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# UNITED STATES RAILROAD ADMINISTRATION DIRECTOR GENERAL OF RAILROADS

Supplement to Bulletin No. 4 Revised

# PROCLAMATIONS BY THE PRESIDENT RELATING TO THE UNITED STATES RAILROAD ADMINISTRATION

AND

GENERAL ORDERS AND CIRCULARS ISSUED BY THE DIRECTOR GENERAL OF RAILROADS

FROM

JANUARY 1, 1919, TO FEBRUARY 29, 1920



WASHINGTON
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1920

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#### PROCLAMATIONS.

APPOINTING A SUCCESSOR TO WILLIAM G. McADOO, DIRECTOR GENERAL OF RAILROADS, AND DEFINING HIS POWERS.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

#### A PROCLAMATION.

Whereas by the proclamation dated December 26, 1917, taking over each and every system of transportation and the appurtenances thereof located wholly or in part within the boundaries of the continental United States it was provided "that the possession, control, operation, and utilization of such transportation systems hereby by me undertaken shall be exercised by and through William G. McAdoo, who is hereby appointed and designated Director General of Railroads"; and

Whereas by a subsequent proclamation dated April 11, 1918, certain other systems of transportation were taken under Federal control; and

Whereas the said William G. McAdoo, Director General of Railroads as aforesaid, has tendered his resignation, which has been duly accepted:

Now, therefore, I, Woodrow Wilson, President of the United States, under and by virtue of the powers and authority vested in me by law affecting the Federal control of railroads and systems of transportation, and of all powers me hereto enabling, do hereby appoint Walker D. Hines, of New York, Director General of Railroads, and authorize him, either personally or through such divisions, agencies, or persons as he may appoint, in his own name or in the name of such divisions, agencies, or persons, or in the name of the President, to agree with the carriers or any of them or with any other person in interest upon the amount of compensation to be paid pursuant to law, and to sign, seal, and deliver in his own name or in the name of the President or in the name of the United States of America such agreements as may be necessary and expedient with the carriers or other persons in interest respecting compensation, or any other matter concerning which it may be necessary or expedient

to deal, and to make any and all contracts, agreements, or obligations necessary or expedient and to issue any and all orders which may in any way be found necessary and expedient in connection with the Federal control of such systems of transportation, railroads, or inland waterways, as fully in all respects as the President is authorized to do, and generally to do and perform all and singular all acts and things and to exercise all and singular the powers and duties in relation to such Federal control as the President is by law empowered to do and perform.

In witness whereof I have hereunto set my hand and caused the

seal of the United States to be affixed.

Done this tenth day of January, in the year of our Lord one thousand nine hundred and nineteen, and of the Independence of the United States the one hundred and forty-third.

SEAL.

WOODROW WILSON.

By the President: FRANK L. POLK,

Acting Secretary of State.

By the President of the United States of America.

#### A PROCLAMATION.

# RELINQUISHMENT OF FEDERAL CONTROL OF RAILROADS AND SYSTEMS OF TRANSPORTATION.

Whereas in the exercise of authority committed to me by law I have heretofore, through the Secretary of War, taken possession of and have, through the Director General of Railroads, exercised control over certain railroads, systems of transportation, and property appurtenant thereto or connected therewith, including systems of coastwise and inland transportation, engaged in general transportation and owned or controlled by said railroads or systems of transportation; including also terminals, terminal companies, and terminal associations, sleeping and parlor cars, private cars and private car lines, elevators, warehouses, telegraph and telephone lines, and all other equipment and appurtenances commonly used upon or operated as a part of such railroads and systems of transportation; and

Whereas I now deem it needful and desirable that all railroads, systems of transportation, and property now under such Federal control be relinquished therefrom:

Now, therefore, under authority of section 14 of the Federal control act, approved March 21, 1918, and of all other powers and provisions of law thereto me enabling, I, Woodrow Wilson, President of the United States, do hereby relinquish from Federal control,

effective the 1st day of March, 1920, at 12.01 o'clock a. m., all railroads, systems of transportation, and property of whatever kind taken or held under such Federal control and not heretofore relinquished, and restore the same to the possession and control of their respective owners.

Walker D. Hines, Director General of Railroads, or his successor in office, is hereby authorized and directed, through such agents and agencies as he may determine, in any manner not inconsistent with the provisions of said act of March 21, 1918, to adjust, settle, and close all matters, including the making of agreements for compensation, and all questions and disputes of whatsoever nature arising out of or incident to Federal control, until otherwise provided by proclamation of the President or by act of Congress; and generally to do and perform, as fully in all respects as the President is authorized to do, all and singular the acts and things necessary or proper in order to carry into effect this proclamation and the relinquishment of said railroads, systems of transportation, and property.

For the purpose of accounting and for all other purposes this proclamation shall become effective on the 1st day of March, 1920, at 12.01 a.m.

In witness whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done by the President, through Newton D. Baker, Secretary of War, in the District of Columbia, this 24th day of December, in the year of our Lord one thousand nine hundred and nineteen, and of the Independence of the United States of America the one hundred and forty-fourth.

WOODROW WILSON.

By the President:

ROBERT LANSING,

Secretary of State.

NEWTON D. BAKER,

Secretary of War.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

#### A PROCLAMATION.

## RELINQUISHMENT OF FEDERAL CONTROL OF AMERICAN RAILWAY EXPRESS CO.

Whereas, in the exercise of authority committed to me by law, I have heretofore, through the Secretary of War, taken possession of and have, through the Director General of Railroads, exercised control over that system of transportation called the American

Railway Express Co. and all of its appurtenances and property of every kind or nature, directly or indirectly, owned, leased, chartered, controlled, or used in the conduct of, or in connection with, its express business; and

Whereas, I now deem it needful and desirable that the American Railway Express Co., together with all of its property and appurtenances, be relinquished from Federal control:

Now, therefore, under authority of section 14 of the Federal control act approved March 21, 1919, and of all other powers and provisions of law thereto me enabling, I, Woodrow Wilson, President of the United States, do hereby relinquish from Federal control, effective the 1st day of March, 1920, at 12.01 o'clock a. m., the American Railway Express Co. and all of its appurtenances and property of every kind or nature, directly or indirectly, owned, leased, chartered, controlled, or used in the conduct of, or in connection with, its express business, and restore the same to the possession and control of its owners.

Walker D. Hines, Director General of Railroads, or his successor in office, is hereby authorized and directed, through such agents and agencies as he may determine, in any manner not inconsistent with the provisions of said act of March 21, 1918, to adjust, settle, and close all matters, and all questions and disputes of whatsoever nature arising out of or incident to Federal control of the American Railway Express Co., until otherwise provided by proclamation of the President or by act of Congress, and generally to do and perform, as fully in all respects as the President is authorized to do, all and singular the acts and things necessary or proper in order to carry into effect this proclamation and the relinquishment of said American Railway Express Co.

For the purpose of accounting and for all other purposes this proclamation shall become effective on the 1st day of March, 1920, at 12.01 o'clock a. m.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done by the President, through Newton D. Baker, Secretary of War, in the District of Columbia, this 24th day of December, in the year of our Lord one thousand nine hundred and nineteen, and of the Independence of the United States the one hundred and forty-fourth.

WOODROW WILSON.

By the President:
ROBERT LANSING,
Secretary of State.
NEWTON D. BAKER,
Secretary of War.

#### BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

#### A PROCLAMATION.

Whereas the act approved February 28, 1920, entitled "An act to provide for the termination of Federal control of railroads and systems of transportation; to provide for the settlement of disputes between carriers and their employees; to further amend an act entitled 'An act to regulate commerce,' approved February 4, 1887, as amended, and for other purposes," contains certain provision with reference to the termination of Federal control of railroads and systems of transportation, and

Whereas section 211 of said act is as follows:

"Sec. 211. All powers and duties conferred or imposed upon the President by the preceding sections of this act, except the designation of the agent under section 206, may be executed by him through such agency or agencies as he may determine."

Now, therefore, I, Woodrow Wilson, President of the United States, under and by virtue of the power and authority so vested in me by said act, and of all other powers me hereto enabling, do hereby designate and appoint Walker D. Hines, Director General of Railroads, or his successor in office, either personally or through such divisions, agencies, or persons as he may appoint, to exercise and perform all and singular the powers and duties conferred or imposed upon me by the provisions of said act of February 28, 1920, except the designation of the agent under section 206 thereof; and hereby confirm and continue in him, and his successors in office, all powers and authority heretofore delegated under the Federal control act, approved March 21, 1918, except as such powers and authority have been limited in the said act of February 28, 1920.

The said Walker D. Hines, Director General of Railroads, or his successor in office, is hereby authorized and directed, until otherwise provided by proclamation of the President or by act of congress, to do and perform as fully in all respects as the President is authorized to do all and singular the acts and things necessary or proper in order to carry into effect the provisions of this proclamation, the provisions of said act of February 28, 1920, and the unrepealed provisions of the said Federal control act of March 21, 1918.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done by the President in the District of Columbia this 28th day of February, in the year of our Lord nineteen hundred and twenty,

and of the Independence of the United States the one hundred and forty-fourth.

WOODROW WILSON.

By the President:

Frank L. Polk, Acting Secretary of State.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

#### A PROCLAMATION.

Whereas section 206 of the act approved February 28, 1920, entitled "An act to provide for the termination of Federal control of railroads and systems of transportation; to provide for the settlement of disputes between carriers and their employees; to further amend an act entitled 'An act to regulate commerce,' approved February 4, 1887, as amended, and for other purposes," provides that the President shall within 30 days after the passage of said act designate an agent against whom shall be brought actions at law, suits in equity, and proceedings in admiralty, based on causes of action arising out of the possession, use, or operation by the President of the railroad or system of transportation of any carrier (under the provisions of the Federal control act, or of the act of August 29, 1916) of such character as prior to Federal control could have been brought against such carrier.

Now, therefore, I, Woodrow Wilson, President of the United States, under and by virtue of the power and authority so vested in me by said act, and of all other powers me hereto enabling, do hereby designate and appoint Walker D. Hines, Director General of Railroads, and his successor in office, as the agent provided for in section 206 of said act, approved February 28, 1920.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done by the President in the District of Columbia this 11th day of March, in the year of our Lord nineteen hundred and twenty, and of the Independence of the United States the one hundred and fortyfourth.

SEAL.

WOODROW WILSON.

By the President:

FRANK L. POLK,

Acting Secretary of State.

#### EXECUTIVE ORDERS RELATING TO FUEL.

Whereas the United States Fuel Administrator, acting under the authority of an Executive order issued by me dated the 23d of August, 1917, appointing the said Fuel Administrator and of subsequent Executive orders, and in furtherance of the purpose of said orders and of the act of Congress therein referred to and approved August 10, 1917, did, on January 31, 1919, and on February 20, 1919, execute and issue orders suspending, until further order by the President, certain rules, regulations, orders and proclamations theretofore promulgated relating to the fixing of prices, the production, sale, shipment, distribution, apportionment, storage and use of coal, and whereas it is necessary to restore and maintain during the war certain of said rules, regulations, orders and proclamations:

Now, therefore, I, Woodrow Wilson, President of the United States of America, acting under authority of the aforesaid act of Congress, approved August 10, 1917, do hereby revoke and annul said orders of January 31, 1919, and February 20, 1919, to the extent necessary to restore all of the said rules, regulations, orders, and proclamations therein suspended concerning:

- (a) Fixing prices of bituminous and lignite coal at the mines;
- (b) Fixing or regulating commissions of persons and agencies performing the functions of middlemen dealing in bituminous and lignite coal;
- (c) Fixing or regulating gross margins or prices of wholesale and retail dealers in bituminous and lignite coal; and do hereby restore all of said rules, regulations, and proclamations, to the extent herein provided, to full force and effect, as if they had not been suspended.

Inasmuch as it is contemplated that it may be necessary from time to time to revoke other portions of said orders of January 31, 1919, and February 20, 1919, and to restore to full force and effect rules, regulations, orders and proclamations, or portions thereof, regulating the production, sale, shipment, distribution, apportionment, storage or use of bituminous and lignite coal, the Fuel Administrator shall, as occasion arises, restore, change or make such rules or regulations relating to the production, sale, shipment, distribu-

tion, apportionment, storage or use of bituminous and lignite coal as in his judgment may be necessary.

