest income.	650	Interest, dividends, and other nonoperating income.....	6500	Interest income.
466	Uncollectible revenues.....	4660	Operating rents.	710	Miscellaneous Deductions from Income.....	7100	Miscellaneous Deductions from Income.	710	Miscellaneous Deductions from Income.....	7100	Miscellaneous Deductions from Income.
467	Regulatory expenses.....	4670	Supervision.	750	Other income deductions.....	7500	Amortization of debt discount and expense.	750	Other income deductions.....	7500	Amortization of debt discount and expense.
468	Other general expenses.....	4680	Other general expenses.	830	Income taxes.....	8300	Income taxes.	830	Income taxes.....	8300	Income taxes.
469	Joint operating expense—net.....	4691	Management and supervision fees.	8810	Federal income taxes.....	8810	Federal income taxes.	8810	Federal income taxes.....	8810	Federal income taxes.
		4696	Purchasing and store expenses.	8820	State income taxes.....	8820	State income taxes.	8820	State income taxes.....	8820	State income taxes.
			Operating rents.	8830	Other income taxes.....	8830	Other income taxes.	8830	Other income taxes.....	8830	Other income taxes.
			Joint operating expense—debit.								
			Joint operating expense—credit.								

Title 14—AERONAUTICS AND SPACE

Chapter I—Federal Aviation Agency

[Reg. Docket No. 6538; Amdt. 422]

PART 97—STANDARD INSTRUMENT APPROACH PROCEDURES

Miscellaneous Amendments

The amendments to the standard instrument approach procedures contained herein are adopted to become effective when indicated in order to promote safety. The amended procedures supersede the existing procedures of the same classification now in effect for the airports specified therein. For the convenience of the users, the complete procedure is republished in this amendment indicating the changes to the existing procedures.

As a situation exists which demands immediate action in the interests of safety in air commerce, I find that compliance with the notice and procedure provisions of the Administrative Procedure Act is impracticable and that good cause exists for making this amendment effective within less than 30 days from publication.

In view of the foregoing and pursuant to the authority delegated to me by the Administrator (24 F.R. 5662), Part 97 (14 CFR Part 97) is amended as follows:

1. By amending the following low or medium frequency range procedures prescribed in § 97.11(a) to read:

LFR STANDARD INSTRUMENT APPROACH PROCEDURE

Bearings, headings, courses and radials are magnetic. Elevations and altitudes are in feet MSL. Ceilings are in feet above airport elevation. Distances are in nautical miles unless otherwise indicated, except visibilities which are in statute miles.

If an instrument approach procedure of the above type is conducted at the below named airport, it shall be in accordance with the following instrument approach procedure, unless an approach is conducted in accordance with a different procedure for such airport authorized by the Administrator of the Federal Aviation Agency. Initial approaches shall be made over specified routes. Minimum altitudes shall correspond with those established for en route operation in the particular area or as set forth below.

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
Loveland FM.....	LUK-LFR (final).....	Direct.....	1600	T-dn*..... C-dn..... S-dn 20L and 24. A-dn.....	600-1 800-1 800-1 800-2	600-1 800-1 800-1 800-2	600-1 800-1½ 800-1 800-2

Radar transitions and vectoring authorized in accordance with approved radar patterns.

Procedure turn W side NE crs, 044° Outbnd, 224° Inbnd, 2500' within 10 miles.

Minimum altitude over facility on final approach crs, 1600'.

Crs and distance, facility to Runway 20L, 227°—4.5 miles; to Runway 24, 227°—4.4 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 4.4 miles after passing the Cincinnati LFR, climb to 2000' and proceed S to Alexandria Int via FLM VOR R-349. Hold E, 1-minute right turns, 270° Inbnd.

*400-1 Takeoff authorized Runways 2R and 6.

*400-1 Takeoff authorized Runways 20L and R and 24.

MSA within 25 miles of facility: N—2900'; E—2200'; S—2200'; W—2800'.

City, Cincinnati; State, Ohio; Airport name, Cincinnati Municipal Lunken Field; Elev., 488'; Fac. Class., SABRAZ; Ident., LUK; Procedure No. 1, Amdt. 9; Eff. date, 24 Apr. 65; Sup. Amdt. No. 8; Dated, 15 June 63

2. By amending the following automatic direction finding procedures prescribed in § 97.11(b) to read:

ADF STANDARD INSTRUMENT APPROACH PROCEDURE

Bearings, headings, courses and radials are magnetic. Elevations and altitudes are in feet MSL. Ceilings are in feet above airport elevation. Distances are in nautical miles unless otherwise indicated, except visibilities which are in statute miles.

If an instrument approach procedure of the above type is conducted at the below named airport, it shall be in accordance with the following instrument approach procedure, unless an approach is conducted in accordance with a different procedure for such airport authorized by the Administrator of the Federal Aviation Agency. Initial approaches shall be made over specified routes. Minimum altitudes shall correspond with those established for en route operation in the particular area or as set forth below.

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
BIL VOR.....	LOM.....	Direct.....	5300	T-dn*.....	300-1	300-1	200-1½
BIL RBN.....	LOM.....	Direct.....	5300	C-dn.....	500-1	500-1	500-1½
Museeshell Int.....	LOM.....	Direct.....	6000	S-dn-9.....	500-1	500-1	500-1
Ryegate Int.....	LOM.....	Direct.....	5300	A-dn.....	800-2	800-2	800-2
Rapelle DME Fix.....	LOM.....	Direct.....	5300				

Procedure turn S side of crs, 275° Outbnd, 095° Inbnd, 5300' within 10 miles.

Minimum altitude over facility on final approach crs, 4800'.

Crs and distance, facility to airport, 095°—4.0 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 4.0 miles after passing LOM, climb to 5300' on bearing, 095° from BI LOM within 15 miles or, when directed by ATC, climb to 5300' on R-055 BIL-VOR within 20 miles.

Notes: (1) Final approach from holding pattern at LOM not authorized. Procedure turn required. (2) When weather is below 600-2 and aircraft is southeastbound, flight below 4700' is prohibited SE of airport between BIL VOR radials, 080° clockwise to 110° inclusive due to 4249' tower, 3 miles SE of airport.

Other change: Deletes transition from Park City, FM.

*Takeoff below 300-1 prohibited on all runways except 9-27.

MSA within 25 miles of facility: 000°-090°—5300'; 090°-180°—6700'; 180°-270°—5900'; 270°-360°—5300'.

City, Billings; State, Mont.; Airport name, Logan Field; Elev., 3600'; Fac. Class., LOM; Ident., BI; Procedure No. 1, Amdt. 9; Eff. date, 24 Apr. 65; Sup. Amdt. No. 8; Dated, 24 Oct. 64

ADF STANDARD INSTRUMENT APPROACH PROCEDURE—Continued

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
BIL VOR	RBN	Direct	5300	T-dn#	300-1	300-1	200-1/2
				C-dn	500-1	500-1	500-1/2
				A-dn	800-2	800-2	800-2

Procedure turn N side of crs, 054° Outbnd, 234° Inbnd, 5200' within 10 miles.

Minimum altitude over facility on final approach crs, 4500'.

Crs and distance, facility to airport, 243°—1.4 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 1.4 miles after passing BIL RBN, climb to 5300' on 243° crs within 15 miles of BIL RBN.

NOTES: (1) Final approach from holding pattern at RBN not authorized. Procedure turn required. (2) When weather is below 600-2 and aircraft is southbound, flight below 4700' is prohibited SE of airport between BIL VOR radials, 080° clockwise to 110° inclusive due to 4249' tower, 3 miles SE of airport.

Other change: Deletes transition from Park City F.M. Deletes caution note regarding 4249' tower.

#Takeoff below 300-1 prohibited on all runways except 9-27.

MSA within 25 miles of the facility: 000°-090°—5100'; 090°-180°—6800'; 180°-270°—5900'; 270°-360°—5300'.

City, Billings; State, Mont.; Airport name, Logan Field; Elev., 3600'; Fac. Class., SABH; Ident., BIL; Procedure No. 2, Amdt. 2; Eff. date, 24 Apr. 65; Sup. Amdt. No. 1; Dated, 24 Oct. 64

Nutbush Int.	Blackstone RBN	Direct	2000	T-dn	300-1	300-1	NA
Amelia Int.	Blackstone RBN	Direct	2000	C-dn	500-1	500-1	NA
				S-dn	NA	NA	NA
				A-dn	800-2	800-2	NA

Procedure turn E side of crs, 314° Outbnd, 134° Inbnd, 2000' within 10 miles. Beyond 10 miles not authorized.

Minimum altitude over facility on final approach crs, 1400'.

Crs and distance, facility to airport, 134°—4.7 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 4.7 miles after passing BKT RBN, make left-climbing turn to 2000' direct to BKT RBN. Hold NW 1-minute right turns, 134° Inbnd.

CAUTION: 620' tanks, 1 mile S of airport. Tower, 757°—2 1/4 miles W of airport.

Other change: Deletes note limiting field to military use only.

MSA within 25 miles of facility: 000°-090°—1600'; 090°-180°—1800'; 180°-270°—1700'; 270°-360°—2000'.

City, Blackstone; State, Va.; Airport name, Blackstone AAF; Elev., 436'; Fac. Class., MHW; Ident., BKT; Procedure No. 1, Amdt. 3; Eff. date, 24 Apr. 65; Sup. Amdt. No. 2; Dated, 26 Sept. 64

Mills Int.	BO LOM (final)	Direct	2000	T-dn*	300-1	300-1	200-1/2
Bedford RBN	BO LOM	Direct	2300	C-dn**	600-1	600-1	600-1/2
Boston VOR	BO LOM	Direct	2000	S-dn-4R/AL#	600-1	600-1	600-1
				A-dn	800-2	800-2	800-2

Radial vectoring authorized in accordance with approved patterns.

Procedure turn E side of crs, 215° Outbnd, 035° Inbnd, 2000' within 10 miles.

Minimum altitude over facility on final approach crs, 1900'.

Crs and distance, facility to airport, 035°—5.3 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 5.3 miles after passing BO LOM, climb to 2000' on crs, 020° to the Beverly RBN (TOF). Hold NW, 154° Inbnd, 1-minute left turns.

Alternate No. 1 missed approach: Within 5.3 miles after passing BO LOM, climb to 2000' on BOS VORTAC R-029 to Ipswich Int. Hold NE, 209° Inbnd, 1 minute, right turns.

*Departures from Runway 27 make left turn to crs, 260° as soon as practicable after takeoff.

**No circling W of airport authorized from centerline extended Runway 4L to centerline extended Runway 15 when ceiling is less than 800'.

#Nonstandard approach light system serving Runway 4R contains displaced outboard green threshold lights, 2523' from runway end.

CAUTION: 370' stack, 1.2 miles SW, 509' building, 1.4 miles W, 772' building, 3.1 miles W, 1349' antennas, 10.5 miles W of airport boundary.

MSA within 25 miles of facility: 000°-180°—1600'; 180°-270°—1800'; 270°-000°—2300'.

City, Boston; State, Mass.; Airport name, General Edward Lawrence Logan International; Elev., 19'; Fac. Class., LOM; Ident., BO; Procedure No. 1, Amdt. 13; Eff. date, 24 Apr. 65; Sup. Amdt. No. 12; Dated, 17 Aug. 63

ITH VOR	Alpine RBN (final)	Direct	2400	T-dn 6-24*	800-1 1/2	800-1 1/2	800-1 1/2
ATE VOR	Alpine RBN	Direct	3400	T-d 10-28*	800-2	800-2	800-2
ELM VOR	Alpine RBN	Direct	3500	T-n 10-28*	800-3	800-3	800-3
Sayre Int.	Alpine RBN	Direct	3400	C-dn	1200-2	1200-2	1200-2
Int ATE VOR R-129 and 239° bearing to Alpine RBN	Alpine RBN (final)	Direct	3300	C-dn	1200-3	1200-3	1200-3
				A-dn	1800-2	1800-2	1800-2
				A-n	1800-3	1800-3	1800-3

Procedure turn N side of final approach crs, 039° Outbnd, 239° Inbnd, 3400' within 10 miles of Alpine RBN.

Minimum altitude over facility on final approach crs, 3300'.

Crs and distance, facility to airport, 239°—7.0 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 7.0 miles after passing Alpine RBN, climb on crs, 239° to 2500' within 10 miles. Then proceed direct to ELM VOR, climbing to 3400'. Hold W ELM VOR, 1-minute right turns, 066° Inbnd.

Air CARRIER NOTE: Sliding scale not authorized. No reduction in landing visibility minimums authorized for local conditions. No reduction in takeoff minimums authorized.

CAUTION: *Runways 1-19 not authorized for IFR departures.

Departure procedures: Runway 6—Climb Outbnd on the localizer crs through 2500' before proceeding as cleared. Runway 24—Climb on the ELM VOR R-566 toward ELM VOR through 2500' before proceeding as cleared. Runway 28—Make left-climbing turn as soon as practical after takeoff to intercept the ELM VOR R-066, then via the ELM VOR R-066 toward the ELM VOR until through 2500' before proceeding as cleared. Runway 10—Make left turn as soon as practical after takeoff proceeding on a direct crs to the Alpine RBN until through 2500' before proceeding as cleared.

NOTE: High terrain, N and S of airport. High towers, S of airport.

MSA within 25 miles of facility: 270°-090°—3300'; 090°-180°—2900'; 180°-270°—3600'.

City, Elmira; State, N.Y.; Airport name, Chemung County; Elev., 951'; Fac. Class., MHW; Ident., ALP; Procedure No. 1, Amdt. 3; Eff. date, 24 Apr. 65; Sup. Amdt. No. 2; Dated, 25 Jan. 64

ADF STANDARD INSTRUMENT APPROACH PROCEDURE—Continued

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
Ada Int.	LOM (final)	Direct	2500	T-dn	300-1	300-1	200-1½
Walker Int.	LOM	Direct	2500	C-dn	400-1	500-1	500-1½
Orangeville Int.	LOM	Direct	2500	S-dn-20	400-1	400-1	400-1
GRV VOR	LOM	Direct	2500	A-dn	800-2	800-2	800-2
Sun Int.	LOM	Direct	2500				

Procedure turn N side of crs, 082° Outbnd, 262° Inbnd, 2500' within 10 miles.

Minimum altitude over facility on final approach crs, 2500'.

Crs and distance, facility to airport, 262°—6.1 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 6.1 miles after passing GR LOM, make right-climbing turn to 2500' and proceed to Comstock Int via GRV VOR R-349 or, when directed by ATC, make right-climbing turn and return to the LOM at 2500'.

Other changes: Deletes transitions from Byron, Comstock, and Saranac Int to LOM.

MSA within 25 miles of facility: 000°-090°—2300'; 090°-180°—2300'; 180°-270°—2900'; 270°-360°—2100'.

City, Grand Rapids; State, Mich.; Airport name, Kent County; Elev., 793'; Fac. Class., LOM; Ident., GR; Procedure No. 1, Amdt. 2; Eff. date, 29 Apr. 65; Sup. Amdt. No. 1; Dated, 15 Feb. 64.

Minneapolis RBN	LOM	Direct	2500	T-dn	300-1	300-1	200-1½
Minneapolis VOR	LOM	Direct	2500	C-dn	500-1	500-1	500-1½
Farmington VOR	Gray Cloud Int.	Direct	2500	S-dn-29L	400-1	400-1	400-1
Gray Cloud Int.	LOM (final)	Direct	2500	A-dn	800-2	800-2	800-2
Prior Int.	LOM	Direct	2500				
White Bear Int.	LOM	Direct	2500				
Farmington VOR	LOM	Direct	2500				

Radar vectoring to final approach crs authorized in accordance with approved patterns.

Procedure turn E side of crs, 115° Outbnd, 295° Inbnd, 2500' within 10 miles.

Minimum altitude over facility on final approach crs, 2500'.

Crs and distance, facility to airport, 295°—5.5 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 5.5 miles after passing LOM, climb to 2500' on crs of 36° to Loretto Int or, when directed by ATC, (1) make left-climbing turn, climb to 2500' and return to LOM. Aircraft on missed approach may be radar controlled after radar identification.

Other change: Deletes caution note.

MSA within 25 miles of facility: 000°-360°—2600'.

City, Minneapolis; State, Minn.; Airport name, Minneapolis-St. Paul International (Wold-Chamberlain Field); Elev., 840'; Fac. Class., LOM; Ident., MS; Procedure No. 1, Amdt. 8; Eff. date, 29 Apr. 65; Sup. Amdt. No. 7; Dated, 6 Apr. 63.

Prior Int.	LOM	Direct	2300	T-dn	300-1	300-1	200-1½
FOT VOR	LOM	Direct	2300	C-dn	500-1	500-1	500-1½
MSP RBN	LOM	Direct	2300	S-dn-4	500-1	500-1	500-1
MSP VOR	LOM	Direct	2500	A-dn	800-2	800-2	800-2

Radar vectoring to final approach crs authorized in accordance with approved patterns.

Procedure turn S side of crs, 219° Outbnd, 039° Inbnd, 2300' within 10 miles.

Minimum altitude over facility on final approach crs, 2100'.

Crs and distance, facility to airport, 039°—4.5 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 4.5 miles after passing LOM, climb to 2500' on crs, 039° from LOM within 20 miles. Aircraft on missed approach may be radar controlled after radar identification.

Other changes: Deletes transitions from St. Paul Int, MP LFR and all sectors of radar site.

MSA within 25 miles of facility: 000°-360°—2600'.

City, Minneapolis; State, Minn.; Airport name, Minneapolis-St. Paul International (Wold-Chamberlain Field); Elev., 840'; Fac. Class., LOM; Ident., AP; Procedure No. 2, Amdt. 3; Eff. date, 29 Apr. 65; Sup. Amdt. No. 2; Dated, 4 Feb. 61.

EVV VOR	OWB RBN	Direct	2000	T-dn*	300-1	300-1	200-1½
CCT VOR	OWB RBN	Direct	1800	C-dn	400-1	700-1½	700-1½
Booneville Int.	OWB RBN	Direct	1900	S-dn-35	400-1	400-1	400-1
Lamar Int.	OWB RBN	Direct	1800	A-dn**	NA	NA	NA
Nuckolls Int.	OWB RBN (final)	Direct	1800				

Procedure turn E side of crs, 180° Outbnd, 360° Inbnd, 1800' within 10 miles.

Minimum altitude over facility on final approach crs, 1800'.

Crs and distance, facility to airport, 360°—4.5 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 4.5 miles after passing OWB RBN, climb to 1800' on crs 360° within 10 miles and return to RBN.

Notes: (1) All approaches controlled by Evansville approach control. (2) No weather reporting service, all aircraft, except scheduled air carriers, obtain Evansville weather prior to IFR approach.

*When weather below 1000-3, takeoffs on Runway 5, climb to 1500' on runway heading prior to making turn; takeoffs Runway 35, climb to 1500' on 340° crs before turning right.

**Air carrier note: Alternate minimums of 800-2 apply for those air carriers with weather-reporting service.

MSA within 25 miles of facility: 000°-360°—2100'.

City, Owensboro; State, Ky.; Airport name, Owensboro-Daviess County Airport; Elev., 407'; Fac. Class., MHW; Ident., OWB; Procedure No. 1, Amdt. Orig.; Eff. date, 24 Apr. 65.

Oakwood Int.	RAC RBN	Direct	2100	T-dn	300-1	300-1	NA
ME LOM	RAC RBN	Direct	2100	C-dn	700-1	700-1	NA
Pike Int.	RAC RBN	Direct	2100	A-dn	NA	NA	NA
Racine Int.	RAC RBN	Direct	2100	Following minimums apply after passing Marian Int:			
				C-dn*	500-1	800-1	NA

Radar vectoring to final approach crs authorized in accordance with approved patterns.

Procedure turn N side of crs, 028° Outbnd, 208° Inbnd, 2100' within 10 miles.

Minimum altitude over facility on final approach crs, 1400'.

Facility on airport.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.6 mile of RAC RBN, make left-climbing turn to 2100' on 028° bearing from RAC RBN within 10 miles.

Note: Aircraft on missed approach may be radar controlled after radar identification.

Major change: Deletes transition from Franksville Int.

*Authorized only for aircraft with dual ADF receivers operating simultaneously or Marian Int identified by radar.

MSA within 25 miles of facility: 000°-270°—2200'; 270°-360°—2800'.

City, Racine; State, Wis.; Airport name, Horlick-Racine; Elev., 669'; Fac. Class., MH; Ident., RAC; Procedure No. 2, Amdt. 1; Eff. date, 24 Apr. 65; Sup. Amdt. No. Orig.; Dated, 25 July 64.

ADF STANDARD INSTRUMENT APPROACH PROCEDURE—Continued

Transition				Ceiling and visibility minimums		
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less	
					65 knots or less	More than 65 knots

PROCEDURE CANCELLED, EFFECTIVE 24 APR. 1965.

City, Tonopah; State, Nev.; Airport name, Tonopah; Elev., 5420'; Fac. Class., SABH; Ident., TPH; Procedure No. 1, Amdt. 2; Eff. date, 25 May 63; Sup. Amdt. No. 1; Dated 13 Apr. 63

3. By amending the following very high frequency omnirange (VOR) procedures prescribed in § 97.11(c) to read:

VOR STANDARD INSTRUMENT APPROACH PROCEDURE

Bearings, headings, courses and radials are magnetic. Elevations and altitudes are in feet MSL. Ceilings are in feet above airport elevation. Distances are in nautical miles unless otherwise indicated, except visibilities which are in statute miles.

If an instrument approach procedure of the above type is conducted at the below named airport, it shall be in accordance with the following instrument approach procedure, unless an approach is conducted in accordance with a different procedure for such airport authorized by the Administrator of the Federal Aviation Agency. Initial approaches shall be made over specified routes. Minimum altitudes shall correspond with those established for en route operation in the particular area or as set forth below.

Transition				Ceiling and visibility minimums		
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less	
					65 knots or less	More than 65 knots
BIL RBN.....	VOR.....	Direct.....	5300	T-dn*.....	300-1	300-1
Ryeate Int.....	VOR.....	Direct.....	5300	C-dn.....	500-1	500-1
Rapelje DME Fix.....	VOR.....	Direct.....	5300	A-dn.....	800-2	800-2

Procedure turn S side of crs, 250° Outbnd, 070° Inbnd, 5300' within 10 miles.

Minimum altitude over facility on final approach crs, 4700'.

Crs and distance, facility to airport, 070°—3.2 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 3.2 miles after passing BIL VOR, climb to 5300' on R-055 BIL VOR within 20 miles.

NOTES: (1) When weather is below 600-2 and aircraft is southeastbound, flight below 4700' is prohibited SE of airport between BIL VOR radials, 090° clockwise to 110° inclusive due to 4249' tower, 3 miles SE of airport. (2) Final approach from holding pattern at BIL-VOR not authorized. Procedure turn required.

Other change: Deletes transition from Park City FM. Deletes caution note re 4249' tower.

*Takeoff below 300-1 prohibited on all runways except 9-27.

MSA within 25 miles of the facility: 000°-090°—5300'; 090°-180°—6800'; 180°-270°—5900'; 270°-360°—5300'.

City, Billings; State, Mont.; Airport name, Logan Field; Elev., 3606'; Fac. Class., BVORTAC; Ident., BIL; Procedure No. 1, Amdt. 8; Eff. date, 24 Apr. 65; Sup. Amdt. No. 7; Dated, 24 Oct. 64

				T-dn*.....	400-1	400-1	400-1
				C-d.....	500-1	500-1	500-1½
				C-n.....	500-2	500-2	500-2
				S-d-26R.....	500-1	500-1	500-1
				S-n-26R.....	500-2	500-2	500-2
				A-dn.....	800-2	800-2	800-2

Procedure turn N side of crs, 071° Outbnd, 251° Inbnd, 6800' within 10 miles.

Minimum altitude over facility on final approach crs, 6400'.

Crs and distance, facility to airport, 251°—7.0 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 7.0 miles after passing DMN-VOR, turn right, climb to 9000' on R-257 within 20 miles of DMN VOR or, when directed by ATC, turn right, proceed direct to DMN VOR, climb to 9000' in holding pattern on R-257.

CAUTION: Terrain rises to 7300'—9.6 miles SSE of airport.

*Takeoff on Runways 8L-26R, 300-1 all aircraft.

MSA within 25 miles of facility: 000°-090°—7600'; 090°-180°—8300'; 180°-270°—8300'; 270°-360°—9400'.

City, Deming; State, N. Mex.; Airport name, Deming Municipal; Elev., 4314'; Fac. Class., M-BVOR; Ident., DMN; Procedure No. 1, Amdt. 1; Eff. date, 24 Apr. 65; Sup. Amdt. No. Orig.; Dated, 3 Nov. 62

				T-dn 6-24*.....	800-1½	800-1½	800-1½
				T-d 10-28*.....	800-2	800-2	800-2
				T-n 10-28*.....	800-3	800-3	800-3
				C-d.....	1400-2	1400-2	1400-2
				C-n.....	1400-3	1400-3	1400-3
				A-d.....	2000-2	2000-2	2000-2
				A-n.....	2000-3	2000-3	2000-3

Procedure turn S side of crs, 246° Outbnd, 066° Inbnd, 3400' within 10 miles.

Minimum altitude over facility on final approach crs, 2800'.

Crs and distance, facility to airport, 066°—6.6 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 6.6 miles after passing ELM VOR, climb to 3400' on R-066 within 10 miles, make left turn and proceed direct to ELM VOR. Hold W 1-minute right turns, 066° Inbnd.

AIR CARRIER NOTE: Sliding scale not authorized. No reduction in landing visibility minimums authorized for local conditions. No reduction in takeoff minimums authorized.

CAUTION: *Runways 1-19 not authorized for IFR departures.

Departure procedures: Runway 6—Climb outbound on the localizer crs through 2500' before proceeding as cleared. Runway 24—Climb on the ELM VOR R-066 toward ELM-VOR through 2500' before proceeding as cleared. Runway 28—Make left-climbing turn as soon as practical after takeoff to intercept the ELM VOR R-066, then via the ELM VOR R-066 toward the ELM-VOR until through 2500' before proceeding as cleared. Runway 10—Make left turn as soon as practical after takeoff proceeding on a direct crs to the Alpine RBN until through 2500' before proceeding as cleared.

NOTE: High terrain, N and S of airport. High towers S of airport.

MSA within 25 miles of facility: 270°-090°—3300'; 090°-180°—2900'; 180°-270°—3000'.

City, Elmira; State, N. Y.; Airport name, Chemung County; Elev., 951'; Fac. Class., BVOR; Ident., ELM; Procedure No. 1, Amdt. 9; Eff. date, 24 Apr. 65; Sup. Amdt. No. 8; Dated, 25 Jan. 64

VOR STANDARD INSTRUMENT APPROACH PROCEDURE—Continued

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
				T-dn.....	300-1	300-1	200-1½
				C-d.....	600-1	600-1	600-1½
				C-n.....	600-2	600-2	600-2
				S-d-8.....	600-1	600-1	600-1
				A-dn.....	NA	NA	NA

Radar vectoring to final approach crs authorized in accordance with approved patterns.
 Procedure turn 8 side of crs, 265° Outbd, 085° Inbd, 2600' within 10 miles.
 Minimum altitude over facility on final approach crs, 2500'.
 Crs and distance, facility to airport, 085°—4.5 miles.
 If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 6.5 miles after passing MSP VOR, make left-climbing turn to 2600' and return to the MSP VOR.
 Notes: (1) Aircraft on missed approach may be radar controlled after radar identification. (2) Night takeoff and landings authorized N/S runway only.
 MSA within 25 miles of facility: 000°-360°—2600'.

City, Minneapolis; State, Minn.; Airport name, Anoka County; Elev., 908'; Fac. Class., BVORTAC; Ident., MSP; Procedure No. 1, Amdt. 3; Eff. date, 29 Apr. 65; Sup. Amdt. No. 2; Dated, 22 Aug. 64

				T-dn.....	300-1	300-1	NA
				C-d.....	500-1	500-1	NA
				C-n.....	500-2	500-2	NA
				A-dn.....	800-2	800-2	NA

Radar transitions to final approach crs authorized in accordance with approved patterns.
 Procedure turn W side of crs, 346° Outbd, 166° Inbd, 2700' within 10 miles.
 Minimum altitude over facility on final approach crs, 2400'.
 Crs and distance, facility to airport, 166°—4.9 miles.
 If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 4.9 miles after passing MSP-VOR, make left-climbing turn to 2700' and return to the MSP VOR.
 Aircraft on missed approach may be radar controlled after radar identification.
 Note: When authorized by ATC, DME may be used to position aircraft on final approach crs at 2700' between R-260 clockwise to R-032 via 6-mile DME arc with the elimination of procedure turn.
 *Alternate minimums authorized only during hours of control zone operation.
 MSA within 25 miles of facility: 000°-360°—2600'.

City, Minneapolis; State, Minn.; Airport name, Crystal; Elev., 569'; Fac. Class., BVORTAC; Ident., MSP; Procedure No. 1, Amdt. 2; Eff. date, 29 Apr. 65; Sup. Amdt. No. 1; Dated, 7 Dec. 63

White Bear Int.....	STP VOR.....	Direct.....	2500	T-dn.....	300-1	300-1	300-1
FGT VOR.....	STP VOR.....	Direct.....	2500	C-dn.....	900-1½	900-1½	900-1½
				A-dn**.....	900-2	900-2	900-2
				Following minimums apply after passing Lakeland Int.#			
				S-dn-30.....	700-1	700-1	700-1

Radar transitions to final approach crs authorized in accordance with approved patterns.
 Procedure turn E side of crs, 109° Outbd, 289° Inbd, 2300' within 10 miles.
 Minimum altitude over facility on final approach crs, 2100'.
 Crs and distance, facility to airport, 289°—2.9 miles.
 If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 4.6 miles after passing STP VOR, make right-climbing turn to 2300' and return to the STP VOR.
 Note: Aircraft on missed approach may be radar controlled after radar identification.
 CAUTION: 1262' antenna on top of building, 1.0 mile NW of airport.
 *Authorized only for aircraft with dual VOR receivers operating simultaneously, or Lakeland Int identified by MSP radar.
 **Takeoff minimums of 600-1 required for all departures on Runways 26, 30, and 34. Departure on Runway 8 make right-climbing turn to STP VOR before proceeding on crs.
 Runway 12, climb direct to STP VOR before proceeding on crs; and Runway 16 make left-climbing turn to STP VOR before proceeding on crs.
 **Alternate minimums authorized only during hours of control zone operation.
 MSA within 25 miles of facility: 000°-360°—2600'.

City, St. Paul; State, Minn.; Airport name, St. Paul-Downtown (Holman Field); Elev., 703'; Fac. Class., TVOR; Ident., STP; Procedure No. 1, Amdt. 2; Eff. date, 29 Apr. 65; Sup. Amdt. No. 1; Dated, 20 June 64

Pismo Int.....	SMX-VOR (final).....	Direct.....	1500	T-dn.....	300-1	300-1	200-1½
Orcutt Int.....	SMX VOR.....	Direct.....	3200	C-dn.....	500-1	500-1	500-1½
SBP VOR.....	Pismo Int.....	Direct.....	3300	S-dn-12.....	400-1	400-1	400-1
				A-dn*.....	800-2	800-2	800-2

Procedure turn N side of crs, 316° Outbd, 136° Inbd, 3000' within 10 miles.
 Minimum altitude over facility on final approach crs, 1500'.
 Crs and distance, facility to airport, 117°—4.2 miles.
 If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 4.2 miles after passing SMX VOR, make immediate left-climbing turn, return to SMX VOR and climb to 3000' on R-316 within 10 miles.
 Note: Final approach from holding pattern at SMX VOR not authorized. Procedure turn required.
 *Weather service available, 0600-2200.
 MSA within 25 miles of facility: 000°-090°—2600'; 090°-180°—4800'; 180°-270°—2400'; 270°-360°—4500'.

City, Santa Maria; State, Calif.; Airport name, Santa Maria-Public; Elev., 258'; Fac. Class., T-VOR; Ident., SMX; Procedure No. 1, Amdt. 3; Eff. date, 24 Apr. 65; Sup. Amdt. No. 2; Dated, 11 July 64

				T-d.....	500-2	500-2	NA
				C-d.....	800-2	800-2	NA

Procedure turn W side of crs, 030° Outbd, 210° Inbd, 3200' within 10 miles.
 Minimum altitude over facility on final approach crs, 3200'.
 Crs and distance, facility to airport, 210°—8.4 miles.
 If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 8.4 miles after passing RHI VOR, make left-climbing turn to 3200'. Return to Rhinelander VOR on R-210.
 CAUTION: 1700' tower, 0.1 mile W of airport.
 Note: 122.1 receiver remoted from Rhinelander VOR to Wausau FSS.
 MSA within 25 miles of facility: 000°-360°—3100'.

City, Tumahawk; State, Wis.; Airport name, Drott; Elev., 1500'; Fac. Class., BVOR; Ident., RHI; Procedure No. 1, Amdt. 2; Eff. date, 29 Apr. 65; Sup. Amdt. No. 1; Dated, 1 Feb. 64

VOR STANDARD INSTRUMENT APPROACH PROCEDURE—Continued

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
				T-d.....	500-1	500-1	NA
				C-d.....	1000-1	1000-1	NA
				A-d.....	NA	NA	NA

Radar vectoring from Quonset Pt., R.I. RAPCON authorized in accordance with approved patterns.
 Procedure turn E side of crs, 157° Outbnd, 337° Inbnd, 2000' within 10 miles. Beyond 10 miles not authorized.
 Minimum altitude over facility on final approach crs 2000'.
 Crs and distance, facility to airport, 337°—13.7 miles; breakoff point to runway, 7.7 miles.
 Minimum altitude 1244' within 6.0 miles after passing ORW VOR.
 If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 6.0 miles after passing ORW VOR, make a left-climbing turn to 2000', return to ORW VOR. Hold SW of ORW VOR on R-241, 1-minute, right turns, 061° Inbnd.
 MSA within 25 miles of facility: 000°—360°—2000'.
 City, Willimantic; State, Conn.; Airport name, Windham; Elev., 244'; Fac. Class., BVORTAC; Ident., ORW; Procedure No. 1, Amdt. 1; Eff. date, 24 Apr. 65; Sup. Amdt. No. Orig.; Dated, 17 Oct. 64

4. By amending the following terminal very high frequency omnirange (TerVOR) procedures prescribed in § 97.13 to read:

TERMINAL VOR STANDARD INSTRUMENT APPROACH PROCEDURE

Bearings, headings, courses and radials are magnetic. Elevations and altitudes are in feet MSL. Ceilings are in feet above airport elevation. Distances are in nautical miles unless otherwise indicated, except visibilities which are in statute miles.
 If an instrument approach procedure of the above type is conducted at the below named airport, it shall be in accordance with the following instrument approach procedure, unless an approach is conducted in accordance with a different procedure for such airport authorized by the Administrator of the Federal Aviation Agency. Initial approaches shall be made over specified routes. Minimum altitudes shall correspond with those established for en route operation in the particular area or as set forth below.