WOODROW WILSON.

THE WHITE HOUSE, October 30, 1919.

> DEPARTMENT OF STATE, February 28, 1919 (2).

The President has issued the following Executive order, dated February 25, 1920:

#### EXECUTIVE ORDER.

By virtue of the power conferred upon me by the act of Congress approved August 10, 1917, entitled "An act to provide further for the national security and defense by encouraging the production, conserving the supply, and controlling the distribution of food products and fuel," and because of the present emergency, and in order to assure an adequate supply and equitable distribution and to facilitate the movement and to prevent locally or generally scarcity of coal, I, Woodrow Wilson, President of the United States, do hereby order and direct that the order issued by the United States Fuel Administrator dated November 6, 1917, and entitled, "Order of the United States Fuel Administrator of November 6, 1917, relative to tidewater transshipment of coal at Hampton Roads, Baltimore, Philadelphia, and New York, and for the employment of and cooperation with the Tidewater Coal Exchange as a common agency to facilitate transshipment and to reduce delays in the use of coal cars and coal-carrying vessels," which was suspended by order of the United States Fuel Administrator, dated February 20, 1919, be, and the same is hereby, reinstated from and after this date.

It is further ordered that J. W. Howe, at present commissioner of said Tidewater Coal Exchange; Rembrandt Peale, F. M. Whitaker, and J. F. Fisher, are hereby designated and appointed as my representatives to carry out the provisions of this order; they may exercise the powers reserved to the United States Fuel Administrator by said order of November 6, 1917, and they are further, from and after 12.01 o'clock a. m., on March 1, 1920, vested with the authority now vested in the Director General of Railroads relative to the export of coal from the United States.

This order shall remain in force and effect until midnight of the 30th day of April, 1920, at which time, unless otherwise ordered, it shall cease to be operative.

WOODROW WILSON.

The White House, February 25, 1920. Whereas the United States Fuel Administrator, by orders dated October 31, 1919, and December 8, 1919, conferred certain powers upon the Director General of Railroads and his representatives, acting by and under his authority, relative to the delivery, use, consumption, distribution, and apportionment of coal; and whereas doubts have arisen as to whether the powers thereby conferred upon the Director General of Railroads and his representatives will continue in effect after 12.01 o'clock a. m., on the 1st day of March, 1920,

Now, therefore, I, Woodrow Wilson, President of the United States, pursuant to the authority conferred upon me by the act of Congress approved August 10, 1917, entitled "An act to provide further for the national security and defense by encouraging the production, conserving the supply, and controlling the distribution of food products and fuel," and other powers vested in me by law, do hereby order and direct that the Director General of Railroads and his representatives shall continue after 12.01 o'clock a. m., on the 1st day of March, 1920, to have and exercise the powers described in the aforesaid orders of October 31, 1919, and December 8, 1919.

Woodrow Wilson.

The WHITE HOUSE, February 28, 1920.

By virtue of the powers conferred upon me by the act of Congress approved August 10, 1917, entitled "An act to provide further for the national security and defense by encouraging the production, conserving the supply, and controlling the distribution of food products and fuel," and of all other powers me hereto enabling, and particularly for the purpose of carrying into effect the provisions of said act relating to fuel, Walker D. Hines, the Director General of Railroads, his successor in office, and his representatives, in addition to and in continuation of all powers and authority granted him and them in Executive order of February 28, 1920, and the orders of the United States Fuel Administrator dated October 31, 1919. and December 8, 1919, are hereby authorized and empowered to make diversions of coal in the possession, as common carriers, of railroads operating in the United States, to the extent that it is necessary in the present emergency to provide for the requirements of the country in order of priority set out in the preference list included in the order of the United States Fuel Administrator of May 25, 1918; and are hereby further authorized and empowered to establish rules for the regulation of and to regulate the method of production, shipment, distribution, apportionment, or storage thereof among dealers and consumers within the United States: Provided, however. That this order shall not be construed as applicable to the export of coal

from the United States power over which was conferred upon J. W. Howe, Rembrandt Peale, F. M. Whitaker, and J. F. Fisher by the Executive order dated February 28, 1920, reinstating the order issued by the United States Fuel Administrator dated November 6, 1917, relating to the Tidewater Coal Exchange.

Woodrow Wilson.

The White House, March 5, 1920.

Pursuant to the authority vested in me by the act of Congress of August 10, 1917, entitled "An act to provide further for the national security and defense by encouraging the production, conserving the supply, and controlling the distribution of food products and fuel." and other powers thereunto me authorizing, I, Woodrow Wilson, President of the United States of America, do hereby order and direct that from and after 12.01 o'clock a. m. on the 1st day of April, 1920, the order issued by me on the 30th day of October, 1919, restoring certain rules, regulations, orders, and proclamations therein referred to, relative to the price of bituminous coal and other matters and things therein described, shall be suspended until further ordered, and that all other Executive orders subsequent thereto issued by me. except the Executive order of February 25, 1920, relative to the Tidewater Coal Exchange, and all orders subsequent thereto issued by the United States Fuel Administrator, or any person acting pursuant to authority conferred upon him either by me or the United States Fuel Administrator, shall be suspended until otherwise ordered on and after 12.01 o'clock a. m. April 1, 1920, it being the intent and purpose of this order to restore at 12.01 o'clock a.m. on April 1, 1920, the rules and regulations of the United States Fuel Administration to the status existing immediately prior to the aforesaid Executive order of October 30, 1919, but not in any wise to affect the validity of any act or thing done under any of said orders or regulations prior to 12.01 o'clock a. m. April 1, 1920, or the Executive order of Februarv 25, 1920, relative to the Tidewater Coal Exchange.

WOODROW WILSON.

The White House, March 19, 1920.

#### ORDERS OF UNITED STATES FUEL ADMINISTRATOR.

United States Railroad Administration, Washington, D. C., October 31, 1919.

Walker D. Hines, Director General of Railroads, to-day authorized the following:

Having been informed of the issuance of the following order by the United States Fuel Administrator, the Director General has issued instructions through the regional directors to place in effect immediately the provisions of this order:

Washington, D. C., October 31, 1919.

Acting under authority conferred on me by the President of the United States under and by virtue of authority conferred upon him by the act of Congress approved August 10, 1917, I hereby revoke the order of the United States Fuel Administrator issued January 31, 1919, in so far as it suspended the order of the United States Fuel Administrator of January 14, 1918, effective 7 o'clock a. m. January 15, 1918, and the portion of the order of the United States Fuel Administrator of May 25, 1918, setting up preference lists, and I hereby restore the said order of January 14, 1918, and said portion of the order of May 25, 1918, to like effect as if they had not been suspended; and I designate the Director General of Railroads and his representatives to carry into effect the said order of January 14, 1918, and to make such diversions of coal which the railroads under his direction may as common carriers have in their possession as may be necessary in the present emergency to provide for the requirements of the country in order of priority set out in the preference list included in the order of the United States Fuel Administrator of May 25, 1918, as follows:

- (a) Railroads.
- (b) Army and Navy, together with other departments of the Federal Government.
  - (c) State and county departments and institutions.
  - (d) Public utilities.
  - (e) Retail dealers.
- (f) Manufacturing plants on War Industries Board's preference list.
- (g) Manufacturing plants not on War Industries Board's preference list.

(15)

- (h) Jobbers.
- (i) Lake.
- (j) Tidewater.

This order to be effective at once.

H. A. GARFIELD, United States Fuel Administrator.

ORDER OF THE UNITED STATES FUEL ADMINISTRATOR OF JANUARY 14, 1918, EFFECTIVE 7 A. M. JANUARY 15, 1918, RELATIVE TO THE PRICE TO BE PAID FOR COAL BY THE DIVERTEE IN CASE OF DIVERSION.

Washington, D. C., January 14, 1918.

All shipments of coal, whether f. o. b. mines or otherwise, and all shipments of coke f. o. b. ovens or at place of storage or otherwise shall be made subject to the diversion of such coal or coke by the United States Fuel Administrator or any persons acting under his authority, to any persons or consumers, and for any of the purposes heretofore or hereafter authorized by him. The title of the purchaser, consignee, or consumer, in the case of any such shipments of coal or coke, which by custom or law might become vested at the time and place of such shipment, shall from and after the effective date hereof be subject to the condition that the coal or coke so shipped may be diverted as aforesaid, and that in case of any such diversion the title and interest of such purchaser, consignee, or consumer with respect to any coal or coke so diverted shall be completely divested and terminated and his liability to pay therefor shall cease. The person or consumer to whom any such coal or coke is diverted shall become liable as of the time of such diversion to pay to the shipper thereof the price in force at the date of shipment as fixed therefor by or under authority of the President of the United States, plus transportation charges thereon and plus a handling charge of 15 cents a net ton to cover costs of rebilling, collection, and replace-If such handling charge is made, no jobber's commission shall be added to the mine's price. If the coal or coke so diverted was shipped under a valid and enforcible contract, the quantity thereof so diverted shall not be charged against the amount to which the contract applied.

Effective at 7 a.m., on January 15, 1918.

H. A. GARFIELD, United States Fuel Administrator.

Washington, D. C., November 12, 1919.

The United States Fuel Administration, acting under authority of an Executive order of the President of the United States dated

August, 23, 1917, appointing said administrator, and of subsequent Executive orders, and in furtherance of the purpose of said order and of the act of Congress therein referred to and approved August 10, 1917,

Hereby orders and directs that the Executive order dated October 30, 1919, restoring certain rules, regulations, orders, and proclamations relative to prices of bituminous coal and lignite, and the margins and profits of middlemen and wholesale and retail dealers in bituminous coal and lignite, shall not be applicable to bituminous coal shipped on or after November 13, 1919, under a bona fide contract enforceable at law, entered into prior to October 30, 1919, and coal shipped under any such contract and diverted in transit, shall be paid for by the party receiving the same, at the price at which the shipper would be entitled to bill the same to the original consignee thereof.

The regulation of said administrator dated January 17, 1919, entitled "Regulation relative to the making of contracts for the sale of coal or coke by operators, jobbers, sales agents, or purchasing agents of coal or coke," and the order of said administrator dated January 14, 1918, relative to the price to be paid for coal by the divertee in case of diversion, as amended by the order of said administrator dated November 20, 1918, and each of them, is hereby suspended in so far as said regulation and order, or either of them, are inconsistent with this order.

H. A. GARFIELD,
United States Fuel Administrator.
By Cyrus Garnsey, Jr.,
Assistant United States Fuel Administrator.

United States Fuel Administration, Washington, D. C., November 21, 1919.

The United States Fuel Administrator, acting under authority of an Executive order of the President of the United States dated August 23, 1917, and of subsequent Executive orders, and in furtherance of the purpose of said orders, and of the act of Congress therein referred to and approved August 10, 1917,

Hereby orders and directs that on and after November 21, 1919, no anthracite coal produced in the United States shall be sold, shipped, or distributed except to dealers or consumers, and for use and consumption within the United States, its insular possessions, and Canada.

H. A. GARFIELD, United States Fuel Administrator. United States Fuel Administration, Washington, D. C., November 22, 1919.

The United States Fuel Administrator, acting under the authority of an Executive order of the President of the United States, dated August 23, 1917, and of subsequent Executive orders, and in furtherance of the purpose of said orders and of the act of Congress therein referred to and approved August 10, 1917,

Hereby orders and directs that coal dumped into barges, scows, boats, and other vessels, on lakes, rivers, and other inland waterways, shall be subject to diversion in like manner and to the same extent as bituminous coal loaded in cars of a common carrier, under the orders of said administrator now in effect relating to the diversion of coal in transit, and coal diverted under the authority of this order shall be paid for by the party receiving the same, in accordance with the provision relative to the payment for diverted coal contained in the order of said administrator dated November 12, 1919; and

The United States Fuel Administrator hereby authorizes the Director General of Railroads, and his representatives acting by and under his authority, to make such diversions of bituminous coal dumped into barges, scows, boats, and other vessels, as aforesaid, as may from time to time be necessary in the order of priority set forth in the orders of said administrator, dated October 31, 1919.

This order shall be effective November 24, 1919.

H. A. GARFIELD, United States Fuel Administrator.

#### United States Fuel Administration, Washington, D. C., November 22, 1919.

The United States Fuel Administrator, acting under authority of an Executive order of the President of the United States, dated August 23, 1917, and of other Executive orders, and in furtherance of the purpose of said orders and of the act of Congress therein referred to and approved August 10, 1917,

Hereby authorizes and empowers the Director General of Railroads, or his representatives acting by and under his authority, to make such rules, regulations, and orders restricting or prohibiting the use or consumption of bituminous coal for the purpose of producing or manufacturing coke in beehive ovens as may from time to time be necessary, and all rules, regulations, and orders made pursuant to the authority herein granted shall be valid and binding according

to the tenor and effect thereof, as and for orders of the United States Fuel Administrator.

This order shall be effective November 24, 1919.

H. A. GARFIELD, United States Fuel Administrator.

United States Fuel Administration, Washington, D. C., November 29, 1919.

The United States Fuel Administrator, acting under authority of an Executive order of the President of the United States, dated August 23, 1917, appointing said administrator, and of subsequent Executive orders, and in furtherance of the purpose of said orders and of the act of Congress therein referred to and approved August 10, 1917,

Hereby orders and directs that the provision of the regulation of said administrator known as paragraph 17 of publication No. 9 of the United States Fuel Administration, permitting a hauling charge to be made in the case of coal from wagon mines when shipped in box cars, be, and the same hereby is, extended to include such coal when shipped in open-top cars.

This order shall be effective December 1, 1919.

H. A. GARFIELD,

United States Fuel Administrator.

order in my custody

A true copy of the original order in my custody.

Cyprus Garnsey, Jr.,
Assistant United States Fuel Administrator.

United States Fuel Administration, Washington, D. C., December 6, 1919.

The United States Fuel Administrator, acting under authority of an Executive order of the President of the United States, dated August 23, 1917, and of subsequent Executive orders, and in furtherance of the purpose of said orders, and of the act of Congress therein referred to and approved August 10, 1917,

Hereby orders and directs that the order of said administrator, dated January 31, 1919, suspending the operation of certain rules, regulations, orders, and proclamations theretofore promulgated by or under the authority of the President of the United States or by said administrator relating to coal and coke be, and the same hereby is, revoked in so far as said order suspends the orders and regulations of said administrator fixing or regulating the prices of beehive coke and by-product coke, or fixing or regulating the margins or commissions of middlemen or wholesale or retail dealers in beehive or by-product coke, and said orders and regulations are hereby

restored to like effect as if the same had not been suspended. And said administrator

Further orders and directs that all beehive or by-product coke in transit on or after the effective date of this order shall be subject to diversion in like manner and to the same extent as bituminous coal under the orders of said administrator relating to the diversion of bituminous coal in effect at the date of this order. The person or consumer to whom any such coke is diverted shall become liable as of the time of such diversion to pay to the shipper thereof the price for such coke as fixed by or under the authority of the President of the United States and in effect at the date of such diversion, plus transportation charges thereon, and the order of said administrator, dated January 14, 1918, as amended by the order of said administrator, dated November 20, 1918, is hereby suspended in so far as said amended order is inconsistent with this order. And said administrator

Hereby authorizes and empowers the Director General of Railroads and his representatives acting by and under his authority to make such diversion of coke in transit as may be necessary in the present emergency.

This order shall be effective December 8, 1919.

H. A. GARFIELD, United States Fuel Administrator.

DECEMBER 6, 1919.

A true copy of the original order in my custody.

CYRUS GARNSEY, Jr.,
Assistant United States Fuel Administrator.

The United States Fuel Administrator, acting under authority of an Executive order of the President of the United States, dated August 23, 1917, and of subsequent Executive orders, and in furtherance of the purpose of said orders, and of the act of Congress therein referred to and approved August 10, 1917,

Hereby orders and directs that the Director General of Railroads and his representatives acting by and under his authority be, and they hereby are, authorized and empowered to make and prescribe such local or general regulations restricting the delivery, use, and consumption of coal, coke, or other fuel or of power generated or produced by the use of consumption of coal, coke, or other fuel as may from time to time be necessary in the present emergency. All regulations made pursuant to the authority hereby granted shall be valid and binding as and for regulations of said administrator.

This order shall be effective December 8, 1919.

H. A. GARFIELD, United States Fuel Administrator.

#### PUBLIC ANNOUNCEMENTS.

GOVERNMENT POLICY AS TO FINANCING PERMANENT IMPROVE-MENTS—ESTIMATE FOR CONGRESS OF APPROPRIATION TO MEET SITUATION DEVELOPED BY FEDERAL CONTROL ACT.

Washington, January 15, 1919.

Director General Hines to-day authorized the following:

The Railroad Administration has been charged by the Federal control act with two functions which are entirely distinct and which it is very important shall not be confused. One of these functions is to render the public service through operation of the railroads, collecting of the revenues therefor, and paying the expenses and the rental due the railroad companies. The other of these functions is to require the necessary permanent improvements to be made, including purchases of new equipment, and to aid in financing these expenditures for new improvements in order that railroad companies may not be forced to offer large blocks of securities in the market under circumstances which would unsettle financial conditions and which would interfere with Government financing. The carrying out of this second function may call for the temporary use of a great deal more Government money than is needed for the carrying out of the first function.

This second function was one of the controlling considerations for taking over the railroads. Very large expenditures were needed to equip them to perform their war work. Any efforts on the part of the railroad companies to borrow such sums would have resulted in the offering of such high interest rates as to interfere with the financing of the Government. In many instances it would probably have been impracticable for railroad companies to raise the necessary funds at all. Consequently it was contemplated in the Federal control act that the Government would temporarily carry the expense of these improvements as far as might be necessary.

The railroad companies themselves, before there had been any change in their managements, were asked at the beginning of February, 1918, to prepare and send in budgets of necessary improvements. As a result, the companies recommended improvements aggregating \$1,329,000,000. The division of capital expenditures reduced these proposals to \$975,000,000, and they have been since expanded so that the total authorized to December 31, 1918, is \$1,277,000,000, of which it is estimated \$588,000,000 had been ex-

pended up to December 31 and \$689,000,000 remains to be expended. It is estimated that the minimum additional budgets for 1919 must be \$350,000,000. This represents a total of authorized capital expenditures which must be provided for, for the years 1918 and 1919, of \$1,627,000,000. While a substantial part of this total may not actually be expended during the calendar year 1919, it is apparent that it will be necessary during that year for the Government and the railroad companies to provide in the aggregate a very large amount of money for these improvement purposes. If the Government is to pursue the policy upon which it entered when the railroads were taken over and is to provide temporarily the funds for such financing, except so far as they can be satisfactorily financed by the railroad companies, it is obvious that a substantial appropriation must be made. A careful analysis of the situation is on the point of being completed, with a view to preparing an estimate for Congress for the necessary appropriation to meet this situation. While it is impossible at present to make an exact estimate of how large an additional appropriation will be needed, it is possible that it may exceed \$500,000,000. The moneys advanced by the Government to the railroad companies to pay for improvements will be repaid with interest (so far 6 per cent has been the prevailing rate), so the making of an appropriation for such purposes does not mean that the Government loses this money.

It is important to avoid confusing this function of financing necessary railroad improvements with the entirely distinct function of the current operation of the railroads and the payment of the current rental to the railroad companies. The point to be emphasized at the moment is that the necessity for carrying out the Government policy as to the function of financing permanent improvements is the reason which will require an early request for a large appropriation.

HOME SEEKERS' BUREAU ESTABLISHED THROUGH AGRICUL-TURAL SECTION, UNITED STATES RAILROAD ADMINISTRA-TION.

Washington, January 31, 1919.

Through its agricultural section the United States Railroad Administration has established a home seekers' bureau, whose function is to furnish information to returning soldiers and war workers generally regarding available land in all parts of the country which can be used for farming, stock raising, dairying, and kindred pursuits. The railroads of the several States are preparing to distribute a folder setting forth facts with reference to climate, production, markets, schools, churches, and other data needed by home seekers in their quest for available land upon which they propose to settle.

The information thus obtained is being distributed at ticket offices in the demobilization camps, at the booths of the War Camp Community Service, and at the various Y. M. C. A. headquarters.

The railroad agricultural agents, as members of the home-seekers' bureau, have been organized into State groups, and they are now assembling reliable information on soil production, markets, transportation facilities, and approximate size of the farms that can be procured.

In this work the Railroad Administration is cooperating with the State agricultural colleges and the State boards of agriculture. Hundreds of inquiries have already come to those in charge of the home-seekers' bureau seeking information about farm opportunities, and they are being answered just as promptly as they can be assembled.

The States of Arizona, Colorado, California, Idaho, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, New Mexico, Oregon, North Dakota, Washington, Wisconsin, and Wyoming will be looked after by what has been designated as the North and West Committee of Railroad Agricultural Agents. The States of Virginia, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, Tennessee, Kentucky, Louisiana, Arkansas, Oklahoma, and Texas will be taken care of by the South Committee of Railroad Agricultural Agents.

# W. G. McADOO TO ACT AS SPECIAL COUNSEL TO UNITED STATES RAILROAD ADMINISTRATION WITH REFERENCE TO MATTERS ARISING IN NEW YORK STATE.

Washington, March 31, 1919.

Walker D. Hines, Director General of Railroads, announced to-day that at his request, Hon. W. G. McAdoo, formerly Director General of Railroads, has consented to act as special counsel to the Railroad Administration with reference to matters arising in the State of New York. Mr. McAdoo stipulated, however, that he should not be compensated for his services.

### PURCHASE OF COAL—POLICY OF UNITED STATES RAILROAD ADMINISTRATION.

Washington, April 3, 1919.

Walker D. Hines, Director General of Railroads, to-day issued the following:

An interesting fiction appears to be receiving some currency as to the attitude of the United States Railroad Administration in purchasing coal. This fiction is to the effect that the Railroad Administration is conducting its purchases of coal in such a way as to force producers to sell to it below the cost of production, thus in turn forcing them to increase their prices to the rest of the community. The assertion of this fiction seems to carry with it the suggestion that in order to prevent the Railroad Administration from accomplishing this purpose, it is important to find a way to remove all competition in bidding for such Government business and instead to fix in the respective mining district uniform prices at which all producers would be willing to sell and at which the Railroad Administration would have to buy.

The remedy thus suggested for this fictitious evil would, of course, have the result of giving the coal operators the relatively high prices fixed without any competition, which they could use as a basis for selling to the general public, so that the element of competition would fade from the picture and virtually the whole consuming public would be paying prices which in the aggregate would be far in excess of what would be necessary to maintain existing wages and pay

sufficient profits.

While it hardly seems necessary to do so, I wish to give the country the assurance that the Railroad Administration has no such unjust and shortsighted purpose as to force producers to sell below cost or impose a burden on the rest of the public. There is no institution, public or private, in the country that has a greater interest in the promotion of prosperity than the Railroad Administration has, because the more the business of the country increases, the more net revenues the Railroad Administration will enjoy. At the same time I believe it would be opposed to the interests of the general consuming public, as well as of the Government, to forego absolutely all benefits of competition and buy coal for the Government at unnecessarily high prices, which in turn will immediately become the standard prices for all purchasers. Such a course would have a strong tendency to continue to preserve, in the present period following the war, profits having entirely too strong a resemblance to the extraordinary profits which were realized during the war.

As an illustration of the caution which the Railroad Administration is observing in this matter, it has established the policy that each railroad shall buy its own coal, thus avoiding any greater concentration of purchasing power than existed under private management. It has also instructed that in purchasing coal, railroads must take into consideration the Director General's policy to make as wide a distribution of the tonnage bought as conditions will permit, considering quality, transportation, and price, at the same time confining so far as practicable, purchases to producers on the individual

roads. It has also directed that no railroad should accept any bid which would involve the cutting of the existing scale of mining wages. It has further provided that coal prices actually contracted for shall not be secret, but shall be available for the information of any interested coal operator and also of the miners. Very few specific instances have been brought forward of failure on the part of any railroad to observe these policies and the complaints which have been brought forward have been and are being properly adjusted.