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
				T-dn.....	300-1	300-1	200-1½
				C-dn.....	500-1	500-1	500-1½
				S-dn-4.....	500-1	500-1	500-1
				A-dn.....	800-2	800-2	800-2

Radar vectoring authorized in accordance with approved patterns.
 Procedure turn E side of crs, 229° Outbnd, 049° Inbnd, 1500' within 10 miles.
 Minimum altitude over facility on final approach crs, 600'.
 Breakoff point to approach end of runway, 037°—0.45 mile.
 If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.0 mile of ACY VOR, turn left and climb to 1800' on CYN VOR R-213 to Nesco Int. Hold E, 1-minute left turns, Inbnd crs, 284°.
 CAUTION: Radar tower, 226°—0.7 mile SW approach end of Runway 4.
 MSA within 25 miles of facility: 000°—360°—1400'.
 City, Atlantic City; State, N.J.; Airport name, NAFEC/Atlantic City (Pomona); Elev., 76'; Fac. Class., BVORTAC; Ident., ACY; Procedure No. TerVOR-4, Amdt. 3; Eff. date, 24 Apr. 65; Sup. Amdt. No. 4; Dated, 7 Dec. 63

Great Bay Int.	ACY VOR (final)	Direct	500	T-dn.....	300-1	300-1	200-1½
5-mile DME Fix or 5-mile Radar Fix	ACY VOR (final)	Direct	500	C-dn.....	800-1	800-1	500-1½
				S-dn-31.....	800-1	800-1	500-1
				A-dn.....	800-2	800-2	800-2
If Great Bay Int. the 5-mile DME Fix or the 5-mile Radar Fix received, the following minimums apply:							
				C-dn.....	500-1	500-1	500-1½
				S-dn-31*.....	400-1	400-1	400-1

Radar vectoring authorized in accordance with approved patterns.
 Procedure turn N side of crs, 121° Outbnd, 301° Inbnd, 1500' within 10 miles.
 Minimum altitude over Great Bay Int. the 5-mile DME Fix or the 5-mile Radar Fix on final approach crs, 900', over facility, 300'.
 Breakoff point to runway, 307°—0.3 mile.
 If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.0 mile of ACY VOR, turn right and climb to 1800' on CYN VOR R-213 to Nesco Int. Hold E, 1-minute left turns, Inbnd crs, 284°.
 CAUTION: Radar tower, 226°—0.7 mile SW approach end of Runway 4.
 *400-1½ authorized, except for 4-engine turbojet aircraft, with operative high-intensity runway lights.
 MSA within 25 miles of facility: 000°—360°—1400'.
 City, Atlantic City; State, N.J.; Airport name, NAFEC/Atlantic City (Pomona); Elev., 76'; Fac. Class., BVORTAC; Ident., ACY; Procedure No. TerVOR-31, Amdt. 3; Eff. date, 24 Apr. 65; Sup. Amdt. No. 4; Dated, 7 Dec. 63

McLean Int.	BMI VOR	Direct	2400	T-dn.....	300-1	300-1	200-1½
Twin Grove Int.	BMI VOR	Direct	2400	C-dn.....	500-1	500-1	500-1½
				S-dn-21.....	500-1	500-1	500-1
				A-dn*.....	800-2	800-2	800-2

Procedure turn E side of crs, 040° Outbnd, 220° Inbnd, 2400' within 10 miles. Nonstandard due to ATC requirements.
 Minimum altitude on final approach crs, 1400'.
 Crs and distance, breakoff point to Runway 21, 212°—0.30 mile.
 If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.0 mile of BMI VOR, make immediate left turn, climbing to 2300' on R-040 BMI VOR within 10 miles.
 CAUTION: Unlighted grain elevator, 1000°—1.5 miles NE of Runway 21.
 *Alternate minimums authorized only during hours of control zone operation, or for air carriers with approved weather reporting service.
 City, Bloomington; State, Ill.; Airport name, Bloomington Municipal; Elev., 875'; Fac. Class., BVOR; Ident., BMI; Procedure No. TerVOR-21, Amdt. 5; Eff. date, 29 Apr. 65; Sup. Amdt. No. 4; Dated, 28 Nov. 64

TERMINAL VOR STANDARD INSTRUMENT APPROACH PROCEDURE—Continued

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
				T-dn.....	300-1	300-1	NA
				C-d.....	600-1	600-1	NA
				C-n.....	600-2	600-2	NA
				S-dn-13.....	600-1	600-1	NA
				A-dn.....	800-2	800-2	NA

Procedure turn W side of crs, 315° Outbnd, 135° Inbnd, 2600' within 10 miles.

Minimum altitude over facility on final approach crs, 1800'.

Facility on airport.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.9 mile after passing VOR, climb to 2600' on R-14 within 10 miles.

Other change: Deletes breakoff point to runway.

MSA within 25 miles of facility: 000°-090°-2400'; 090°-180°-2700'; 180°-270°-2500'; 270°-360°-2500'.

City, International Falls; State, Minn.; Airport name, Falls International; Elev., 1180'; Fac. Class., BVOR; Ident., INL; Procedure No. TerVOR-13, Amdt. 1; Eff. date, 24 Apr. 65; Sup. Amdt. No. Orig.; Dated, 27 June 63

				T-dn.....	300-1	300-1	NA
				C-d.....	400-1	500-1	NA
				C-n.....	400-2	500-2	NA
				S-dn-31.....	400-1	400-1	NA
				A-dn.....	800-2	800-2	NA

Procedure turn E side of crs, 124° Outbnd, 304° Inbnd, 2600' within 10 miles.

Minimum altitude over facility on final approach crs, 1600'.

Facility on airport.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.9 mile after passing VOR, make left-climbing turn to 2600' on R-124 within 10 miles.

Other change: Deletes breakoff point to runway.

MSA within 25 miles of facility: 000°-090°-2400'; 090°-180°-2700'; 180°-270°-2500'; 270°-360°-2500'.

City, International Falls; State, Minn.; Airport name, Falls International; Elev., 1180'; Fac. Class., BVOR; Ident., INL; Procedure No. TerVOR-31, Amdt. 1; Eff. date, 24 Apr. 65; Sup. Amdt. No. Orig.; Dated, 27 June 63

HBG VOR.....	LUL VOR.....	Direct.....	1800	T-dn.....	300-1	300-1	200-1½
Louis Int.....	LUL VOR.....	Direct.....	1800	C-dn.....	700-1	700-1	700-1½
				S-dn-13.....	700-1	700-1	700-1
				A-dn#.....	800-2	800-2	800-2
				If aircraft is equipped with dual operating VOR receivers and Soso Int is received, minimums become:			
				C-dn.....	500-1	500-1	500-1½
				S-dn-13.....	500-1	500-1	500-1

Procedure turn W side of crs, 325° Outbnd, 145° Inbnd, 1700' within 10 miles.

Minimum altitude over facility on final approach crs, 900' (700' if Soso Int identified).

Facility on airport. Crs and distance, Soso Int to Runway 13, 145°-3.7 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.9 mile of LUL VOR, turn right, climb to 1700', return to LUL VOR, hold NW 325° rad., 145° Inbnd, right turns, 1 minute.

CAUTION: Check latest issue, Airman's Guide for information on oil burner routes in this area.

*Alternate minimums authorized for air carriers only; provided such air carriers have approval of their arrangement for weather service at this airport. Weather service not available to the general public.

MSA within 25 miles of facility: 000°-360°-1800'.

City, Laurel; State, Miss.; Airport name, Municipal; Elev., 235'; Fac. Class., L-BVOR; Ident., LUL; Procedure No. TerVOR-14, Amdt. 1; Eff. date, 24 Apr. 65; Sup. Amdt. No. Orig.; Dated, 14 Dec. 63

Victoria Int.....	FCM VOR.....	Direct.....	2200	T-dn.....	300-1	300-1	200-1½
Pine Int.....	FCM VOR.....	Direct.....	2200	C-dn.....	500-1	500-1	500-1½
FGT VOR.....	FCM VOR.....	Direct.....	2200	S-dn-9L.....	500-1	500-1	500-1
MSP VOR.....	FCM VOR.....	Direct.....	2300	A-dn**.....	800-2	800-2	800-2
MSP RBN.....	FCM VOR.....	Direct.....	2200	Following minimums apply after passing Excelsior Int:			
				C-dn%.....	400-1	500-1	500-1½
				S-dn-9L.....	400-1	400-1	400-1

Radar vectoring to final approach crs authorized in accordance with approved patterns.

Procedure turn W side of crs, 286° Outbnd, 106° Inbnd, 2200' within 10 miles.

Minimum altitude over facility on final approach crs, 1400'.

Facility on airport.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.9 mile of VOR, climb to 1500' on R-106. Upon reaching 1500', make right-climbing turn to 2300' on R-220 FCM-VOR within 10 miles.

Notes: (1) Aircraft on missed approach may be radar controlled after radar identification. (2) Night takeoffs and landings not authorized on Runways 9R-27L.

**Alternate minimums authorized only during hours of control zone operation.

*Authorized only for aircraft with dual VOR receivers operating simultaneously.

MSA within 25 miles of facility: 000°-360°-2600'.

City, Minneapolis; State, Minn.; Airport name, Flying Cloud; Elev., 909'; Fac. Class., VOR; Ident., FCM; Procedure No. TerVOR-9L, Amdt. 2; Eff. date, 29 Apr. 65; Sup. Amdt. No. 1; Dated, 24 Aug. 63

RULES AND REGULATIONS

TERMINAL VOR STANDARD INSTRUMENT APPROACH PROCEDURE—Continued

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
Lamar Int.	VOR	Direct	1800	T-dn*	300-1	300-1	200-1½
Booneville Int.	VOR	Direct	1900	C-dn	500-1	700-1½	700-1½
EVV VOR	VOR	Direct	2000	S-dn-5	500-1	500-1	500-1
CCT VOR	VOR	Direct	1800	A-dn**	NA	NA	NA
Onton Int.	Panther Int (final)	Direct	1800	Following minimums apply if aircraft VOR and ADF equipped and Panther Int received:			
				C-dn	400-1	700-1½	700-1½
				S-dn-35	400-1	400-1	400-1

Procedure turn S side of crs, 219° Outbnd, 039° Inbnd, 1800' within 10 miles.
Minimum altitude over VOR on final approach crs, 900'.
Distance, Panther Int to end of Runway 05—3.6 miles to VOR 3.9 miles.
Crs and distance, breakoff point to end of runway, 049°—0.5 mile.
If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.9 mile of OWB VOR, climb to 1800' on crs of 049° within 10 miles and return to VOR.
CAUTION: 803' tower, 1.5 miles N; 827' tower, 2.2 miles E.
NOTE: All approaches controlled by Evansville approach control. No weather reporting service. All aircraft except scheduled air carriers obtain Evansville weather prior to IFR approach.
*When WX below 1000-3, takeoffs, Runway 5, climb to 1500' on runway heading prior to making turn; takeoffs, Runway 35, climb to 1500' on 340° crs before turning right.
**AIR CARRIER NOTE: Alternate minimums of 800-2 apply for those air carriers with weather reporting service.
MSA within 25 miles of facility: 000°-360°—2100'.

City, Owensboro; State, Ky.; Airport name, Owensboro-Davies; Elev., 407'; Fac. Class., T-BVOR; Ident., OWB; Procedure No. TerVOR-5, Amdt. 2; Eff. date, 24 Apr. 65; Sup. Amdt. No. 1; Dated, 28 Oct. 61.

Lamar Int.	VOR	Direct	1800	T-dn*	300-1	300-1	200-1½
Booneville Int.	VOR	Direct	1900	C-dn	500-1	700-1½	700-1½
EVV VOR	VOR	Direct	2000	S-dn-35	500-1	500-1	500-1
CCT VOR	VOR	Direct	1800	A-dn**	NA	NA	NA
CCT VOR	Nuckols Int.	Direct	1800	Following minimums apply if aircraft VOR and ADF equipped and RBN passage detected:			
Nuckols Int.	OWB RBN (final)	Direct	1800	C-dn	400-1	700-1½	700-1½
				S-dn-35	400-1	400-1	400-1

Procedure turn E side of crs, 181° Outbnd, 061° Inbnd, 1800' within 10 miles.
Minimum altitude over VOR on final approach crs, 900'.
Crs and distance, breakoff point to end of Runway 35, 354°—0.2 mile.
Distance, RBN to end of Runway 35—4.5 miles.
If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.0 mile of OWB-VOR, climb to 1800' on crs, 061° within 10 miles and return to VOR.
NOTE: All approaches controlled by Evansville approach control. No weather reporting service. All aircraft except scheduled air carriers obtain Evansville weather prior to IFR approach.
CAUTION: 803' tower, 1.5 miles N; 827' tower, 2.2 miles E.
*When WX below 1000-3, takeoffs, Runway 5, climb to 1500' on runway heading prior to making turn; takeoffs, Runway 35, climb to 1500' on 340° crs before turning right.
**AIR CARRIER NOTE: Alternate minimums of 800-2 apply for those air carriers with weather reporting service.
MSA within 25 miles of facility: 000°-360°—2100'.

City, Owensboro; State, Ky.; Airport name, Owensboro-Davies; Elev., 407'; Fac. Class., T-BVOR; Ident., OWB; Procedure No. TerVOR-35, Amdt. 2; Eff. date, 24 Apr. 65; Sup. Amdt. No. 1; Dated, 28 Oct. 61.

				T-dn*	300-1	300-1	NA
				C-dn	600-1	600-1	NA
				C-n	600-2	600-2	NA
				S-dn-5	600-1	600-1	NA
				A-dn**	800-2	800-2	NA

Procedure turn S side of crs, 227° Outbnd, 047° Inbnd, 3200' within 10 miles.
Minimum altitude over facility on final approach crs, 2200'.
Facility on airport.
If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.0 mile of VOR, turn left, climb to 3200' on R-320 RHI VOR within 10 miles.
NOTE: 122.1 receiver remoted from Rhinelander VOR to Wausau FSS.
AIR CARRIER NOTE: A-dn 800-2 authorized 24 hours daily for those air carriers with weather reporting service at the airport.
*When weather is less than 400-2, aircraft taking off on Runway 15, turn right and climb to 2500' on radial, 185° prior to turning eastbound due to 1986' tower, 2.0 miles ESE of airport.
**Authorized only during hours of control zone operation.
MSA within 25 miles of the facility: 000°-360°—3100'.

City, Rhinelander; State, Wis.; Airport name, Rhinelander-Oneida County; Elev., 1599'; Fac. Class., BVOR; Ident., RHI; Procedure No. TerVOR-05, Amdt. Orig.; Eff. date, 29 Apr. 65.

				T-dn*	300-1	300-1	NA
				C-dn	500-1	600-1	NA
				C-n	500-2	600-2	NA
				S-dn-15	500-1	500-1	NA
				A-dn*	800-2	800-2	NA

Procedure turn W side of crs, 320° Outbnd, 140° Inbnd, 3200' within 10 miles.
Facility on airport.
Minimum altitude over facility on final approach crs, 2100'.
If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 0.0 mile of VOR, turn right, climb to 3200' on R-185 RHI VOR within 10 miles.
NOTE: 122.1 receiver remoted from Rhinelander VOR to Wausau FSS.
AIR CARRIER NOTE: A-dn 300-2 authorized 24 hours daily for those air carriers with weather-reporting service at the airport.
*When weather is less than 400-2, aircraft taking off on Runway 15, turn right and climb to 2500' on R-185 prior to turning eastbound due to 1986' tower, 2 miles ESE of airport.
**Authorized only during hours of control zone operation.
MSA within 25 miles of facility: 000°-360°—3100'.

City, Rhinelander; State, Wis.; Airport name, Rhinelander-Oneida County; Elev., 1599'; Fac. Class., BVOR; Ident., RHI; Procedure No. TerVOR-15, Amdt. 3; Eff. date, 29 Apr. 65; Sup. Amdt. No. 2; Dated, 18 July 64.

TERMINAL VOR STANDARD INSTRUMENT APPROACH PROCEDURE—Continued

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	

PROCEDURE CANCELLED, EFFECTIVE 24 APR. 1965.

City, Washington, D.C.; Airport name, Washington National; Elev., 15'; Fac. Class., BVOR; Ident., DCA; Procedure No. TerVOR-33, Amdt. 1; Eff. date, 3 Oct. 64; Sup. Amdt. No. Orig.; Dated, 25 Apr. 64

PROCEDURE CANCELLED, EFFECTIVE 24 APR. 1965.

City, Washington, D.C.; Airport name, Washington National; Elev., 15'; Fac. Class., BVOR; Ident., DCA; Procedure No. TerVOR R-203, Amdt. 1; Eff. date, 3 Oct. 64; Sup. Amdt. No. TerVOR R-206 Orig.; Dated, 25 Apr. 64

5. By amending the following very high frequency omnirange-distance measuring equipment (VOR/DME) procedures prescribed in § 97.15 to read:

VOR/DME STANDARD INSTRUMENT APPROACH PROCEDURE

Bearings, headings, courses and radials are magnetic. Elevations and altitudes are in feet MSL. Ceilings are in feet above airport elevation. Distances are in nautical miles unless otherwise indicated, except visibilities which are in statute miles.

If an instrument approach procedure of the above type is conducted at the below named airport, it shall be in accordance with the following instrument approach procedure, unless an approach is conducted in accordance with a different procedure for such airport authorized by the Administrator of the Federal Aviation Agency. Initial approaches shall be made over specified routes. Minimum altitudes shall correspond with those established for en route operation in the particular area or as set forth below.

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
10-mile DME Fix R-250.....	0-mile DME Fix R-250.....	Direct.....	4700	T-dn*..... C-dn..... A-dn.....	300-1 500-1 800-2	300-1 500-1 800-2	200-1½ 500-1½ 800-2

Procedure turn 8 side of crs, 250° Outbnd, 070° Inbnd, 5300' within 10 miles.

Minimum altitude over facility on final approach crs, 4700'.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished at 3.2-mile DME Fix R-070, climb to 5200' on R-065 of BIL VOR within 20 miles.

Notes: (1) When authorized by ATC, BIL DME may be used to position aircraft for straight-in approach at 5300' between R-249 clockwise to R-330 via 6-mile DME arc with the elimination of procedure turn. (2) When weather is below 600-2 and aircraft is southeastbound, flight below 4700' is prohibited SE of airport between BIL VOR radials, 080° clockwise to 110° inclusive due to 4249' tower, 3 miles SE of airport. (3) Final approach from holding pattern at BIL-VOR not authorized. Procedure turn required.

*Takeoff below 300-1 prohibited on all runways except 9-27.

MSA within 25 miles of the facility: 000°-090°-5300'; 090°-180°-6800'; 180°-270°-5900'; 270°-360°-5300'.

City, Billings, State, Mont.; Airport name, Logan Field; Elev., 3606'; Fac. Class., BVORTAC; Ident., BIL; Procedure No. VOR/DME No. 1, Amdt. 3; Eff. date, 24 Apr. 65; Sup. Amdt. No. 2; Dated, 31 Oct. 64

BIL VOR.....	10-mile DME Fix R-078.....	Direct.....	5200	T-dn*..... C-dn..... S-dn-27°..... A-dn.....	300-1 500-1 400-1 800-2	300-1 500-1 400-1 800-2	200-1½ 500-1½ 400-1 800-2
--------------	----------------------------	-------------	------	---	----------------------------------	----------------------------------	------------------------------------

Procedure turn N side of crs, 078° Outbnd, 258° Inbnd, 5200' between 10- and 20-mile DME Fix R-078.

Minimum altitude over 10-mile DME Fix R-078 on final approach crs, 4700'.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished at 4.6-mile DME fix R-078, climb to 5300' on R-250 of BIL VOR within 10 miles.

Notes: (1) When authorized by ATC, BIL DME may be used to position aircraft for straight-in approach at 5200' between R-330 clockwise to R-114 via 16-mile DME arc with the elimination of procedure turn. (2) When weather is below 600-2 and aircraft is southeastbound, flight below 4700' is prohibited SE of airport between BIL VOR radials, 080° clockwise to 110° inclusive due to 4249' tower, 3 miles SE of airport. (3) Final approach from holding pattern at BIL-VOR not authorized. Procedure turn required.

*Takeoff below 300-1 prohibited on all runways except 9-27.

MSA within 25 miles of the facility: 000°-090°-5300'; 090°-180°-6800'; 180°-270°-5900'; 270°-360°-5300'.

City, Billings, State, Mont.; Airport name, Logan Field; Elev., 3606'; Fac. Class., BVORTAC; Ident., BIL; Procedure No. VOR/DME No. 2, Amdt. 4; Eff. date, 24 Apr. 65; Sup. Amdt. No. 3; Dated, 31 Oct. 64

10-mile DME Fix R-265.....	0-mile DME Fix.....	Direct.....	2500	T-dn..... C-d..... C-n..... S-d-8..... A-dn.....	300-1 500-1 500-2 500-1 NA	300-1 500-1 500-2 500-1 NA	200-1½ 500-1½ 500-2 500-1 NA
----------------------------	---------------------	-------------	------	--	--	--	--

Radar vectoring to final approach crs authorized in accordance with approved patterns.

Procedure turn 8 side of crs, 265° Outbnd, 085° Inbnd, 2600' within 10 miles.

Minimum altitude over facility on final approach crs, 2500'.

Minimum altitude over 3.0-mile DME Fix R-085 on final approach crs, 1500'.

Crs and distance, 3.0-mile DME Fix R-085 to airport, 085°-3.5 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished at 6.5-mile DME Fix R-085, make left-climbing turn to 2600' and return to the MSP VOR.

Notes: 1. Aircraft on missed approach may be radar controlled after radar identification. 2. Night takeoffs and landings authorized N/S runway only. 3. When authorized by ATC, DME may be used to position aircraft on final approach crs at 2600' between R-180 clockwise to R-335 via 6-mile DME arc with the elimination of procedure turn.

MSA within 25 miles of facility: 000°-300°-2600'.

City, Minneapolis, State, Minn.; Airport name, Anoka County; Elev., 908' Fac. Class., BVORTAC; Ident., MSP; Procedure No. VOR/DME No. 1, Amdt. 1; Eff. date, 29 Apr. 65; Sup. Amdt. No. Orig.; Dated, 22 Aug. 64

6. By amending the following instrument landing system procedures prescribed in § 97.17 to read:

ILS STANDARD INSTRUMENT APPROACH PROCEDURE

Bearings, headings, courses and radials are magnetic. Elevations and altitudes are in feet MSL. Ceilings are in feet above airport elevation. Distances are in nautical miles unless otherwise indicated, except visibilities which are in statute miles.

If an instrument approach procedure of the above type is conducted at the below named airport, it shall be in accordance with the following instrument approach procedure, unless an approach is conducted in accordance with a different procedure for such airport authorized by the Administrator of the Federal Aviation Agency. Initial approaches shall be made over specified routes. Minimum altitudes shall correspond with those established for en route operation in the particular area or as set forth below.

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
AT LOM	Conley Int.	Direct	2500	T-dn	300-1	300-1	300-1½
AL LOM	Conley Int.	Direct	2500	C-dn	400-1	500-1	500-1½
REG VOR	Conley Int. (final)	Direct	2000	S-dn-27L	400-1	400-1	400-1
				A-dn	800-2	800-2	800-2

Radar vectoring and transitions authorized in accordance with approved patterns.

Procedure turn S side of crs, 089° Outbnd, 269° Inbnd, 2500' within 10 miles of Conley Int.

No glide slope.

Minimum altitude over Conley Int on final approach crs, 2000'.

Crs and distance, Conley Int to airport, 269°—5.2 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 5.2 miles after passing Conley Int, turn left, climb to 3000' and proceed direct to ATL VOR.

Note: Aircraft executing missed approach may, after being reidentified, be radar controlled.

§400-1½ authorized, except for 4-engine turbojet aircraft, with operative high-intensity runway lights.

City, Atlanta; State, Ga.; Airport name, Atlanta; Elev., 1024'; Fac. Class., ILS; Ident., I-ALR; Procedure No. ILS-27L, Amdt. Orig.; Eff. date, 24 Apr. 65

BIL VOR	LOM	Direct	5300	T-dn*	300-1	300-1	300-1½
BIL RBN	LOM	Direct	5300	C-dn	500-1	600-1	600-1½
Musselshell Int.	LOM	Direct	6000	S-dn-087°	300-1½	300-1½	300-1½
Rapelje DME Fix	LOM	Direct	5300	A-dn	600-2	600-2	600-2
Ryegate Int.	LOM	Direct	5300				
12-mile DME Fix R-284 BIL VOR	W crs ILS (final)	Via R-284 BIL VOR	5000				

Procedure turn S side of crs, 275° Outbnd, 095° Inbnd, 5300' within 10 miles.

Minimum altitude at glide slope interception Inbnd, 5000'.

Altitude of glide slope and distance to approach end of runway at OM, 4894'—4.0 miles; at MM, 3815'—0.6 mile.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished, climb to 5300' on E crs of the ILS within 13 miles or, when directed by ATC, climb to 5300' on R-065 BIL VOR within 20 miles, or climb to 5300' on R-114 BIL VOR within 20 miles.

Notes: (1) Final approach from holding pattern at LOM not authorized. Procedure turn required. (2) When weather is below 600-2 and aircraft is southeastbound, flight below 4700' is prohibited SE of airport between BIL VOR radials, 080° clockwise to 110° inclusive to 4249' tower, 3 miles SE of airport.

Other change: Deletes transition from Park City FM.

*Takeoff below 300-1 prohibited on all runways except 9-27.

§400-1 required when glide slope not utilized.

§400-1½ authorized, except for 4-engine turbojet aircraft, with operative high-intensity runway lights.

§400-1½ authorized, except for 4-engine turbojet aircraft, with operative ALS.

City, Billings; State, Mont.; Airport name, Logan Field; Elev., 3606'; Fac. Class., ILS; Ident., I-BIL; Procedure No. ILS-9, Amdt. 11; Eff. date, 24 Apr. 65; Sup. Amdt. No. 10; Dated, 31 Oct. 64

ITH VOR	Alpine RBN (final)	Direct	3400	T-dn 6-24*	800-1½	800-1½	800-1½
ATE VOR	Alpine RBN/Int	Direct	3400	T-d 10-28*	800-2	800-2	800-2
ELM VOR	Alpine RBN	Direct	3500	T-u 10-28*	800-3	800-3	800-3
Sayre Int	Alpine RBN	Direct	3400	C-d	1200-2	1200-2	1200-2
Int ATE VOR R-129 and NE crs, Loc.	Alpine RBN/Int (final)	Direct	3400	C-d	1200-3	1200-3	1200-3
				S-dn-24*	800-1½	800-1½	800-1½
				A-d	1400-2	1400-2	1400-2
				A-n	1400-3	1400-3	1400-3

Procedure turn N side of final approach crs, 050° Outbnd, 230° Inbnd, 3400' within 10 miles of Alpine RBN.

Minimum altitude at glide slope interception Inbnd, 3300'.

Altitude of glide slope and distance to approach end of runway at OM, 2237'—3.9 miles; at MM, 1170'—0.6 mile.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 3.9 miles after passing outer marker or 7.0 after passing Alpine RBN, climb on crs, 230° to 2500' within 10 miles. Then proceed direct to ELM VOR, climbing to 3400'. Hold W ELM VOR, 1-minute right turns, 060° Inbnd.

Am. CARRIER NOTE: Sliding scale not authorized. No reduction in landing visibility minimums authorized for local conditions. No reduction in takeoff minimums authorized.

Caution: *Runways 1-19 not authorized for IFR departures.

Departure procedures: Runway 6—Climb Outbnd on the localizer crs through 2500' before proceeding as cleared. Runway 24—Climb on the ELM VOR R-066 toward ELM VOR through 2500' before proceeding as cleared. Runway 28—Make left-climbing turn as soon as practical after takeoff to intercept the ELM VOR R-066, then via the ELM VOR R-066 toward the ELM VOR until through 2500' before proceeding as cleared. Runway 10—Make left turn as soon as practical after takeoff proceeding on a direct crs to the Alpine RBN until through 2500' before proceeding as cleared.

Note: High terrain, N and S of airport. High towers, S of airport.

§900-1½ required when glide slope not utilized.

City, Elmira; State, N.Y.; Airport name, Chemung County; Elev., 951'; Fac. Class., ILS; Ident., I-ELM; Procedure No. ILS-24, Amdt. 5; Eff. date, 24 Apr. 65; Sup. Amdt. No. 4; Dated, 25 Jan. 64

GRR VOR	Wilson Int.	Direct	2400	T-dn	300-1	300-1	300-1½
James Int.	Wilson Int. (final)	Direct	2100	C-dn	400-1	500-1	500-1½
MKG VOR	James Int.	Direct	2400	S-dn-8*	400-1	400-1	400-1
GRR LOM	Wilson Int.	Direct	2400	A-dn	800-2	800-2	800-2

Procedure turn S side of crs, 262° Outbnd, 082° Inbnd, 2400' within 10 miles of Wilson Int.

Minimum altitude over Wilson Int on final approach crs, 2100'.

Crs and distance, Wilson Int to airport, 082°—4.7 miles.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 4.7 miles after passing Wilson Int, make climbing left turn to 2400' and proceed to Conestock Int via GRR VOR R-349 or, when directed by ATC, make right-climbing turn to 2900' and proceed direct to GRR VOR or make climbing left turn and return to Wilson Int via W crs ILS.

Notes: 1. No approach lights. 2. No glide slope. 3. Procedure authorized only for aircraft equipped to receive ILS and VOR simultaneously.

§400-1½ authorized, except for 4-engine turbojet aircraft, with operative high-intensity runway lights.