It must be remembered that the purchasing power immediately available of the Railroad Administration with respect to coal is by no means as great as is generally assumed in discussions on this subject. To a large extent the Railroad Administration's current supply of coal must be taken on unexpired contracts which were made many months ago and which have yet several months to run. Again, the volume of coal currently consumed by the Railroad Administration at the present time is decidedly below the normal because in the present readjustment period the business handled is below normal. A further factor which can not be ignored is that the railroads, like enterprises generally, stored unusually large quantities of coal last April to be prepared for the exigencies of a long-continued war. To meet the present situation the railroads are using this stored coal with caution so as not to interfere unduly with current coal production, but a considerable storage of coal still exists which eventually will have to be used by the railroads.

This general statement is made at this time because the discussion of this subject at the moment is apt to provide a fertile soil for the growth of misconceptions unless the general attitude of the Railroad Administration is now put before the public.

REDUCED TARIFF RATES UPON ROAD-BUILDING MATERIALS (STONE, SAND, GRAVEL, ETC.) WHEN FOR USE IN FEDERAL, STATE, COUNTY, PARISH, TOWNSHIP, OR MUNICIPAL GOVERNMENT ROAD WORK.

Washington, April 11, 1919.

Walker D. Hines, Director General of Railroads, to-day announced that he has decided, after consultation with the Departments of Agriculture, Commerce, and Labor, to reduce the present regularly published tariff rates upon specified road-building materials when for use in Federal, State, county, parish, township, or municipal government road work.

This will authorize all railroads under Federal control to apply rates as shown below on carload shipments of stone (broken, crushed, and ground), slag, shells, chatts, cherts, sand, and gravel shipped

during the period from May 1 to December 31, 1919, inclusive, when for use in road building or road maintenance, and when consigned to and the freight thereon paid by Federal, State, county, parish, town-

ship, or municipal government.

The reduced rates to be applied on such material shall be 10 cents per net ton less than the regularly published tariff rates in effect for the transportation of these materials for commercial uses at the time shipments move, but with a minimum charge of 40 cents per net ton except that where the regularly published commercial rate is less than 40 cents per net ton then such regularly published rate shall apply.

These reduced rates may be applied on shipments consigned as outlined above but in care of a contractor, provided the freight is paid by the Government, and provided proper certification is made by the Government through its properly accredited representative that the shipments are for the use of and the reduction in the rate

will accrue to the Government.

The rates authorized are to be applied without publication in tariffs, account Government property, but each railroad hauling such material is charged with the duty of seeing that the reduced rates are applied only on bona fide Government material where the freight charges saved by the reduction will accrue to the Government, as indicated above.

# STEEL PRICES—BIDS FOR STEEL RAIL, IN RESPONSE TO REQUEST OF UNITED STATES RAILROAD ADMINISTRATION.

WASHINGTON, May 23, 1919.

Walker D. Hines, Director General of Railroads, to-day authorized the following:

When the Industrial Board approved the prices proposed by the steel interests it became at once apparent to me, and I so indicated in various discussions with representatives of the Government, that that approval would encourage the steel interests to stand together on those prices, even though governmental approval was withheld. I felt, however, that even so it would be far more in the public interest for the Government to withhold approval and, if necessary, pay such prices for the time being under protest, rather than indorse the prices, and that, too, for the entire calendar year, as was proposed by the Industrial Board, and thereby given an official sanction to prices which were unreasonably high and which would merely serve as a starting point for still higher prices later on.

The result has been in exact accordance with this forecast. Six of the leading steel interests, in response to the Railroad Administration's request for bids for steel rail, have submitted bids which

are uniform in all respects as to prices and conditions of manufacture and are in strict accordance with the prices proposed to and approved by the Industrial Board. In view of the immediate need for 200,000 tons of steel rails, orders have been placed at the price thus indicated—that is, \$47 per ton for open-hearth rail—for that quantity with the Carnegie Steel Co., the Illinois Steel Co., and the Tennessee Coal & Iron Co., all of which are subsidiaries of the United States Steel Corporation, and with the Colorado Fuel & Iron Co., the Bethlehem Steel Co., and the Lackawanna Steel Co. This action is taken not only without approval of the prices but for the reasons shown below with emphatic disapproval of the prices and the manner in which they have been established.

That action of these six steel companies in making uniform bids was taken under the leadership of the United States Steel Corporation is clear from the fact that immediately after the Railroad Administration announced finally that it would not approve the prices fixed by the Industrial Board, Judge Gary for the Steel Corporation took the initiative in announcing publicly that the steel corporation was strictly maintaining the prices approved by the Industrial Board, and that it seemed to him that would be the attitude of other manufacturers. The subsequent action of the Steel Corporation and the other manufacturers in submitting their bids has accorded completely with Judge Gary's announcement.

The Steel Corporation's annual report to its stockholders shows that after paying all wages and other operating and maintenance expenses, and allowing most liberally for renewals and paying interest on debt of subsidiary companies, and also taxes other than war taxes and excess-profits taxes, it had net earnings on all rolled-steel products of \$21.58 per ton in 1916, \$35.73 per ton in 1917, and \$33.53 in 1918. It is a remarkable fact that in the calendar years 1917 and 1918 the net earnings of the Steel Corporation aggregated approximately \$1,000,000,000, being in excess of the annual rental which Congress has sanctioned as reasonable for practically the entire railroad mileage in the United States. It is true the Steel Corporation had to pay out of these net earnings heavy excess-profits taxes to the Government; but even after paying these taxes, making liberal allowance for depreciation and extraordinary replacement funds, and after paving interest on bonds and 7 per cent on preferred stock, there remained an earning of 39.2 per cent on its common stock in 1917 and of 22 per cent on its common stock in 1918. The fact that excessprofits taxes were paid out of the net earnings in 1917 and 1918 does not in any way detract from the accuracy of those net earnings as a measure of the productiveness of the war prices which were charged by the Steel Corporation.

These figures of actual net earnings per ton on the entire output of the Steel Corporation are much more convincing than estimated costs of rolling a particular steel product at a particular mill. The estimated costs may show the greatest variation, but the ultimate result is an enormous profit to the stockholders of the corporation. The claim that the wages of labor would be endangered by a reasonable price on steel is therefore not convincing.

Heavy profits are not confined to the Steel Corporation. It appears that the net earnings of the Lackawanna Steel Co. were \$12.40 per ton in 1916, \$24.81 in 1917, and \$19.88 in 1918; of the Republic Iron & Steel were \$13.88 per ton in 1916 and \$25.92 in 1917, and its profits for 1918 are not yet available; of the Colorado Fuel & Iron Co. were \$9.57 per ton in the year ending June 30, 1916, and \$13.91 per ton in the year ending June 30, 1917. The Bethlehem Steel Co. furnished no reports that give any information as to the profits per ton. In considering all these profits it must be remembered that the reductions from war prices which were proposed by the steel interests and are now being adhered to by them as the greatest reductions they are willing to make, are practically completely offset by the great fall in the price of scrap iron alone (which can be and is used largely as a substitute for pig iron in the manufacture of steel), without regard to the various other reductions in cost which are coming about as a result of readjustment to peace conditions.

A seventh steel company, the Midvale Steel & Ordnance Co., in response to the request of the Railroad Administration for bids, proposed prices \$10 in excess of the prices proposed by the other six companies. It is interesting to note that the company which made this proposal showed on all its steel products net earnings in 1916 of \$24.62 per ton, in 1917 of \$44.23 per ton, and in 1918 of \$35.93 per ton. Its apparent position now is that it can not afford to make any reduction in the price of steel rail without reducing the wages of labor.

It is important to remember that the present policy of the steel interests in adhering to high prices on the ground that the present high costs necessitate these prices is a policy that does not work both ways. It is a policy to keep prices from going higher as business increases and costs diminish. It will be remembered that the Industrial Board announced that the public could not expect prices to be lower during this calendar year, but it gave the public no hope that they would not go higher. The resumption of business in the country will probably result in the substantial diminution in the cost of steel production, but unless the attention of the public is constantly centered on the situation there is danger that the steel interests will take

advantage of the increased demand to increase the prices of steel still further, even in the face of declining costs.

The situation in the steel industry is of greatest moment to the American public. The United States Steel Corporation is the largest producer and controls approximately 50 per cent of the output. It takes the lead in maintaining a price which, if its reports to stockholders are reliable, indicates a grossly excessive profit, and it does this for the avowed purpose of protecting alleged high-cost producers, which, however, so far as they make detailed reports on the subject to their stockholders, also indicate large profits. In other words, the Steel Corporation appears to take the position that for the protection of other prosperous steel producers it is unwilling to initiate any competition in the steel industry, and naturally these other producers are glad to follow this lead, and incidentally this position enables it to continue the enjoyment of very high profits. This condition operates to suspend the law of supply and demand when it could work in favor of the consumer, but it leaves that law free to operate with the greatest effect when it can work in favor of the manufacturer. This situation also works to deprive the public of the benefits of the increased efficiency due to the great combinations in the steel business. Those combinations are the result of public acquiescence, and yet all the benefits of them go not to the public but to the private owners. The more powerful the combinations become the more successful they are in keeping up prices.

These reasons lead me to reiterate that the prices in question are unreasonably high at present and will become progressively more unreasonable as business improves and conditions become more nearly normal.

LETTER FROM DIRECTOR GENERAL HINES TO REGIONAL DIRECTORS RESPECTING RELATIONS WITH PUBLIC BODIES AS TO PUBLIC PROJECTS RESULTING IN CHARGES TO CAPITAL ACCOUNT, OR IN CHARGES TO OPERATING EXPENSES IN CONNECTION WITH CAPITAL EXPENDITURES, OR WITH RESPECT TO TAXES OR ASSESSMENTS.

Washington, June 3, 1919.

Walker D. Hines, Director General of Railroads, has sent the following letter to the regional directors respecting relations with public bodies as to public projects resulting in charges to capital account, or in charges to operating expenses in connection with capital expenditures, or with respect to taxes and assessments:

"The Railroad Administration is disposed in favor of the resumption or development of public works and improvements. In

cases where the only objection thereto is to the present comparative cost of labor and material, no protest will be made on behalf of the Railroad Administration. Even where the burden upon the Railroad Administration in a particular district would be relatively a large part of the total cost, the mere difference between the cost of work being done now and being done somewhat later is not sufficient to justify an attitude of opposition by the Railroad Administration to a policy of resumption or prosecution of public works.

"The Railroad Administration should not identify itself with opposition to proposals looking to such development or resumption of public works, unless the case is exceptional and it is clear that the expenditure will be improvident, or that the project is actually in a private interest and involves the public interest only to a slight degree and the private interest involved will not assume the expense of the work. Nothing herein shall be construed to relate to facilities covered by General Order No. 15.

"Representatives of the Railroad Administration should at all times make it clear to the public authorities that responsibility for capital expenditures rests upon the railroad corporations and not upon the Railroad Administration, and unless specifically authorized by the Division of Law, shall speak only for the Railroad Administration in proceedings before public-service or State railroad commissions or officials of cities, counties, or municipalities.

"The Railroad Administration may use its moral suasion to get the railroad corporations to consent to go ahead with public improvements and to finance improvements. However, no Federal Administration officer should take any action or make any committal the effect of which would be to deprive a corporation of an opportunity to present its objections to the expenditure.

"In view of the fact that the amount of money available for capital expenditures is always limited, if a project will not be beneficial to the public in proportion to the expense, or can better be postponed pending the completion of more important capital expenditures, the railroad corporation, which will have to supply the capital, should present the conditions to the proper authorities.

## BOND ISSUES OR SPECIAL ASSESSMENTS.

"Railroad Administration officials will not take any action for or against any proceeding the purpose of which is to authorize a bond issue or special assessment, but will, as fully as practicable, keep the corporate officer of each interested railroad advised, so that if the corporation desires to take any action it may do so.

"In cases involving a special assessment chargeable to capital account in which the corporation does not make financial arrange-

ments to pay the assessment there is no obligation upon the Director General to furnish the money. In such case the question is one between the public authorities and the railroad corporation.

PROJECTS WHICH INVOLVE CHARGES TO CAPITAL ACCOUNT THAT THE CORPORATION AGREES TO ASSUME, BUT WHICH ALSO INVOLVE CHARGES TO OPERATION.