City, Grand Rapids; State, Mich.; Airport name, Kent County; Elev., 700'; Fac. Class., ILS; Ident., I-GRR; Procedure No. ILS-8 (back crs), Amdt. 2; Eff. date, 29 Apr. 65; Sup. Amdt. No. 1; Dated, 22 May 64

ILS STANDARD INSTRUMENT APPROACH PROCEDURE—Continued

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
ORE VOR	LOM	Direct	2500	T-dn	300-1	300-1	200-1½
Lyons Int.	Ada Int.	Direct	2500	C-dn	400-1	500-1	500-1½
Ada Int.	LOM (final)	Direct	2500	S-dn-29*	200-1½	200-1½	200-1½
Walker Int.	LOM	Direct	2500	A-dn	600-2	600-2	600-2
Orangeville Int.	LOM	Direct	2900				
James Int.	LOM	Direct	2500				
Sun Int.	LOM	Direct	2500				

Procedure turn N side of crs, 082° Outbnd, 202° Inbnd, 2500' within 10 miles.
Minimum altitude at glide slope interception Inbnd, 2500'.
Altitude of glide slope and distance to approach end of runway at OM, 2422'—6.1 miles; at MM, 970'—0.6 mile.
If visual contact not established upon descent to authorized landing minimums or if landing not accomplished, make right-climbing turn to 2500' and proceed to Comstock Int via GRR VOR R-349 or, when directed by ATC, make climbing right turn to 2500' and proceed direct to GRR LOM.
CAUTION: Glide slope not usable Inbnd from middle marker; satisfactory for authorized minimums.
Other changes: Deletes transitions from Lyons, Comstock, and Byron Int to LOM and from Orleans Int to Lyons Int.
*400-1 required with glide slope inoperative. 400-1½ authorized, except for 4-engine turbojet aircraft, with operative ALS.
%Runway visual range of 2600' also authorized for landing on Runway 26; provided that all components of the ILS, high-intensity runway lights, approach lights, centerline lights, outer compass locator and all related airborne equipment are operating satisfactorily. Descent below the authorized landing minimum altitude of 993' shall not be made unless visual contact with the approach lights has been established or the aircraft is clear of clouds.
#Runway visual range 2600' also authorized for takeoff on Runway 26 in lieu of 200-1½ when 200-1½ is authorized, provided high-intensity runway lights are operational.
City, Grand Rapids; State, Mich.; Airport name, Kent County; Elev., 793'; Fac. Class., ILS; Ident., I-GRR; Procedure No. ILS-26, Amdt. 2; Eff. date, 29 Apr. 65; Sup. Amdt. No. 1; Dated, 18 Apr. 64

MS LOM	Hopkins Int.	Direct	2500	T-dn	300-1	300-1	200-1½
FCM VOR	Hopkins Int.	Direct	2500	C-dn	500-1	500-1	500-1½
MSP VOR	Wayzata Int.	Direct	2500	S-dn-11R#	400-1	400-1	400-1
Loretto Int.	Wayzata Int.	Direct	2500	A-dn	800-2	800-2	800-2
Wayzata Int.	Hopkins Int. (final)	Direct	2500				
Chaska Int.	Wayzata Int.	Direct	2500				

Radar transitions to final approach crs authorized according to approved patterns.
Procedure turn S side of crs, 295° Outbnd, 115° Inbnd, 2500' within 10 miles of Hopkins Int.
No glide slope, outer or middle marker, and no approach lights.
Minimum altitude over Hopkins Int on final approach crs, 2500'; over Washburn Int, 1600'.
Crs and distance, Hopkins Int to airport, 115°—5.8 miles; Washburn Int to airport, 115°—2.4 miles.
If visual contact not established upon descent to authorized landing minimums or if landing not accomplished within 5.8 miles after passing Hopkins Int, climb to 2600' on SE crs ILS within 10 miles of MS LOM or, when directed by ATC, make right-climbing turn to 2600' and proceed to AP LOM.
NOTES: (1) This procedure authorized only for aircraft equipped to receive VOR and ILS simultaneously, unless radar controller advises passing Hopkins Int and Washburn Int. (2) Aircraft on missed approach may be radar controlled after radar identification.
*400-1 authorized, except for 4-engine turbojet aircraft, with operative high-intensity runway lights.
City, Minneapolis; State, Minn.; Airport name, Minneapolis-St. Paul International (Wold-Chamberlain Field); Elev., 840'; Fac. Class., ILS; Ident., I-MSP; Procedure No. ILS-11R (back crs), Amdt. 9; Eff. date, 29 Apr. 65; Sup. Amdt. No. 8; Dated, 1 Sept. 62

MSP RBN	LOM	Direct	2600	T-dn	300-1	300-1	200-1½
MSP VOR	LOM	Direct	2600	C-dn	500-1	500-1	500-1½
FOT VOR	LOM	Direct	2600	S-dn-29L*	300-1½	300-1½	300-1½
Prior Int.	LOM	Direct	2600	A-dn	700-2	700-2	700-2
White Bear Int.	LOM	Direct	2600				

Radar vectoring to final approach crs authorized in accordance with approved patterns.
Procedure turn E side SE crs, 115° Outbnd, 295° Inbnd, 2600' within 10 miles.
Minimum altitude at glide slope interception Inbnd, 2600'.
Altitude of glide slope and distance to approach end of runway at OM, 2511'—5.5 miles; at MM, 1033'—0.5 mile.
If visual contact not established upon descent to authorized landing minimums or if landing not accomplished, climb to 2500' on NW crs ILS to Loretto Int, when directed by ATC, make left-climbing turn, climb to 2600' and return to LOM.
NOTES: (1) No approach lights. (2) Aircraft on missed approach may be radar controlled after radar identification.
*400-1 required when glide slope inoperative. 400-1½ authorized, except for 4-engine turbojet aircraft, with operative high-intensity runway lights.
City, Minneapolis; State, Minn.; Airport name, Minneapolis-St. Paul International (Wold-Chamberlain Field); Elev., 840'; Fac. Class., ILS; Ident., I-MSP; Procedure No. ILS-29L, Amdt. 19; Eff. date, 29 Apr. 65; Sup. Amdt. No. 18; Dated, 6 Apr. 63

Lakeport Int.	LOM (final)	Direct	1800	T-dn*	300-1	300-1	200-1½
Syracuse VOR	LOM	Direct	2000	C-dn	700-1	700-1	700-1½
Toil Int.	LOM	Direct	2000	S-dn-28**	200-1½	200-1½	200-1½
				A-dn	800-2	800-2	800-2

Radar vectoring authorized in accordance with approved patterns.
Procedure turn N side of crs, 098° Outbnd, 278° Inbnd, 2000' within 10 miles. Beyond 10 miles not authorized.
Minimum altitude at glide slope interception Inbnd, 1800'.
Altitude of glide slope and distance to approach end of runway at OM, 1740'—3.9 miles at MM, 642'—0.5 mile.
If visual contact not established upon descent to authorized landing minimums or if landing not accomplished, climb to 2000' on W crs of ILS to SYR RBN. Hold W of SYR RBN, 098° Inbnd, 1 minute, left turns.
AIR CARRIER NOTE: Neither sliding scale nor reduction in minimums authorized for takeoffs to the SE.
CAUTION: 1220' terrain, 15 miles ESE of LOM. 836' antenna, 1.1 miles S of approach end of Runway 28. ILS point of touchdown approximately 1000' from approach end of Runway 28, 2540' antenna, 10.4 miles S of airport.
*400-1 required for takeoff on Runway 14.
**400-1 required with glide slope inoperative. 400-1½ authorized, except for 4-engine turbojet aircraft, with operative high-intensity runway lights, 400-1½ authorized, except for 4-engine turbojet aircraft, with operative ALS.
City, Syracuse; State, N.Y.; Airport name, Clarence E. Hancock; Elev., 421'; Fac. Class., ILS; Ident., I-SYR; Procedure No. ILS-28, Amdt. 19; Eff. date, 24 Apr. 65; Sup. Amdt. No. 18; Dated, 5 Sept. 64

7. By amending the following radar procedures prescribed in § 97.19 to read:

RADAR STANDARD INSTRUMENT APPROACH PROCEDURE

Bearings, headings, courses and radials are magnetic. Elevations and altitudes are in feet, MSL. Ceilings are in feet above airport elevation. Distances are in nautical miles unless otherwise indicated, except visibilities which are in statute miles.

If a radar instrument approach is conducted at the below named airport, it shall be in accordance with the following instrument procedure, unless an approach is conducted in accordance with a different procedure for such airport authorized by the Administrator of the Federal Aviation Agency. Initial approaches shall be made over specified routes. Minimum altitude(s) shall correspond with those established for en route operation in the particular area or as set forth below. Positive identification must be established with the radar controller. From initial contact with radar to final authorized landing minimums, the instructions of the radar controller are mandatory except when (A) visual contact is established on final approach at or before descent to the authorized landing minimums, or (B) at pilot's discretion if it appears desirable to discontinue the approach, except when the radar controller may direct otherwise prior to final approach, a missed approach shall be executed as provided below when (A) communication on final approach is lost for more than 5 seconds during a precision approach, or for more than 30 seconds during a surveillance approach; (B) directed by radar controller; (C) visual contact is not established upon descent to authorized landing minimums; or (D) if landing is not accomplished.

Transition				Ceiling and visibility minimums			
From—	To—	Course and distance	Minimum altitude (feet)	Condition	2-engine or less		More than 2-engine, more than 65 knots
					65 knots or less	More than 65 knots	
				T-dn.....	300-1	300-1	300-1½
				C-dn.....	300-1	300-1	300-1½
				S-dn-6°.....	400-1	400-1	400-1
				A-dn.....	800-2	800-2	800-2

Radar transition to final approach crs authorized. Radar transitions and vectoring using Anchorage radar authorized in accordance with approved radar patterns.

All bearings are from the radar site with sector azimuths progressing clockwise.

Radar control will provide 1000' vertical clearance within a 3-mile radius or 500' vertical clearance within a 3- to 5-mile (inclusive) radius of 4400' Mt. Susitna, 30 miles NW, terrain, 2000'-6 miles SE, and 4600' terrain, 20 miles S.

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished, climb straight ahead to 600', turn right, continue climb to 1500' on SW crs AC LFR within 15 miles, or, when directed by ATC, turn right, climb to cross AN LOM at or above 1300', continue climb to 1500' on bearing, 244° AN LOM within 15 miles.

CAUTION: Standard clearance not provided in final approach area; terrain, 373'-1.6 miles SW of airport and 1.6 miles S of approach to Runway 6; 309'-0.8 mile SSW MD; 320'-1.0 mile SSW; 367'-1.3 miles W of approach to Runway 31.

NOTE: *If approach lights inoperative, minimums become 500-1.

City, Anchorage; State, Alaska; Airport name, Anchorage International; Elev., 124'; Fac. Class. and Ident., Anchorage Radar; Procedure No. 1, Amdt. 10; Eff. date, 24 Apr. 65; Sup. Amdt. No. 6; Dated, 22 Sept. 62

PROCEDURE CANCELLED, EFFECTIVE 24 APR. 1965.

City, Arcata-Eureka; State, Calif.; Airport name, Arcata; Elev., 217'; Fac. Class. and Ident., Radar; Procedure No. 1, Amdt. Orig.; Eff. date, 27 Feb. 63

All sectors.....	Radar site.....	Within: 0-20 miles..... 20-30 miles.....	2500 3000	Precision approach			
				T-dn.....	300-1	300-1	300-1½
				C-dn.....	300-1	300-1	300-1½
				S-dn-20L*.....	300-¾	300-¾	300-¾
				A-dn-20L.....	700-2	700-2	700-2
				Surveillance approach			
				T-dn.....	300-1	300-1	300-1½
				C-dn 11R and 20L.....	300-1	300-1	300-1½
				C-dn-22.....	600-1	600-1	600-1½
				S-dn 11R and 20L#.....	400-1	400-1	400-1
				S-dn-22.....	600-1	600-1	600-1
				C-dn-4.....	300-1	300-1	300-1½
				S-dn-4.....	300-1	300-1	300-1
				A-dn.....	800-2	800-2	800-2

If visual contact not established upon descent to authorized landing minimums or if landing not accomplished, Runway, 20L—Climb to 2500' on NW crs MSP ILS to Leetto Int or, when directed by ATC, make left-climbing turn, climb to 2600' and return to MS LOM. Runway 11R—Climb to 2600' on SE crs MSP ILS within 10 miles of MS LOM. Runway 4—Climb to 2500' on NE crs APL ILS within 10 miles. Runway 22—Climb to 2300' on SW crs APL ILS within 10 miles of AP LOM.

CAUTION: On approach to Runway 11R do not descend below 1400' until radar controller has advised passing tower located 2.5 miles from approach end of Runway 11R. Aircraft on missed approach may be radar controlled in accordance with approved patterns.

*400-¾ authorized, except for 4-engine turbojet aircraft, with operative high-intensity runway lights.

*No approach lights.

City, Minneapolis; State, Minn.; Airport name, Minneapolis-St. Paul International (Wold-Chamberlain Field); Elev., 840'; Fac. Class. and Ident., Minneapolis Radar; Procedure No. 1, Amdt. 14; Eff. date, 29 Apr. 65; Sup. Amdt. No. 13; Dated, 14 Dec. 63

These procedures shall become effective on the dates specified therein.

(Secs. 307(c), 313(a), 601, Federal Aviation Act of 1958; 49 U.S.C. 1348 (c), 1354 (a), 1421; 72 Stat. 749, 752, 775)

Issued in Washington, D.C., on March 19, 1965.

C. W. WALKER,
Acting Director, Flight Standards Service.

[F.R. Doc. 65-3084; Filed, Apr. 15, 1965; 8:45 a.m.]

Title 7—AGRICULTURE

Chapter VII—Agricultural Stabilization and Conservation Service (Agricultural Adjustment), Department of Agriculture

SUBCHAPTER B—FARM ACREAGE ALLOTMENTS AND MARKETING QUOTAS

PART 728—WHEAT

Subpart—1966-67 Marketing Year

Sec.

- 728.301 Basis and purpose.
728.302 National marketing quota for wheat for the 1966-67 marketing year.
728.303 1966 national acreage allotment for wheat.

AUTHORITY: The provisions of this subpart issued under secs. 301, 332, 333, 335, 375, 52 Stat. 38, as amended 53, as amended, 54, as amended, 66, as amended; 76 Stat. 621; 7 U.S.C. 1301, 1332, 1333, 1335, 1375.

§ 728.301 Basis and purpose.

(a) The regulations contained in §§ 728.301 to 728.303 are issued pursuant to and in accordance with the Agricultural Adjustment Act of 1938, as amended, to (1) proclaim that a national marketing quota for wheat for the marketing year beginning July 1, 1966, shall be in effect, (2) determine the amount of the national marketing quota, and (3) determine the national acreage allotment for wheat.

(b) (1) The Secretary is required by section 332(a) of the Act to proclaim a national marketing quota for wheat for any marketing year whenever prior to April 15 of the calendar year immediately preceding the calendar year in which such marketing year begins he determines that the total supply of wheat for such marketing year in the absence of a marketing quota program would likely be excessive. Such total supply of wheat for the 1966-67 marketing year, consisting of estimated carryover as of July 1, 1966, of 855 million bushels, plus estimated production of 1,625 million bushels if no wheat marketing quota program is in effect for 1966, plus estimated imports of 3 million bushels, would be 2,483 million bushels. It is estimated that if no quota program should be in effect for the 1966 crop 65,000,000 acres of wheat would be harvested in 1966 with a national average yield of 25 bushels per acre, making a total production of 1,625 million bushels. A total supply of 2,483 million bushels would exceed estimated domestic disappearance and exports of wheat during such marketing year by approximately 1,128 million bushels. Accordingly, such a total supply would be excessive, and a national marketing quota for wheat for the 1966-67 marketing year is required under the Act.

(2) Section 332(a) of the Act also provides for the proclamation of a national marketing quota for either the following marketing year or the following two marketing years, if the Secretary determines and declares that a two- or three-year marketing quota program is necessary to

effectuate the policy of the Act. From a strictly economic standpoint, the supply situation would warrant consideration for proclaiming a two- or three-year marketing quota program. Recognizing that marketing quotas have not been in effect for the 1964 and 1965 crops of wheat and such quota program would represent a substantial change from prior programs to wheat farmers, it is determined that a two- or three-year marketing quota program is not necessary to effectuate the policy of the Act.

(c) Section 332(b) of the Act provides that the amount of the national marketing quota for any marketing year shall be the amount of wheat which the Secretary estimates (1) will be utilized during such marketing year for human consumption in the United States as food, food products, and beverages, composed wholly or partly of wheat, (2) will be utilized during such year in the United States for seed, (3) will be exported in the form of wheat or products thereof, and (4) as the average amount which was utilized as livestock (including poultry) feed in the 1959-60 and 1960-61 marketing years; less (i) an amount of wheat equal to the estimated imports of wheat into the United States during such marketing year and (ii) if the stocks of wheat owned by the Commodity Credit Corporation are determined by the Secretary to be excessive, an amount of wheat determined by the Secretary to be a desirable reduction in such marketing year in such stocks to achieve the policy of the Act: *Provided*, That if the Secretary determines that the total stocks of wheat in the Nation are insufficient to assure an adequate carryover for the next succeeding marketing year, the national marketing quota otherwise determined shall be increased by the amount the Secretary determines to be necessary to assure an adequate carryover: *Provided further*, That the national marketing quota shall be not less than one billion bushels. The national marketing quota for wheat for the 1966-67 marketing year set out in § 728.302(b) was computed in accordance with the formula in the Act. It is anticipated that a desirable reduction in the stocks of Commodity Credit Corporation will be obtained in 1966 by reduction in total supplies because of increased use of wheat for feed, only an additional 20-million bushel reduction in such stocks is considered necessary to achieve the policy of the Act in determining the amount of the national marketing quota.

(d) Pursuant to section 333 of the Act, whenever the amount of the national marketing quota for wheat is proclaimed for any marketing year, the Secretary at the same time is required to determine and proclaim the amount of the national acreage allotment for the crop of wheat planted for harvest in the calendar year in which such marketing year begins. The national acreage allotment will be the number of acres which the Secretary determines on the basis of expected yields and expected underplantings of farm acreage allotments will together with (1) the expected production on the increases in acreage allotments for farms based upon small

farm base acreages pursuant to section 335 of the Act, and (2) the expected production on increased acreages resulting from the small farm exemption pursuant to section 335 of the Act, make available a supply of wheat equal to the national marketing quota of wheat for such marketing year. The determination in § 728.303 of the 1966 national acreage allotment for wheat is based on the estimated acreages, yield, and production set out therein.

(e) The findings and determinations by the Secretary contained in §§ 728.302 and 728.303 have been made on the basis of the latest available statistics of the Federal Government as required by section 301(c) of the Act.

(f) Prior to proclaiming that a national marketing quota for wheat would be in effect for the 1966-67 marketing year, the amount of such national marketing quota, and the amount of the 1966 national acreage allotment for wheat, public notice (30 F.R. 3601) was given of the proposed actions in accordance with section 4 of the Administrative Procedure Act (5 U.S.C. 1003). No data, views, or recommendations were submitted pursuant to such notice.

§ 728.302 National marketing quota for wheat for the 1966-67 marketing year.

(a) The total supply of wheat in the 1966-67 marketing year, if no wheat marketing quota program should be in effect, is determined to be 2,483 million bushels, consisting of an estimated carryover on July 1, 1966, of 855 million bushels, an estimated production in 1966 of 1,625 million bushels, and estimated imports of 3 million bushels. It is estimated that total domestic disappearance and exports during the marketing year will be 1,355 million bushels. Such total supply would exceed estimated domestic disappearance and exports by 1,128 million bushels, which is considered likely to be excessive, and a national marketing quota for wheat shall be in effect for the 1966-67 marketing year.

(b) The amount of the national marketing quota for wheat for the 1966-67 marketing year shall be 1,292 million bushels, consisting of (1) estimated human consumption in the United States during such marketing year of 500 million bushels for food, food products, and beverages, composed wholly or partly of wheat, (2) estimated use for seed in the United States during such marketing year of 62 million bushels, (3) estimated exports of wheat and wheat products during such marketing year of 710 million bushels, and (4) the average amount utilized as livestock (including poultry) feed in the marketing years beginning in 1959 and 1960 determined to be 43 million bushels; less estimated imports of wheat into the United States during such marketing year of three million bushels, and less a desirable reduction in stocks of 20 million bushels.

§ 728.303 1966 national acreage allotment for wheat.

Based upon the expected national average yield per harvested acre of 27.0

bushels, expected underplanting and abandonment of farm acreage allotments of 4.0 million acres, expected production on increases in acreage allotments for farms based upon small farm bases pursuant to section 335 of the Act, and expected production on increased acreage resulting from the small farm exemption pursuant to section 335, converted to acres on the basis of the expected national average yield, of 4.1 million acres, the 1966 national acreage allotment which will make available a supply of wheat equal to the national marketing quota is determined to be 47.8 million acres.

Effective date. Because of the need to determine State, county, and farm acreage allotments and notify producers of their farm acreage allotments prior to the referendum to determine whether producers favor farm marketing quotas, this document shall become effective upon filing with the Director, Office of the Federal Register.

Issued at Washington, D.C., this 14th day of April 1965.

ORVILLE L. FREEMAN,
Secretary.

[F.R. Doc. 65-4033; Filed, Apr. 14, 1965;
2:59 p.m.]

Title 29—LABOR

Chapter V—Wage and Hour Division, Department of Labor

PART 545—HOMEWORKERS IN THE FABRIC AND LEATHER GLOVE INDUSTRY; THE HANDKERCHIEF, SCARF, AND ART LINEN INDUSTRY; THE CHILDREN'S DRESS AND RELATED PRODUCTS INDUSTRY; THE WOMEN'S AND CHILDREN'S UNDERWEAR AND WOMEN'S BLOUSE INDUSTRY; THE NEEDLEWORK AND FABRICATED TEXTILE PRODUCTS INDUSTRY; AND THE SWEATER AND KNIT SWIMWEAR INDUSTRY IN PUERTO RICO

Piece Rates

On March 6, 1965, a notice proposing to increase the piece rates contained in Schedules A and B of 29 CFR 545.13 commensurate with increases in minimum hourly wage rates was published in the FEDERAL REGISTER (30 F.R. 2954). Interested persons were given 15 days to file written statements of data, views, and argument in regard to the proposal. None were received. Accordingly, I have decided to and do hereby adopt the proposal without change.

As this amendment merely articulates changed piece rates already in effect pursuant to 29 CFR 545.9, good cause is hereby found to make them effective without delay and they shall be effective immediately.

Signed at Washington, D.C., this 12th day of April 1965.

CLARENCE T. LUNDQUIST,
Administrator.

§ 545.13 Piece rates established in accordance with § 545.9.

SCHEDULE A—PIECE RATE SCHEDULE FOR THE WOMEN'S AND CHILDREN'S UNDERWEAR AND WOMEN'S BLOUSE INDUSTRY AND THE CHILDREN'S DRESS AND RELATED PRODUCTS INDUSTRY IN PUERTO RICO¹

No.	Operation	Women's and children's underwear and women's blouse industry		Children's dress and related products industry	Unit of payment
		Blouses and neckwear and silk and synthetic underwear and nightwear	Cotton underwear and nightwear		
		(1)	(2)	(3)	
		<i>Cents</i>	<i>Cents</i>	<i>Cents</i>	
1	Arenilla (seed stitch), close, 1/4" squares	102.00	91.80	96.00	Per dozen squares
2	Arenilla (seed stitch), scattered, 1/4" squares	51.00	45.90	48.00	Do.
3	Arrows, filled in, 1/4"	25.50	22.95	24.00	Per dozen.
4	Basting bias with cord	28.05	25.25	26.40	Per yard.
5	Basting for fagoting	7.67	6.91	7.22	Do.
6	Basting hems, 1" to 6" wide	17.00	15.30	20.30	Do.
7	Basting lace	14.70	13.22	13.83	Do.
8	Basting waist lines, plackets, and facings, 2 to 3 stitches per inch	10.63	9.58	12.71	Do.
9	Bias piping, joined, double, over 10 stitches per inch	34.00	30.60	32.00	Do.
10	Bias piping, joined, single, over 10 stitches per inch	42.50	38.25	40.00	Do.
11	Buttons sewed on with double thread, 2 to 3 stitches	11.11	9.99	13.21	Per dozen.
12	Buttonhole, stamped, 3/4" long	36.66	33.00	43.73	Do.
13	Buttonhole, stamped, 1/2" long	48.73	43.86	58.25	Do.
14	Buttonhole stitch, close	76.50	68.85	72.00	Per yard.
15	Cord, twisted, over basting	8.50	7.65	8.00	Per dozen inches.
16	Cutting material applied over lace with hand-embroidered solid cord stitch	11.65	10.48	10.97	Per yard.
17	Hand cutting material over lace applique or other material and at edges of garment following machine embroidered cord, large outline, around scallops measuring 1" or more	2.04			Do.
18	Hand cutting materials over lace applique or other material and at edges of garment following machine embroidered cord, small outline around scallops measuring less than 1"	4.58			Do.
19	Cutting material under lace or at seams, straight outline, following hand-sewing operation	4.78	4.31	4.50	Do.
20	Cutting material under lace or at seams, straight outline, following machine operations	5.62	5.62	5.70	Do.
21	Hand cutting material underneath straight or nearly straight outline	1.56			Do.
22	Hand cutting material underneath irregular outline	2.33			Do.
23	Dots, baby, not finished off, 2 to 3 stitches	7.08	6.38	6.67	Per dozen.
24	Dots, medium, not filled in, finished off, 8 to 9 stitches	11.22	10.11	10.55	Do.
25	Eyeloets, up to 1/2" diameter	18.95	17.06	17.83	Do.
26	Eyeloets, 3/4" diameter	34.00	30.60	32.00	Do.
27	Fagoting, straight lines	118.40	106.55	111.43	Per yard.
28	Fagoting, twisted lines	56.67	51.00	53.33	Do.
29	Feather stitch, 12 stitches per inch	56.67	51.00	53.33	Do.
30	Feather stitch cord	29.83	26.84	28.08	Do.
31	Flat roll	25.78	23.20	30.73	Do.
32	French knots, not finished off	3.55	3.19	3.33	Per dozen.
33	French seams, first seam by machine, 9 to 12 stitches per inch	14.03	12.64	16.77	Per yard.
34	Furuncos, with tape	127.50	114.75	120.00	Do.
35	Guariquens	8.50	7.65	8.00	Per dozen.
36	Half roll (with colored or emb. thread)	27.88	25.08	26.25	Per yard.
37	Hemming stitch for felling, 2 to 3 stitches per inch	14.88	13.37	17.74	Do.
38	Hemming stitch for felling, cuffs, collars, plackets, and waist bands, 8 to 10 stitches per inch	38.02	34.23	45.41	Do.
39	Hemstitch, single, 4 threads in a bundle, thread drawing not included	55.33	49.79	52.08	Do.
40	Lace, sewed on with hemming stitch or round roll	42.50	38.25	40.00	Do.
41	Leaves, open, 1/4" long	34.00	30.60	32.00	Per dozen.
42	Leaves, open, 3/4" to 1/2" long	51.00	45.90	48.00	Do.
43	Leaves, simple	3.17	2.85	2.99	Do.
44	Leaves, solid, not finished off, 1/4" long	9.33	8.41	8.78	Do.
45	Leaves, solid, not finished off, 3/4" to 1/2" long	11.33	10.20	10.67	Do.
46	Leaves, solid, not finished off, 1/4" to 1/2" long	17.00	15.30	16.00	Do.
47	Leaves, solid, finished off, 3/4" to 1/2" long	34.00	30.60	32.00	Do.
48	Loops, knitted, 1/4" to 1/2"	10.63	9.58	10.02	Do.
49	Loops, knitted, 1/2" to 1"	17.87	16.09	16.82	Do.
50	Loops, made with buttonhole stitch	25.50	22.95	24.00	Do.
51	Oversewing seams	18.08	16.26	21.60	Per yard.
52	Pasadas, short, 1" to 8"		7.93		Per dozen pasadas.
53	Patches, sewed on with single point de ture	169.32	152.40	159.35	Per yard.
54	Patches, rectangular, sewed on with blind stitch, up to 1 1/2 inch	10.69	9.61	10.06	Per dozen inches.
55	Patches, sewed on with solid cord, cutting and basting included	166.40	149.94	156.80	Per yard.
56	Point de ture plain, with embroidery thread	49.58	44.62	46.67	Do.
57	Randa, bundles twisted but not tied, thread drawing not included	21.25	19.12	20.00	Do.
58	Randa, Don Gonzales, thread drawing not included	89.25	80.32	84.00	Do.
59	Randa, Mexican, tied at center only, thread drawing not included	25.50	22.95	24.00	Do.
60	Ribbons, setting ends of	11.65	10.48	10.97	Per dozen.

See footnotes at end of table.

SCHEDULE A—PRICE RATE SCHEDULE FOR THE WOMEN'S AND CHILDREN'S UNDERWEAR AND WOMEN'S
HOSIERY INDUSTRIES AND THE CHILDREN'S DRESS AND RELATED PRODUCTS INDUSTRY IN PUERTO RICO—Continued

Ratio 4.—Continued

No.	Operation	Women's and children's underwear and women's hosiery industry		Children's dress and related products industry	Unit of payment
		Blouses and neckwear and silk and synthetic underwear and nightwear	Cotton underwear and nightwear		
		Cents	Cents	Cents	
61	Rose buds, worm stitch, 4 worms, 1 or 2 colors or tones.	25.25	22.72	23.77	Do.
62	Running stitch on hems up to 1" wide, 12 stitches per inch.	22.54	20.55	27.32	Per yard.
63	Running stitch on lace.	22.25	20.31	21.24	Do.
64	Running stitch for plain sewing.	15.36	13.83	18.26	Do.
65	Scallops, plain, cutting included.	85.37	77.01	80.53	Do.
66	Shadow stitch, up to 1/4" wide.	164.33	147.60	154.67	Do.
67	Shell, 4 to 5 stitches per inch.	29.15	26.54	27.43	Do.
68	Shirring, material to be measured before shirring.	17.11	15.39	16.11	Do.
69	Shirring and beeing lace edging, material to be measured after shirring.	30.97	18.11	19.33	Do.
70	Shirring and setting lace edging with hemming stitch on straight outline, material to be measured after shirring.	36.97	33.26	34.75	Do.
71	Sleeve bands set with hemming stitch, cutting tickets included.	17.00	15.30	20.30	Per dozen inches.
72	Smocking.	70	62	67	Per dozen stitches.
73	Staps, sewing on both sides.	17.00	15.30	20.30	Per dozen.
74	Solid cord stitch on pures and embroidery.	79.90	71.91	71.91	Per yard.
75	Spiders, 4 legs.	17.00	15.30	18.00	Per dozen.
76	Spiders, 8 legs.	33.23	29.90	31.25	Do.
77	Tucks, set for lapotting.	8.60	7.65	8.00	Do.
78	Tucks, stamped, 1/4" to 1/2" wide, up to 6" long.	26.60	23.95	25.03	Do.

* See current wage orders for these two industries for definitions of the industries and of the classifications of "hand-sewing", "hand-embroidery", and "other operations", and for applicable minimum hourly wage rates.

† Price rate not applicable when operation is performed on articles which are wholly machine-sewn or machine-knit.

SCHEDULE B—PRICE RATE SCHEDULE FOR THE HANDWEAVING, SCARF, AND ART LINES INDUSTRIES IN PUERTO RICO

No.	Operation	Cents	Unit of payment
79	Areallas (solid stitch), class, 1/2" squares	20.80	Per dozen squares.
80	Areallas (solid stitch), scattered, 1/2" squares	18.80	Do.
81	Arrows, filled in, 1/4" long	9.90	Per dozen.
82	Basting lace	1.80	Per dozen inches.
83	Basting stitches for trimming, forming crosses, etc., 4 stitches per inch	1.80	Do.
84	Basting and rolling hem on edges up to 1 1/2" hem	1.60	Do.
85	Billed harnesses	6.00	Do.
86	Bittenhole stitch, 16 stitches per inch	5.00	Do.
87	Bittenhole stitch, 24 to 30 stitches per inch	5.00	Do.
88	Chain stitch, 4 stitches per inch	3.00	Do.
89	Chain stitch, 8 stitches per inch	3.00	Do.
90	Card, regular, on firm backing	10.25	Do.
91	Card, regular, on firm backing	9.50	Do.
92	Card or canvas, solid, without filling, up to 1/4" thick	9.50	Do.
93	Counting or flat card, 4 stitches per inch	1.55	Do.
94	Cross stitch, 6 crosses per inch	7.03	Do.
95	Cut work with buttonhole stitch, 24 to 30 stitches per inch	11.20	Do.
96	Daisies, 12 to 15 stitches, with double embroidery thread	9.90	Per dozen.
97	Diamonds, filled in, 1/4" to 1/2" wide	9.90	Do.
98	Dots, baby, not finished off, 2 to 3 stitches	2.74	Do.
99	Dots, large, not filled in, finished off, 12 stitches	4.55	Do.
100	Dots, large, filled in, finished off, over 12 stitches	9.90	Do.
101	Dots, large, not filled in, finished off, over 12 stitches	5.90	Do.
102	Dots, medium, not filled in, finished off, 5 to 9 stitches	4.35	Do.

See footnotes at end of tables.

SCHEDULE B—PRICE RATE SCHEDULE FOR THE HANDWEAVING, SCARF, AND ART LINES INDUSTRIES IN PUERTO RICO—Continued

Schedule B—Continued					
No.	Operation	Women's and children's underwear and women's hosiery industry		Children's dress and related products industry	Unit of payment
		Blouses and neckwear and silk and synthetic underwear and nightwear	Cotton underwear and nightwear		
		Cents	Cents	Cents	
61	Rose buds, worm stitch, 4 worms, 1 or 2 colors or tones.	22.52	22.72	23.77	Do.
62	Running stitch on bands up to 1" wide, 12 stitches per inch.	22.84	23.55	27.32	Per yard.
63	Running stitch on box.	22.52	23.31	21.24	Do.
64	Running stitch for plain sewing.	18.36	18.52	18.26	Do.
65	Shades, plain, cutting included.	18.37	17.07	18.02	Do.
66	Shell, 4 to 5 stitches per inch.	108.13	127.90	124.45	Do.
67	Shell, 6 to 8 stitches per inch.	127.12	151.28	127.43	Do.
68	Shirring and heading base and before shirring.	27.11	28.26	18.11	Do.
69	Shirring and heading base, edged, material to be measured after shirring.	29.57	31.31	19.35	Do.
70	Shirring and setting base, adding with hemming stitch on straight outline, material to be measured after shirring.	36.97	33.26	34.75	Do.
71	Size tickets set with hemming stitch, cutting tickets included.	17.00	14.30	20.30	Per dozen inches.
72	Smocking.	70	62	67	Per dozen stitches.
73	Staps, sewing on both sides.	17.00	15.20	20.30	Per dozen.
74	Solid cord stitching on pores and embroidery.	79.90	71.91	75.20	Per yard.
75	Spiders, 4 legs.	17.00	15.30	14.00	Per dozen.
76	Spiders, 8 legs.	33.23	29.90	31.28	Do.
77	Tucks, set for fagoting.	8.50	7.65	8.00	Do.
78	Tucks, stamped, 3/4" to 1 1/4" wide, up to 6" long.	26.60	23.93	25.03	Do.
: See current wage orders for these two industries for definitions of the industries and of the classifications of "hand-sewing", "hand-embroidery", and "other operations", and for applicable minimum hourly wage rates.					
: Price rate not applicable when operation is performed on articles which are wholly machine-made or machine-knit.					
SCHEDULE B—PIECE RATE SCHEDULE FOR THE HANDWEAVING, SCARP, AND ART LENSES INDUSTRY IN PIERCE HALL					
No.	Operation	Cents	Unit of payment		
79	Areallas (seed stitch), close, 1/2" squares.	22.80	Per dozen squares.		
80	Areallas (seed stitch), scattered, 3/4" squares.	18.80	Do.		
81	Arrows, filled in, 1/4" long.	18.80	Per dozen.		
82	Basting stitch for trimming, forming crosses, etc., 4 stitches per inch.	1.50	Per dozen inches.		
83	Basting and heading base on edges up to 1 1/2" long.	1.50	Do.		
84	Bled handstitch.	6.00	Do.		
85	Buttomhole stitch, 16 stitches per inch.	6.00	Do.		
86	Buttomhole stitch, 24 to 30 stitches per inch.	1.65	Do.		
87	Chain stitch, 4 stitches per inch.	1.65	Do.		
88	Chain stitch, 8 stitches per inch.	2.30	Do.		
89	Cord, solid, on stem.	10.53	Do.		
90	Cord, twisted, over basting.	3.80	Do.		
91	Cord or embroidery, solid, without filling, up to 1/4" thick.	9.90	Do.		
92	Cord or embroidery, solid, without filling, up to 1/4" thick.	1.65	Do.		
93	Cross stitch, 6 crosses per inch.	7.03	Do.		
94	Cut work with buttonhole stitch, 24 to 30 stitches per inch.	11.20	Per dozen.		
95	Dashes, 12 to 15 stitches, with double embroidery thread.	9.90	Do.		
96	Diamonds, filled in, 1/4" to 1/2" wide.	2.74	Do.		
97	Dots, bery, not filled in, finished off, 2 to 3 stitches.	4.95	Do.		
98	Dots, large, not filled in, finished off, 12 stitches.	2.74	Do.		
99	Dots, large, filled in, finished off, over 12 stitches.	3.90	Do.		
100	Dots, large, not filled in, finished off, over 12 stitches.	5.80	Do.		
101	Dots, medium, not filled in, finished off, 5 to 9 stitches.	4.35	Do.		