"If such a project is agreed to between the corporation and the public body, and the financial arrangements have been satisfactorily disposed of, the Railroad Administration will assume, as to operating expenses, the amount properly chargeable to it, but this policy should not prevent the Federal officer from presenting the objections, if any, which may develop to the project from an operating standpoint, nor from designating, wherever possible, the most economical method of carrying out any such project whenever there is more than one way of providing the proposed facility or improving the existing facility, or from designating a better method of reaching the result if there is one available.

DISCUSSIONS WITH OR PROCEEDINGS BEFORE PUBLIC SERVICE OR STATE RAILROAD COMMISSIONS OR OFFICIALS OF STATES, COUNTIES, OR MUNICIPALITIES.

"The general practices in connection with negotiations with or before such public authorities preceding the issuance of an order, either formal or informal, should be along the following lines:

"(a) Immediately upon receiving notice that any question affecting capital expenditures is to be taken up, notice should be given as information to the proper officer of the corporation, so that the corporation may participate in the consideration or hearing before the public authority; and where such projects involve the consideration of existing franchises or charters, unusual care in protecting the rights of the corporation to notice should be exercised.

"The United States Railroad Administration representatives should assure themselves that the public authorities have given the corporation the notice required by law.

- "(b) The representatives of the United States Railroad Administration will in such proceedings handle to the best advantage all matters involving maintenance, transportation, and other items included under operation, and may be called as witnesses for the public or the corporation, as well as for the Railroad Administration.
- "(c) It will be entirely proper to respond to any requests from a municipality, county, or State for information in regard to material and labor costs and to volunteer such data so that all concerned may

get the benefit of the information in the hands of the Railroad Administration officials.

"(d) Single complete items involving a charge to capital expenditures of \$1,000 or less should be promptly reported to the corporation to give the corporation the opportunity of handling the matter with the public authority, but in the discretion of the Federal manager the work should not be delayed if, and when, in his opinion, a prompt disposition of the matter will be the proper action under all circumstances.

# COMPLIANCE WITH ORDERS ISSUED BY PUBLIC AUTHORITIES.

"If and when a proceeding before the public authority has resulted in a definite order involving a charge to capital expense, the matter should be promptly reported to the division of capital expenditures, with the position of the corporation officer clearly expressed, together with the recommendations of the Federal manager and regional director.

"Sincerely, yours,

"WALKER D. HINES."

COAL CONSIGNED TO OR DIVERTED TO RAILROADS—CERTIFI-CATES ISSUED BY UNITED STATES RAILROAD ADMINISTRA-TION—REDISCOUNT OF NOTES DRAWN BY COAL SHIPPERS.

Washington, December 3, 1919.

Walker D. Hines, Director General of Railroads, to-day authorized the following statement:

The United States Railroad Administration is paying promptly, and even on shorter time than under normal conditions, for coal consigned to or diverted to railroads under Federal control for their own use. But because of some unusually long hauls to supply coal in portions of the country where production of coal has ceased, and because of other diversions there are some inevitable delays in delivery to other consignees or divertees, and consequently there are some delays in payment for coal by the consignees receiving this coal so diverted. In order to remedy this situation, and appreciating the necessity of coal operators who are now producing coal getting their money promptly in order to meet pay rolls and other production expenses, the Railroad Administration has arranged to give such coal operators a certificate, evidencing the fact of the loading of cars and delivery to the railroads for transportation of such coal as they are producing and loading, so that such coal operators can secure such necessary money from banks on the basis of their notes supported by such certificates.

This matter having been taken up with the Federal Reserve Board on the question of whether such notes are eligible for rediscount, the Federal Reserve Board has sent the following formal communication to the Railroad Administration:

"The Federal Reserve Board has received and considered your letter of December 2, asking to be advised whether or not a Federal reserve bank may properly rediscount a note drawn by a shipper of coal under the following circumstances:

"Because of the diversions of coal pursuant to the authority and order of the United States Fuel Administration, issued in consequence of the strike of the bituminous coal miners, it appears that shippers of coal are not receiving payment for the coal shipped as promptly as is customary when coal moves in its normal channels. In order to provide funds to cover the current cost of production it is contemplated that a shipper of coal issue his note, accompanied by a certificate of the Director General of Railroads, who is distributing coal for and on behalf of the United States Fuel Administrator, substantially to the effect that the shipper has loaded coal on cars of a specified railroad; that the coal is in the possession of that railroad to be transported, delivered, or diverted by the Director General of Railroads, or his representatives, subject to the order of the United States Fuel Administrator; and that the shipper is to be paid for the coal by the consignee or divertee as provided in the orders of the United States Fuel Administrator. The proceeds of the note of the shipper are to be used by him for the payment of the current costs of production.

"In the opinion of the Federal Reserve Board such a note, the proceeds of which are to be used by the drawer for the payment of the current costs of production is a note issued or drawn for a commercial or industrial purpose within the meaning of section 13 of the Federal reserve act and is eligible for rediscount by a Federal reserve bank, provided that it otherwise conforms to the provisions of law and the regulations of the Federal Reserve Board issued in pursuance thereof. The Federal Reserve Board believes that in determining the eligibility of such a note it is immaterial whether or not it is accompanied by a certificate of the Director General of Railroads of the kind heretofore described.

"In this connection, however, the board desires to point out the fact that under the terms of section 13 of the Federal reserve act a member bank is authorized to accept a draft or bill of exchange which grows out of a transaction involving the domestic shipment of goods, provided that shipping documents conveying or securing title are attached at the time of acceptance. Such a draft when accepted is

eligible for rediscount by a Federal reserve bank at the established rate accorded to bankers' acceptances. In view of the fact, however, that the certificate which your letter states that the Director General of Railroads purposes to issue does not purport to be and is not a bill of lading conveying title to coal shipped, it can not be made the basis of a bankers' acceptance but, as previously stated, a note drawn under the circumstances described, whether or not accompanied by a certificate of the Director General of Railroads, is technically eligible for rediscount if its proceeds have been or are to be used for the payment of the current costs of production of coal and if it otherwise conforms to the provisions of law and the regulations of the Federal Reserve Board.

"Very truly, yours,

# "W. P. G. HARDING, Governor."

The certificate which under the foregoing arrangement will be delivered by the local railroad agent to the shipper delivering the coal to the railroad will be in the following form:

This is to certify that	has loaded into cars No
on Railroad,	United States Railroad Administration
tons of coal, and said coal	l is in possession of said railroad as a carrier to be
transported and or deliver	ed and or diverted by the Director General of Rail-
roads or his representative	s, subject to and in accordance with the order of the
United State Fuel Adminis	strator, dated October 31, 1919, and to be paid for by
the consignee or divertee	to the above-named shipper as provided for in the
said order of the United S	tates Fuel Administrator and in his order of Novem-
ber 12, 1919.	
	Agent.

Railroad, U. S. Railroad Administration.

I hereby certify that no railroad bill of lading or other negotiable receipt has been issued to me by the railroad in respect of the above-described coal.

(Shipper.)

# LOSSES TO UNITED STATES RAILROAD ADMINISTRATION ON ACCOUNT OF COAL STRIKE.

Washington, December 31, 1919.

Walker D. Hines, Director General of Railroads, to-day authorized the following:

It will never be possible to estimate completely the losses which the country has sustained on account of the coal strike. Among the heavy losses are those which the Railroad Administration has sustained and will sustain on account of loss of business and the ex-

traordinary difficulties which it was compelled to overcome in order during the strike to give the public the most extensive operation of the railroads and the widest possible distribution of the available coal. These costly results will show in large measure in the month of November and again in December and probably to a substantial extent in January and even subsequent months. Undoubtedly there will be a very large deficit in operations in the month of November, most if not all of which would have been avoided but for the losses due to the coal strike.

These losses were of many sorts. There was in November a heavy reduction in business due to the sudden diminution of the movement of coal which is the largest single item of traffic, and due in part to the shutting down or slowing down of other industries as they ran short of coal, and yet the temporary character of the loss of business was such as to preclude the possibility of any corresponding readjustment of operations so as to reduce operating costs. On the contrary, operating costs were seriously increased in many important respects. Only from 35 per cent to 45 per cent of the normal amount of coal was produced and vet this reduced production had largely to be transported over the most abnormal routes which had never been designed for the handling of coal in the direction and volume temporarily necessitated. Again the handling of railroad fuel was subjected to extraordinary burdens. Much coal which had been stored had to be reloaded, hauled to a new destination, and again unloaded. In many instances coal had to be hauled hundreds of miles in order to supply railroad fuel, whereas ordinarily the needed coal supply was close at hand. For example, coal for eastern Kansas and Oklahoma roads ordinarily obtained from southeastern Kansas and eastern Oklahoma had to be hauled from Pennsylvania and West Virginia. Much of the actual revenues which will be shown for November and also for December were for coal being handled at normal distances for railroad fuel so that the railroads using this coal in addition to handling this coal great and unusual distances on their own lines have to include in their operating expenses the freight received on this coal on other railroads and included in their operating revenues. In many parts of the country the railroads were suddenly confronted with the necessity of burning a character of coal to which the locomotives were not adapted and with which the firemen were not familiar, with the result that substantially less efficiency could be secured.

It is important to emphasize that these results could not have been avoided by advance storage of coal, because long prior to the strike being seriously threatened the general public demand for coal was so great that abnormal storage of railroad coal could not have been obtained except by depriving the general public correspondingly of

coal which it was urgently seeking. The storage of railroad coal was already in excess of normal.

In order to meet both railroad necessities and general public necessities, coal had to be switched to an unusual extent with resulting heavy terminal costs. These difficulties were seriously accentuated in the latter part of November and throughout the greater part of December by cold and stormy weather of almost unprecedented severity for the time of year in many parts of the country.

In addition to the many millions of dollars of loss imposed in this way upon the public through the increased cost of railroad operation on account of the strike, there is the further unfortunate effect that railroad operations for November and December, and perhaps for a substantial period thereafter, will entirely lose their value as a measure of current railroad earning capacity.

# INSTRUCTIONS RELATIVE TO CLOSING REGIONAL OFFICES.

Washington, February 16, 1920.

I am wiring instructions relative to the closing of the regional offices and the disposition of the forces and files. I take this opportunity to express to you my deep appreciation of the loyal and effective service which has been rendered by you and your associates and office force, and I extend to all of you my heartiest wishes for continued success.

WALKER D. HINES.

R. H. AISHTON, Chicago, Ill.

B. F. Bush, St. Louis, Mo.

HALE HOLDEN, Chicago, Ill.

A. T. HARDIN, New York City.

L. W. BALDWIN, Philadelphia, Pa.

N. D. MAHER, Roanoke, Va.

B. L. WINCHELL, Atlanta, Ga.

### TELEGRAM.

FEBRUARY 16, 1920.

It has been decided that the regional and district offices shall be discontinued effective March 1, 1920. However, it is desired to keep temporarily the files of the Southern Region, the Eastern Region, the Northwestern Region, the Central Western Region, and the Southwestern Region, and of Mr. Gilman's office, Mr. Worcester's office, and Mr. C. J. McDonald's office in the space they now occupy. Will the regional directors in charge of these offices, therefore, arrange to have the chief file clerk and such assistants as may be necessary remain in charge of such files until further notice from this office on the understanding that the Railroad Administration will pay necessary salaries and the necessary rental for space necessarily occupied. The files of the Allegheny Region and the Pocahontas Region will be moved to Washington on March 1 and the necessary arrangements for the transfer will be made this week by a member of my staff. Director Thelen, of the Division of

Liquidation Claims, will communicate either directly or through you this week in regard to the movement to Washington of members of your engineering force, and pending the receipt of such word will you please keep your engineering force intact and give no notice of dismissal. Director Spencer, of the Division of Purchases, will communicate either directly or through you this week with regard to certain portions of the Regional Purchasing Committee, which will be desirable to go to Washington after March 1, and pending the receipt of such word will you please keep such force intact as far as possible and give no notice of dismissal. With regard to the remainder of your force, will you please give the necessary notice of dismissal to be effective March 1, making arrangements, wherever necessary, for the payment of the transportation of any of your employees who have been brought from other cities, back to their homes except where such officers or employees will be employed by railroads after March 1 and will therefore receive free transportation. Where they will not receive such free transportation and where it will be entirely convenient, please arrange for such employees to leave prior to March 1, so that they can receive transportation from the Railroad Administration.

WALKER D. HINES.

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of Federal operations

# GENERAL ORDERS ISSUED BY THE DIRECTOR GENERAL OF RAILROADS.

## SUPPLEMENT NO. 2 TO GENERAL ORDER NO. 7.

Washington, June 21, 1919.

It is ordered that General Order No. 7 be, and the same is hereby, supplemented by amending the provisions of the appendix attached thereto in the manner and to the extent shown in the appendix hereto attached.

It is further ordered that the tariffs be reissued as amended by this supplement, effective July 20, 1919, by publishing and filing with the Interstate Commerce Commission, on not less than one day's notice, the tariffs to bear the following legend:

"This schedule is published and filed with the Interstate Commerce Commission under General Order No. 7 of the Director General, United States Rall-road Administration, dated January 29, 1918, and the supplements thereto dated the 28th day of September, 1918, and 21st day of June, 1919, and is applicable to both interstate and intrastate traffic."

Given under my hand this 21st day of June, 1919.

Walker D. Hines, Director General of Railroads.

# APPENDIX TO SUPPLEMENT NO. 2 TO GENERAL ORDER NO. 7—NATIONAL CAR DEMURRAGE RULES.

RULES.

Rule 7.—Demurrage charge.

SECTION A.—On cars not subject to rule 9 (average agreement): After the expiration of free time allowed, the following charges per car per day, or fraction of a day, will be made until car is released:

For each of the first four days, \$2. For each succeeding day, \$5.

SECTION B.—The charges on cars subject to average agreement are set forth in rule 9.

INSTRUCTION AND EXPLANATIONS.

No change in instructions and explanations.

### Rules-Continued.

Rule 9.—Average agreement.

When the following agreement has been entered into, the charge for detention of cars, on all cars, except cars subject to rule 1, section B, held for loading or unloading, shall be computed on the basis of the average time of detention to all such cars released during each calendar month; such average detention and charge to be computed as follows:

Section A.—One credit will be allowed for each car released within the first twenty-four (24) hours of free time. After the expiration of forty-eight (48) hours' free time, one debit per car per day, or fraction of a day, will be charged for each of the first four days. In no case shall more than one credit be allowed on any one car, and in no case shall more than four credits be applied in cancellation of debits accruing on any one car. When a car has accrued four debits, a charge of \$5 per car per day, or fraction of a day, will be made for all subsequent detention and will aply on all subsequent Sundays and legal holidays, including a Sunday or holiday immediately following the day on which the fourth debit begins to run.

SECTION B.—Credits earned on cars held for loading shall not be used in offsetting debits accruing on cars held for unloading, nor shall credits earned on cars held for unloading be used in offsetting debits accruing on cars held for loading.

SECTION C.—At the end of the calendar month the total number of credits will be deducted from the total number of debits, and \$2 per debit will be charged for the remainder. If the credits equal or exceed the debits, no charge will be made for the detention of the cars, and no payment will be made by this railroad on account of such excess of credits; nor shall the credits in excess of the debits of any one month be considered in computing the average detention for another month.

Section D.—A party who enters into this average agreement shall not be entitled to cancellation or refund of demurrage charges under section A, paragraphs 1 and 3, or section B, of rule 8.

SECTION E.—A party who enters into this average agreement may be required to give sufficient security to the carrier for the payment of balances against him at the end of each month.

Section F.—An average agreement must include all cars loaded or unloaded within the jurisdiction of the same station, except that when desired separate agreements may be entered into for each unloading point within the jurisdiction of the same station, but in no case can the cars loaded or unloaded within the jurisdiction of two or more stations be combined in one average agreement, nor shall the cars loaded or unloaded by more than one consignor or consignee be combined in one average agreement, except that cars consigned, reconsigned, or ordered to a public elevator, warehouse, or cotton compress serving various parties may be combined in one average agreement.

#### AGREEMENT.

.\_\_ Rail\_\_\_ Company: Being fully acquainted with the terms, conditions, and effect of the average basis for settling for detention to cars as set forth in \_\_\_\_\_, being the car demurrage rules governing at all stations and sidings on the lines of said rail\_\_\_\_ company, except as shown in said tariff, and being desirous of availing (myself or ourselves) of this alternate method of settlement (I or we) do expressly agree to and with the \_\_\_\_\_ Rail\_\_\_ Company that with respect to all cars which may, during the continuance of this agreement, be handled for (my or our) account at \_\_\_\_\_ (station) (I or we) will fully observe and comply with all the terms and conditions of said rules as they are now published

### Rules-Continued.

Instruction and Explanations-Con.

or may hereafter be lawfully modified by duly published tariffs and will make prompt payment of all demurrage charges accruing thereunder in accordance with the average basis as therein established or as hereafter lawfully modified by duly published tariffs.

This agreement to be effective on and after the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_, and to continue until terminated by written notice from either party to the other, which notice shall become effective on the first day of the month succeeding that in which it is given.

Approved and accepted \_\_\_\_\_,
19\_\_, by and on behalf of the abovenamed Rail\_\_\_\_\_ Company by

Approved and accepted \_\_\_\_\_, 19\_\_, by and on behalf of the Director General of Railroads by

### GENERAL ORDER NO. 7-A.

Washington, October 25, 1919.

General Order No. 7, dated January 29, 1918, together with Supplements Nos. 1 and 2, are hereby revoked, and General Order No. 7-A substituted in place thereof.

It is ordered that tariffs publishing the rules, regulations, and charges under General Order No. 7 and Supplements Nos. 1 and 2 be canceled, effective December 1, 1919, on not less than one day's notice, and in lieu thereof tariffs shall be published by Agent J. E. Fairbanks for all carriers on November 1, 1919, effective December 1, 1919, providing rules, regulations, and charges as shown in the appendix hereto, and shall be filed with the Interstate Commerce Commission on not less than 30 days' notice and bear the following legend:

"This schedule is published and filed with the Interstate Commerce Commission under General Order No. 7-A of the Director General, United States Railroad Administration, dated October 25, 1919, and is applicable to both interstate and intrastate traffic."

WALKER D. HINES, Director General of Railroads.

# APPENDIX TO GENERAL ORDER NO. 7-A—NATIONAL CAR DEMURRAGE RULES AND CHARGES.

### RULE 1.—CARS SUBJECT TO RULES.

NOTE.—The disposition at point of detention determines the purpose for which a car is held and the rule applicable thereto, except where there is specific tarlif provision to the contrary.

SECTION A.—Cars of either railroad or private ownership held for or by consignors or consignees for loading, unloading, forwarding directions, or for any other purpose (including cars held for loading company material, unless the loading is done by the railroad for which the material is intended and on Its tracks) are subject to these demurrage rules, except as provided in section B.

Section B.—The following cars are not subject to these demurrage rules:

- 1. Cars under load with company material for use of and consigned to the railroad in whose possession the cars are held.
- 2. Cars under load with live stock. This exemption does not include cars held for or by shippers for loading live stock. Live poultry will not be considered as live stock.
- 3. Empty cars placed for loading coal at coal mines, coal-mine sidings, coal washers, or coke at coke ovens and such cars under load with coal, at such mines, mine sidings, or coal washers, or with coke at coke ovens. This exemption applies only at mines, coal washers, and ovens which are subject to cardistribution rules in lieu of demurrage rules.
- 4. (a) Private cars on private tracks when the ownership of the car and track is the same.

Note.—Private cars while held under constructive placement for delivery upon the tracks of their owners are subject to demurrage charges after expiration of 48 hours' free time. (See rules 5 and 9.)

#### DEFINITIONS.

Private car.—A car having other than railroad ownership. A lease of a car is equivalent to ownership. Private cars must have the full name of the owner or lessee painted or stenciled thereon or must be boarded with full name of owner or lessee. If name of lessee is painted, stenciled, or boarded on car, then the car is exempt from demurrage for the lessee only. If name of lessee is not painted, stenciled, or boarded on car, then the car is exempt from demurrage for the owner only.

Private track.—A track outside of carrier's right of way, yard, and terminals, and of which the carrier does not own either the rails, ties, roadbed, or right of way; or a track or a portion of a track which is devoted to the purposes of its user either by lease or written agreement.

(b) Empty private cars stored on railroad or private tracks, including such cars sent by the owner to a shipper for loading, provided the cars have not been placed or tendered for loading on the orders of a shipper. (See rule 6, section D.)

#### Rule 2.—Free Time Allowed.

SECTION A.—Forty-eight hours' (two days) free time will be allowed for loading or unloading all commodities. (See rule 2, section B, paragraph 4.)

"Loading" includes the furnishing of forwarding directions on outbound cars.

"Unloading" includes:

- (a) Surrender of bill of lading on shipments billed "to order."
- (b) Payment of lawful freight charges when required prior to delivery of the car.

(c) Furnishing of a "turnover" order (an order for delivery to another party) after car has been placed for delivery and no additional movement of the car is made.

When the same car is both unloaded and reloaded, each transaction will be treated as independent of the other. This will also apply to industries performing their own switching service, in which case the industry must notify the carrier date and time car was unloaded.

When a car held for loading or unloading is moved by railroad or private power to another point in the same yard or industry to complete loading or unloading, only 48 hours' free time will be allowed, except that when the railroad makes a charge for such movement the time incident thereto shall not be computed against the car. (See rule 7, note 2.)

Note.—If a consignee wishes his car held at any break-up yard or a hold yard before notification and placement, such car will be subject to demurrage. That is to say, the time held in the break-up yard will be included within the 48 hours of free time. If he wishes to exempt his car from the imposition of demurrage he must either, by general orders given to the carrier or by specific orders as to incoming freight, notify the carrier of the track upon which he wishes his freight placed, in which event he will have the full 48 hours' free time from the time when the placement is made upon the track designated. This "Note" will apply except when in conflict with rule 2, section B, paragraph 1.

Section B .-- Twenty-four hours' (one day) free time will be allowed:

1. When cars are held for reconsignment, diversion, or reshipment, or held in transit on order of consignor, consignee, or owner.

NOTE.—This will not apply to cars subject to rule 2, section B, paragraph 3.

The term "diversion" or "reconsignment" will be applied as defined in the reconsignment tariffs of this railroad, except that under this rule when a car is placed for delivery at destination a "turnover" (or order for delivery to another party) which does not involve an additional movement of the car is not a reconsignment. (See rule 2, section A.)

A reshipment is the making of a new contract by which under a new rate the original lading, without being unloaded, is forwarded in the same car to another destination.

- 2. When cars destined for delivery to or for forwarding by a connecting line are held under tariff regulations for surrender of bill of lading or payment of lawful freight charges.
- 3. When cars are held in transit and placed for inspection or grading, including reconsignment or other disposition orders. At stations where grain and hay must be inspected or graded, the consignee agreeing with the carrier in writing for file at the station, to accept the bulletining of the cars as due and adequate notice of arrival, the bulletins must be posted by 9 a. m. of each day, showing the previous 24 hours' receipts, and the free time (24 hours) is to be calculated from the first 7 a. m. thereafter. Where there is no agreement for bulletining of cars, the free time must be calculated from the first 7 a. m. after the day on which notice of arrival is sent or given to the consignee.

Exception at Chicago, Ill., and Kansas City, Kans.-Mo.—On all grain held in transit subject to Federal or State inspection, and on seeds (field or grass), grain screenings or seed screenings, held in transit, subject to recognized official inspection, free time for disposition will expire at 6 p. m. of the day that inspection is reported by the inspection authorities on or before 11 a. m. No additional free time will be allowed for reinspection or appeal. The bulletin form of notice may be used in lieu of written notice of arrival to the consignee.

Exception at St. Paul, Minneapolis, Minnesota Transfer, Camden Place, Duluth, West Duluth, Minn., Superior, Superior East End, Central Ave. (Superior), Allouez or Itasca, Wis.—On all grain subject to Federal or State grain inspection received on or before 8.30 a. m., and upon which notice of arrival is given by 9 a.m., disposition shall be given not later than 4 p.m. the same day, provided inspection is reported to the office of the Federal or State grain inspector before 11 a. m. When a reinspection is called before disposition is given, one day additional free time will be allowed, provided local freight agent is notified of the call on day of inspection and a change in grade is allowed by the Federal or State inspector. If no change in grade is allowed, demurrage will be assessed, provided disposition is not furnished before 5 p. m. of the day car is first inspected. On all cars loaded with grain and inspected (if for Inspection) prior to 6 p. m. disposition must be given not later than 4 p. m. the following day, excepting that where reinspection or appeal is called and the grade is changed by Federal or State inspector or appeal board, one additional day of free time shall be allowed.