SCHEDULE B—PIECE RATE SCHEDULE FOR THE HANDKERCHIEF, SCARP, AND ART LINEN INDUSTRY IN PUERTO RICO.—Continued

No.	Operation	Operation		
		No. 176	No. 177	No. 178
152	Thread drawing	Cambric (1)	Crash (2)	Unit of payment
153				
154				
155				
156				
157				
158				
159				
160				
161				
162				
163				
164				
165				
166				
167				
168	Thread drawing	Cambric (1)	Crash (2)	Unit of payment
169				
170				
171				
172				
173				
174				
175				
176				
177				
178				
179				
180				
181				
182				
183				
184				
185				
186				
187				
188				
189				
190				
191				
192				
193				
194				
195				
196				
197				
198				
199				
200				
201				
202				
203				
204				
205				
206				
207				
208				
209				
210				
211				
212				
213				
214				
215				
216				
217				
218				
219				
220				
221				
222				
223				
224				
225				
226				
227				
228				
229				
230				
231				
232				
233				
234				
235				
236				
237				
238				
239				
240				
241				
242				
243				
244				
245				
246				
247				
248				
249				
250				
251				
252				
253				
254				
255				
256				
257				
258				
259				
260				
261				
262				
263				
264				
265				
266				
267				
268				
269				
270				
271				
272				
273				
274				
275				
276				
277				
278				
279				
280				
281				
282				
283				
284				
285				
286				
287				
288				
289				
290				
291				
292				
293				
294				
295				
296				
297				
298				
299				
300				
301				
302				
303				
304				
305				
306				
307				
308				
309				
310				
311				
312				
313				
314				
315				
316				
317				
318				
319				
320				
321				
322				
323				
324				
325				
326				
327				
328				
329				
330				
331				
332				
333				
334				
335				
336				
337				
338				
339				
340				
341				
342				
343				
344				
345				
346				
347				
348				
349				
350				
351				
352				
353				
354				
355				
356				
357				
358				
359				
360				
361				
362				
363				
364				
365				
366				
367				
368				
369				
370				
371				
372				
373				
374				
375				
376				
377				
378				
379				
380				
381				
382				
383				
384				
385				
386				
387				
388				
389				
390				
391				
392				
393				
394				
395				
396				
397				
398				
399				
400				
401				
402				
403				
404				
405				
406				
407				
408				
409				
410				
411				
412				

SCHEDULE B—PIECE RATE SCHEDULE FOR THE HANDKERCHIEF, SCARF, AND ART LINEN INDUSTRY IN PUERTO RICO¹—Continued

	Operation	
	No. 182	No. 183
	Second seams, for separate borders, with French corners, measuring all around edge; Cambric, at 2.47 cents per dozen inches ²	Second seams, for separate borders, with French corners, measuring all around edge; Crash, at 2.21 cents per dozen inches ²
	(Payment per dozen)	
Dollies:		
8" x 10"	\$1.19	\$1.05
10" x 14"	1.19	1.05
12" x 18"	1.48	1.32
Napkins:		
12" x 12"	1.19	1.05
13" x 15"	1.48	1.32
18" x 18"	1.79	1.59
Table scarves:		
17" x 30"	2.63	2.34
17" x 45"	3.07	2.73
17" x 54"	3.52	3.12
Squares:		
36" x 36"	3.57	3.17
45" x 45"	4.45	3.95
54" x 54"	5.36	4.76
Table cloths:		
54" x 72"	6.24	5.55
72" x 72"	7.13	6.35
72" x 90"	8.03	7.13

No.	Operation	Cents	Unit of payment
	<i>Scalloped cutting</i>		
	Hand-cutting machine-embroidered, shallow, curved scalloped on handkerchiefs or square scarves:		
184	Small, measuring from $\frac{3}{16}$ " up to but not including $\frac{1}{4}$ ", along outside edge.	31.24	Per dozen scalloped.
185	Medium, measuring from $\frac{1}{4}$ " up to but not including $\frac{3}{8}$ ", along outside edge.	39.33	Do.
186	Large, measuring from $\frac{3}{8}$ " to and inclusive of $1\frac{1}{4}$ ", along outside edge.	59.06	Do.
	<i>Needlepoint operations²</i>		
187	Compact florals, figures and landscapes.	34.32	Per 1,000 stitches.
188	Scattered florals.	36.76	Do.
189	Scattered florals consisting of borders or garlands only.	39.60	Do.
190	Combinations of compact center and scattered borders in which the compact portion totals 45 percent or more of the total design.	38.96	Do.
191	Combinations of compact center and scattered borders in which the compact portion totals less than 45 percent of the entire design.	39.60	Do.
192	2.94 cents must be added to the above piece rates to cover thumb-tack mounting on frame for each piece of canvas.		
	Employers using other methods must set individual rates for mounting and removing canvas in accordance with Section 545.10.		

¹ See current wage order for this industry for definition of the industry and of the classification of "hand-sewing" and "other operations", and for applicable minimum hourly wage rates.

² Piece rate not applicable when operation is performed on articles which are otherwise wholly machine-sewn.

³ These piece rates have been set on the basis of O.N.T. thread No. 5, corded, which averages 28 stitches per inch of solid cord. If corded threads are used which are not so thick, the rate should be increased in proportion to the increase in the number of stitches per inch. If corded thread No. 11 is used, 15 percent must be added to the piece rates established for thread No. 5.

⁴ For each additional count of 100, add 1.32 cents.

⁵ For second and third threads, 20 percent of rate for first thread; for additional threads, 15 percent of rate for first thread.

⁶ Exceptions. These piece rates do not apply to the following types of needlepoint. For these and all other varieties of needlepoint not covered by the schedule and definitions, piece rates must be set by employers in accordance with Regulation 545.10.

- Florals having more than 10,000 stitches.
- Florals having more than 36 color tones.
- Figures and landscapes having more than 3,000 stitches.
- Figures and landscapes having more than 25 color tones.
- Petit Point.
- Stamped grospoint.

⁷ Definitions. (a) A scattered design is one in which 50 percent or more of the component parts, when finished, are separated by spaces of unsewn canvas. (b) A compact design is one in which 50 percent or more of the finished piece contains no spaces of unsewn canvas.

(Sec. 6, 52 Stat. 1062; 29 U.S.C. 206)

[F.R. Doc. 65-3963; Filed, Apr. 15, 1965; 8:47 a.m.]

Title 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 213—EXCEPTED SERVICE

Department of Health, Education, and Welfare

Section 213.3316 is amended to show the exception under Schedule C of three new positions in the Office of Education. Effective upon publication in the FEDERAL REGISTER, subparagraphs (4), (5), and (6) are added to paragraph (c) of § 213.3316 as set out below.

§ 213.3316 Department of Health, Education, and Welfare.

- (c) Office of Education.
- (4) One Assistant to the Deputy Commissioner.
 - (5) One Staff Assistant to the Deputy Commissioner.
 - (6) One Confidential Secretary to the Deputy Commissioner.

(R.S. 1753, sec. 2, 22 Stat. 403, as amended; 5 U.S.C. 631, 633; E.O. 10577, 19 F.R. 7521, 3 CFR, 1954-1958 Comp., p. 218)

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] MARY V. WENZEL,
Executive Assistant to
the Commissioners.

[F.R. Doc. 65-3939; Filed, Apr. 15, 1965; 8:45 a.m.]

Title 8—ALIENS AND NATIONALITY

Chapter I—Immigration and Naturalization Service, Department of Justice

PART 103—POWERS AND DUTIES OF SERVICE OFFICERS

PART 341—CERTIFICATES OF CITIZENSHIP

Miscellaneous Amendments

The following amendments to Chapter I of Title 8 of the Code of Federal Regulations are hereby prescribed:

1. Subparagraph (15) of paragraph (e) of § 103.1 *Delegations of authority* is amended so that when taken with the introductory material it will read as follows:

§ 103.1 Delegations of authority.

(c) *Regional commissioners.* The activities of the Service within their respective regional areas, including the following appellate jurisdiction specified in this chapter:

(15) Decisions on applications for certificates of citizenship, as provided in § 341.6;

2. Part 341 is amended to read as follows:

Sec.

- 341.1 Application.
- 341.2 Examination upon application.
- 341.3 Depositions.
- 341.4 Surrender of immigration documents.
- 341.5 Report and recommendation.
- 341.6 Denial of application.
- 341.7 Issuance of certificate.

AUTHORITY: The provisions of this Part 341 issued under sec. 103, 66 Stat. 173; 8 U.S.C. 1103. Interpret or apply secs. 309(c), 332, 333, 337, 341, 344, 66 Stat. 238, 252, 254, 258, 263, 264, as amended; 8 U.S.C. 1409(c), 1443, 1444, 1448, 1452, 1455.

§ 341.1 Application.

An application for a certificate of citizenship by or in behalf of a person who claims to have acquired United States citizenship under section 309(c) or to have acquired or derived United States citizenship as specified in section 341 of the Act shall be submitted on Form N-600 in accordance with the instructions thereon, accompanied by a fee of \$5. The application shall be supported by documentary and other evidence essential to establish the claimed citizenship, such as birth, marriage, death, and divorce certificates.

§ 341.2 Examination upon application.

(a) *Personal appearance of claimant and parent or guardian.* Each claimant, when notified to do so, and his parent or guardian if one is acting in his behalf, shall appear in person before an assigned officer for examination under oath or affirmation upon the application. At the examination the claimant and the acting parent or guardian shall present testimony and evidence pertinent to the claim to citizenship and shall have the right to meet any evidence adverse thereto and to cross-examine witnesses called by the Government.

(b) *Personal appearance of witnesses.* The claimant or the acting parent or guardian shall produce before the assigned officer the person or persons through whom citizenship is claimed to give testimony under oath or affirmation concerning any matter in any way affecting the claim to citizenship. If such person or persons cannot be produced by reason of death, mental incapacity, refusal to testify or unknown whereabouts, another witness or witnesses shall be produced.

(c) *Proof.* The burden of proof shall be upon the claimant, or his parent or guardian if one is acting in his behalf, to establish the claimed citizenship by a preponderance of the evidence.

(d) *Assignment and authority of officer.* A district director shall assign an officer of the Service to conduct the examination provided for in paragraphs (a) and (b) of this section. The assigned officer shall have authority to administer oaths or affirmations; to present and receive evidence; to rule upon offers of proof; to take or cause to be taken positions or interrogatories; to regulate the course of the examination; to examine and cross-examine all witnesses appearing in the proceedings; to grant or order continuances; to consider and rule upon objections to the introduction of evidence; to make a report and recommendation to the district director as to whether the application shall be granted or denied, and to take such other action as may be appropriate to the conduct of the examination and the disposition of the application.

(e) *Conduct of examination.* The assigned officer shall, at the commencement of his examination of the claimant and the acting parent or guardian, advise them of their rights as set forth in paragraphs (a) and (f) of this section, and shall interrogate them under oath or affirmation with regard to each assertion made in the application and any other matter pertinent to the claim to citizenship; in addition, he shall interrogate each witness with regard to pertinent matters within the personal knowledge of the witness, such as the relationship between the claimant and the citizen source or sources; the citizenship of the latter, and any possible expatriatory acts performed by the claimant and the citizen source or sources. He may, in his discretion, have a transcript made of the testimony. At the conclusion of the examination of the claimant or the acting parent or guardian, all corrections made on the application form shall be consecutively numbered and recorded in the space provided therefor in the form. The affidavit shall then be signed and sworn to by the claimant or the acting parent or guardian, and the remainder of the affidavit completed and signed by the assigned officer.

(f) *Representation during proceedings.* The claimant shall have the right to representation during the proceedings, as provided in Part 292 of this chapter, and such representative shall have the right to examine and cross-examine witnesses appearing in the proceedings; to introduce evidence; to object to the introduction of evidence, which objections shall be stated succinctly and entered on the record, and to submit briefs. If the claimant is not represented by an attorney or representative, the assigned officer shall assist him in the introduction of all evidence available in his behalf.

§ 341.3 Depositions.

If satisfied that a witness whose testimony is essential is not available for examination in the United States, the assigned officer may authorize the taking of a deposition abroad by written interrogatories before an officer of the Service or a United States consular official.

§ 341.4 Surrender of immigration documents.

Each claimant shall surrender any immigration identification and alien registration receipt cards in his possession.

§ 341.5 Report and recommendation.

The officer assigned to act on the application shall prepare a report containing his findings and recommendation on the application. The record, including the report and recommendation, shall be submitted to the district director, who shall sign the report either approving or disapproving the recommendation.

§ 341.6 Denial of application.

If the decision of the district director is that the application shall be denied, notification thereof and of the right to appeal shall be furnished and such further action taken as required by Part 103 of this chapter.

§ 341.7 Issuance of certificate.

If the application is granted, a certificate of citizenship shall be issued and the claimant shall, unless he is too young to understand the meaning thereof, take and subscribe to, before an officer of the Service within the United States, the oath of renunciation and allegiance prescribed by Part 337 of this chapter. Thereafter, delivery of the certificate shall be made in the United States to the claimant or the acting parent or guardian, either personally or by certified mail.

(Sec. 103, 66 Stat. 173; 8 U.S.C. 1103)

This order shall be effective on the date of its publication in the *FEDERAL REGISTER*. Compliance with the provisions of section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U.S.C. 1003) as to notice of proposed rule making and delayed effective date is unnecessary in this instance because the rules prescribed by the order relate to agency procedure.

Dated: April 12, 1965.

RAYMOND F. FARRELL,
Commissioner of
Immigration and Naturalization.

[F.R. Doc. 65-3962; Filed, Apr. 15, 1965; 8:47 a.m.]

Title 12—BANKS AND BANKING

Chapter V—Federal Home Loan Bank Board

SUBCHAPTER C—FEDERAL SAVINGS AND LOAN SYSTEM

[No. 19,057]

PART 545—OPERATIONS

Real Estate Loans and Investments Subject to 20-Percent-of-Assets Limitation

APRIL 12, 1965.

Whereas, by Resolution No. 18,800 dated January 19, 1965, and duly published in the *FEDERAL REGISTER* on Jan-

uary 23, 1965 (30 F.R. 760), this Board proposed, pursuant to Part 508 of the general regulations of the Federal Home Loan Bank Board (12 CFR Part 508) and § 542.1 of the rules and regulations for the Federal Savings and Loan System (12 CFR 542.1), that § 545.6-7 of the rules and regulations for the Federal Savings and Loan System be amended by amendments the substance of which was set out in said publication, and

Whereas, all relevant material presented or available having been considered by it;

It is resolved that, this Board hereby determines to adopt the amendment, as proposed, without change.

It is further resolved that, inasmuch as the foregoing amendment relieves restriction, the Board hereby finds that postponement of the effective date under the provisions of § 508.14 of the general regulations of the Federal Home Loan Bank Board and section 4(c) of the Administrative Procedure Act is not required and the Board hereby provides that the said amendment shall become effective on April 16, 1965.

By the Federal Home Loan Bank Board.

[SEAL] HARRY W. CAULSEN,
Secretary.

Amend § 545.6-7 of the rules and regulations for the Federal Savings and Loan System to read as follows:

§ 545.6-7 Real estate loans and investments subject to 20-percent-of-assets limitation.

No Federal association may make or invest its funds in any loan of any of the types enumerated in paragraphs (a) through (d) of this section, except a guaranteed loan at least 20 percent of which is guaranteed and except a loan which is subject to the 5-percent-of-assets limitation of § 545.6-18, if the resulting aggregate amount of such loan and of the following investments would exceed 20 percent of the association's assets:

(a) Loans on single-family dwellings, homes, or combinations of home and business property in excess of the sum of (1) \$40,000 for each single-family dwelling, and (2) an amount per dwelling unit within the limits set forth in section 207(c)(3) of the National Housing Act, with such increases therein as may be made from time to time by the Federal Housing Commissioner in accordance therewith, but if any such loan is secured by a blanket mortgage on two or more properties, only such parts of such loan as are apportionable to the respective security properties and as are in excess of the foregoing limitations shall be subject to the provisions of this paragraph (a);

(b) Loans on other dwelling units and loans on combinations of other dwelling units, including homes and business property involving only minor or incidental business use except loans made pursuant to subparagraph (4) of § 545.6-1(b);

(c) Loans on other improved real estate;

(d) Loans on improved real estate located beyond the association's regular

lending area, except insured loans purchased pursuant to § 545.6-5;

(e) Real estate owned, except

(1) Property owned and occupied by the association as an office;

(2) A home, or combination of home and business property which, immediately prior to its acquisition by the association, was security for a loan which was held by the association and which was not subject to the limitations of this section;

(3) Property, or interests therein, acquired under the authority of § 545.6-18.

(Sec. 5, 48 Stat. 132, as amended; 12 U.S.C. 1464. Reorg. Plan No. 3 of 1947, 12 F.R. 4981, 3 CFR, 1947 Supp.)

[F.R. Doc. 65-3978; Filed, Apr. 15, 1965; 8:49 a.m.]

[No. 19,056]

PART 545—OPERATIONS

Urban Renewal Loans and Investments

APRIL 12, 1965.

Resolved that, notice and public procedure having been duly afforded (30 F.R. 761) and all relevant material presented or available having been considered by it, the Federal Home Loan Bank Board, upon the basis of such consideration and of determination by it of the advisability of amendment of Part 545 of the rules and regulations for the Federal Savings and Loan System (12 CFR Part 545) to implement Section 903 of the Housing Act of 1964 and to authorize Federal savings and loan associations to invest in urban renewal loans and investments, and for the purpose of effecting such amendment, hereby amends said Part 545 as hereinafter set forth, effective April 16, 1965.

Part 545 is hereby amended by adding after § 545.6-17 a new section, § 545.6-18, as follows:

§ 545.6-18 Urban renewal loans and investments.

(a) *General provisions.* Subject to and under the provisions of this section, a Federal association may, if permitted by the terms of its charter, invest in real property, or in interests in real property, located within any urban renewal area as defined in subsection (a) of section 110 of the Housing Act of 1949, as amended, and in loans on the security of first liens, and in other obligations secured by first liens, on real property so located.

(b) *Investments in loans.* No investment in any loan on the security of a first lien on real property shall be made under this section which is not in accordance with, and otherwise authorized by, the provisions of this Part 545, with the following exceptions:

(1) A monthly installment loan on other improved real estate, other dwelling units, or combination of dwelling units, including homes, and business property involving only minor or incidental business use may be repayable within a period of 30 years and may be for an amount not in excess of 80 percent of the value thereof.

(2) A loan on a home, combination of home and business property, other dwelling units, or combination of dwelling units, including homes, and business property involving only minor or incidental business use, shall not be subject to any lending limitations of this Part 545 with respect to amount per dwelling unit.

(3) Participations in loans may be made in accordance with paragraph (e) of this section.

(c) *Investments in other obligations secured by first lien.* A Federal association may invest under this section in other obligations secured by first lien on one or more of the following: Other improved real estate, other dwelling units, combination of dwelling units, including homes, and business property involving only minor or incidental business use. Any such investment shall be subject to the following requirements:

(1) The total amount of obligations secured by any such first lien shall not exceed 80 percent of the value of the security property and the obligations shall mature within 30 years;

(2) No obligations secured by first lien on real property shall be purchased under the authority of this paragraph unless the instruments representing such obligations provide for substantially equal payments, at least annually, which would retire the total indebtedness, including interest, within the maximum period of maturity prescribed in this paragraph, the periodic payments of principal to be made in direct reduction of the outstanding obligations;

(3) For purposes of this paragraph, the value of the security property shall be determined by an appraisal made by a qualified person designated by the association's board of directors or by an appraisal offered by the issuer of the obligations if determined by the association's board of directors to be an appraisal by a qualified person.

(4) The security property shall be located within the association's regular lending area.

(d) *Investments in real property.* A Federal association may make an investment under this section in real property, or in an interest in real property, located within its regular lending area in an amount not in excess of the amount of an appraisal made by a qualified person designated by the association's board of directors, plus usual settlement costs.

(e) *Participations.* Any investment which may be made by a Federal association under this section may also be made in participation with other financial institutions, private corporations, or individuals except that a Federal association shall comply with the provisions of the Rules and Regulations for Insurance of Accounts with respect to participations in loans on the security of real estate located more than 50 miles from the association's home office. The provisions of paragraph (a) of § 545.6-4 shall not be applicable to participation interests in loans under this section but any sale of a participating interest in any loan shall be without recourse.

(f) *Percent-of-assets limitation on investments.* (1) No investment by a Federal association under this section in

real property, or in interests in real property, shall be made if the amount of such investment, plus the amount outstanding in such investments under this section would aggregate a total in excess of 2 percent of the association's assets. No investment by a Federal association under this section in a loan on the security of a first lien on real property or in other obligations secured by first lien on real property shall be made if the amount of such investment, plus the amount outstanding in all investments under this section, would aggregate a total in excess of 5 percent of the association's assets. An investment in a loan on the security of a first lien on real property located in an urban renewal area as defined in subsection (a) of section 110 of the Housing Act of 1949, as amended, shall not be subject to the 5-percent-of-assets limitation in this paragraph if the investment is authorized by and is within limitations of the provisions of this Part 545 other than this section.

(2) All investments made by a Federal association under this section, except investments in loans on the security of a first lien on real property and investments in other obligations secured by first lien on real property, shall be subject to the 2-percent-of-assets limitation of subparagraph (1) of this paragraph, and in determining the aggregate amount of such investments which are subject to such 2-percent-of-assets limitation, the following rules shall apply:

(i) A reasonable allowance for depreciation computed under the straight-line method may be deducted from the cost of improved real property or interests in improved real property owned by the association;

(ii) In the case of an acquisition of a leasehold interest in land, the amount of the investment as to rental obligations under the lease shall be determined on the basis of the "present value of an annuity due," and for the purpose of such determination, 6 percent shall be deemed to be the worth of money;

(iii) In the case of improvements to land in which the association has a leasehold interest, the investment shall be the cost to the association of such leasehold improvements, less reasonable allowance for amortization computed under the straight-line method;

(g) *Conflicts of interest.* A Federal association may not purchase real property, or an interest in real property, or participate in any such purchase, from an affiliated institution, from an officer, director, employee, or attorney of such association, from a corporation or association in which any such officer, director, employee, or attorney is a stockholder or is an officer, director, or employee, or from a partnership in which any such officer, director, employee, or attorney is a partner or is an officer or employee, or make any such purchase in participation with any such officer, director, employee, or attorney. A Federal association may not enter into a contract for the improvement of any real property with an officer, director, employee, or attorney of such association, or with a corporation or association in which any such officer, di-

rector, employee, or attorney is a stockholder, or is an officer, director, or employee, or with a partnership in which any such officer, director, employee, or attorney is a partner or is an officer or employee. A Federal association may not make any investment in a loan on the security of a first lien on real property in participation with an officer, director, employee, or attorney of such association, with a corporation or association in which any such officer, director, employee, or attorney is a stockholder or is an officer, director, or employee, or with a partnership in which any such officer, director, employee, or attorney is a partner or is an officer or employee. A Federal association may not invest in obligations secured by first lien pursuant to paragraph (c) of this section if such obligation is the obligation of a partnership in which any director, officer, employee, or attorney of such association has any interest or if such obligation is the obligation of any corporation in which any of such parties is a stockholder, except that with the prior approval of the association's board of directors a Federal association may invest in any such obligation if it is the obligation of a corporation in which no such party owns more than 15 percent of the total outstanding stock and in which the stock owned by all such parties does not exceed 25 percent of the total outstanding stock.

(Sec. 5, 48 Stat. 132, as amended; 12 U.S.C. 1464. Reorg. Plan No. 3 of 1947, 12 F.R. 4981, 3 CFR, 1947 Supp.)

Resolved further that, inasmuch as the foregoing amendment relieves restriction, the Board hereby finds that postponement of the effective date under the provisions of § 508.14 of the general regulations of the Federal Home Loan Bank Board and section 4(c) of the Administrative Procedure Act is not required and the Board hereby provides that the said amendment shall become effective as hereinbefore set forth.

By the Federal Home Loan Bank Board.

[SEAL] HARRY W. CAULSEN,
Secretary.

[F.R. Doc. 65-3977; Filed, Apr. 15, 1965;
8:49 a.m.]

[No. 19,058]

PART 545—OPERATIONS

Prohibition Against Investments in Other Institutions

APRIL 12, 1965.

Resolved that, notice and public procedure having been duly afforded (30 F.R. 447) and all relevant material presented or available having been considered by it, the Federal Home Loan Bank Board, upon the basis of such consideration and of determination by it of the advisability of amendment of Part 545 of the rules and regulations for the Federal Savings and Loan System (12 CFR Part 545) by the addition of a new section, § 545.9-2 to prohibit Federal savings and loan associations from investing in the savings accounts and sav-

ings deposits of other institutions and for the purpose of effecting such amendment, hereby amends said Part 545 as follows, effective May 17, 1965.

Amend Part 545 by the addition of a new § 545.9-2 to read as follows:

§ 545.9-2 Prohibition against investments in other institutions.

(a) No Federal association shall invest in the savings accounts or savings deposits of any other institution.

(b) For purposes of this section, the term "savings accounts" means the withdrawable monetary interest of an investor in any savings and loan, building and loan, or homestead association or cooperative bank and the term "savings deposit" means any deposit in a bank that is not a demand deposit or a time deposit.

(Sec. 5, 48 Stat. 132, as amended; 12 U.S.C. 1464. Reorg. Plan No. 3 of 1947, 12 F.R. 4981, 3 CFR, 1947 Supp.)

By the Federal Home Loan Bank Board.

[SEAL] HARRY W. CAULSEN,
Secretary.

[F.R. Doc. 65-3979; Filed, Apr. 15, 1965;
8:50 a.m.]

Title 21—FOOD AND DRUGS

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

SUBCHAPTER B—FOOD AND FOOD PRODUCTS

PART 121—FOOD ADDITIVES

Subpart D—Food Additives Permitted in Food for Human Consumption

WHITE MINERAL OIL

The Commissioner of Food and Drugs, having evaluated the data submitted in a petition (FAP 5A1694) filed by Pickle Packers International, Inc., 430 South Second Street, St. Charles, Ill., and other relevant material, has concluded that an amendment to the food additive regulations should issue to prescribe the conditions of safe use of white mineral oil as a protective float on brine used in the curing of pickles. Therefore, pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1)), and under the authority delegated to the Commissioner by the Secretary of Health, Education, and Welfare (21 CFR 2.90), § 121.1146 is amended by adding to paragraph (c) a new item 10, as follows:

§ 121.1146 White mineral oil.

(c) . . .	
Use	Limitation (inclusive of all petroleum hydrocarbons that may be used in combination with white mineral oil)
10. As a protective float on brine used in the curing of pickles.	In an amount not to exceed good manufacturing practice.

Any person who will be adversely affected by the foregoing order may at any time within 30 days from the date of its publication in the FEDERAL REGISTER file with the Hearing Clerk, Department of Health, Education, and Welfare, Room 5440, 330 Independence Avenue SW., Washington, D.C., 20201, written objections thereto, preferably in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

Effective date. This order shall be effective on the date of its publication in the FEDERAL REGISTER.

(Sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1))

Dated: April 9, 1965.

GEO. P. LARRICK,
Commissioner of Food and Drugs.

[F.R. Doc. 65-3952; Filed, Apr. 15, 1965; 8:46 a.m.]

PART 121—FOOD ADDITIVES

Subpart F—Food Additives Resulting From Contact With Containers or Equipment and Food Additives Otherwise Affecting Food

POLYURETHANE RESINS

The Commissioner of Food and Drugs, having evaluated the data in a petition (FAP 5B1681) filed by the Goodyear Tire & Rubber Co., Akron 16, Ohio, and other relevant material, has concluded that the food additive regulations should be amended to provide for the use of 4,4'-methylenebis(2-chloroaniline) as a curing agent for polyurethane resins that contact dry bulk food. Therefore, pursuant to the provisions of the Federal Food, Drug, and Cosmetic Act (sec. 409 (c)(1), 72 Stat. 1786; 21 U.S.C. 348 (c)(1)), and under the authority delegated to the Commissioner by the Secretary of Health, Education, and Welfare (21 CFR 2.90), § 121.2522(a)(4) is amended by inserting alphabetically in the list of substances a new item, as follows:

§ 121.2522 Polyurethane resins.

- (a) * * *
- (4) * * *

List of substances	Limitations
4,4'-Methylenebis(2-chloroaniline)	As a curing agent.
***	***

Any person who will be adversely affected by the foregoing order may at any time within 30 days from the date of its publication in the FEDERAL REGISTER file with the Hearing Clerk, Department of

Health, Education, and Welfare, Room 5440, 330 Independence Avenue SW., Washington, D.C., 20201, written objections thereto, preferably in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

Effective date. This order shall be effective on the date of its publication in the FEDERAL REGISTER.

(Sec. 409(c)(1), 72 Stat. 1786; 21 U.S.C. 348(c)(1))

Dated: April 9, 1965.

GEO. P. LARRICK,
Commissioner of Food and Drugs.

[F.R. Doc. 65-3954; Filed, Apr. 15, 1965; 8:46 a.m.]

PART 121—FOOD ADDITIVES

Subpart F—Food Additives Resulting From Contact With Containers or Equipment and Food Additives Otherwise Affecting Food

MINERAL OIL

Subsequent to the promulgation of § 121.2589 *Mineral oil*, which prescribed conditions for the safe use of white mineral oil and technical white mineral oil in the production of nonfood articles, comments were received objecting to the provisions of paragraph (b)(1) of that section which prescribe specific treatments to be included in the refining of technical white mineral oil meeting the color and ultraviolet absorbance limits specified in § 121.2589(b)(1)(i) and (ii). The comments stated that in addition to treatment with fuming sulfuric acid or sulfur trioxide or by hydrogenation, other methods of manufacture are available that can be used to produce technical white mineral oil meeting the specified color and ultraviolet absorbance limits and that § 121.2589(b)(1) should not prohibit the use of any method capable of producing suitable technical white mineral oil complying with the requirements of § 121.2589.

The Commissioner of Food and Drugs has evaluated these comments and has concluded that the available data demonstrate that technical white mineral oil that has been refined to meet the prescribed color and ultraviolet specifications is safe for the uses prescribed in § 121.2589 and that the provisions for methods of manufacture may be broadened to permit the use of other treatments proved capable of producing technical white mineral oil that complies with these specifications, deemed essential for safe use. Therefore, as provided in the Federal Food, Drug, and Cosmetic Act (sec. 409, 72 Stat. 1785; 21 U.S.C. 348) and under the authority delegated to the

Commissioner by the Secretary of Health, Education, and Welfare (21 CFR 2.90), the introductory paragraph of § 121.2589(b)(1) is amended to read as follows:

§ 121.2589 Mineral oil.

(b) * * *

(1) Technical white mineral oil consists of specially refined distillates of virgin petroleum or of specially refined distillates that are produced synthetically from petroleum gases. Technical white mineral oil meets the following specifications:

Any person who will be adversely affected by the foregoing order may at any time within 30 days from the date of its publication in the FEDERAL REGISTER file with the Hearing Clerk, Department of Health, Education, and Welfare, Room 5440, 330 Independence Avenue SW., Washington, D.C., 20201, written objections thereto, preferably in quintuplicate. Objections shall show wherein the person filing will be adversely affected by the order and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing is requested, the objections must state the issues for the hearing. A hearing will be granted if the objections are supported by grounds legally sufficient to justify the relief sought. Objections may be accompanied by a memorandum or brief in support thereof.

Effective date. This order shall be effective on the date of its publication in the FEDERAL REGISTER.

(Sec. 409, 72 Stat. 1785; 21 U.S.C. 348)

Dated: April 9, 1965.

GEO. P. LARRICK,
Commissioner of Food and Drugs.

[F.R. Doc. 65-3953; Filed, Apr. 15, 1965; 8:46 a.m.]

Title 32—NATIONAL DEFENSE

Chapter XIV—The Renegotiation Board

SUBCHAPTER B—RENEGOTIATION BOARD REGULATIONS UNDER THE 1951 ACT

PART 1458—RECEIPTS OR ACCRUALS UNDER STATUTORY MINIMUM

Computation of Aggregate Receipts and Accruals

Section 1458.2 *Computation of aggregate receipts and accruals* is amended by adding thereto a new paragraph (d) to read as follows:

§ 1458.2 Computation of aggregate receipts and accruals.

(d) In computing the receipts or accruals of a contractor and any related contractor that controlled or was under control of or under common control with the contractor during only a part of the fiscal year of the contractor, the receipts or accruals of the contractor during its entire fiscal year shall be aggregated with

all amounts received or accrued by such related contractor in that part of the fiscal year of the contractor during which the relationship between the contractor and such related contractor existed, and there shall be excluded from such computation all amounts received or accrued by such related contractor in that part of the fiscal year of the contractor during which such relationship did not exist.

Example. Corporation A, for its fiscal year ended December 31, has renegotiable sales of \$900,000, of which \$500,000 is received or accrued in the first half of the year, and \$400,000 in the second half. Corporation B, for the same fiscal year, has renegotiable sales of \$800,000, of which \$600,000 is received or accrued in the first half of the year, and \$200,000 in the second half. A acquires all the stock of B on June 30. A is subject to renegotiation because its sales of \$900,000, plus B's sales of \$200,000 during the period of relationship, exceed the "floor." B is subject to renegotiation because its sales of \$800,000, plus A's sales of \$400,000 during the period of relationship, exceed the floor.

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

Dated: April 13, 1965.

LAWRENCE E. HARTWIG,
Chairman.