4. Except as otherwise provided in rule 2, section A, when cars are held to complete loading or to partly unload.

NOTE.—When a car held for unloading is partly unloaded and partly reloaded, 48 hours' free time will be allowed for the entire transaction.

5. On cars containing freight in bond for customs entry and Government inspection.

SECTION C.—Cars containing freight for transshipment to vessel will be allowed such free time at the port as may be provided in the tariffs of the individual carriers lawfully on file with the Interstate Commerce Commission.

#### RULE 3.—COMPUTING TIME.

Note.—In computing time, Sundays and legal bolldays (National, State, and municipal), but not half holldays, will be excluded, except as otherwise provided in section A of rule 9. When a legal hollday falls on Sunday, the following Monday will be excluded.

Section A.—On cars held for loading, time will be computed from the first 7 a. m. after placement on public-delivery tracks and without notice of placement, but if not placed within 24 hours after 7 a. m. of the day for which ordered, time will be computed from 7 a. m. after the day on which notice of placement is sent or given to consignor. (See rule 6—Cars for loading.)

Section B.—1. On cars held for orders, surrender of bill of lading, or payment of freight charges, whether such cars have been placed in position to unload or not, time will be computed from the first 7 a. m. after the day on which notice of arrival is sent or given to the consignee or party entitled to receive same. (See rule 4—Notification.)

Note.—The time between receipt of order and placement of car (not to include the time attributable to the act or neglect of consignor or consignee) will be deducted from the total detention to the car.

2. Orders for disposition or reconsignment, when mailed, wired, or otherwise transmitted by the reconsignor to agent of the carrier at point where cars are held, or to the agent of any carrier named in the bill-of-lading contract or participating in the transportation transaction, unless otherwise provided by tariff, will release cars at 7 a. m. of the date such orders are received by any such agent, provided they are sent or given prior to the date received.

Such orders mailed, wired, or otherwise transmitted and received the same date will release cars at the hour the orders are received by any such agent.

Date of malling to be determined by the postmark.

NOTE.—When order releasing a car is sent to this railroad by United States mail and the order is not received by the addressee, the car shall be considered released as of the date the order should have been delivered, provided proof is furnished by the claimant that the order was deposited in the United States mail properly stamped and addressed on the date claimed.

Section C.—1. On cars held for unloading, except as otherwise provided in section B, paragraph 1 of this rule, time will be computed from the first 7 a. in. after placement on public-delivery tracks and after the day on which notice of arrival is sent or given to consignee or party entitled to receive same. If car is not placed within 24 hours after notice of arrival has been sent or given time will be computed from the first 7 a. m. after the day on which notice of placement has been sent or given to the consignee or party entitled to receive same. (See rule 4, sections A and D.)

2. On cars subject to rule 5, section B, paragraph 2, time will be computed from the first 7 a.m. after the day on which notice, as required by rule 5, section B, paragraph 1, is sent or given to the consignee or party entitled to receive same.

Section D.—On cars to be delivered on other than public-delivery tracks, time will be computed from the first 7 a.m. after actual or constructive placement on such tracks. Time computed from actual placement on cars placed at exactly 7 a.m. will begin at the same 7 a.m.; actual placement to be determined by the precise time the engine cuts loose. (See rule 4, section C, and rules 5 and 6.)

NOTE 1.—"Actual placement" is made when a car is placed in an accessible position for loading or unloading or at a point previously designated by the consignor or consignee. If such placing is prevented from any cause attributable to consignor or consignee and car is placed on the private or other-than-public-delivery track serving the consignor or consignee, it shall be considered constructively placed, without notice.

NOTE.—Any railroad track or portion thereof assigned for individual use will be treated as "other-than-public-delivery track."

Section E.—On cars to be delivered on interchange tracks of industrial plants performing the switching service for themselves or other parties, time will be computed from the first 7 a. m. after actual or constructive placement on such interchange tracks until return to the same or another interchange track. Time computed from the actual placement on cars placed at exactly 7 a. m. will begin at the same 7 a. m., actual placement to be determined by the precise time the engine cuts loose. (See rule 4, section C, and rules 5 and 6.) Cars returned loaded will not be recorded released until necessary billing instructions are furnished.

NOTE.—Where two or more parties take delivery from the same interchange track, or where the railroad company uses the Interchange track for other cars, or where the interchange track is not adjacent to the plant and the industry uses the railroad's tracks to reach same, a notice of placement shall be sent or given to the consignee and time will be computed from the first 7 a. m. thereafter.

### RULE 4.—NOTIFICATION.

Section A.—Notice of arrival shall be sent or given consignee or party entitled to receive same by this railroad's agent in writing, or, in lieu thereof, as otherwise agreed to in writing by this railroad and consignee, within 24 hours after arrival of car and billing at destination, such notice to contain car initials and number, point of shipment, contents, and, if transferred in transit, the initial and number of original car. When address of consignee does not appear on billing, and is not known, the notice of arrival must be deposited in

United States mail inclosed in a stamped envelope bearing return address, same to be preserved on file if returned. An impression copy shall be retained, and when notice is sent or given on a postal card the impression shall be of both sides. (See rule 3, sections B and C.) In case a car subject to rule 3, section C, is not placed on public-delivery track within 24 hours after notice of arrival has been sent or given, notice of placement shall be sent or given to consignee.

NOTE.—When owner requests that original point of shipment be omltted on reconsigned cars, this information shall not be shown on notice of arrival at destination.

Section B.—When cars are ordered stopped in transit, notice shall be sent or given the party ordering the cars stopped upon arrival of cars at point of stoppage.

Section C.—Delivery of cars upon other-than-public delivery tracks or upon industrial interchange tracks, or written notice sent or given to consignee or party entitled to receive same of readiness to so deliver will constitute notification to consignee. (See rule 8, section D, paragraph 1 (b).)

Section D.—In all cases where any part of the contents of a car has been removed by the consignee prior to the sending or giving of required notice, such removal shall be considered as notice of arrival.

SECTION E.—1. When carload freight is refused at destination, notice of such refusal shall, within 24 hours thereafter, be sent by wire to consignor, when known, at his expense, or when not known, to agent at point of shipment, who shall be required promptly to notify the shipper, if known.

- 2. (a) When unclaimed perishable carload freight has not been disposed of within two days from the first 7 a. m. after the day on which notice of arrival has been sent or given to consignee, notice to that effect shall be sent by wire as provided in paragraph 1 of this section.
- (b) When other carload freight is unclaimed within five days from the first 7 a.m. after the day on which notice of arrival has been sent or given to the consignee, a notice to that effect shall be sent by wire as provided in paragraph 1 of this section. (See rule 8, section D, paragraph 4.)

#### RILLE 5 .- PLACING CARS FOR UNLOADING.

NOTE.—Under this rule the time of movement between hold point and destination and any other time for which the railroad is responsible will not be computed against the consignee.

Section A.—1. When delivery of a car consigned or ordered to an industrial interchange track or to other-than-public-delivery track can not be made on account of the inability of the consignee to receive it or because of any other condition attributable to the consignee, such car will be held at destination or, if it can not reasonably be accommodated there, at the nearest available hold point, and written notice that the car is held and that this railroad is unable to deliver will be sent or given to the consignee. This will be considered constructive placement. (See rule 3, sections D and E.)

- 2. On a car to be delivered to a switching line for final delivery and which consignee located on switching line is unable to receive, and which for that reason the switching line is unable to receive from this railroad, notice will be sent or given the switching line showing point of shipment, car initials and numbers, contents and consignee, and, if transferred in transit, the initials and number of the original car.
- 3. When this railroad is the switching line and, under conditions set forth in paragraph 1, is unable to receive cars from a connecting line at destination for

delivery within switching limits, upon receipt of notice from connecting line it will notify the consignee and put such cars under constructive placement. (See rule 4, section C.)

Section B.—1. When delivery can not be made on specially designated public-delivery tracks on account of such tracks being fully occupied, or from other causes beyond the control of this railroad, notice shall be sent or given the consignee in writing, or in lieu thereof as otherwise agreed to in writing, that delivery will be made at the nearest available point to the consignee, naming the point. Such delivery shall be made unless the consignee shall before delivery indicate a preferred available point, in which case the preferred delivery will be made.

2. In the event consignee or party entitled to receive shipment serves notice upon this railroad of refusal to accept delivery at the point named in notice sent or given in accordance with paragraph 1, the car will be held awaiting opportunity to deliver on the specially designated track subject to rule 3, section C, paragraph 2.

### RULE 6 .- CARS FOR LOADING.

SECTION A.—Cars for loading will be considered placed when such cars are actually placed or held on orders of the consignor. In the latter case the agent must send or give the consignor written notice of all cars which he has been unable to place because of condition of the other-than-public-delivery track or because of other conditions attributable to the consignor. This will be considered constructive placement. (See rule 3, sections D and E.)

Section B.—When empty cars placed on orders are not used in transportation service demurrage will be charged from the first 7 a. m. after actual or constructive placement until released, with no free time allowance.

Section C.—1. Cars received from a switching line and held by this railroad for forwarding directions are subject to demurrage charges from the first 7 a.m. after they are received until proper forwarding directions are furnished with no free time allowance and without notice, except that cars received between 4 p.m. and 7 a.m. will not be subject to demurrage if forwarding directions are received prior to the following 12 noon.

2. Private cars which have been loaded on the tracks of their owners, received from such tracks and held by this railroad for forwarding directions, are subject to demurrage charges from the first 7 a. m. after they are received until proper forwarding directions are furnished, with no free time allowance and without notice.

Section D.—If an empty car is appropriated without being ordered, it shall be considered as having been ordered and actually placed at the time so appropriated. If not loaded outbound, such car is subject to section B of this rule.

### RULE 7.—DEMURBAGE CHARGES.

Section A.—On cars not subject to rule 9—average agreement: After the expiration of free time allowed the following charges per car per day, or fraction of a day, will be made until car is released:

For each of the first four days, \$2.

For each succeeding day, \$5.

SECTION B.—The charges on cars subject to average agreement are set forth in rule 9.

NOTE 1.—When through no fault of the consignor or consignee the lading of a car is transferred by a carrier into two or more cars, or when two small cars are furnished by a carrier in lieu of one large car ordered by the shipper, demurrage will be charged as for one car only, as long as any of such cars are detained beyond the free time.

NOTE 2.—When a car contains two or more minimum carload shipments consigned to more than one consignee at the same station, demurrage will be charged the same as if the shipments had been received in separate cars, and each consignee will be allowed a total free time of 48 hours (2 days) for unloading, free of interference by the other consignee or consignees.

#### RULE 8.—CLAIMS.

No demurrage charges shall be collected under these rules for detention of cars through causes named below. Demurrage charges assessed or collected under such conditions shall be promptly canceled or refunded by this railroad.

#### CAUSES.

Section A.—Weather interference.

Note.—A consignor or consignee shall not be absolved from demurrage under section A of this rule if, considering the character of the freight, others similarly situated and under the same conditions reasonably could and did load or unload cars during the same period of time.

1. When the condition of the weather during any part of the prescribed free time (or the adjusted free time provided for in section B of this rule) is such as to make it impossible for men or teams to work at loading or unloading, or impossible to place freight in cars, or move it from cars, without serious injury to the freight, or when, because of high water or snowdrifts (see note) it is impossible, during the prescribed free time, to get to the cars for loading or unloading, the free time will be extended until a total of 48 hours (or 24 hours on cars, subject to rule 2, section B, paragraph 4) free from such interference shall have been allowed. No additional time will be allowed unless claim, stating fully the conditions which prevented loading or unloading within the free time, is presented in writing to this railroad's agent within 30 days after the date on which demurrage bill is rendered.

Note.—The extension of free time on account of high water or snowdrifts shall apply to other-than-public-delivery tracks only where there is disability of this railroad.