[F.R. Doc. 65-3974; Filed, Apr. 15, 1965;
8:49 a.m.]

PART 1470—INFORMATION REQUIRED OF CONTRACTORS

Extension of Time for Filing of Financial Statement

Section 1470.3(d) *Time for filing* is amended by deleting in the first sentence of subparagraph (3) the words "provided that a copy of such document is filed with the Board on or before the date when the contractor is required to file the Standard Form of Contractor's Report with respect to such fiscal year" and inserting in lieu thereof the words "provided that a copy of such documents is filed with the Board on or before the date when, but for the provisions of this sentence, the contractor would have been required to file the Standard Form of Contractor's Report with respect to such fiscal year".

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

Dated: April 13, 1965.

LAWRENCE E. HARTWIG,
Chairman.

[F.R. Doc. 65-3975; Filed, Apr. 15, 1965;
8:49 a.m.]

Title 36—PARKS, FORESTS, AND MEMORIALS

Chapter II—Forest Service, Department of Agriculture

PART 212—ADMINISTRATION OF THE FOREST DEVELOPMENT TRANSPORTATION SYSTEM

Miscellaneous Amendments

Sections 212.1, 212.2, 212.3, and §§ 212.7 through 212.11 are revoked and Part 212

is amended by adding the following sections:

§ 212.1 Definitions.

For the purpose of this part the following terms, respectively, shall mean:

(a) *Chief.* The Chief, Forest Service, Department of Agriculture.

(b) *Regional forester.* A regional forester of the Forest Service.

(c) *Forest development transportation plan.* The plan for the system of access roads, trails, and airfields needed for the protection, administration, and utilization of the National Forests and other lands administered by the Forest Service, or the development and use of resources upon which communities within or adjacent to the National Forests are dependent.

(d) *Forest development transportation facility.* An access road, trail, or airfield wholly or partly within or adjacent to and serving a National Forest and other lands administered by the Forest Service which has been included in the forest development transportation plan.

(e) *Forest development road and trail funds.* Funds authorized or appropriated for the purpose of carrying out the provisions of section 205 of the Act of August 27, 1958 (72 Stat. 907), as amended; 23 U.S.C. 205.

(f) *Road and trail 10 percent funds.* Funds available from the permanent appropriation "Roads and Trails for States" under the Act of March 4, 1913 (37 Stat. 843), as amended; 16 U.S.C. 501.

(g) *Federal airport funds.* Discretionary funds available for airfields in National Forests under section 6(b) (3) of the Act of May 13, 1946 (60 Stat. 173), as amended; 49 U.S.C. 1105(b) (3).

(h) *Construction.* The supervising, inspecting, actual building, and all expense incidental to the construction or reconstruction of a forest development transportation facility, including locating, surveying, and mapping (including the establishment of temporary and permanent geodetic markers in accordance with the specifications of the Coast and Geodetic Survey in the Department of Commerce), costs of rights-of-way, and elimination of hazards.

(i) *Maintenance.* The upkeep of the entire forest development transportation facility including surface and shoulders, parking and side areas, structures, and such traffic-control devices as are necessary for its safe and efficient utilization.

(j) *Preconstruction engineering.* All work and expense of preparing for construction or reconstruction of a forest development transportation facility including (1) engineering and economic investigations, studies, and reports; (2) reconnaissance surveys; (3) preliminary surveys; (4) preliminary location surveys; (5) soils, foundations, and materials investigations, surveys, and tests; (6) preliminary and final designs; (7) preliminary and final plans, drawings, specifications, and estimates of quantities and cost; (8) final location surveys staked on the ground; and (9) rights-of-way surveys, plans, and descriptions.

(k) *Construction engineering.* All work and expense of setting out, controlling, inspecting, and measuring the construction or reconstruction of a forest development transportation facility including (1) construction surveys to establish line and grade for the work, to control the work, and to measure quantities; (2) redesigning, adjusting, and changing the plans, specifications, and materials to meet conditions; (3) inspecting, directing, and controlling operations for compliance with plans and specifications; (4) inspecting, testing, and accepting materials and equipment to be installed in the work; and (5) inspecting, measuring, and accepting completed work.

§ 212.2 Allocation.

Funds for forest development transportation facilities shall be allocated according to relative needs in the various National Forests and other lands administered by the Forest Service, taking into consideration the existing transportation facilities, value of timber or other resources served, relative fire danger, and comparative difficulties of construction.

§ 212.3 Forest development transportation plan.

A plan shall be made for each National Forest, experimental, and other areas under Forest Service administration. It shall be prepared, maintained, revised, and reported on in accordance with procedures prescribed by the Chief.

§ 212.7 Road system management.

(a) *Traffic rules.*—(1) *General.* Traffic on roads under the jurisdiction of the Forest Service other than "Special Service Roads" shall be subject to State traffic laws where applicable: *Provided*, That use of such roads shall be subject to rules prescribed by the Chief, notice of which has been given by publication in a newspaper having general circulation in the locality and posting at the entrances to the roads, covering uses of or operations on the road as to which the State laws and rules are not applicable or are not deemed adequate for the safety and protection of users of the roads and protection of the National Forests and other lands administered by the Forest Service.

(2) *Special service roads.* The Chief shall issue traffic rules governing the use of "Special Service Roads" or adopt in lieu thereof traffic rules promulgated for comparable roads of the State in which the road or segment of road is located: *Provided*, That where local traffic rules are adopted they shall be supplemented by him to the extent necessary to adequately govern special traffic uses and conditions, including but not limited to load weights and widths, size of vehicles, speed limits and provisions for the safety and protection of users of the roads and protection of the National Forests and other lands administered by the Forest Service. Notice of such rules shall be given in the manner prescribed in subparagraph (1) of this paragraph.

(b) *Special service roads.* The Chief may designate a forest development road or a segment thereof a "Special Service Road" and control or regulate the use of the road as necessary in the public interest and safety: *Provided*, That the road

is not a part of the highway system of a State, county, or other public road authority: *Provided further*, That the United States controls the right-of-way.

(c) *Cost recovery on special service roads.* Where the Chief determines that a share of the cost of acquisition, construction, reconstruction, improvement, or maintenance of a "Special Service Road," or a segment thereof, used or to be used for commercial hauling of non-Federal forest products and other non-Federal products, commodities and materials should be borne by the owners or haulers thereof and where such owners or haulers have not shared in the cost of acquisition, construction, reconstruction, or improvement and have not made contributions to pay their proportionate cost shares, the Chief may condition the permission to use the particular "Special Service Road" or segment thereof upon payment to the United States of the proportionate share of such cost and bearing proportionate maintenance as has been determined by him to be attributable to such owner's or hauler's use in accordance with § 212.11.

(d) *Maintenance and reconstruction by users of Forest Service roads.* The Chief may require but not in conflict with an existing permit, easement, contract, or other agreement, the user or users of a road under the control of the Forest Service, including purchasers of Government timber and other products, to maintain such roads in a satisfactory condition commensurate with the particular use requirements of each. Such maintenance to be borne by each user shall be proportionate to total use and no individual user shall be required to perform or bear the costs of maintenance other than that occasioned by its use. The Chief may also require such user or users of such a road to reconstruct the same when at the time the use is requested such reconstruction is determined to be necessary to accommodate such use. If such maintenance or reconstruction cannot be so provided or if the Chief determines that maintenance or reconstruction by a user would not be practical, then the Chief may require that sufficient funds be deposited by the user to provide his portion of such total maintenance or reconstruction. Deposits made to cover maintenance or reconstruction of roads shall be used for the purposes deposited: *Provided*, That deposits received for work on adjacent and overlapping areas may be combined when it is the most practicable and efficient manner of performing the work, and cost thereof may be determined by estimates: *Provided further*, That unexpended balances upon accomplishment of the purposes for which deposited shall be transferred to miscellaneous receipts or refunded.

(e) *Deposits for making delayed payments to cooperator.* Any fees or other collections received by the Chief under the terms of an agreement or other document providing for delayed payments to the Government's cooperator for use of a road shall be placed in a fund available for making such payments.

§ 212.8 Ingress and egress.

(a) *Policy in acquiring and granting access.* To assure effective protection, management, and utilization of lands administered by the Forest Service and intermingled and adjacent private and public lands, and for the use and development of the resources upon which communities within or adjacent to the National Forests are dependent, the Chief shall as promptly as is feasible obtain needed access thereto and shall grant appropriate access across National Forest and other lands and easements administered by the Forest Service to intermingled or adjacent landowners.

(b) *Actual settlers and other persons residing within the National Forests and other areas administered by the Forest Service.* Actual settlers and other persons residing within the National Forests and other areas administered by the Forest Service shall be permitted ingress and egress over the same and use of existing roads and trails in order to reach their homes and to utilize their property: *Provided*, Such ingress and egress or use shall conform to rules and regulations governing the protection and administration of the lands and the roads or trails to be used.

(c) *Others.* Entering upon the National Forests and other lands administered by the Forest Service and use of existing roads and trails shall be permitted for all proper and lawful purposes, subject to compliance with rules and regulations governing the lands and the roads or trails to be used.

§ 212.9 Access procurement by the United States.

(a) *Existing or proposed forest development roads which are or will be parts of a system of a State, county, or other local subdivision.* Forest development roads which are or will be parts of a road system of a State, county, or other local subdivision and are on rights-of-way held in the name of the State, county, or other local subdivision may be constructed, reconstructed, improved or maintained by the Forest Service when there is an appropriate agreement with the State, county, or other local subdivision under authority of 23 U.S.C. 205: *Provided*, Such construction, reconstruction, improvement, or maintenance is essential to provide safe and economical access to the National Forests and other lands administered by the Forest Service.

(b) *Acquisition of easements and rights of use.* Except as otherwise provided in the regulations of this part, easements for road and trail construction across non-Federal lands and easements or rights of use over non-Federal roads and trails will be acquired in the name of the United States of America and its assigns. The easements or rights of use may be acquired by purchase, condemnation, donation, or as a reciprocal for permits or easements for roads or trails to be constructed or for easements over or permits to use existing roads or trails.

(c) *Methods of compensation for easements and rights of use acquired by the United States.* Compensation in negotiated acquisitions may be: (1) By pay-

ment from appropriate funds; (2) pursuant to reservation in the grant of easement to the United States whereby the grantor reserves the right to require haulers of Federal timber or other Federal products over the road conveyed or thereafter constructed by the grantor to make payments to the grantor in accordance with the terms of the reservation; (3) by granting reciprocal rights; or (4) by a combination of these methods. Compensation will be limited to the fair market value of the easement or right of use.

(d) *Cooperative construction and use agreements.* Where areas, partly lands administered by the Forest Service and partly private or other ownership are undeveloped or inadequately developed by roads, the Chief will, to the extent feasible and advantageous to the United States, join in planning, constructing, reconstructing, improving, maintaining, and using an adequate road system on the basis of each party bearing the proportion of the cost attributable to the anticipated benefits as set forth in § 212.11.

(e) *Condemnation.* Where access across non-Federal land or over a non-Federal road or trail cannot be obtained through negotiations with reasonable promptness, condemnation will be undertaken.

(f) *Access over non-Federal land and use of non-Federal roads or trails on a temporary basis.* The Chief may negotiate a temporary agreement for access over non-Federal land and for use of an existing non-Federal road or trail where there is immediate need for temporary access for limited purposes that can be economically met by such procedure, or where the foreseeable need does not justify the expenditures necessary to provide a permanent road or trail.

(g) *Use and control of interests in roads, trails, and easements acquired by the United States.* Interests in roads, trails, and easements acquired by the United States shall be under the control of the United States, subject to approved reservations, limitations and other provisions set forth in the easement, permit, or other indenture. This control by the United States may include restricting or conditioning the use of the interest owned by the United States in the road, trail, or easement where necessary.

§ 212.10 Permission to cross lands and easements owned by the United States and administered by the Forest Service.

(a) *Permission to construct or use roads across lands and assignable easements owned by the United States and administered by the Forest Service.* If a reciprocal benefit is needed by the United States, permission to construct or use a road across lands and across assignable easements owned by the United States and administered by the Forest Service will be conditioned, except as provided in this section, for any applicant who seeks a permit to construct or use a road across the same, upon the grant to the United States of a reciprocal benefit. Such benefit shall bear: (1) A reasonable relation to the

management of lands administered by the Forest Service; and (2) a value substantially similar to the value of the estate or interest in lands or easements applied for. In those instances where the values of the interests needed by the United States exceed those applied for by the applicant, the additional interests required by the United States will be acquired as provided in § 212.9 (b) and (c). Where values needed by the applicant exceed those needed by the United States, the difference in values will be determined under principles set forth below and in §§ 212.7(c) and 212.11. If a reciprocal benefit is not needed by the United States, or the applicant shows good cause why the reciprocal benefit needed by the United States cannot or should not be granted by him, or the applicant declines to grant the reciprocal benefit requested by the United States or if a bona fide emergency exists, permission to construct or use a road across lands owned by the United States may be conditioned for any applicant upon reasonable charges and all other terms and conditions required by the Chief to protect the interests of the United States. Permits for such road construction or use will be non-exclusive and will be conditioned upon compliance with their terms and conditions and with the rules and regulations governing the protection and administration of the lands and those applicable to such roads.

(b) *Permits for commercial hauling on special service roads.* Except for minor or occasional use, permits will be required for commercial hauling on "Special Service Roads" of non-Federal forest products, and other non-Federal products, commodities, and materials when the Chief determines that such owners or haulers should provide: (1) Proportionate maintenance; (2) an equitable and reasonable needed reciprocal benefit to the United States; (3) a share of the cost of construction, reconstruction, or improvement of such road or segment thereof; or (4) any combination of these. When such owners or haulers have not provided to the United States the needed reciprocal benefit, or borne their share of the cost, permission to use a road will be conditioned for any applicant upon the terms and requirements and subject to the like conditions and charges as prescribed in § 212.7 (c) and (d), paragraph (a) of this section, and § 212.11(d) for permission to construct or use such roads.

(c) *Replacement of prior grants.* (1) Upon application to the Chief, an easement under the Act of March 3, 1899 (30 Stat. 1233, 16 U.S.C. 525), shall be replaced by an easement under paragraph (d) of this section.

(2) Upon application to the Chief, an easement shall be granted under paragraph (d) of this section as a replacement for any stipulations for ingress and egress issued under the Act of June 4, 1897 or permit or other document evidencing the applicant's right to use a road: *Provided*, The applicant has met the requirements for obtaining such easement as set forth in paragraph (d) of this section.

(d) *Easements for roads crossing lands or easements administered by the*

Forest Service. (1) Applications for permanent or temporary easements for specified periods or otherwise to be granted under the Act of October 13, 1964 (78 Stat. 1089, 16 U.S.C. 533), over lands or easements administered by the Forest Service, or over roads thereon will be approved by the Chief for those applicants who have conveyed or provided appropriate easements over roads, assignable easements and lands owned or controlled by them to the United States of America and its assigns and who have already constructed, or will, as scheduled by agreement, construct their proportionate share of the road or road system of which the segments described in the application are parts. The Chief, after approval of the application and the grant of the easement, will cause the same to be entered in the records of the Forest Service, and delivered to the applicant.

(2) Notwithstanding subparagraph (1) of this paragraph, the Chief may grant to the applicant a permanent or temporary easement for specified periods or otherwise upon such exchange of easements or share-cost arrangement or other reasonable consideration as he may deem appropriate.

(3) The Chief may grant to a State or local subdivision thereof, easements for roads over lands or easements administered by the Forest Service and over roads thereon, when the roads thereon or roads to be constructed thereon will serve said lands and are, or will become a part of the road system maintained by such State or local subdivision for general public use: *Provided*, That easements shall not be granted under authority of this act (78 Stat. 1089), 16 U.S.C. 533 which may be granted under the Highway Act (72 Stat. 916, 23 U.S.C. 317), as amended. The easements shall contain such provisions, terms, and conditions as the Chief may determine are necessary to retain and protect the interests needed by the United States.

(4) All instruments affecting permanent interests in land executed pursuant to this paragraph (d) shall be recorded in each county where the lands are located. Copies of all instruments affecting interests in lands reserved from public domain shall be furnished by the Chief to the Secretary of the Interior.

(5) The Chief may terminate any easement granted under the provisions of the Act of October 13, 1964 (78 Stat. 1089, 16 U.S.C. 534), (i) by consent of the owner of the easement, (ii) by condemnation, or (iii) upon abandonment after nonuse by the owner of the easement for a period of 5 years. Before any easement is terminated for nonuse or abandonment, the owner of the easement must be given notice and, upon his request made within 60 days after receipt of the notice, a hearing in accordance with the provisions of 36 CFR 211.2.

§ 212.11 Principles for sharing use of roads.

The use of roads under arrangements for sharing costs or performance shall be in accordance with the following:

(a) *Road improvement.* Use of a road for commercial hauling, except occasional or minor amounts, will be condi-

tioned upon improvement or supplemental construction of the road to safely and economically serve the contemplated use, unless the Chief determines that the safety and economy of the established and foreseeable use by the United States, its users and cooperators will not be impaired by the use for which application is being made. With the consent of the Chief the applicant may deposit funds in the estimated amount required for the improvements or supplemental construction in lieu of performance. Such funds will be used by the Forest Service to do the planned work. The cost of the improvements or supplemental construction will be taken into account in determining any otherwise required contribution to cover the proportionate share of the cost of road acquisition, construction, reconstruction, or improvement attributable to the use.

(b) *Corresponding benefits.* Corresponding benefits which may be accepted by the Chief for sharing road use will be those which bear a reasonable relation to the management of lands administered by the Forest Service. They may be in the form of: (1) Deposit of funds with the Forest Service for use in paying the cost of road construction, reconstruction, or improvement to be borne by the user; (2) the grant of a reciprocal right of substantially similar value to the road use sought; (3) construction, reconstruction, or improvement by applicant of a road needed for access to and use of lands administered by the Forest Service; or (4) any combination of these.

(c) *Cost determinations for roads cooperatively constructed under agreements.* When roads are constructed under cooperative agreements to meet mutual needs of the United States and others for access, determinations of the shares of costs to be borne by the United States and the cooperating parties will include consideration of: (1) The standard of road required for the planned hauling; (2) the share of planned use; (3) the location and volume of tributary timber owned by each party and expected to be hauled over the road or roads; (4) the tributary areas owned or controlled by each party; (5) expected use by the public; and (6) other appropriate considerations.

(d) *Cost recovery by the United States from others on special service roads.* When roads designated as "Special Service Roads" are used under permit for commercial hauling instead of under cooperative agreement any cost to be recovered by the United States will be calculated in proportion to the planned use of the road. The road cost used in such calculation will be the amount or estimated amount expended in the acquisition, construction, reconstruction, and improvement of that capacity of the road required to serve the use needs of all parties that are or reasonably can be expected to use the road. Such road share-cost payments will be through deposits in advance of use unless the user provides a payment bond satisfactory to the Chief guaranteeing that payments will be made promptly upon billing by the Forest Service.

(e) *Cost sharing with a cooperator.* The costs to achieve the agreed upon road or road system may be met by: (1) Use of appropriated funds; (2) construction, reconstruction, or improvement of roads or segments of roads by purchasers of products from lands administered by the Forest Service or other users; (3) use of deposits made by cooperator with the Forest Service to cover cooperator's agreed share; (4) agreement with cooperator pursuant to which cooperator does more than his agreed share of constructing, reconstructing, or improving a road and recovers costs incurred in excess of his agreed share by charging purchasers of products from lands administered by the Forest Service an equitable amount within the limits and to the total amount specified in the agreement; or (5) a combination of the aforementioned methods.

(f) *Road maintenance and resurfacing.* Cooperators using "Special Service Roads" will share the road maintenance and resurfacing costs under suitable agreements to perform, arrange for performance by others, or by making deposits with the Forest Service which will be used to pay the cost of work necessary to keep such roads in satisfactory condition commensurate with use requirements of each cooperator. No cooperator shall be required to perform or bear such costs other than those occasioned by its individual use. Other users will bear costs in accordance with § 212.7(d).

(g) *Interests to be acquired by the United States in roads or easements therefor.* Where the United States is to bear or share the cost of constructing, or improving, or acquiring a road system, a road, or a segment thereof, or acquires an easement therefor, the interest acquired will: (1) Be for perpetual use unless the road use falls within the limited classes where temporary roads or roads for limited periods are acceptable; (2) provide adequately for foreseeable management, protection, and utilization needs of lands administered by the Forest Service and intermingled and adjacent private and public lands and for the use and development of the resources upon which communities within or adjacent to the National Forests are dependent; and (3) not be subject to conditions, reservations, or covenants unrelated to the road use, or which seek or might tend to direct or limit policies and procedures for management of lands administered by the Forest Service.

§ 212.12 Maximum economy forest development roads.

The Chief may acquire, construct, reconstruct, improve, and maintain forest development roads within and near the National Forests and other lands administered by the Forest Service in locations and according to specifications which will permit maximum economy in harvesting timber from such lands tributary to such roads and at the same time meet the requirements for protection, development, and management thereof, and for utilization of the other resources thereof. Financing of such roads may be accomplished (1) by the Chief utilizing appropriated funds, (2) by requirements on purchasers of National Forest

timber and other products, including provisions for amortization of road costs in contracts, (3) by cooperative financing with other public agencies and with private agencies or persons, or (4) by a combination of these methods: *Provided*, That where roads of a higher standard than that needed in the harvesting and removal of the timber and other products covered by the particular sale are to be constructed, the purchaser of the National Forest timber and other products shall not be required to bear that part of the costs necessary to meet such higher standard, and the Chief may make such arrangements to this end as may be appropriate, including arrangements for performance of purchaser's road development work under the Act of March 3, 1925, as amended by section 5 of the Act of April 24, 1950 (16 U.S.C. 572).

Regulation U-14 (36 CFR 251.5) is superseded insofar as it conflicts with the above.

(26 Stat. 1103, 16 U.S.C. 471; 30 Stat. 35-36, 16 U.S.C. 478, 551; 30 Stat. 1233, 16 U.S.C. 525; 72 Stat. 885, as amended, 23 U.S.C. 101, 205; 78 Stat. 1089, 16 U.S.C. 532-538; 38 Stat. 430, 16 U.S.C. 498; 25 Stat. 357, 40 U.S.C. 257; 46 Stat. 1421, 40 U.S.C. 258a et seq.; 64 Stat. 82, 16 U.S.C. 572; 74 Stat. 215, 16 U.S.C. 528-531; 42 Att'y. Gen. Op. No. 7; Comp. Gen. B-65972, May 19, 1947; 40 Comp. Gen. 372; 41 Comp. Gen. 1; 41 Comp. Gen. 576, and 42 Comp. Gen. 590)

Done at Washington, D.C., this 12th day of April 1965.

ORVILLE L. FREEMAN,
Secretary of Agriculture.

[F.R. Doc. 65-3960; Filed, Apr. 15, 1965;
8:47 a.m.]

Title 41—PUBLIC CONTRACTS AND PROPERTY MANAGEMENT

Chapter 101—Federal Property Management Regulations

MORATORIUM ON PURCHASE OF FILE CABINETS, REDUCTION IN PURCHASE OF NEW OFFICE FURNITURE AND TYPEWRITERS, AND RESTRICTION ON PURCHASES OF ITEMS SIMILAR TO THOSE ON FEDERAL SUPPLY SCHEDULES

Correction

The following corrections are made in Federal Register Document 65-3961, published at page 4757 in the issue of Wednesday, April 14, 1965:

1. In the amendment to Subpart 101-25.1 a substantial portion of § 101-25.104 and all of § 101-25.104-1 were inadvertently omitted. As corrected, the amendment to Subpart 101-25.1 reads as follows:

Subpart 101-25.1—General Policies

Subpart 101-25.1 is amended by adding new §§ 101-25.104, and 101-25.105, to read as follows:

§ 101-25.104 Acquisition of office furniture and typewriters.

Each executive agency shall make a determination as to whether the require-

ments of the agency can be met through the utilization of already owned items prior to the acquisition of new furniture or typewriters. The acquisition of new items shall be limited to those requirements which are considered absolutely essential and shall not include upgrading to improve appearance, office decor, status, or to satisfy the desire for the latest design or more expensive lines.

(a) Generally, acquisition of additional furniture or typewriters from any source will be authorized only under the following circumstances, limited to the least expensive lines which will meet the requirement (see § 101-26.409 with respect to typewriters) and the justification for the action fully documented in the agency file:

(1) For essential requirements arising from quantitative increases in onboard employment which constitute the total requirement of any agency or major component thereof (e.g. bureau, service, office).

(2) For essential requirements arising from a need not related to onboard employment increases but which are determined necessary to avoid impairment of program efficiency.

(b) Restrict replacement of furniture or typewriters either to usable excess, rehabilitated, or the least expensive lines of new furniture determined to meet the requirement under the following circumstances, authority for which shall be fully documented in the agency file:

(1) Where the agency determines that the item is not economically repairable.

(2) Where reductions in office space occupancy are accomplished through use of more convenient or smaller size furniture and the space economies thus achieved offset the cost of the furniture to be acquired.

§ 101-25.104-1 Redistribution, repair, or rehabilitation.

Prior to the purchase of new office furniture and typewriters, agencies shall fulfill needs insofar as practicable through redistribution, repair, or rehabilitation of already owned furniture and typewriters. In furtherance of the use of rehabilitated furniture and typewriters, agencies shall review inventories on a continuing basis to ascertain those items which can be economically rehabilitated and institute programs for their orderly repair and rehabilitation. All such items which are not required for immediate needs shall be reported as excess.

§ 101-25.104-2 Purchase of new filing cabinets.

On the basis of the moratorium declared by the President, executive agencies shall not purchase new correspondence filing cabinets for use in the 50 States and the District of Columbia. Where agency needs for filing cabinets have been established and approved by GSA, acquisition may be accomplished through GSA (see § 101-26.308). This restriction does not apply to fire resistant insulated file cabinets and those required for storage of classified records designated as security file cabinets by GSA.

§ 101-25.105 Restriction on personal convenience items.

Government funds shall not be expended for pictures, objects of art, plants or flowers (both artificial and real) or any other similar type items intended for the personal convenience or to satisfy personal desire of the official or employee, unless authorized by law.

2. In § 101-26.308, the word "have" was omitted from the next to last line. As corrected, § 101-26.308 reads as follows:

PART 101-26—PROCUREMENT SOURCES AND PROGRAMS

Subpart 101-26.3—Procurement From GSA Stores Stock

§ 101-26.308 Obtaining filing cabinets.

Agency requirements for correspondence filing cabinets for use in the 50 States and the District of Columbia will be made the subject of a letter to the appropriate GSA Regional Administrator specifying the stock numbers and quantities required by consignee point(s) and stating that the actions prescribed in § 101-26.308-1 have been taken but have not produced the needed filing cabinets.

Title 43—PUBLIC LANDS: INTERIOR

Chapter II—Bureau of Land Management, Department of the Interior

APPENDIX—PUBLIC LAND ORDERS

[Public Land Order 3619]

[New Mexico 0500239]

NEW MEXICO

Partly Revoking Reclamation Withdrawal, Carlsbad Project

By virtue of the authority contained in section 3 of the act of June 17, 1902 (32 Stat. 388; 43 U.S.C. 416), it is ordered as follows:

1. The departmental orders of January 3, 1927, May 25, 1928, August 16, 1928, and December 13, 1929, withdrawing lands for reclamation purposes in connection with the Carlsbad Project, are hereby revoked so far as they affect the following described lands:

NEW MEXICO PRINCIPAL MERIDIAN

- T. 21 S., R. 27 E.,
Sec. 19, lot 2, SE $\frac{1}{4}$ NE $\frac{1}{4}$.
- T. 22 S., R. 27 E.,
Sec. 24, N $\frac{1}{2}$ NE $\frac{1}{4}$, SE $\frac{1}{4}$ NE $\frac{1}{4}$.
- T. 22 S., R. 28 E.,
Sec. 29, S $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$;
Sec. 30, SW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$;
Sec. 33, SW $\frac{1}{4}$ NW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$.
- T. 23 S., R. 28 E.,
Sec. 4, lot 4;
Sec. 5, lot 1.
- T. 24 S., R. 29 E.,
Sec. 18, W $\frac{1}{2}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ NW $\frac{1}{4}$.

The areas described aggregate 567.77 acres in Eddy County.

The lands are located near the city of Carlsbad, N. Mex., near the Pecos River. Topography varies from flat river bed to low rolling hills. The soils range from river sand to coarse caliche

rock and gravel. Vegetal cover is mainly tamarisk on the portions along the river and desert brush and shrubs on the hill land. Small portions are so located that with some development and irrigation water they could be farmed. Recreational potential exists where river frontage along the Pecos River is available.

2. The State of New Mexico has waived its preferred right of application to select the lands as provided by R.S. 2276, as amended (43 U.S.C. 852). At 10 a.m. on May 14, 1965, the lands shall become subject to application, petition, location and selection generally, subject to valid existing rights, the provisions of existing withdrawals, and the requirements of applicable law. All valid applications received at or prior to 10 a.m. on May 14, 1965, shall be considered as simultaneously filed at that time. Those filed thereafter shall be considered in the order of filing.

3. The lands have been open to applications and offers under the mineral leasing laws. They will be open to location under the United States mining laws after 10 a.m. on May 14, 1965.

4. Pursuant to the provisions of section 4, subsection P, of the act of December 5, 1924 (43 Stat. 704; 43 U.S.C. 417), any appropriation, entry or patent of the lands described in paragraph 1 of this order shall be subject to a reservation to the United States of the—

(a) Right to seep, drain or inundate the lands, or any part thereof, so far as such seepage, drainage or inundation may be used or useful in the construction, operation or maintenance of existing drainage or irrigation works or any such works which may in the future be built by the United States, and

(b) The right to cross the lands with canals, drains, or water conduits of any kind or with roadways, transmission and distribution lines for telephone, telegraph and electricity, or other power or irrigation or drainage works, or works for the development of power, irrigation or drainage, which may in the future be built by the United States along or across the lands.

Inquiries concerning the lands should be addressed to the Manager, Land Office, Bureau of Land Management.

JOHN A. CARVER, Jr.,

Under Secretary of the Interior.

APRIL 9, 1965.

[F.R. Doc. 65-3942; Filed, Apr. 15, 1965; 8:45 a.m.]

[Public Land Order 3622]

[Montana 064890-069199]

MONTANA

Partial Revocation of Departmental Order of Feb. 28, 1907

By virtue of the authority vested in the President and pursuant to Executive Order No. 10355 of May 26, 1952 (17 F.R. 4831), it is ordered as follows:

1. The departmental order of February 28, 1907, so far as it withdrew the following described national forest land in the Bitterroot National Forest for use as a ranger station, is hereby revoked:

MONTANA PRINCIPAL MERIDIAN

CAMP CREEK RANGER STATION

T. 1 N., R. 19 W.,
Sec. 22, SW $\frac{1}{4}$ NW $\frac{1}{4}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$.

Containing 0.625 acre.

2. At 10 a.m. on May 15, 1965, the land shall become subject to such forms of disposition as may by law be made of national forest lands.

JOHN A. CARVER, Jr.,

Under Secretary of the Interior.

APRIL 9, 1965.

[F.R. Doc. 65-3943; Filed, Apr. 15, 1965; 8:45 a.m.]

[Public Land Order 3623]

[Anchorage 062080]

ALASKA

Withdrawal for School Purposes; Revoking Prior Orders Wholly or in Part

By virtue of the authority vested in the President by section 1 of the Act of June 25, 1910 (36 Stat. 847; 43 U.S.C. 141), and pursuant to Executive Order No. 10355 of May 26, 1952 (17 F.R. 4831), and by virtue of the authority contained in the Act of May 31, 1938 (52 Stat. 593; 48 U.S.C. 353a), it is ordered as follows:

1. Subject to valid existing rights, the following-described lands are hereby withdrawn from all forms of appropriation under the public land laws, including the mining laws (Ch. 2, Title 43 U.S.C.), but not from leasing under the mineral leasing laws and reserved under the jurisdiction of the Bureau of Indian Affairs for school purposes:

PILOT POINT

U.S. Survey No. 2648.
Containing 12.64 acres.

OUZINKIE

U.S. Survey No. 3885.
Containing 1.87 acres.

TYONEK

U.S. Survey No. 3865.
Containing 1.44 acres.

2. The Executive Order of June 17, 1935, withdrawing 16 acres at Pilot Point; and the Bureau of Land Management Order of July 5, 1955, so far as it withdrew 6.28 acres at Ouzinkie; and Public Land Order No. 1233 of October 4, 1955, so far as it withdrew 1.4 acres at Tyonek, all for school purposes, are hereby revoked.

3. This order shall not otherwise become effective to change the status of any released lands until 10 a.m. on May 15, 1965. At that time the lands shall become subject to disposition under the public land laws, subject to valid existing rights, the provisions of existing withdrawals, the requirements of applicable law, and the 91-day preference right of selection of the State of Alaska provided by the Act of July 28, 1956 (70 Stat. 709; 48 U.S.C. 46-3b) and section 6(g) of the Act of July 7, 1958 (72 Stat. 339).

JOHN A. CARVER, Jr.,

Under Secretary of the Interior.

APRIL 9, 1965.

[F.R. Doc. 65-3944; Filed, Apr. 15, 1965; 8:45 a.m.]

[Public Land Order 3624]

[Oregon 015932]

OREGON**Partial Revocation of Reclamation Withdrawal**

By virtue of the authority contained in section 3 of the act of June 17, 1902 (32 Stat. 388; 43 U.S.C. 416), as amended and supplemented, it is ordered as follows:

1. The departmental order of February 25, 1922, is hereby revoked so far as it affects the following described lands:

WILLAMETTE MERIDIAN

T. 6 S., R. 40 E.,

Sec. 8, SE $\frac{1}{4}$ SW $\frac{1}{4}$;Sec. 17, NW $\frac{1}{4}$ NE $\frac{1}{4}$, and NE $\frac{1}{4}$ NW $\frac{1}{4}$.

The areas described aggregate 120 acres in Baker and Union Counties. Soils are a shallow, silty clay loam, mixed with rock and gravel.

2. The State of Oregon has waived the preferred right of application to select the lands as provided by R.S. 2276, as amended (43 U.S.C. 852). After 10 a.m. on May 15, 1965, the lands shall become subject to application, petition, location and selection generally, subject to valid existing rights, the provisions of existing withdrawals, and the requirements of applicable law. All valid applications received at or prior to 10 a.m. on May 15, 1965, shall be considered as simultaneously filed at that time. Those filed thereafter shall be considered in the order of filing.

3. The lands have been open to applications and offers under the mineral leasing laws. They will be open to locations under the United States mining laws after 10 a.m. on May 15, 1965.

4. As provided by section 4, subsection P of the act of December 5, 1924 (43 Stat. 704; 43 U.S.C. 417), any disposal of the lands or any portion thereof shall be subject to a reservation to the United States of the right at any and all times to flood or seep the lands in connection with the operation and maintenance of the Thief Valley Dam and Reservoir of the Baker Project which reservation shall be made a part of the instrument of conveyance.

Inquiries concerning the lands should be addressed to the Manager, Land Office, Bureau of Land Management, Portland, Oreg.

JOHN A. CARVER, Jr.,

Under Secretary of the Interior.

APRIL 9, 1965.

[F.R. Doc. 65-3945; Filed, Apr. 15, 1965; 8:45 a.m.]

[Public Land Order 3625]

[Montana 044188]

MONTANA**Revocation of Public Land Order No. 3407 of June 16, 1964 and Withdrawal of Lands for National Forest Recreation Area**

By virtue of the authority vested in the President and pursuant to Executive Order No. 10355 of May 26, 1952 (17 F.R. 4831), it is ordered as follows:

1. Public Land Order No. 3407 of June 16, 1964, is hereby revoked in its entirety.

2. Subject to valid existing rights, the following described national forest lands are hereby withdrawn from appropriation under the United States mining laws (Ch. 2, Title 30 U.S.C.), but not from leasing under the mineral leasing laws, in aid of programs of the Department of Agriculture:

PRINCIPAL MERIDIAN

T. 5 S., R. 15 E.,

Sec. 32, SW $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$, and N $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$.

Containing 90 acres.

T. 6 S., R. 17 E.,

Sec. 31, S $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$, SW $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$.

Containing 40 acres.

The following tract of land is located in:

T. 7 S., R. 16 E.,

Sec. 1; and in

T. 7 S., R. 17 E.,

Sec. 6, and is described as follows:

Beginning at the southwest corners of SE $\frac{1}{4}$ SW $\frac{1}{4}$, sec. 31, T. 6 S., R. 17 E.; S. 73°27' W., 3144.4 feet; S. 58°57' W., 2660.0 feet; S. 72°33' W., 3444.0 feet; S. 45°25' W., 1126.0 feet; S. 41°20' E., 794.0 feet; N. 85°05' E., 2116.4 feet; N. 67°08' E., 9818.8 feet; N. 00° E., 696.8 feet to the south boundary line of sec. 31; west along south boundary of said section to point of beginning.

Containing 490 acres.

3. The lands described in paragraph 1 of this order which are not included in paragraph 2, shall be open to such forms of disposition as may be made of national forest lands beginning at 10 a.m. on May 15, 1965.

JOHN A. CARVER, Jr.,

Under Secretary of the Interior.

APRIL 9, 1965.

[F.R. Doc. 65-3946; Filed, Apr. 15, 1965; 8:45 a.m.]

[Public Land Order 3626]

[Anchorage 061616]

ALASKA**Revoking Air Navigation Site Withdrawal No. 12**

By virtue of the authority contained in section 4 of the Act of May 24, 1928 (45 Stat. 729; 49 U.S.C. 214), it is ordered as follows:

1. The Bureau of Land Management order of January 4, 1955, withdrawing about 105.96 acres of public land by metes and bounds in what is now U.S. Survey No. 3809, as Air Navigation Site Withdrawal No. 12, is hereby revoked.

The lands are on a high forested ridge between Lena Cove and Favorite Channel, about 17 miles northwest of Juneau.

2. Until 10 a.m. on July 9, 1965, the State of Alaska shall have a preferred right to select the lands as provided by the Act of July 28, 1956 (70 Stat. 709; 48 U.S.C. 46-3b) and section 6g of the Act of July 7, 1958 (72 Stat. 339). After that date and hour the lands shall become subject to settlement and application, petition, location and selection generally, subject to valid existing rights, the pro-

visions of existing withdrawals, and the requirements of applicable law. All valid applications received at or prior to 10 a.m. on July 9, 1965, shall be considered as simultaneously filed at that time. Those filed thereafter shall be considered in the order of filing.

3. The lands have been open to applications and offers under the mineral leasing laws. They will be open to location under the United States mining laws after 10 a.m. on July 9, 1965.

Inquiries concerning the lands should be addressed to the Manager, Land Office, Bureau of Land Management, Anchorage, Alaska.

JOHN A. CARVER, Jr.,

Under Secretary of the Interior.

APRIL 9, 1965.

[F.R. Doc. 65-3947; Filed, Apr. 15, 1965; 8:45 a.m.]

[Public Land Order 3629]

[Anchorage 061931]

ALASKA**Withdrawal for Shellfish Investigations**

By virtue of the authority vested in the President and pursuant to Executive Order No. 10355 of May 26, 1952 (17 F.R. 4831), it is ordered as follows:

1. Subject to valid existing rights, the following-described public lands, which are under the jurisdiction of the Secretary of the Interior, are hereby withdrawn from all forms of appropriation under the public land laws, including the mining laws (Ch. 2, 30 U.S.C.), and reserved as an administrative site for shellfish research:

U.S. Survey No. 4750

Lot No. 5

Containing 27.36 acres.

2. The withdrawal made by this order does not alter the applicability of the public land laws governing the use of the lands under lease, license, or permit, or governing the disposal of their mineral and vegetative resources other than under the mining laws.

JOHN A. CARVER, Jr.,

Under Secretary of the Interior.

APRIL 9, 1965.

[F.R. Doc. 65-3948; Filed, Apr. 15, 1965; 8:46 a.m.]

[Public Land Order 3630]

[BLM 079427]

MICHIGAN**Partly Revoking Executive Order of March 3, 1854; Adding Lands to Hiawatha National Forest**

By virtue of the authority vested in the President by section 24 of the Act of March 3, 1891 (26 Stat. 1103; 16 U.S.C. 471), and pursuant to Executive Order No. 10355 of May 26, 1952 (17 F.R. 4831), and upon the recommendation of the Secretary of Agriculture, it is ordered as follows:

1. Subject to valid existing rights, the following-described public lands in

Michigan are hereby added to and made part of the Hiawatha National Forest, and hereafter shall be subject to all laws and regulations applicable to said national forest:

MICHIGAN MERIDIAN

T. 47 N., R. 3 W.,
Sec. 12, lot 4.
Containing 54.85 acres.

2. The Executive Order of March 3, 1854, which reserved the lands for light-house purposes, is hereby revoked so far as it affects the lands described in this order.

3. This order shall be subject to the right of the United States Corps of Engineers, Department of the Army, to have exclusive use of the easterly 350 feet of the lands described herein under such terms and conditions as may be agreed upon between the Corps and the U.S. Forest Service.

JOHN A. CARVER, Jr.,
Under Secretary of the Interior.

APRIL 9, 1965.

[F.R. Doc. 65-3949; Filed, Apr. 15, 1965;
8:46 a.m.]

[Public Land Order 3631]

[Utah 069197]

UTAH

**Amendment of Public Land Order
No. 3480**

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

Order No. 10355 of May 26, 1952 (17 F.R. 4831), it is ordered as follows:

The land description for the Balsam Campground, appearing in Public Land Order No. 3480 of December 2, 1964, is hereby amended to read as follows:

UINTAH NATIONAL FOREST

SALT LAKE MERIDIAN

T. 7 S., R. 5 E. (unsurveyed).

The point of origin for this survey is the concrete water tank (2,700 gallons storage for the Balsam Campground) from which the section corner common to sections 23, 24, 25, and 26, T. 7 S., R. 4 E., bears S. 69°30' W., 12,216.8 feet, and from which the cattle guard to the entrance to Balsam Campground bears S. 51° E., 641 feet.

The traverse around the existing improvement is described as follows:

From the cattle guard at the entrance to Balsam Campground, the point of beginning, S. 64° E., 285 feet; thence S. 84° E., 340 feet; thence S. 60° E., 362 feet; thence S. 27° E., 183 feet; thence S. 22° W., 112 feet, thence due West 154 feet; thence N. 64° W., 242 feet; thence S. 82° W., 300 feet; thence N. 64° W., 710 feet; thence N. 75° W., 145 feet; thence N. 30° W., 268 feet; thence N. 82° E., 100 feet; thence S. 70° E., 248 feet; thence N. 85° E., 305 feet to the cattle guard at the entrance to Balsam Campground, the point of beginning.

The tract described above will probably be located within the following description when the remainder of the township is surveyed:

Sec. 20: SW $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$.

The tract described contains approximately 11.85 acres.

JOHN A. CARVER, Jr.,
Under Secretary of the Interior.

APRIL 9, 1965.

[F.R. Doc. 65-3950; Filed, Apr. 15, 1965;
8:46 a.m.]

[Public Land Order 3632]

[New Mexico 0555214]

NEW MEXICO

**Withdrawal of Lands for
Reclamation Purposes**

By virtue of the authority contained in section 3 of the act of June 17, 1902 (32 Stat. 388; 43 U.S.C. 416), it is ordered as follows:

Subject to valid existing rights, the following described public lands, which are in DeBaca County, are hereby withdrawn from all forms of appropriation under the public land laws, including the mining laws (Ch. 2, 30 U.S.C.), but not from leasing under the mineral leasing laws, and reserved for the Alamogordo Reservoir, Carlsbad Project:

NEW MEXICO PRINCIPAL MERIDIAN

T. 5 N., R. 24 E.,
Sec. 16, E $\frac{1}{2}$ NE $\frac{1}{4}$, W $\frac{1}{2}$ SW $\frac{1}{4}$.

The areas described aggregate 160 acres.

JOHN A. CARVER, Jr.,
Under Secretary of the Interior.

APRIL 9, 1965.

[F.R. Doc. 65-3951; Filed, Apr. 15, 1965;
8:46 a.m.]

Proposed Rule Making

DEPARTMENT OF LABOR

Division of Public Contracts

[41 CFR Part 50-204]

RADIATION SAFETY AND HEALTH STANDARDS

Special Provisions for Certain States

Pursuant to authority in sections 1 and 4 of the Walsh-Healey Public Contracts Act (41 U.S.C. 35 and 38), and section 7(d) of the Administrative Procedure Act (5 U.S.C. 1006), I hereby propose to amend the Department of Labor's radiation safety and health standards for Federal supply contracts as set forth below.

The proposal is based upon a careful evaluation of information received during extensive public proceedings (29 F.R. 1476) concerning the question of what, if any, circumstances exist which warrant special provision in the regulations for application in States which have agreements in effect with the Atomic Energy Commission pursuant to section 274(b) of the Atomic Energy Act of 1954, as amended (42 U.S.C. 2021(b)).

The application of the Department of Labor's radiation standards has been and will continue to be withheld in such States until a final decision has been published in the FEDERAL REGISTER with regard to this matter.

Interested persons may submit written data, views, or argument regarding the proposed amendment by mailing them to the Secretary of Labor, United States Department of Labor, Washington, D.C., 20210, within 30 days after this document is published in the FEDERAL REGISTER.

1. The proposal would amend 41 CFR 50-204.320 by changing its title and by adding a new paragraph (c) to read as follows:

§ 50-204.320 AEC licensees; AEC contractors operating AEC plants and facilities; AEC-agreement State licensees.

(c) AEC-agreement State licensees. Any employer who possesses or uses source material, byproduct material, or special nuclear material, as defined in the Atomic Energy Act of 1954, as amended

(42 U.S.C. 2011 et seq.), or other radiation sources, and is operating under a license issued by a State which has an agreement in effect with the Atomic Energy Commission pursuant to section 274(b) (42 U.S.C. 2021(b)) of the Atomic Energy Act of 1954, as amended, and in accordance with the requirements of that State's laws and regulations, shall be deemed to be in compliance with the requirements of this part, provided the State's program for control of these radiation sources is the subject of a currently effective determination by the Secretary of Labor that such program is compatible with the requirements of this part. Such determinations currently are in effect only for the States of Arkansas, California, Kansas, Kentucky, Florida, Mississippi, New York, North Carolina, and Texas.

2. If the proposal is adopted, appropriate amendments in cross references contained in §§ 50-204.312, 313, and 315 will be made.

(Secs. 1, 4, 49 Stat. 2036, 2038; 41 U.S.C. 35, 38; sec. 7, 60 Stat. 241; 5 U.S.C. 1006)

Signed at Washington, D.C., this 12th day of April 1965.

W. WILLARD WIRTZ,
Secretary of Labor.

[F.R. Doc. 65-3041; Filed, Apr. 15, 1965;
8:45 a.m.]

CIVIL AERONAUTICS BOARD

[Docket 15944]

[14 CFR Part 207]

CHARTER TRIPS AND SPECIAL SERVICES

Supplemental Notice of Proposed Rule Making

APRIL 14, 1965.

The Board, by publication in 30 F.R. 3662, and by circulation of a notice of proposed rule making, EDR-81, dated March 15, 1965, gave notice that it has under consideration amendments to Part 207 of the Board's economic regulations so as to restrict the frequency and regularity of off-route charter trips. In-

terested persons were invited to participate in the rule making proceedings through submission of ten (10) copies of written data, views or arguments pertaining thereto, addressed to the Docket Section, Civil Aeronautics Board, Washington, D.C., 20428, on or before April 19, 1965. Additionally, all interested persons were invited to submit, on or before May 4, 1965, ten (10) copies of written data, views or arguments pertaining solely to the communications filed by other interested persons.

Continental Air Lines, Inc., has requested that the time for filing comments and reply comments be extended one week.

The undersigned finds that an extension of time is desirable because it will afford interested persons a more adequate opportunity to consider the implications of Order E-21994, April 5, 1965, which denied Continental's application for an exemption to perform, in 1965, off-route charter trips in the amount of 4 percent of the revenue route miles flown by it during 1964. Accordingly the undersigned finds that good cause has been shown for the extension of time requested and pursuant to authority delegated under section 7.3C of Public Notice PN-15, dated July 3, 1961, the undersigned hereby extends the date for submitting comments on the subject proposal to April 28, 1965, and the date for filing reply comments until May 11, 1965. All relevant matter received on or before these dates will be considered by the Board before taking action on this proposal. Copies of such communications will be available for examination by interested persons in the Docket Section of the Board, Room 710, Universal Building, 1825 Connecticut Avenue NW., Washington, D.C.

(Secs. 204(a) and 401(e) (6), Federal Aviation Act of 1958, 72 Stat. 743, 49 U.S.C. 1324; 72 Stat. 754, as amended by 76 Stat. 143, 49 U.S.C. 1371)

By the Civil Aeronautics Board.

[SEAL] ARTHUR H. SIMMS,
Associate General Counsel,
Rules and Special Counsel
Division.

[F.R. Doc. 65-4046; Filed, Apr. 15, 1965;
8:50 a.m.]

5483

Notices

ATOMIC ENERGY COMMISSION

STATE OF OREGON

Proposed Agreement for Assumption of Certain AEC Regulatory Authority

Notice is hereby given that the U.S. Atomic Energy Commission is publishing for public comment, prior to action thereon, a proposed agreement received from the Governor of the State of Oregon for the assumption of certain of the Commission's regulatory authority pursuant to section 274 of the Atomic Energy Act of 1954, as amended.

A resume, prepared by the State of Oregon and summarizing the State's proposed program, was also submitted to the Commission and is set forth below. Attachments referenced below are included in the complete text of the program. A copy of the program, including proposed Oregon regulations, is available for public inspection in the Commission's Public Document Room, 1717 H Street NW., Washington, D.C., or may be obtained by writing to the Director, Division of State and Licensee Relations, U.S. Atomic Energy Commission, Washington, D.C., 20545. All interested persons desiring to submit comments and suggestions for the consideration of the Commission in connection with the proposed agreement should send them, in triplicate, to the Secretary, U.S. Atomic Energy Commission, Washington, D.C., 20545, within 30 days after initial publication in the FEDERAL REGISTER.

Exemptions from the Commission's regulatory authority which would implement this proposed agreement, as well as other agreements which may be entered into under section 274 of the Atomic Energy Act, as amended, were published as Part 150 of the Commission's regulations in the FEDERAL REGISTER of February 14, 1962; 27 F.R. 1351. In reviewing this proposed agreement, interested persons should also consider the aforementioned exemptions.

Dated at Germantown, Md., this 23d day of March 1965.

For the Atomic Energy Commission.

W. B. McCool,
Secretary.

PROPOSED AGREEMENT BETWEEN THE UNITED STATES ATOMIC ENERGY COMMISSION AND THE STATE OF OREGON FOR DISCONTINUANCE OF CERTAIN COMMISSION REGULATORY AUTHORITY AND RESPONSIBILITY WITHIN THE STATE PURSUANT TO SECTION 274 OF THE ATOMIC ENERGY ACT OF 1954, AS AMENDED

Whereas, the United States Atomic Energy Commission (hereinafter referred to as the Commission) is authorized under section 274 of the Atomic Energy Act of 1954, as amended (hereinafter referred to as the Act) to enter into agreements with the Governor of any State providing for discontinuance of the regulatory authority of the Commission within the State under Chapters 6, 7, and 8 and section 161 of the Act with respect to

byproduct materials, source materials, and special nuclear materials in quantities not sufficient to form a critical mass; and

Whereas, the Governor of the State of Oregon is authorized under Oregon Revised Statutes (ORS 453.605 to 453.745) to enter into this Agreement with the Commission; and

Whereas, the Governor of the State of Oregon certified on March 2, 1965, that the State of Oregon (hereinafter referred to as the State) has a program for the control of radiation hazards adequate to protect the public health and safety with respect to the materials within the State covered by this Agreement, and that the State desires to assume regulatory responsibility for such materials; and

Whereas, the Commission found on ----- that the program of the State for the regulation of the materials covered by this Agreement is compatible with the Commission's program for the regulation of such materials and is adequate to protect the public health and safety; and

Whereas, the State and the Commission recognize the desirability and importance of cooperation between the Commission and the State in the formulation of standards for protection against hazards of radiation and in assuring that State and Commission programs for protection against hazards of radiation will be coordinated and compatible; and

Whereas, the Commission and the State recognize the desirability of reciprocal recognition of licenses and exemption from licensing of those materials subject to this Agreement; and

Whereas, this Agreement is entered into pursuant to the provisions of the Atomic Energy Act of 1954, as amended;

Now, therefore, it is hereby agreed between the Commission and the Governor of the State, acting in behalf of the State, as follows:

ARTICLE I

Subject to the exceptions provided in Articles II, III, and IV, the Commission shall discontinue, as of the effective date of this Agreement, the regulatory authority of the Commission in the State under Chapters 6, 7, and 8, and section 161 of the Act with respect to the following materials:

- Byproduct materials;
- Source materials; and
- Special nuclear materials in quantities not sufficient to form a critical mass.

ARTICLE II

This Agreement does not provide for discontinuance of any authority and the Commission shall retain authority and responsibility with respect to regulation of:

- The construction and operation of any production or utilization facility;
- The export from or import into the United States of byproduct, source, or special nuclear material, or of any production or utilization facility;
- The disposal into the ocean or sea of byproduct, source, or special nuclear waste materials as defined in regulations or orders of the Commission;
- The disposal of such other byproduct, source, or special nuclear material as the Commission from time to time determines by regulation or order should, because of the hazards or potential hazards thereof, not be so disposed of without a license from the Commission.

ARTICLE III

Notwithstanding this Agreement, the Commission may from time to time by rule, reg-

ulation, or order, require that the manufacturer, processor, or producer of any equipment, device, commodity, or other product containing source, byproduct, or special nuclear material shall not transfer possession or control of such product except pursuant to a license or an exemption from licensing issued by the Commission.

ARTICLE IV

This Agreement shall not affect the authority of the Commission under subsection 161 b. or i. of the Act to issue rules, regulations, or orders to protect the common defense and security, to protect restricted data or to guard against the loss or diversion of special nuclear material.

ARTICLE V

The Commission will use its best efforts to cooperate with the State and other agreement states in the formulation of standards and regulatory programs of the State and the Commission for protection against hazards of radiation and to assure that State and Commission programs for protection against hazards of radiation will be coordinated and compatible. The State will use its best efforts to cooperate with the Commission and other agreement states in the formulation of standards and regulatory programs of the State and the Commission for protection against hazards of radiation and to assure that the State's program will continue to be compatible with the program of the Commission for the regulation of like materials. The State and the Commission will use their best efforts to keep each other informed of proposed changes in their respective rules and regulations and licensing, inspection and enforcement policies and criteria, and to obtain the comments and assistance of the other party thereon.

ARTICLE VI

The Commission and the State agree that it is desirable to provide for reciprocal recognition of licenses for the materials listed in Article I licensed by the other party or by any agreement state. Accordingly, the Commission and the State agree to use their best efforts to develop appropriate rules, regulations, and procedures by which such reciprocity will be accorded.

ARTICLE VII

The Commission, upon its own initiative after reasonable notice and opportunity for hearing to the State, or upon request of the Governor of the State, may terminate or suspend this Agreement and reassert the licensing and regulatory authority vested in it under the Act if the Commission finds that such termination or suspension is required to protect the public health and safety.

ARTICLE VIII

This Agreement shall become effective on July 1, 1965, and shall remain in effect unless, and until such time as it is terminated pursuant to Article VII.

POLICIES AND PROCEDURES FOR THE REGULATORY PROGRAM

Foreword. In 1961 the Oregon State Legislature enacted a Radiation Control Law which authorizes the Governor to enter into an agreement with the U.S. Atomic Energy Commission for the purpose of taking over from the Commission the regulatory functions for the use of byproduct material, source material and special nuclear material in quantities not sufficient to form a critical mass. The law also announces the policy of the State of Oregon to institute and maintain

a regulatory program for all radiation sources in a manner which assures compatibility with the standards and regulatory programs of the Federal Government and those of other States. A primary purpose and guideline is to conduct a state program such as will permit development and utilization of radiation sources for peaceful purposes consistent with public health and safety. The State Board of Health is designated by the law as the responsible agency for the institution and maintenance of this program. The Board is assisted in this purpose by an eight-man statutory Advisory Committee on radiological health and radiation protection.

In the following pages, an explanation will be provided outlining the chronology of the development of the present system of radiation protection in Oregon, and presenting the plans and policies which are being followed and will be further expanded so that the benefits of radiation usage within the State will be available to the individual citizen, while at the same time the necessary protective procedures will be observed.

History. Pursuant to its broad authority to provide public health standards, the Oregon State Board of Health in 1948 promulgated, for purposes of occupational exposure, the limit of 0.5 roentgens of whole body radiation per week and later reduced this limit to 0.3 rads per week. In 1949, a survey was made of polonium static-eliminating devices and of industrial radiography sources using cobalt-60 as well as x-rays.

In 1953, the Atomic Energy Commission began notifying the Board of Health of all isotope shipments into the State. At the invitation of the Commission, staff members of the Board have since that time accompanied Atomic Energy Commission inspectors during nearly all inspections and visits to licensed users.

In 1958, a special regulation of the Board of Health outlawed the use of shoe-fitting fluoroscopes within the State. A survey of these fluoroscopes had been made in 1950, at which time over 80 percent of the units were found to be defective. This had led to the promulgation of safety standards for their use, which were issued in 1951. When these devices were prohibited in 1958, there was good cooperation on the part of the shoe merchants, so that this source of needless radiation exposure was promptly eliminated.

A program of air monitoring in cooperation with the U.S. Public Health Service community air surveillance program was instituted in 1953 when samples of air began to be collected and analyzed for radioactivity by the Board's Division of Sanitation and Engineering. This work has been continued to the present time as a part of the national Radiation Surveillance Network operation of the Public Health Service. In addition, the Division of Sanitation and Engineering has conducted surveys of radioactivity in air and water supplies throughout the State, and in the past three years, has participated in the Columbia River Study Project of the U.S. Public Health Service which involves sampling of water, silt, plants, and marine life of the tributaries of the Columbia River and even southward along the Oregon coast.

Prior to March 1962, the Portland milk supply was monitored by the network of the milk surveillance program of the Public Health Service. At that time, Oregon's own milk surveillance network was organized by the State Board of Health in cooperation with the State Department of Agriculture and Oregon State University. The State program does not replace, but supplements, the U.S. Public Health Service program of sampling the milk sheds throughout the State with provisions for weekly sampling at locations which show substantially increased radioactivity levels. The milk surveillance program in Oregon has been favorably commented upon by many of its citizens.

The first radiological health protective law was enacted in this State in January 1957, following a two-year period of planning, study and preparation by the staff of the State Board of Health, with the advice of professional societies and representatives of commerce and industry. After the enactment of this law, upon the recommendation of the State Medical Society, a further two-year study was undertaken. With the help of assigned personnel of the Public Health Service and additional personnel provided to the Occupational Health Section, field surveys were planned, developed and carried out by which checks were made of radiation equipment used by hospitals, physicians, dentists, and others. This survey was completed in 1959.

In 1961, 1,050 dental x-ray units were formally registered. By the end of that year, physical inspection of over 450 dental machines in the Portland area was completed. Survey of the balance of the State continued through 1963, and was considered completed by March 1963. The tally of dental offices seen was in excess of 900. Dental x-ray beam limiting devices and aluminum filters were given, and often installed, free of charge. Oral reports and written recommendations were presented to the owners of each machine surveyed. Upon examining the results of these surveys, it was found that the major radiation hazard was an occupational one: the needless exposure of the personnel involved. Patient exposure was far less serious, due, in the main, to the small area of the body being exposed to the primary beam.

In May 1963, a traveling seminar on radiation protection and radiographic technique was prepared for the dental profession. With the help of speakers and educational materials from the U.S. Public Health Service, this program was presented before eight local dental societies during a three-week period.

Early 1963 also saw the registration of the veterinarian users of x-ray and their subsequent survey. The results of these inspections similarly pointed to the main hazard as needless exposure of the worker. It is believed that veterinarians pose one of the more serious problems of occupational exposure to radiation in the healing arts professions, owing to various factors, such as improperly installed machines and the very nature of the techniques of working with animals.

The registration of physician users of x-ray was accomplished in mid-1963 when approximately 800 medical machines were registered. The diagnostic and therapeutic x-ray machines of this profession have proved to be difficult to evaluate. Nevertheless, after fourteen months of active work, the installations of 400 private offices and 39 hospitals have been surveyed. Preliminary tabulation of results obtained from surveys made on approximately half of the medical users indicates the major problem to be that of needless exposure of the patient. This appeared to be the case in over 40 percent of the surveys. Protection of the medical x-ray operator was found to be satisfactory.

In addition, surveys have been made of the x-ray installations of chiropractors, podiatrists, and some industrial users. Radium users have received some attention with eleven hospital sources and four private physician-owned sources surveyed. Joint inspection of AEC licensees has been another activity of this program. In almost all instances since 1953, a representative of this agency has accompanied each AEC inspector when visiting licensees in this State.

The radiological health interests of the Oregon State Board of Health have, for many years, been closely coordinated with those of other State agencies, including the State Departments of Agriculture, Aeronautics, Education, and Labor; the State Industrial Accident Commission; the State Police; Fire Marshal's Office, and the Port Authorities.

Good working relationships have been established with the U.S. Public Health Service and the U.S. Atomic Energy Commission. Many professional conferences, group meetings and the educational activities of the Board have led to a growing recognition of the value of the radiological health program in this State. Plans are being developed for expanding the informational activities in radiological health, to keep pace with the increased interest in this field.

For several years past, State Board of Health personnel working with radiation protection have themselves had the benefit of a number of educational programs designed to increase their understanding of radiological health problems and their solution. Not only radiological health personnel, but also others of the Board of Health staff and other State agencies, have taken advantage of such courses as that which was recently given by Oregon State University under the sponsorship of the U.S. Atomic Energy Commission. State employees have attended certain of the courses of instruction provided at Oak Ridge Institute of Nuclear Studies and at the U.S. Public Health Service facilities in Las Vegas. Five of the members of the State Board of Health staff have attended the U.S. Atomic Energy Commission orientation course in Practices and Procedures of Licensing and Regulation.

In March 1961, a State Board of Health Radiation Emergency Monitoring Team was organized. The team consists of ten members of the Board of Health staff, most of whom have had formal training in use of radiation monitoring equipment and in radiation control procedures. There have been numerous organizational meetings and exercises of the team, but fortunately to date, no incidents have occurred within this State which required their services.

Radiation protection standards. In the adaptation of the suggested regulations of the Council of State Governments prepared with the technical assistance of the U.S. Public Health Service and the U.S. Atomic Energy Commission, care has been taken to preserve the original features of uniformity with regulations of the Atomic Energy Commission. The standards to be followed in Oregon are compatible with, or identical to those which have been adopted by other States in executing a regulatory agreement with the Atomic Energy Commission.

The exposure limits are identical with those which have been recommended by the Federal Radiation Council. Shielding and other protective features of X-ray installations must conform to those recommended in the National Board of Standards Handbook No. 76. There is complete conformity with the conventional requirements for surveys, health monitoring, posting, labeling, storage and radioactive waste disposal. Records and reports which will be required of licensees and registrants are almost identical with those in current use by other regulatory agencies. Provisions for packaging and shipment by common carriers of radioactive materials are, of course, in compliance with the regulations of the Interstate Commerce Commission, Federal Aviation Administration, Atomic Energy Commission, and the Coast Guard. Recognition of licenses issued by other authorized agencies will be on a uniformly reciprocal basis.

Operating procedures—Licensing and registration. A general or specific license will be required for the use of all radioactive materials except those which are exempt by law or regulation. Procedures and regulations for licensing will be essentially identical with those presently employed by the U.S. Atomic Energy Commission. The principal difference will be the requirement of licensing for the use of radium and other radioisotopes not produced in the utilization of special nuclear material. Licenses

will be of the general and specific types, and exceptions will be similar to those provided under regulations of the AEC.

Registration of radiation machines will continue to be required.

Members of the Radiation Advisory Committee will be called upon for their opinions and advice as indicated prior to issuance of

a license. Other consultants are also available to the Board as needed in carrying out the licensing program.

Inspection. A system of pre-licensing, post-licensing and follow-up inspections has been planned. Tentatively, the following frequency for follow-up inspection is contemplated:

Industrial radiography.....	Once each six months.
Waste disposal facilities.....	Once each six months.
Broad licenses (industrial and medical).....	Once each six months.
Other specific licenses (industrial).....	Once each twelve months.
Academic licenses.....	Once each twelve months.
Specific licenses (medical and hospital).....	Once each twelve months.
Others.....	On a time available basis.

Pre-licensing inspections will be announced. Other inspections will usually be unannounced.

Details of the inspection will generally conform to the routine in use by Atomic Energy Commission inspectors. At the conclusion of each inspection, the inspector will confer with the licensee to discuss the results of the inspection, to present oral recommendations and suggestions, and to answer questions concerning the regulatory program. A comprehensive inspection report in writing will be sent to the State Health Officer through the Director of the Radiological Health Section. The report will mention violations, if any, and will include both the oral recommendations which have been made to the licensee and any additional recommendations considered appropriate. Licensees will be informed of the results of all inspections, both orally at the time of inspection and by letter from the Board.

Enforcement. Minor items of noncompliance will be handled by means of official letter notification and by follow-up inspection where indicated. Serious items of noncompliance will be required to be corrected within a specified time period based upon the extent of the hazard involved. The licensee will also be required to inform the Board in writing at the end of the specified time period as to corrective action he has taken. Follow-up inspections will be made to determine the fact of compliance.

The Oregon law provides adequately for steps which may be taken when users refuse access for inspection purposes. A representative of the Board may apply for immediate judicial action in any situation which presents a clearly existing danger to the health, safety, or security of the State or its citizens. The Board is also authorized to issue orders to control an emergency situation which threatens the public health or safety and the law requires all persons to whom the regulation or order applies to comply therewith immediately.

The Oregon law provides that the Board and its authorized representatives must give each person whose interests may be affected by an order or regulation an opportunity for a formal hearing. Orders of the Board are also subject to judicial review as provided by statute.

Organization and staffing. Effective February 2, 1965, the Radiological Health Program was separated from the Occupational Health Section and a new section—the Radiological Health Section—was established in the Division of Preventive Medical Services. This action is expected to result in facilitated handling of both the current business of the new section and the anticipated increase which, as experience elsewhere has shown, usually follows the establishment of a radioactive materials control program.

The present administrative and functional organization within the State Board of Health which deals with the radiological health program is shown graphically in the

accompanying chart. Seven persons are occupied fulltime in the total program: In the Radiological Health Section proper, the Director, who is a specially qualified physician; two health physicists, one of whom is a state employee and the other a U.S. Public Health Service assignee; two radiation specialists; and one secretary; in the environmental surveillance program, there is one chief radiochemist and one assistant.

Other personnel of the Board staff are involved on a part-time basis, with administrative duties, additional clerical assistance, membership on the Departmental Radiation Committee, the Isotope Committee and the Emergency Monitoring Team, and in radiological health education activities.

[P.R. Doc. 65-3102; Filed, Mar. 25, 1965; 8:47 a.m.]

INTERAGENCY TEXTILE ADMINISTRATIVE COMMITTEE

CERTAIN COTTON TEXTILES AND COTTON TEXTILE PRODUCTS UNDER THE LONG TERM ARRANGEMENT REGARDING INTERNATIONAL TRADE IN COTTON TEXTILES

Announcement of ITAC Actions and Restraint Levels

APRIL 12, 1965.

The purpose of this notice is to announce certain actions taken by the United States Government in furtherance of the objectives of, and under the terms of, the Long Term Arrangement Regarding International Trade in Cotton Textiles, done at Geneva on February 9, 1962, and to publish a translation of the Italian decree establishing quotas for imports of certain cotton fabrics from seven suppliers including the United States.

1. **Bilateral consultations.** Consultations on cotton textile trade problems are continuing with the Governments of Japan and Malaysia. Consultations are planned with the Governments of Colombia, India, and Mexico.

2. **Restraint of United States exports.** A translation of the Italian decree establishing restraints on imports of certain cotton textiles was published in the FEDERAL REGISTER on February 6, 1965 (30 F.R. 1329-1330).

After consultations, the Government of Italy has agreed to increase the restraint level originally proposed on im-

ports of certain grey and bleached cotton fabrics from the United States. In addition to the 186 tons for the two months period of January 15 to March 15, 1965, United States exports to Italy are limited to 1,220 tons of the above-mentioned fabrics during the remaining nine and a half months of 1965 (March 16 to December 31, 1965). The restraint will be administered by the Government of Italy through import controls.

This level of restraint for imports from the United States was officially established in a memorandum from the Italian Ministry of Foreign Trade dated March 16, 1965 which also established levels for imports from six other cotton fabric suppliers.

A translation of the text of this memorandum appears below:

MINISTRY OF FOREIGN TRADE MEMORANDUM OF MARCH 16, 1965

With reference to circular No. I/102165 dated January 12, 1965 concerning subject, you are informed that beginning March 16, 1965 there will be applied in accordance with the LTA the following import quotas for goods originating in and imported from the United States, Spain, UAR, Hong Kong, Formosa, India, and Pakistan.

Tariff No. 55.09—A-IV-b-2-aa-alfa-a'-2—statistical No. 327—cotton fabrics, others, smooth, gray, of other types;

Tariff No. 55.09—A-IV-b-2-aa-alfa-ex b'—statistical No. 330—cotton fabrics, others, smooth, bleached.

The quotas, which are valid until December 31, 1965, may be utilized at the customs offices and in the quantities indicated below:

Source	Customs office	Metric tons
United States of America.....	Milan.....	186
	Genoa.....	896
	Naples.....	330
		1,220
Spain.....	Milan.....	437
	Genoa.....	289
		700
United Arab Republic.....	Milan.....	365
	Palermo.....	110
	Venice.....	200
		765
Hong Kong.....	Genoa.....	360
	Milan.....	219
		600
Formosa.....	Genoa.....	300
	Milan.....	115
		315
India.....	Genoa.....	130
	Milan.....	79
		200
Pakistan.....	Genoa.....	435
	Milan.....	300
		735

The above mentioned quotas are interchangeable among the custom offices indicated. No claims on quotas can be made in advance of shipment. The quotas may be utilized only upon submission of import declarations.

The Ministry of Finance may transfer portions of the total quotas to custom offices other than those indicated in cases where requests are justified and do not constitute advance claims on quotas.

The Ministry of Finance is kindly requested to issue appropriate instructions to the customs offices.

THE MINISTER,
(Signed by Mattarella).

JAMES S. LOVE, Jr.,
Chairman, Interagency Textile
Administrative Committee,
and Deputy to the Secretary
of Commerce for Textile Pro-
grams.

[F.R. Doc. 65-3982; Filed, Apr. 15, 1965;
8:50 a.m.]

DEPARTMENT OF HEALTH, EDU- CATION, AND WELFARE

Food and Drug Administration
ANHEUSER-BUSCH, INC.

Notice of Filing of Petition for Food Additive (4-Chlorobutene-2)Tri- methylammonium Chloride

Pursuant to the 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 5B1720) has been filed by Anheuser-Busch, Inc., 721 Pestalozzi Street, St. Louis, Mo., 63118, proposing an amendment to § 121.2506(a) of the food

additive regulations to provide for the safe use of industrial starch modified by treatment with not more than 5 percent of (4-chlorobutene-2) trimethylammonium chloride for use only as internal sizing for paper and paperboard for food packaging.

Dated: April 9, 1965.

J. K. KIRK,
Assistant Commissioner
for Operations.

[F.R. Doc. 65-3955; Filed, Apr. 15, 1965;
8:46 a.m.]

ELANCO PRODUCTS CO.

Notice of Filing of Petition for Food Additives Tylosin and Sulfameth- azine

Pursuant to the 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 5D1604) has been filed by Elanco Products Co., a division of Eli Lilly & Co., Indianapolis, Ind., 46204, proposing an amendment to § 121.217 of the food additive regulations to provide for the safe use of tylosin and sulfamethazine in swine feed as hereinafter indicated. The affected portions of Table 3 would read as follows:

TABLE 3—TYLOSIN IN ANIMAL FEED

Principal Ingredient	Grams per ton	Combined with—	Grams per ton	Limitations	Indications for use
Tylosin.....	100	Sulfamethazine.....	100	For swine; as tylosin phosphate; withdraw 5 days before slaughter.	For maintaining weight gains and feed efficiency in the presence of atrophic rhinitis and lowering the incidence and severity of bordetella and turbinate atrophy; prevention of bacterial swine enteritis (<i>Salmonellosis</i> or necrotic enteritis caused by <i>Salmonella choleraesuis</i> and viral-onic dysentery).

Dated: April 9, 1965.

J. K. KIRK,
Assistant Commissioner for Operations.

[F.R. Doc. 65-3956; Filed, Apr. 15, 1965; 8:46 a.m.]

FABCON, INC.

Notice of Filing of Petition Regarding Food Additive Dioctyl Sodium Sul- fosuccinate

Pursuant to the 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 5H1722) has been filed by Fabcon, Inc., Post Office Box 187, Chagrin Falls, Ohio, 44022, proposing the issuance of a regulation to provide for the safe use of dioctyl sodium sulfosuccinate in the processing of juices, sirups, and massecuite derived from sugar beets and sugarcane. A tolerance of 0.5 part per million of dioctyl sodium sulfosuccinate per percentage point of sucrose in the juice,

sirup, and massecuite being processed is requested.

Dated: April 9, 1965.

J. K. KIRK,
Assistant Commissioner
for Operations.

[F.R. Doc. 65-3957; Filed, Apr. 15, 1965;
8:47 a.m.]

GEIGY INDUSTRIAL CHEMICALS

Notice of Filing of Petition for Food Additive Calcium Disodium EDTA

Pursuant to the 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 5A1639) has been filed by Geigy Industrial Chemicals, division of Geigy Chemical Corp., Saw Mill River Road, Ardsley, N.Y., proposing an amendment to § 121.1017 Calcium disodium EDTA to provide for the safe use of not more than 310 parts per million of calcium disodium EDTA to promote color retention of canned cooked dried lima beans.

Dated: April 9, 1965.

J. K. KIRK,
Assistant Commissioner
for Operations.

[F.R. Doc. 65-3958; Filed, Apr. 15, 1965;
8:47 a.m.]

NATIONAL STARCH AND CHEMICAL CORP.

Notice of Filing of Petition Regarding Food Additive Food Starch-Modified

Pursuant to the 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 4A1190) has been filed by National Starch & Chemical Corp., 1700 West Front Street, Plainfield, N.J., proposing an amendment to § 121.1031 Food starch-modified to provide for the safe use of a food starch, modified by treatment with not more than 0.3 percent epichlorohydrin and not more than 4.0 percent succinic anhydride.

Dated: April 9, 1965.

J. K. KIRK,
Assistant Commissioner
for Operations.

[F.R. Doc. 65-3959; Filed, Apr. 15, 1965;
8:47 a.m.]

CIVIL AERONAUTICS BOARD

[Docket No. 16009]

S. A. EMPRESA DE VIACAO AEREA RIO GRANDENSE (VARIG)

Notice of Prehearing Conference

Application for amendment of its foreign air carrier permit to designate as additional intermediate points, Guayaquil and Quito, Ecuador on route (2), and Lima, Peru, Guayaquil, and Quito, Ecuador on routes (1) and (3).

Notice is hereby given that a prehearing conference on the above-entitled application is assigned to be held on April 27, 1965, at 10 a.m. e.d.s.t. in Room 911, Universal Building, Connecticut and Florida Avenues NW., Washington, D.C., before Examiner Walter W. Bryan.

Dated at Washington, D.C., April 12, 1965.

[SEAL] FRANCIS W. BROWN,
Chief Examiner.

[F.R. Doc. 65-3976; Filed, Apr. 15, 1965;
8:49 a.m.]

FEDERAL MARITIME COMMISSION

CLEVELAND STEVEDORE CO. AND LEDERER TERMINAL WAREHOUSE CO.

Notice of Agreement Filed for Approval

Notice is hereby given that the following Agreement has been filed with the Commission for approval pursuant to section 15 of the Shipping Act, 1916, as amended (39 Stat. 733, 75 Stat. 763, 46 U.S.C. 814).

Interested parties may inspect and obtain a copy of the agreement at the Washington office of the Federal Maritime Commission, 1321 H Street NW., room 301; or may inspect agreements at the offices of the District Managers, New York, N.Y., New Orleans, La., and San Francisco, Calif. Comments with reference to an agreement including a request for hearing, if desired, may be submitted to the Secretary, Federal Maritime Commission, Washington, D.C., 20573, within 15 days after publication of this notice in the FEDERAL REGISTER. A copy of any such statement should also be forwarded to the party filing the agreement (as indicated hereinafter), and the comments should indicate that this has been done.

Notice of agreement filed for approval by:

Culbertson, Pendleton & Pendleton, 1155 15th Street NW., Washington, D.C.

Agreement No. T-1794, between the Cleveland Stevedore Co. and the Lederer Terminal Warehouse Co., permits the parties to confer with each other, discuss, and agree upon rates, charges, regulations and procedures pertaining to their marine terminal operations in Cleveland, Ohio. Each of the parties has the right of independent action in any matter previously agreed upon after giving the other party five (5) days written notice of intent to do so. The parties agree to publish and file a tariff or schedule of rates, rules and regulations covered by the agreement and not to deviate therefrom, except under the right of independent action provided for in the agreement. Any other marine terminal operator in the Port of Cleveland may become a party to the agreement by showing intent to comply with the terms thereof.

Dated: April 13, 1965.

By order of the Federal Maritime Commission.

THOMAS LISI,
Secretary.

[F.R. Doc. 65-3971; Filed, Apr. 15, 1965; 8:48 a.m.]

TOLEDO MARINE TERMINALS, INC., AND TOLEDO OVERSEAS TERMINALS CO.

Notice of Agreement Filed for Approval

Notice is hereby given that the following agreement has been filed with the

Commission for approval pursuant to section 15 of the Shipping Act, 1916, as amended (39 Stat. 733, 75 Stat. 763, 46 U.S.C. 814).

Interested parties may inspect and obtain a copy of the agreement at the Washington office of the Federal Maritime Commission, 1321 H Street NW., Room 301; or may inspect agreement at the offices of the District Managers, New York, N.Y., New Orleans, La., and San Francisco, Calif. Comments with reference to an agreement including a request for hearing, if desired, may be submitted to the Secretary, Federal Maritime Commission, Washington, D.C., 20573, within 15 days after publication of this notice in the FEDERAL REGISTER. A copy of any such statement should also be forwarded to the party filing the agreement (as indicated hereinafter), and the comments should indicate that this has been done.

Notice of agreement filed for approval by:

Culbertson, Pendleton & Pendleton, 1155 15th Street NW., Washington, D.C.

Agreement No. T-1793, between Toledo Marine Terminals, Inc., and Toledo Overseas Terminals, Inc., permits the parties to confer with each other, discuss, and agree upon rates, charges, regulations and procedures pertaining to their marine terminal operations in Toledo, Ohio. Each of the parties has the right of independent action in any matter previously agreed upon after giving the other party sixty (60) days written notice of intent to do so. The parties agree to publish and file a tariff or schedule of rates, rules and regulations covered by the agreement and not to deviate therefrom, except under the right of independent action provided for in the agreement. Any other marine terminal operator in the Port of Toledo may become a party to the agreement by showing intent to comply with the terms thereof.

Date: April 13, 1965.

By order of the Federal Maritime Commission.

THOMAS LISI,
Secretary.

[F.R. Doc. 65-3972; Filed, Apr. 15, 1965; 8:49 a.m.]

[Docket No. 65-9; Agreement No. T-1768]

CITY OF OAKLAND, CALIF., AND SEA-LAND OF CALIFORNIA, INC.

Terminal Lease Agreement; Order of Investigation and Hearing

On February 19, 1965, the City of Oakland, California (Oakland) and Sea-Land of California, Inc. (Sea-Land), filed for approval pursuant to section 15 of the Shipping Act, 1916 (46 U.S.C. 814), Agreement No. T-1768, entitled Preferential Assignment Agreement. The agreement provides for the preferential assignment to Sea-Land of certain marine terminal facilities in the Port of Oakland at a rental based upon Oakland's tariff rates, but limited to a mini-

mum—maximum payment. Certain of the area covered by this agreement is the subject matter of Federal Maritime Commission Agreement No. T-5, between the same parties, currently under consideration in Federal Maritime Commission Docket No. 1129.

The Commission has received protests against approval of Agreement No. T-1768 from Encinal Terminals and the City of Los Angeles, urging that the agreement should not be approved because it is (1) unjustly discriminatory and unfair as between carriers, shippers and ports and (2) detrimental to the commerce of the United States and contrary to the public interest.

Now therefore, it is ordered, That the Commission on its own motion, enter upon an investigation and hearing pursuant to section 22 of the Shipping Act, 1916, to determine whether Agreement No. T-1768 should be approved, modified or disapproved pursuant to section 15 of said Act;

It is further ordered, That the City of Oakland and Sea-Land of California, Inc., are hereby made respondents in this proceeding; and

It is further ordered, That the proceeding herein ordered be assigned for hearing before an examiner of the Commission's Office of Hearing Examiners at a date and place to be hereafter determined and announced by the Chief Examiner; and

It is further ordered, That in lieu of briefs, the parties orally present proposed findings of fact and conclusions of law at the close of the hearing; and

It is further ordered, That a prehearing conference be held before an examiner of the Commission's Office of Hearing Examiners, in Washington, D.C., on April 15, 1965; and

It is further ordered, That notice of this order and notice of hearing be published in the FEDERAL REGISTER, and copy of such order and notice of hearing be served upon respondents; and

It is further ordered, That persons other than respondents who desire to become parties in this proceeding and to participate herein shall file with the Secretary, Federal Maritime Commission, Washington, D.C., 20573, a petition to intervene in accordance with Rule 5 (n) of the Commission's rules of practice and procedure with copy to the respondents; and

It is further ordered, That all future notices issued by or on behalf of the Commission in this proceeding, including notice of time and place of hearing shall be mailed directly to all parties of record.

By the Commission.

[SEAL]

THOMAS LISI,
Secretary.

APPENDIX A

RESPONDENTS

Sea-Land of California, Inc., Post Office Box 1050, Elizabeth, N.J.
Port of Oakland, 66 Jack London Square, Oakland, Calif.

[F.R. Doc. 65-3973; Filed, Apr. 15, 1965; 8:49 a.m.]

FEDERAL POWER COMMISSION

[Docket Nos. G-4281, etc.]

SUNRAY DX OIL CO., ET AL.

Findings and Order

APRIL 7, 1965.

Findings and Order After Statutory Hearing Issuing Certificates of Public Convenience and Necessity, Severing Proceeding, Cancelling Docket Number, Amending Certificates, Permitting and Approving Abandonment of Service, Terminating Certificates, Making Successors Co-Respondents, Substituting Respondent, Redesignating Proceedings, Requiring Filing of Agreement and Undertaking, Accepting Agreements and Undertakings for Filing, Accepting Related Rate Schedules and Supplements for Filing.

Each of the Applicants listed herein has filed an application pursuant to section 7 of the Natural Gas Act for a certificate of public convenience and necessity authorizing the sale and delivery of natural gas in interstate commerce, for permission and approval to abandon service, or a petition to amend an existing certificate authorization, all as more fully described in the respective applications and petitions (and any supplements or amendments thereto) which are on file with the Commission.

The Applicants herein have filed related FPC Gas Rate Schedules and propose to initiate or abandon, add or delete natural gas service in interstate commerce as indicated by the tabulation herein. All sales certificated herein are either equal to or below the ceiling prices established by the Commission's Statement of Policy 61-1, as amended, or involve sales for which permanent certificates have been previously issued.

The Atlantic Refining Co., Applicant in Docket No. G-11564, proposes to continue in part the sale of natural gas heretofore authorized in said docket to be made pursuant to George Royalty Co., et al., FPC Gas Rate Schedule No. 1. The presently effective rate under said rate schedule is in effect subject to refund in Docket No. RI64-293. A prior increased rate was collected subject to refund in Docket No. G-17059.¹ Applicant requests to be made co-respondent in the proceeding pending in Docket No. RI64-293 and has submitted an agreement and undertaking in said docket to assure the refund of any amount collected by it for sales of natural gas from the acreage acquired from George Royalty Co. in excess of the amount determined to be just and reasonable in said docket. Accordingly, Applicant will be made a co-respondent in said proceeding, the proceeding will be redesignated, and the agreement and undertaking will be accepted for filing. Inasmuch as the effective date of the transfer of the producing properties was February 1, 1963, and inasmuch as the related contract will be redesignated as Applicant's rate schedule as of that date, Applicant will be made a co-respondent in the proceeding pending in Docket No.

G-17059 in which proceeding the prior increased rate was made effective and collected subject to refund until May 1, 1964. Applicant will be required to file an agreement and undertaking in Docket No. G-17059 to assure the refund of any amount collected by it from February 1, 1963, until May 1, 1964, for sales of natural gas from the acreage acquired from George Royalty Co. in excess of the amount determined to be just and reasonable in said proceeding.

Forest Oil Corp., Applicant in Docket No. CI62-385, proposes to continue the sale of natural gas heretofore authorized in said docket to be made pursuant to Dorn & Miller Co., FPC Gas Rate Schedule No. 1. The presently effective rate under said rate schedule is in effect subject to refund in Docket No. RI63-185. Applicant requests to be made co-respondent in said proceeding and has submitted an agreement and undertaking to assure the refund of any amount collected by it for the sale of natural gas from acreage acquired from Dorn & Miller Co. in excess of the amount determined to be just and reasonable in said proceeding. Accordingly, Applicant will be made co-respondent in said proceeding, the proceeding will be redesignated, and the agreement and undertaking will be accepted for filing.

Apco Oil Corp., et al., Applicant in Docket No. G-17863, proposes to continue the sale of natural gas heretofore authorized in said docket to be made pursuant to Kenwood Oil Co., et al., FPC Gas Rate Schedule No. 1. The presently effective rate under said rate schedule is in effect subject to refund in Docket No. RI61-199. Applicant requests to be substituted in lieu of Kenwood as respondent in said proceeding and has filed an agreement and undertaking to assure the refund of all amounts collected in excess of the amount determined to be just and reasonable in said proceeding. Accordingly, Applicant will be substituted as respondent, the proceeding will be redesignated, and the agreement and undertaking will be accepted for filing.

Clark Fuel Producing Co. (Operator), et al., Applicant in Docket No. CI65-514, has filed an application pursuant to section 7(b) of the Natural Gas Act for permission and approval to abandon the sale made pursuant to an unconditioned temporary certificate issued in Docket No. G-19052. The pending certificate application in Docket No. G-19052 is consolidated with Turnbull & Zoch Drilling Co., et al., Docket No. G-17960, et al. Inasmuch as the gas supply is depleted, the application filed in Docket No. CI65-514 will be construed as an amendment to the application filed in Docket No. G-19052, Docket No. CI65-514 will be cancelled, the application in Docket No. G-19052 will be severed from the consolidated proceeding, and the temporary certificate will be terminated. Although the temporary certificate which will be terminated contained no express refund condition, there is a possibility that some portion of the initial price may have to be refunded,² and

the termination of the certificate should not be construed to relieve Applicant of any such obligation.

After due notice, a notice of intervention by The Public Service Commission of the State of New York was filed on January 27, 1965, in Docket No. CI60-128. Notice of withdrawal by intervenor was filed on March 15, 1965, in said docket. No other petitions to intervene, notices of intervention, or protests to the granting of any of the respective applications or petitions in this order have been received.

At a hearing held on April 1, 1965, the Commission on its own motion received and made a part of the record in these proceedings all evidence, including the applications, amendments and exhibits thereto, submitted in support of the respective authorizations sought herein, and upon consideration of the record.

The Commission finds:

(1) Each Applicant herein is a "natural-gas company" within the meaning of the Natural Gas Act as heretofore found by the Commission or will be engaged in the sale of natural gas in interstate commerce for resale for ultimate public consumption, subject to the jurisdiction of the Commission, and will, therefore, be a "natural-gas company" within the meaning of said Act upon the commencement of the service under the respective authorizations granted hereinafter.

(2) The sales of natural gas hereinbefore described, as more fully described in the respective applications, amendments and/or supplements herein, will be made in interstate commerce, subject to the jurisdiction of the Commission, and such sales by the respective Applicants, together with the construction and operation of any facilities subject to the jurisdiction of the Commission necessary therefor, are subject to the requirements of subsections (c) and (e) of section 7 of the Natural Gas Act.

(3) The sales of natural gas by the respective Applicants, together with the construction and operation of any facilities subject to the jurisdiction of the Commission necessary therefor, are required by the public convenience and necessity and certificates therefor should be issued as hereinafter ordered and conditioned.

(4) The respective Applicants are able and willing properly to do the acts and to perform the services proposed and to conform to the provisions of the Natural Gas Act and the requirements, rules and regulations of the Commission thereunder.

(5) It is necessary and appropriate in carrying out the provisions of the Natural Gas Act that the application pending in Docket No. G-19052 should be severed from the proceeding in Turnbull & Zoch Drilling Co., et al., Docket No. G-17960, et al.

(6) It is necessary and proper in carrying out the provisions of the Natural Gas Act that Docket No. CI65-514 should be cancelled and that the application filed therein should be construed as an amendment to the application filed in Docket No. G-19052.

(7) It is necessary and appropriate in carrying out the provisions of the

¹ Consolidated with Docket No. AR61-1, et al.

² See P.S.C. of the State of New York v. F.P.C., 329 F. 2d 242, cert. denied sub nom. Prado Oil & Gas Co. v. F.P.C. and Skelly Oil Co., et al. v. F.P.C., 377 U.S. 963.

Natural Gas Act and the public convenience and necessity require that the certificate authorizations heretofore issued by the Commission in Dockets Nos. G-4281, G-5377, G-6716, G-11122, G-11564, G-11635, G-13039, G-15148, G-16293, G-16444, G-17863, CI60-128, CI61-796, CI61-958, CI61-1067, CI61-1087, CI61-1697, CI62-251, CI62-385, CI62-537, CI62-609, CI62-1251, CI63-191, CI63-356, CI63-500, CI64-83, CI64-189, CI64-305, CI64-1116, CI65-185, CI65-254, CI65-403, and CI65-407 should be amended as hereinafter ordered.

(8) The sales of natural gas proposed to be abandoned by the respective Applicants, as hereinbefore described, all as more fully described in the tabulation herein and in the respective applications, are subject to the requirements of subsection (b) of section 7 of the Natural Gas Act, and such abandonments should be permitted and approved as hereinafter ordered.

(9) The certificates of public convenience and necessity heretofore issued to the respective Applicants herein relating to the abandonments hereinafter permitted and approved should be terminated.

(10) It is necessary and appropriate in carrying out the provisions of the Natural Gas Act that the Atlantic Refining Co., et al., should be made co-respondent in the proceedings pending in Docket Nos. G-17059 and RI64-293, that said proceedings should be redesignated accordingly, that the agreement and undertaking submitted by Atlantic in Docket No. RI64-293 should be accepted for filing, and that Atlantic should be required to file an agreement and undertaking in Docket No. G-17059.

(11) It is necessary and appropriate in carrying out the provisions of the Natural Gas Act that Forest Oil Corp. should be made a co-respondent in the proceeding pending in Docket No. RI63-185, that said proceeding should be redesignated accordingly, and that the agreement and undertaking submitted by Forest should be accepted for filing.

(12) It is necessary and appropriate in carrying out the provisions of the Natural Gas Act that Apco Oil Corp., et al., should be substituted as respondent in the proceeding pending in Docket No. RI61-199, that said proceeding should be redesignated accordingly, and that the agreement and undertaking submitted by Apco should be accepted for filing.

(13) The respective related rate schedules and supplements as designated or redesignated in the tabulation herein should be accepted for filing as hereinafter ordered.

The Commission orders:

(A) Certificates of public convenience and necessity be and the same are hereby issued, upon the terms and conditions of this order, authorizing the sales by the respective Applicants herein of natural gas in interstate commerce for resale, together with the construction and operation of any facilities subject to the jurisdiction of the Commission necessary for such sales, all as hereinbefore described and as more fully described in the respective applications, amendments, supplements and exhibits in this proceeding.

(B) The certificates granted in paragraph (A) above are not transferable and shall be effective only so long as Applicants continue the acts or operations hereby authorized in accordance with the provisions of the Natural Gas Act and the applicable rules, regulations and orders of the Commission.

(C) The grant of the certificates issued in paragraph (A) above shall not be construed as a waiver of the requirements of section 4 of the Natural Gas Act or of Part 154 or Part 157 of the Commission's regulations thereunder, and is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or hereafter instituted by or against the respective Applicants. Further, our action in this proceeding shall not foreclose nor prejudice any future proceedings or objections relating to the operation of any price or related provisions in the gas purchase contracts herein involved. Nor shall the grant of the certificates aforesaid for service to the particular customers involved imply approval of all of the terms of the respective contracts, particularly as to the cessation of service upon termination of said contracts, as provided by section 7(b) of the Natural Gas Act. Nor shall the grant of the certificates aforesaid be construed to preclude the imposition of any sanctions pursuant to the provisions of the Natural Gas Act for the unauthorized commencement of any sales of natural gas subject to said certificates.

(D) The certificate issued herein in Docket No. CI65-226 is hereby subject to the conditions set forth in paragraphs (E), (F), and (G) of the order accompanying Opinion No. 350 (27 FPC 35).

(E) Applicant in Docket No. CI65-710 is hereby required to submit a revised billing statement to reflect a total price of 13.4196 cents per Mcf.

(F) The certificate authorizations heretofore issued to the respective Applicants in Docket Nos. G-4281, G-5377, G-11122, G-15148, G-16444, CI60-128, CI61-1087, CI61-1697, CI62-537, CI62-609, CI63-356, CI64-189, CI65-185, CI65-254, and CI65-407 are hereby amended by adding thereto or deleting therefrom authorization to sell natural gas to the same purchasers and in the same areas as covered by the original authorizations, pursuant to the rate schedule supplements as indicated in the tabulation herein.

(G) The certificates heretofore issued in Docket Nos. G-6716 and G-11635 are hereby amended by deleting therefrom authorization granted herein in Docket No. G-5377, and the certificate heretofore issued in Docket No. CI62-251 is hereby amended to delete therefrom authorization granted herein in Docket No. CI65-254.

(H) The sales authorized in Docket Nos. G-4281, G-11122, G-14143, G-15148, G-16109, G-18630, G-19051, and CI61-1201 shall be made at the rates and under the terms and conditions approved by the Commission in the order issued January 29, 1965, Sunray DX Oil Co., Docket No. G-6822, et al.

(I) The certificates heretofore issued in Docket Nos. G-11564, G-13039,

G-16293, G-17863, CI61-796, CI61-958, CI61-1067, CI62-385, CI62-537, CI63-191, CI63-500, CI64-83, CI64-305, and CI64-1116 are hereby amended by changing the certificate holders to the respective successors in interest as indicated in the tabulation herein.

(J) The certificate heretofore issued in Docket No. CI62-1251 is hereby amended to include the interest of the co-owners.

(K) The certificate heretofore issued in Docket No. CI65-403 is hereby amended to authorize Applicant to sell the nonsignatory co-owners' share of gas and the related rate schedule is redesignated to read (Operator), et al.

(L) Permission for and approval of the abandonment of service by the respective Applicants, as hereinbefore described and as more fully described in the respective applications herein are hereby granted.

(M) In view of the abandonment authorization granted herein in Docket No. CI65-794, the certificate heretofore issued in Docket No. G-19512 is hereby terminated, and such authorization does not relieve Applicant of any refund obligation which may be ordered in Docket No. G-19512.

(N) The application pending in Docket No. G-19052 be and the same is hereby severed from the proceeding in Turnbull & Zoch Drilling Co., et al., Docket No. G-17960, et al.

(O) The temporary certificate heretofore issued in Docket No. G-19052 is hereby terminated and the termination of the temporary certificate heretofore issued in said docket shall not be construed to relieve Applicant of any refund obligation which may be ordered in Docket No. G-19052.

(P) Docket No. CI60-377 is hereby terminated.

(Q) Docket No. CI65-514 is hereby cancelled.

(R) The Atlantic Refining Co., et al., be and it is hereby made a co-respondent in the proceedings pending in Docket Nos. G-17059 and RI64-293, said proceedings are redesignated accordingly, and the agreement and undertaking submitted in Docket No. RI64-293 is accepted for filing.

(S) Within 30 days from the issuance of this order, The Atlantic Refining Co., et al., shall execute, in the form set out below, and shall file with the Secretary of the Commission, an acceptable agreement and undertaking in Docket No. G-17059 to assure the refund of any amount collected by it from February 1, 1963, until May 1, 1964, for sales of natural gas from acreage acquired from George Royalty Co., et al., together with interest at the rate of 6 percent per annum, in excess of the amount determined to be just and reasonable in said proceeding. Unless notified to the contrary by the Secretary of the Commission within

*Due to the large number of respondents the proceedings pending in Docket Nos. G-17059 and RI64-293 will continue to be referred to as Pan American Petroleum Corp. (Operator), et al., although the records of the Commission will be changed to reflect the addition of The Atlantic Refining Co., et al., as a respondent.

NOTICES

[illegible]

See footnotes at end of tables.

Docket No. and date filed	Applicant	Purchaser, field, and location	FPC rate schedule to be accepted		
			Description and date of document	No.	Supp.
C165-798 (C169-377) B 2-15-65 C165-799 A 2-15-65	Sunray DX Oil Co.	Trunkline Gas Co., Cypress Creek Field, Newton County, Tex.	Notice of cancellation 2-12-65, ¹ 12	198	1
C165-800 A 2-15-65	Coler Yoakam, Jr. (Operator), et al.	Natural Gas Pipeline Co. of America Moheette (Douglas) Field, Wheeler County, Tex.	Contract 10-15-64 ¹²	288	
C165-804 A 2-15-65	Roy G. Hildreth	Cities Service Gas Co., Pulley Gas Unit, Logan County, Okla.	Contract 2-8-65 ¹³	1	
C165-805 A 2-15-65	Claude Drake, Jr.	Equitable Gas Co., Glen- ville District, Gilmer County, W. Va.	Contract 4-23-46 ¹³	23	
C165-806 A 2-15-65	Hanley and Bird	United Fuel Gas Co., Geary District, Roane County, W. Va.	Contract 2-5-65 ¹³	6	
C165-809 A 2-15-65	E. C. Hartman, agent for Harley O. Prather, et al.	New York State Natural Gas Corp., Big Run Field, Jefferson County, Pa.	Contract 1-21-65 ¹³	15	
C165-810 A 2-15-65		Equitable Gas Co., Union District, Ritchie County, W. Va.	Contract 12-18-64 ¹³	8	

¹ Shows change in acreage description.

¹² Deletes redetermination provision applicable to Supp. No. 9.

¹³ Applicable to Supp. No. 4 only.

¹⁴ All rate schedules and supplements have been accepted for filing.

¹⁵ Rate of 5.5 cents per Mcf is applicable to sales from the acreage acquired from E. A. Culbertson and Wallace W. Irwin.

¹⁶ Rate of 9.0 cents per Mcf is applicable to sales from the acreage acquired from Gulf Oil Corp.

¹⁷ Adds acreage acquired from E. A. Culbertson and Wallace W. Irwin and Gulf Oil Corp.

¹⁸ Effective date: date of this order.

¹⁹ Certificate issued to Honolulu Oil Corp. (Operator), et al. (temporary certificate issued October 18, 1961, to Pan American Petroleum Corp. (Operator) to continue service rendered by Honolulu, George Royalty Co., et al., are covered by this certificate. The rate schedule is being redesignated in the name of Atlantic.

²⁰ Assignment from George Royalty Co., et al., to the Atlantic Refining Co., et al.

²¹ Between Shell Oil Co. and Northern Natural Gas Co.

²² Between the Carter Oil Co. and Colorado Interstate Gas Co.

²³ Source of gas depleted.

²⁴ Conveys certain acreage to the base of the Layton Sand Formation to S. L. Reeves.

²⁵ Conveys acreage from Kenwood Oil Co., et al., to Apco Oil Corp., et al.

²⁶ Corrects Supp. No. 3 by deleting certain leases.

²⁷ By letter filed February 23, 1965, Applicant agreed to accept authorization for the additional acreage conditioned to a total price of 20.6 cents per Mcf at 15.025 p.s.i.a.

²⁸ Conveyance of oil and gas properties from Kenwood Oil Co. to Apco Oil Corp.

²⁹ By letter filed October 2, 1964 Applicant agreed to accept authorization for the additional acreage at 15.0 cents per Mcf.

³⁰ Effective date: date of initial delivery.

³¹ Applicant, in his succession filing, also requested partial abandonment of service for the H. Richmond, Spaehck and Goering Units due to depletion.

³² Assignment of acreage from the Textar Corp. to Textar Petroleum Co.

³³ Certificate of ownership and merger merging Textar Petroleum Co. into Tesors Petroleum Corp.

³⁴ Amendment to the certificate to add interest of co-owners.

³⁵ Dedicates interest of various co-owners to Applicant's basic contract.

³⁶ Assigns acreage to Union Texas Petroleum, a division of Allied Chemical Corp. Acreage now covered by Union Texas FPC GRS No. 72.

³⁷ Releases acreage assigned to Union Texas from contract between Marathon and Lone Star.

³⁸ Appointed A. R. Jackson to act as fiscal agent for proceeds from sale.

³⁹ Conveys nonproductive acreage from Hilton L. Ladner to Robert A. Lee.

⁴⁰ Conveys nonproductive acreage from Humble Oil & Refining Co. to Robert A. Lee.

⁴¹ Dedicates acreage acquired from Humble and Ladner to a gas sales contract dated Aug. 2, 1963, executed by United and Robert A. Lee, et al.

⁴² Agreement provides for change in operator from McLean Oil Field & Drilling Co. to DeKalb Development Corp.

⁴³ By letter filed Mar. 11, 1965, Applicant advised willingness to accept a permanent certificate conditioned similarly to the certificate issued in opinion No. 320.

⁴⁴ Adopts and ratifies basic contract dated May 27, 1964 (Supp. No. 1), between J. M. Huber Corp. and Panhandle Eastern Pipe Line Co.

⁴⁵ Conveys acreage acquired from Jake L. Hamon, et al., to Applicant.

⁴⁶ Amendment to the certificate filed for authorization to sell nonsignatory co-owners' share of gas and to redesignate the rate schedule to read (Operator), et al.

⁴⁷ Letter agreements authorizing Socony to dispose of nonsignatory co-owners' shares of gas (filed in rate schedule as interest statements).

⁴⁸ Amendment to certificate application to reflect correct price of 12.0 cents per Mcf plus 1.0 cent per Mcf guarantee for liquids.

⁴⁹ Eliminates favored nations provision.

⁵⁰ Application in Docket No. C165-514 will be construed as an amendment to the application filed in Docket No. G-19052 (temporary certificate issued in Docket No. G-19052). Docket No. C165-514 will be canceled.

⁵¹ Amends original application to reflect initial price of 13.4196 cents in lieu of 13.25 cents.

⁵² Contract executed by G. Scott Hammonds and N. H. Wheelless Drilling Co. (sellers) and United Gas Pipe Line Co.

⁵³ Conveys leases from G. S. Hammonds to Tekoll Corp.

⁵⁴ Tekoll Corp. merged into Consolidated Oil & Gas, Inc.

⁵⁵ By letter filed Mar. 4, 1965, Applicant advised willingness to accept a permanent certificate conditioned to a total initial rate not to exceed 15.0 cents per Mcf at 14.65 p.s.i.a.

⁵⁶ Adopts basic contract between Arkansas Louisiana and Calvert Exploration Co. dated Oct. 15, 1962 (Supp. No. 2 to FPC GRS No. 91).

⁵⁷ Applicable to Dakota Formation only.

SUGGESTED AGREEMENT AND UNDERTAKING

BEFORE THE FEDERAL POWER COMMISSION

(Name of Respondent.....)

Docket No.

AGREEMENT AND UNDERTAKING OF (NAME OF RESPONDENT) TO COMPLY WITH REFUNDING AND REPORTING PROVISIONS OF SECTION 154.102 OF THE COMMISSION'S REGULATIONS UNDER THE NATURAL GAS ACT

(Name of Respondent) hereby agrees and undertakes to comply with the refunding and reporting provisions of section 154.102 of the Commission's Regulations under the Natural Gas Act insofar as they are applicable to the proceeding in Docket No. (and has caused this agreement and undertaking to be executed and sealed in its name by its officers, thereupon duly authorized in accordance with the terms of the resolution of its board of directors, a certified copy of which is appended hereto¹) this day of, 196....

(Name of Respondent)

By

Attest:

[F.R. Doc. 65-3839; Filed, Apr. 15, 1965; 8:45 a.m.]

DEPARTMENT OF LABOR

Wage and Hour Division

CERTIFICATES AUTHORIZING EMPLOYMENT OF FULL-TIME STUDENTS WORKING OUTSIDE OF SCHOOL HOURS IN RETAIL OR SERVICE ESTABLISHMENTS AT SPECIAL MINIMUM WAGES

Notice is hereby given that pursuant to section 14 of the Fair Labor Standards Act of 1938 (52 Stat. 1060, as amended, 29 U.S.C. 201 et seq.), the regulation on employment of full-time students (29 CFR Part 519), and Administrative Order No. 579 (28 F.R. 11524), the establishments listed in this notice have been issued special certificates authorizing the employment of full-time students working outside of school hours at hourly wage rates lower than the minimum wage rates otherwise applicable under section 6 of the act. The effective and expiration dates are as indicated below. Pursuant to § 519.6(b) of the regulation, the minimum certificate rates are not less than 85 percent of the minimum applicable under section 6 of the act.

The following certificates were issued pursuant to paragraphs (c) and (g) of § 519.6 of 29 CFR Part 519, providing for an allowance not to exceed the proportion of the total number of hours

¹ If a corporation.

worked by full-time students at rates below \$1 an hour to the total number of hours worked by all employees in the establishment during the base period, or 10 percent, whichever is less, in occupations of the same general classes in which the establishment employed full-time students at wages below \$1 an hour in the base period.

Huntley Brothers, Inc., food store; Orange Park, Fla.; 3-1-65 to 2-28-66.

Jitney Jungle, food store; 206 North Second Street, Bay Saint Louis, Miss.; 3-17-65 to 3-16-66.

S. S. Kresge Co., variety store; No. 750, Saint Petersburg, Fla.; 3-2-65 to 2-28-66.

Suttons Food Mart, food store; 1313 West 21st Street, Topeka, Kans.; 4-2-65 to 4-1-66.

Tiffany Davis Drug Co., drug stores; 25 Colburg Road, Eugene, Ore. (6-1-65 to 12-31-65); 1950 Franklin Boulevard, Eugene, Ore. (4-1-65 to 12-31-65); 2075 River Road, Eugene, Ore. (4-1-65 to 12-31-65).

The following certificates were issued to establishments coming into existence after May 1, 1960, under paragraphs (c), (d), (g), and (h) of § 519.6 of 29 CFR Part 519. The certificates permit the employment of full-time students at rates of not less than 85 percent of the minimum applicable under section 6 of the act in the classes of occupations listed, and provide for limitations on the percentage of full-time student hours of employment at rates below the applicable statutory minimum to total hours of employment of all employees. The percentage limitations vary from month to month between the minimum and maximum figures indicated.

Ada IGA Foodliner, Inc., food store; 945 South Main, Ada, Okla.; carry out, stock clerks; between 6.8 percent and 8.4 percent; 4-7-65 to 4-6-66.

G. C. Murphy Co., variety store; No. 82, Atlanta, Ga.; sales clerks, clerical, stock clerks, janitorial; between 4.7 percent and 10 percent; 4-2-65 to 4-1-66.

Rayless Department Stores, Inc., variety stores for the occupations of stock clerks, sales clerks, clerical, janitorial and markers; 317 Chickamauga Avenue, Rossville, Ga. (10 percent for each month, 4-5-65 to 4-4-66); 95 Main Street, Canton, N.C. (10 percent for each month, 4-1-65 to 3-31-66); 607 Market Street, Chattanooga, Tenn. (10 percent for each month, 4-5-65 to 4-4-66).

T. G. & Y. Stores Co., variety stores for the occupations of sales clerks, stock clerks and clerical, except as otherwise indicated: 1436 West Avenue North, El Dorado, Ark. (sales clerks and stock clerks, 10 percent for each month, 3-12-65 to 3-11-66); No. 409, Norman, Okla. (10 percent for each month, 3-19-65 to 3-18-66); No. 343, Houston, Tex. (10 percent for each month, 3-12-65 to 3-11-66).

Tiffany Davis Drug Co., drug stores for the occupation of inventory clerks; 1201 Pacific Highway South, Cottage Grove, Ore. (between 0.0 percent and 5.1 percent, 4-1-65 to 12-31-65); 11th and Territorial Road, Veneta, Ore. (between 0.0 percent and 5.1 percent, 4-1-65 to 12-31-65).

Each certificate has been issued upon the representations of the employer which, among other things, were that employment of full-time students at special minimum rates is necessary to prevent curtailment of opportunities for employment, and the hiring of full-time students at special minimum rates will not tend to displace full-time employees. The certificates may be annulled or with-

drawn, as indicated therein, in the manner provided in Part 528 of Title 29 of the Code of Federal Regulations. Any person aggrieved by the issuance of any of these certificates may seek a review or reconsideration thereof within 15 days after publication of this notice in the FEDERAL REGISTER pursuant to the provisions of 29 CFR 519.9.

Signed at Washington, D.C., this 7th day of April 1965.

ROBERT G. GROENEWALD,
Authorized Representative
of the Administrator.

[F.R. Doc. 65-3940; Filed, Apr. 15, 1965;
8:45 a.m.]

INTERSTATE COMMERCE COMMISSION

FOURTH SECTION APPLICATIONS FOR RELIEF

APRIL 13, 1965.

Protests to the granting of an application must be prepared in accordance with Rule 1.40 of the general rules of practice (49 CFR 1.40) and filed within 15 days from the date of publication of this notice in the FEDERAL REGISTER.

LONG-AND-SHORT HAUL

FSA No. 39685—*Substituted service—T&P for Strickland Transportation Co., Inc.* Filed by J. D. Hughett, agent (No. 64), for interested carriers. Rates on property loaded in trailers and transported on railroad flatcars, between Dallas, Tex., and Shreveport, La., on traffic originating at or destined to such points or points beyond as described in the application.

Grounds for relief—Motor-truck competition.

Tariff—Supplement 9 to J. D. Hughett, agent, tariff MF-I.C.C. 375.

FSA No. 39686—*Substituted service—T&P for Red Ball Motor Freight, Inc.* Filed by J. D. Hughett, agent (No. 65), for interested carriers. Rates on property loaded in trailers and transported on railroad flatcars, between New Orleans, La., and Shreveport, La., on traffic originating at or destined to such points or points beyond as described in the application.

Grounds for relief—Motor-truck competition.

Tariff—Supplement 9 to J. D. Hughett, agent, tariff MF-I.C.C. 375.

FSA No. 39687—*Substituted service—MP for Red Ball Motor Freight, Inc.* Filed by J. D. Hughett, agent (No. 66), for interested carriers. Rates on property loaded in trailers and transported on railroad flatcars, between New Orleans, La., and Little Rock, Ark., on traffic originating at or destined to such points or points beyond as described in the application.

Grounds for relief—Motor-truck competition.

Tariff—Supplement 9 to J. D. Hughett, agent, tariff MF-I.C.C. 375.

FSA No. 39688—*Substituted service—MP for Red Ball Motor Freight, Inc.* Filed by J. D. Hughett, agent (No. 67),

for interested carriers. Rates on property loaded in trailers and transported on railroad flatcars, between Pueblo, Colo., and New Orleans, La., on traffic originating at or destined to such points or points beyond as described in the application.

Grounds for relief—Motor-truck competition.

Tariff—Supplement 9 to J. D. Hughett, agent, tariff MF-I.C.C. 375.

FSA No. 39689—*Substituted service—T&P for Red Ball Motor Freight, Inc.* Filed by J. D. Hughett, agent (No. 68), for interested carriers. Rates on property loaded in trailers and transported on railroad flatcars, between Alexandria, La., and New Orleans, La., on traffic originating at or destined to such point or points beyond as described in the application.

Grounds for relief—Motor-truck competition.

Tariff—Supplement 9 to J. D. Hughett, agent, tariff MF-I.C.C. 375.

FSA No. 39690—*Urea to points in western trunkline territory.* Filed by G. H. Mitchell, agent (No. 13), for interested rail carriers. Rates on urea, other than fertilizer grade, in bulk or in packages, in carloads, from Calgary and Fort Saskatchewan, Alberta, Canada, to points in western trunkline territory.

Grounds for relief—Carrier competition.

Tariff—G. H. Mitchell, agent, tariff I.C.C. 173.

FSA No. 39691—*Joint motor-rail rates—southwestern territory.* Filed by J. D. Hughett, agent (No. 63), for interested carriers. Rates on commodities moving on class and commodity rates over joint routes of applicant rail and motor carriers, between points in southwestern territory.

Grounds for relief—Motor-truck competition.

Tariff—Supplement 39 to J. D. Hughett, agent, tariff MF-I.C.C. 366.

By the Commission.

[SEAL] BERTHA F. ARMES,
Acting Secretary.

[F.R. Doc. 65-3966; Filed, Apr. 15, 1965;
8:48 a.m.]

[Notice 1157]

MOTOR CARRIER TRANSFER PROCEEDINGS

APRIL 13, 1965.

Synopses of orders entered pursuant to section 212(b) of the Interstate Commerce Act, and rules and regulations prescribed thereunder (49 CFR Part 179), appear below:

As provided in the Commission's special rules of practice any interested person may file a petition seeking reconsideration of the following numbered proceedings within 20 days from the date of publication of this notice. 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-67609. By order of April 8, 1965, the Transfer Board approved the transfer to Porter Truck Service, Inc., of the operating rights of L. R. Porter, issued March 21, 1942, October 26, 1945, and September 27, 1957, respectively, in Certificates Nos. MC-32213, MC-32213 (Sub-No. 1), and MC-32213 (Sub-No. 3), respectively, authorizing the transportation, over irregular routes, of household goods, livestock and feed, horses and mules, seeds, melons, petroleum products, in containers, emigrant movables, and malt beverages, from, to, and between specified points in South Dakota, Minnesota, Wisconsin, Iowa, North Dakota, and Nebraska, varying with the commodities specified. Harry T. Fuller, Mitchell, South Dakota, 57301, attorney for applicants.

No. MC-FC-67683. By order of March 31, 1965, the Transfer Board approved the transfer to Black River Express, Inc., Ironton, Mo., of certificate in No. MC-63485, issued November 21, 1963, to Bennie F. Reed, doing business as Black River Express, Ironton, Mo., authorizing the transportation of: General commodities, with the usual exceptions including household goods and commodities in bulk, from, to, or between specified points in Missouri and Illinois; livestock from specified points in Missouri to National Stock Yards, Ill., packinghouse products, between National Stock Yards, Ill., and Grandin, Mo., and lumber, from Ellington, Fremont, Eminence, and Winona, Mo., to Edwardsville, Madison, Belleville, and East St. Louis, Ill. Joseph R. Nacy, Post Office Box 352, Jefferson City, Mo., 65102, attorney for applicants.

No. MC-FC-67703. By order of March 31, 1965, the Transfer Board approved the transfer to Chuck's Motor Service, Inc., Morton Grove, Ill., of the "claimed grandfather-proviso-rights" in the proceeding No. MC-120908 (Sub-No. 1), filed in the name of Charles W. Ahrens, doing business as Chuck's Motor Service, Morton Grove, Ill., covering the transportation of named commodities within a specified area of Illinois. Carl J. Klein, 19 South La Salle Street, Chicago, Ill., 60602, attorney for applicants.

No. MC-FC-67704. By order of March 31, 1965, the Transfer Board approved the transfer to Merrill W. Wardwell, doing business as M. W. Wardwell & Son, East Auburn, Maine, of the operating rights in Certificate No. MC-19070 issued April 16, 1953, to John P. Belanger, Jr., Quincy, Mass., authorizing the transportation over irregular routes, of: Race and show horses, between points in Massachusetts, on the one hand, and, on the other, points in Maine, New Hampshire, Vermont, Rhode Island, Connecticut, and New York. Mary E. Kelly, 10 Tremont Street, Boston, Mass., 02108, attorney for applicants.

No. MC-FC-67709. By order of April 8, 1965, the Transfer Board approved the transfer to Pittsburgh-Brownsville Express, Inc., Pittsburgh, Pa., of the operating rights in the Certificate in No. MC-4242, and those evidenced by a certificate of registration in No. MC-4242 (Sub-No. 5), issued June 10, 1949, and January 13, 1965, respectively, to Eugene

M. Grimm, doing business as Pittsburgh-Brownsville Express, Pittsburgh, Pa., authorizing transportation under the said certificate of: General commodities, excluding household goods, commodities in bulk, and other specified commodities, between Pittsburgh, on the one hand, and, on the other, points as specified in Pennsylvania. Edward M. Larkin, 2409 Grant Building, Pittsburgh, Pa., 15219, attorney for applicants.

No. MC-FC-67712. By order of March 31, 1965, the Transfer Board approved the transfer to Clayton Ross, doing business as Ross Trucking, Amherst, S. Dak., of certificate in No. MC-123538, issued March 2, 1962, to Elmer Beck and acquired by Roger St. Sauver, doing business as St. Sauver Trucking Co., Britton, S. Dak., pursuant to approval and consummation in No. MC-FC-65750, authorizing the transportation of: Feed, in bulk, and in sacks, from points in the Minneapolis-St. Paul, Minn., commercial zone, as defined by the Commission, to points in Marshall County, S. Dak. L. R. Gustafson, Britton, S. Dak., attorney for applicants.

No. MC-FC-67714. By order of March 31, 1965, the Transfer Board approved the transfer to Robert E. Weaver, doing business as Morrellville Transit Co., Windber, Pa., of the operating rights of John W. Probst, doing business as Morrellville Transit Co., Johnstown, Pa., issued October 3, 1956, in corrected Certificate No. MC-61316, authorizing the transportation, over irregular routes, of household goods, between Johnstown, Pa., and points within 15 miles thereof, on the one hand, and, on the other, points in New York, New Jersey, Maryland, Virginia, West Virginia, and the District of Columbia. John M. Musselman, 400 North Third Street, Harrisburg, Pa., 17108, attorney for applicants.

No. MC-FC-67718. By order of March 31, 1965, the Transfer Board approved the transfer to Garth J. Kirkman and R. M. Kirkman, a partnership, doing business as Kirkman Brothers Transportation, Twin Falls, Idaho, of the operating rights of J. F. Depew, doing business as Sun Valley Stages, Twin Falls, Idaho, issued November 16, 1955, and December 5, 1957, respectively, in Certificates Nos. MC-31387 (Sub-No. 1), and MC-31387 (Sub-No. 5), authorizing the transportation, over a regular route, of passengers and their baggage, and express, mail and newspapers in the same vehicle with passengers, during the season extending from the 1st day of June to the 31st day of October, inclusive, between Ketchum, Idaho, and Salmon, Idaho.

[SEAL]

BERTHA F. ARMES,
Acting Secretary.[P.R. Doc. 65-3968; Filed, Apr. 15, 1965;
8:48 a.m.][Rev. S.O. 562; Amended Taylor's I.C.C.
Order 185]RAILROADS SERVING IOWA, MINNE-
SOTA AND WISCONSIN

Diversion or Rerouting of Traffic

In the opinion of Charles W. Taylor,
agent, railroads serving the States ofIowa, Minnesota, and Wisconsin are un-
able to transport traffic routed over their
lines because of flood conditions.

It is ordered, That:

(a) Rerouting of traffic: Railroads serving the States of Iowa, Minnesota, and Wisconsin being unable to transport traffic in accordance with shippers routing because of flood conditions are hereby authorized to divert and reroute such traffic over any available route to expedite the movement regardless of the routing shown on the waybill. The billing covering all such cars rerouted shall carry a reference to this order as authority for the rerouting.

(b) Concurrence of receiving roads to be obtained: The railroad desiring to divert or reroute traffic under this order shall confer with the proper transportation officer of the railroad to which such traffic is to be diverted or rerouted, and shall receive the concurrence of such other railroad before the rerouting or diversion is ordered.

(c) Notification to shippers: Each carrier rerouting cars in accordance with this order shall notify each shipper at the time each car is rerouted or diverted and shall furnish to such shipper the new routing provided under this order.

(d) Inasmuch as the diversion or rerouting of traffic by said agent is deemed to be due to carrier's disability, the rates applicable to traffic diverted or rerouted by said agent shall be the rates which were applicable at the time of shipment on the shipments as originally routed.

(e) In executing the directions of the Commission and of such agent provided for in this order, the common carriers involved shall proceed even though no contracts, agreements, or arrangements now exist between them with reference to the divisions of the rates of transportation applicable to said traffic; divisions shall be, during the time this order remains in force, those voluntarily agreed upon by and between said carriers; or upon failure of the carriers to so agree, said divisions shall be those hereafter fixed by the Commission in accordance with pertinent authority conferred upon it by the Interstate Commerce Act.

(f) Effective date: This order shall become effective at 4 p.m., April 9, 1965.

(g) Expiration date: This order shall expire at 11:59 p.m., April 23, 1965, unless otherwise modified, changed, suspended, or annulled.

It is further ordered, That this order shall be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and per diem agreement under the terms of that agreement and by filing it with the Director, Office of the Federal Register.

Issued at Washington, D.C., April 9,
1965.INTERSTATE COMMERCE
COMMISSION,

[SEAL]

CHARLES W. TAYLOR,
Agent.[P.R. Doc. 65-3967; Filed, Apr. 15, 1965;
8:48 a.m.]

[I.C.C. S.O. 947; Rev. Taylor's Car
Distribution Direction 7]

NORFOLK & WESTERN RAILWAY CO. ET AL.

Freight Car Distribution

Pursuant to section 1 (15) and (17) of the Interstate Commerce Act and authority vested in me by paragraph (a) (5) (b) of the Interstate Commerce Commission Service Order No. 947 (28 P.R. 12127; 29 P.R. 6014, 9670, and 18506).

It appearing, that there exists a shortage of boxcars in sections of the country served by the Great Northern Railway Co. because of inequitable distribution, and it appearing that the present carrier rules, regulations, and practices with respect to the use, supply, control, movement, distribution, exchange, interchange, and return of cars to the railroads owning such cars are ineffective; this agent is of the opinion that an emergency exists requiring immediate action, and that notice and public procedure are impracticable and contrary to the public interest, and that good cause exists for making this direction effective upon less than thirty days' notice.

It is ordered, That:

(1) The Norfolk & Western Railway Co.; Chicago Great Western Railway Co.; Union Pacific Railroad Co.; and Great Northern Railway Co. shall observe, enforce, and obey the following directions, rules, regulations, and practices with respect to freight car distribution:

(a) The Norfolk & Western Railway Co. shall deliver to the Chicago Great Western Railway Co. a weekly total of 175 empty plain serviceable boxcars with inside length less than 44'8". Exceptions: Bangor & Aroostook Railroad Co., Maine Central Railroad Co., and Canadian ownerships.

(b) Cars received by the Chicago Great Western Railway Co. under this direction will be delivered to the Union Pacific Railroad Co.

(c) Cars received by the Union Pacific Railroad Co. under this direction will be

delivered to the Great Northern Railway Co.

(d) Cars applied under this direction shall be carded to the Great Northern Railway Co. and each car shall be identified by the Norfolk & Western Railway Co. on its empty car cards, movement slips, and interchange records as moving under the provision of this direction. Such cards or movement slips to accompany cars to destination carrier named as beneficiary line in this direction.

(e) The rate of delivery specified in this direction shall be maintained within weekly periods ending each Sunday at 11:59 p.m., so that at the end of each 7 days the full delivery required for that period shall have been made.

It is further ordered, That:

(2) No common carrier by railroad subject to the Interstate Commerce Act shall intercept, appropriate, or divert empty foreign cars moving under the provisions of this direction, except as follows:

(a) Empty cars received from connections identified as moving under the provisions of this direction and utilized for loading must be offset by the using railroad with an equivalent number of empty cars of like classification.

(b) Each road named in this car distribution direction must identify cars moving under the provisions of this direction either by empty car cards or movement slips, and these cards or movement slips must accompany cars to beneficiary lines. Such cars must also be so identified on interchange records.

(c) The Norfolk & Western Railway Co. must advise Agent Charles W. Taylor each Wednesday as to the number of cars delivered during the preceding week, ending each Sunday at 11:59 p.m., to the Chicago Great Western Railway Co.

(d) The Chicago Great Western Railway Co. must advise Agent Charles W. Taylor each Wednesday as to the number of cars received during the preceding week, ending each Sunday at 11:59 p.m., from the Norfolk & Western Railway Co.; and the number of cars delivered to the Union Pacific Railroad Co. during

the preceding week, ending each Sunday at 11:59 p.m.

(e) The Union Pacific Railroad Co. must advise Agent Charles W. Taylor each Wednesday as to the number of cars received during the preceding week, ending each Sunday at 11:59 p.m., from the Chicago Great Western Railway Co. and the number of cars delivered to the Great Northern Railway Co. during the preceding week, ending each Sunday at 11:59 p.m.

(f) The Great Northern Railway Co. must advise Agent Charles W. Taylor each Wednesday as to the number of cars received from the Union Pacific Railroad Co. during the preceding week, ending each Sunday at 11:59 p.m.

(3) Application: The provisions of this direction shall apply to intrastate, interstate, and foreign commerce.

(4) Regulations suspended: The operation of all rules and regulations insofar as they conflict with the provisions of this direction is hereby suspended.

(5) Effective date: This revised direction shall become effective at 10 a.m., April 12, 1965.

(6) Expiration date: This revised direction shall expire at 11:59 p.m., May 14, 1965, unless otherwise modified, changed, suspended, or annulled by order of this Commission.

It is further ordered, That a copy of this direction shall be served upon the Association of American Railroads, Car Service Division, as agent of all railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this direction 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.

Issued at Washington, D.C., April 12, 1965.

INTERSTATE COMMERCE
COMMISSION,
CHARLES W. TAYLOR,
Agent.

[SEAL]

[P.R. Doc. 65-3969; Filed Apr. 15, 1965;
8:48 a.m.]

CUMULATIVE LIST OF CFR PARTS AFFECTED—APRIL

The following numerical guide is a list of the parts of each title of the Code of Federal Regulations affected by documents published to date during April.

3 CFR	Page	7 CFR—Continued	Page	14 CFR	Page
PROCLAMATIONS:		724.....	4313	39.....	4240, 4318, 4533, 4609
3423 (corrected by PLO 3576).....	4476	728.....	5467	61.....	4668
3649.....	4307	775.....	5334	71.....	4319,
3650.....	4309	777.....	5358		4391, 4462, 4463, 4533, 4534, 4610,
3651.....	4525	811.....	4314		4669, 4670, 4751, 4752, 5359.
3652.....	5415	814.....	4746	73.....	4391, 4464, 4534, 4752
3653.....	5417	905.....	4663, 5358	75.....	4464
EXECUTIVE ORDERS:		907.....	4349, 4664, 4749	97.....	4392, 5360, 5455
Mar. 3, 1854 (revoked in part		908.....	4349, 4665, 4750	135.....	4352
by PLO 3630).....	5481	910.....	4350, 4665	PROPOSED RULES:	
May 4, 1907 (revoked in part		915.....	4666	71.....	4321,
by PLO 3594).....	4502	917.....	4711		4489-4491, 4553, 4554, 4638, 4680,
July 2, 1910 (revoked in part		944.....	5359		4681, 4723, 4766-4768, 5383, 5384
by PLO 3616).....	5378	965.....	4350	207.....	5483
Dec. 19, 1910 (modified by		1030.....	4241	298.....	4636
PLO 3596).....	4542	1031.....	4314	15 CFR	
Jan. 24, 1914 (revoked in part		1032.....	4314	206.....	4237
by PLO 3569).....	4253	1038.....	4314	368.....	4465
May 4, 1914 (revoked in part		1039.....	4314	370.....	4465
by PLO 3599).....	4678	1051.....	4314	371.....	4466
May 17, 1917 (modified by		1062.....	4314	372.....	4466
PLO 3596).....	4542	1063.....	4314	373.....	4466
Apr. 17, 1926:		1070.....	4314	374.....	4466
Revoked in part by PLO		1078.....	4314	377.....	4466
3591.....	4541	1079.....	4314	379.....	4466
Revoked in part by PLO		1131.....	4250	380.....	4467
3599.....	4678	1421.....	4529, 4606, 4608, 4666, 4667, 4750	384.....	4467
Revoked in part by PLO		1427.....	4410	385.....	4467
3604.....	4717	1430.....	4351	399.....	5102
June 17, 1935 (revoked by		1483.....	4531	16 CFR	
PLO 3623).....	5480	1485.....	4314	13.....	4252, 4711-4714
2347 (revoked by PLO 3572).....	4254	1486.....	4532	74.....	5331
3406 (revoked in part by PLO		1600.....	4315	17 CFR	
3590).....	4541	1601.....	4315	240.....	4319, 4752
4719 (revoked by PLO 3602).....	4679	PROPOSED RULES:		PROPOSED RULES:	
5182 (revoked in part by PLO		29.....	4361	249.....	4688, 4690
3601).....	4679	51.....	5382	18 CFR	
5289 (revoked by PLO 3571).....	4253	52.....	4486	2.....	4670
5327 (see PLO 3573).....	4254	908.....	4635	PROPOSED RULES:	
5352 (revoked by PLO 3602).....	4679	965.....	4761	10.....	4769
6039 (revoked in part by PLO		980.....	4416	11.....	4259
3592).....	4541	989.....	4361	19 CFR	
6143 (revoked in part by PLO		1005.....	4761	1.....	4411
3589).....	4541	1048.....	4764	2.....	5419
8977 (revoked by EO 11215).....	4661	1201.....	4321	24.....	4671
11052 (amended by EO		8 CFR		21 CFR	
11214).....	4527	103.....	5471	8.....	4534
11176 (superseded by EO		212.....	4411	27.....	4535
11213).....	4389	214.....	4351, 4532	120.....	4411
11211.....	4385	237.....	4411	121.....	4535, 4536, 4672, 4714, 5474, 5475
11212.....	4387	341.....	5471	144.....	4536
11213.....	4389	9 CFR		22 CFR	
11214.....	4527	74.....	4750	72.....	4412
11215.....	4661	97.....	4609	PROPOSED RULES:	
5 CFR		114.....	4751	Ch. II.....	4321
213.....	4311, 4410, 4663, 4711, 4745, 5471	PROPOSED RULES:		24 CFR	
316.....	4349	201.....	4486, 4847	3.....	4715
511.....	4410	10 CFR		203.....	5371
534.....	4410	30.....	4352	26 CFR	
550.....	4609, 4663, 4745	150.....	4352	1.....	4412, 4472, 4537, 5372
7 CFR		PROPOSED RULES:		147.....	4413
11.....	4240	30.....	4764	301.....	4414
26.....	4605	12 CFR		PROPOSED RULES:	
53.....	4453	8.....	4462	1.....	4256, 4482, 4548, 4619, 4635, 4718
301.....	4311	545.....	5472-5474	29 CFR	
319.....	4745	563.....	4251	545.....	5468
354.....	4745	13 CFR			
401.....	4240	121.....	4252		
722.....	4606				
723.....	4313				

31 CFR

306	4716
316	4716
332	4716

32 CFR

220	4753
823	4353
889	4353
900	4353
902	4353
1016	4353
1456	4672
1458	5475
1470	5476
1811	5372

32A CFR

OIA (Ch. X):	
Reg. 1	4415

33 CFR

8	4415
202	4756
203	4253, 4756
207	4756
211	4475

PROPOSED RULES:

401	4557
-----	------

36 CFR

1	4757
212	5476
311	4475
313	4610

39 CFR

92	4353
168	4537

41 CFR

8-1	4672
8-2	4674
8-3	4674
8-6	4675
8-7	5376
8-10	4676
8-11	4676
8-16	4677
8-18	4677
8-30	4677
8-52	4677
9-16	4357
101-5	4358
101-10	4359
101-11	4757
101-25	4757, 5479
101-26	4758, 5480
101-44	4716

PROPOSED RULES:

50-204	5483
--------	------

43 CFR

416	4538
2030	4759
3160	4759

PUBLIC LAND ORDERS:

802 (revoked in part by PLO 3577)	4476
891 (revoked by PLO 3578)	4476
1009 (revoked in part by PLO 3582)	4478

43 CFR—Continued

PUBLIC LAND ORDERS—Continued	
1233 (revoked in part by PLO 3623)	5480
1254 (revoked by PLO 3628)	5380
1301 (revoked by PLO 3572)	4254
1457 (revoked in part by PLO 3617)	5379
1632 (revoked by PLO 3593)	4542
1695 (modified by PLO 3570)	4253
1726 (modified by PLO 3596)	4542
1843 (revoked in part by PLO 3587)	4540
1993 (revoked by PLO 3613)	5378
2932 (revoked by PLO 3593)	4542
3152 (amended by PLO 3584)	4478
3349 (vacated in part by PLO 3583)	4478
3406 (revoked in part by PLO 3587)	4540
3407 (revoked by PLO 3625)	5481
3480 (amended by PLO 3631)	5482
3500 (amended and revoked in part by PLO 3581)	4477
3501 (revoked in part by PLO 3574)	4254
3569	4253
3570	4253
3571	4253
3572	4254
3573	4254
3574	4254
3575	4475
3576	4476
3577	4476
3578	4476
3579	4477
3580	4477
3581	4477
3582	4478
3583	4478
3584	4478
3585	4539
3586	4540
3587	4540
3588	4540
3589	4541
3590	4541
3591	4541
3592	4541
3593	4542
3594	4542
3595	4542
3596	4542
3597	4678
3598	4678
3599	4678
3600	4678
3601	4679
3602	4679
3603	4716
3604	4717
3605	5376
3606	5376
3607	5376
3608	5377
3609	5377
3610	5377
3611	5377
3612	5377

43 CFR—Continued

PUBLIC LAND ORDERS—Continued	
3613	5378
3614	5378
3615	5378
3616	5378
3617	5379
3618	5379
3619	5480
3620	5379
3621	5380
3622	5480
3623	5480
3624	5481
3625	5481
3626	5481
3627	5380
3628	5380
3629	5481
3630	5481
3631	5482
3632	5482
3633	5380

45 CFR

180	4359
-----	------

46 CFR

510	4360
-----	------

PROPOSED RULES:

221	4416
537	4557

47 CFR

0	4543, 4612
1	4478, 4479, 4543
2	4479
73	4479, 4480, 4543
89	4612
91	4612
93	4612
97	4618

PROPOSED RULES:

2	4322, 4492
21	4322
73	4493, 4495, 4554
74	4322
87	4492
91	4322
97	4496

49 CFR

95	4254, 5419
182	5420
193	4481

PROPOSED RULES:

72	4682
73	4682
74	4685
77	4685
78	4685
79	4687
211	5384

50 CFR

33	5380, 5381
----	------------

PROPOSED RULES:

13	4721
253	5383
256	4761