- 2. When the lading is frozen while in transit so as to require more than 48 hours to remove it from the car, the total time actually expended by consignee in heating, thawing, or loosening, and removing it will be considered as free time, but no allowance will be made for detention during the time that no effort is made to unload. This rule will not apply to shipments which are tendered in a condition to unload. Under this rule, consignee shall not be entitled to additional time unless, within the prescribed free time he shall serve upon the railroad's agent a written statement that the lading was frozen when tendered.
- 3. No allowance on account of weather interference shall be made on cars subject to rule 6, section B.

SECTION B .- Bunching.

- 1. Cars for loading.—When, by reason of delay or irregularity in filling orders, cars are bunched and placed for loading in accumulated numbers in excess of daily placing as ordered, the shipper shall be allowed such free time for loading as he would have been entitled to had the cars been placed for loading as ordered.
- 2. Cars for unloading or reconsigning.—When, as the result of the act or neglect of any carrier, cars originating at the same point or at intermediate points, moving via the same route and destined for one consignee, at one point, are bunched at originating point, in transit or at destination, and delivered by this railroad in accumulated numbers in excess of daily shipments, the consignee shall be allowed such free time as he would have been entitled to

had the cars not been bunched, but when any car is released before the expiration of such free time, the free time on the next car will be computed from the first 7 a. m. following such release; provided, however, no allowance will be made unless claim is presented in writing to this railroad's agent within 30 days after the date on which demurrage bill is rendered and supported by statement showing date and point of shipment of each car.

SECTION C.—Demand of overchange.—When this railroad's agent demands the payment of transportation charges in excess of tariff authority.

SECTION D.—Delayed or improper notice by this rallroad.

- 1. (a) When notice of arrival does not contain all the information specified in rule 4, section A, consignee shall not have the right to call in question the sufficiency of such notice, unless within the prescribed free time he shall serve upon this railroad's agent a written statement of the omitted information required, in which event the time between receipt of such statement and the furnishing of the omitted information will not be computed against the consignee.
- (b) When the consignee makes request in writing for the name of the consignor, point of shipment and (or), if transferred in transit, the initials and number of the original car, to enable him to identify the shipment in a car placed or tendered for delivery on other-than-public-delivery track, such information will be furnished, but consignee shall not be entitled to additional free time unless such request has been served on this railroad's agent within the prescribed free time, in which event the time between receipt of the request and compliance therewith will not be computed against the consignee. (See rule 4, section A. Note.)
- 2. When claim is made that a mailed notice has been delayed, postmark thereon shall be accepted as indicating the date of the notice.
- 3. When a notice is mailed by this railroad on Sunday, a legal holiday, or after 3 p. m. on other days (as evidenced by the postmark thereon) consignee shall be allowed five hours' additional free time, provided he shall send or give to this railroad's agent within the first 24 hours of free time, written advice that the notice had not been received until after the free time had begun to run; in case of failure on the part of consignee so to advise this railroad's agent, no additional free time shall be allowed.
- 4. In case of failure by this railroad to send notice in accordance with the provisions of rule 4, section E, the consignor shall not be heid liable for demurrage charges between the date the notice should have been sent and the date it was actually sent.

Section E.—Error of any railroad which prevents proper tender or delivery.—

1. Under this rule demurrage will be charged on the basis of the amount that would have accrued but for such error. This also applies in the case of constructively placed cars being "runaround" by actually placing recent arrivals ahead of previous arrivals, but allowance will only be made on cars subject to rule 9—Average agreement that are held beyond the fourth debit day.

SECTION F.—Delay by United States customs.—Such additional free time shall be allowed as has been lost through such delay.

### RULE 9.—AVERAGE AGREEMENT.

When the following agreement has been entered into, the charge for detention of cars, on all cars subject to demurrage, held for loading or unloading, shall be computed on the basis of the average time of detention to all such cars released during each calendar month; such average detention and charge to be computed as follows:

Section A.—One credit will be allowed for each car released within the first twenty-four (24) hours of free time. After the expiration of forty-eight (48) hours' free time, one debit per car per day, or fraction of a day, will be charged for each of the first four days. In no case shall more than one credit be allowed on any one car, and in no case shall more than four credits be applied in cancellation of debits accruing on any one car. When a car has accrued four debits, a charge of \$5 per car per day, or fraction of a day, will be made for all subsequent detention and will apply on all subsequent Sundays and legal holidays, including a Sunday or holiday immediately following the day on which the fourth debit begins to run.

Section B.—Credits earned on cars held for loading shall not be used in offsetting debits accruing on cars held for unloading, nor shall credits earned on cars held for unloading be used in offsetting debits accruing on cars held for loading.

SECTION C.—Credits can not be earned by private cars subject to rule 1, section B, paragraph 4 (a), but debits charged on such private cars while under constructive placement may be offset by credits earned on other cars.

Section D.—At the end of the calendar month the total number of credits will be deducted from the total number of debits, and \$2 per debit will be charged for the remainder. If the credits equal or exceed the debits, no charge will be made for the detention of the cars, and no payment will be made by this railroad on account of such excess of credits; nor shall the credits in excess of the debits of any one month be considered in computing the average detention for another month.

Section E.—A party who enters into this average agreement shall not be entitled to include therein cars subject to rule 2, section B, nor shall he be entitled to cancellation or refund of demurrage charges under section A, paragraph 1, or section B of rule 8.

Section F.—A party who enters into this average agreement may be required to give sufficient security to this railroad for the payment of balances against him at the end of each month.

Section G.—An average agreement must include all cars loaded or unloaded within the jurisdiction of the same station except that when desired separate agreements may be entered into for each plant or yard within the jurisdiction of the same station, but in no case can the cars loaded or unloaded within the jurisdiction of two or more stations he combined in one average agreement, nor shall the cars loaded or unloaded by more than one consignor or consignee be combined in one average agreement, except that cars consigned, reconsigned, or ordered to a public elevator, warehouse, or cotton compress serving various parties may be combined in one average agreement.

### AGREEMENT.

.\_\_\_\_Railroad.

Being fully acquainted with the terms, conditions, and effect of the average basis for settling for detention to cars as set forth in \_\_\_\_\_\_, being the car demurrage rules governing at all stations and sidings on the lines of said railroad, except as shown in said tariff, and being desirous of availing (myself or ourselves) of this alternate method of settlement (I or we) do expressly agree to and with the \_\_\_\_\_\_\_ Railroad that with respect to all cars which may, during the continuance of this agreement, be handled for (my or our) account at \_\_\_\_\_\_ (Station) (I or we) will fully observe and comply with all the terms and conditions of said rules as they are now published or may hereafter be lawfully modified by duly published tariffs, and will make prompt payment of all demurrage charges accruing thereunder in accordance

# SUPPLEMENT NO. 2 TO GENERAL ORDER NO. 12.

WASHINGTON, July 9, 1919.

Supplement No. 1 to General Order No. 12 in amended paragraph "Fifth" reads in part as follows:

No work involving a charge to capital account of \$1,000 or more shall be contracted for or commenced unless it be authorized by the Regional Director except in cases of emergency; and no work involving a charge to capital account in excess of \$10,000 shall be contracted for or commenced unless it be authorized by the Director of the Division of Capital Expenditures except in cases of emergency and in other cases where the delay incident to awaiting such anthority on the usual form would be detrimental, in which latter cases preliminary authority should be obtained by telegraph whenever practicable.

In view of the early termination of the present Federal control, there is an increasing necessity for supervising capital expenditures and having full information at Washington concerning same at the outset. It is desirable to require uniformly the same authority for items of \$1,000 or more as for those in excess of \$10,000.

General Order No. 12 and Supplement No. 1 thereto are hereby amended to provide so that no work involving a charge to capital account in excess of \$1,000 (instead of \$10,000) shall be contracted for or commenced unless it be specifically authorized by the Division of Capital Expenditures, or—

- (a) Unless the corporation agrees to furnish the cash at the outset without calling upon the Railroad Administration in any way for the funds, or—
- (b) Unless the expenditure is in accordance with a definite program approved by Director Division of Capital Expenditures, by which is meant such general authority as is covered by his letter of April 5 (capital charges merely incidental to maintenance authorized by Director Division of Operation) and letter of July 8 (capital charges covering application of safety appliances designated by Director Division of Operation).

In cases of emergency, authority may be obtained by telegraph.

Walker D. Hines,

Director General of Railroads.

### SUPPLEMENT NO. 2 TO GENERAL ORDER NO. 15.

Washington, August 9, 1919.

General Order No. 15, dated March 26, 1918, is hereby supplemented, as follows:

Paragraph 2 of General Order No. 15 is hereby changed to read as follows:

2. Where existing industry tracks are not covered by written contracts, they shall be maintained and operated in accordance with the provisions stated in paragraph 1 hereof. In the absence of a written contract as to the maintenance of an industry track constructed prior to March 26, 1918, the practice of the connecting carrier prior to Federal control, as applied to such track of any particular industry from the beginning of its use by such industry, shall be considered as equivalent to a written contract in accordance with such practice.

WALKER D. HINES, Director General of Railroads.

### GENERAL ORDER NO. 18-B.

WASHINGTON, May 22, 1919.

General Order No. 18, issued April 9, 1918, as amended by General Order No. 18-A, issued April 18, 1918, is hereby further amended to read as follows:

It is therefore ordered, That all suits against the Director General of Railroads as authorized by General Order No. 50-A must be brought in the county or district where the plaintiff resided at the time of the accrual of the cause of action or in the county or district where the cause of action arose; or where the cause of action would but for Federal control accrue against the initial carrier (as under section 20, paragraph 11 of the act to regulate commerce), such action may be brought in the county or district where the property was received for transportation.

WALKER D. HINES, Director General of Railroads.

### GENERAL ORDER NO. 26-A.

Washington, May 19, 1919.

Ordered, that, effective June 15, 1919, General Order No. 26, issued May 23, 1918, be, and the same is hereby, revoked and set aside.

WALKER D. HINES, Director General of Railroads.

### GENERAL ORDER NO. 31-A.

Washington, October 3, 1919.

Effective October 1, 1919, the following rules and regulations shall govern the accounting for the use of equipment of one carrier in Federal operation by or for the account of another carrier in Federal operation (canceling instructions in conflict therewith in General Order No. 31):

# HIRE OF FREIGHT AND PASSENGER TRAIN EQUIPMENT.

The practice of recording, computing, and paying per diem, mileage, or rental for the use of freight and passenger train cars of one carrier in Federal operation by or for account of another carrier in Federal operation, and the adjustment of differences, reclaims, etc., between such carriers shall be reinstated, in accordance with such detailed instructions as may be issued by the Division of Operation, Car Service Section.

Walker D. Hines,
Director General of Railroads.

### GENERAL ORDER NO. 34-B.

Washington, March 29, 1919.

General Order No. 34-A is hereby amended to read as follows: Carriers subject to Federal control shall sell at public auction to the highest bidder, without advertisement, carload and less than car-

the highest bidder, without advertisement, carload and less than carload nonperishable freight which has been refused or is unclaimed at destination by consignees after the same has been on hand 60 days. Consignee, as described in the waybilling, shall be notified of arrival of shipments in all cases, and such notice shall contain provisions that after freight is unclaimed or undelivered for 15 days after expiration of free time at destination it will be treated as refused and will be sold without further notice 60 days from date of notice of arrival.

Consignors shall be notified when freight is refused or is unclaimed, as provided above, when the consignor can be determined from the billing or when shipments are marked with the consignor's name and address; such notice to contain provisions that unless proper orders for disposition are received on or before a specified date, not earlier than 60 days from date of arrival and notice to consignee, the shipment will be sold for charges without further notice.

Perishable freight may be sold in the discretion of the carrier whenever necessary to prevent waste without notice, except that such

reasonable effort shall be made to notify both consignor and consignee, as described in the waybilling, as the circumstances will permit.

Deposit in the mail of notices in accordance herewith shall be construed as sufficient notice to all concerned, and a record shall be made thereof by the employee who mails the same.

The place of sale of both perishable and nonperishable freight shall be determined by the carrier; the net proceeds, if any, after deducting freight and other legitimate expenses, will be paid to the owner on proof of interest.

Nothing herein contained shall affect the provisions for notice to consignor of unclaimed or refused shipment of explosives or other dangerous articles, or for telegraphic notice to consignors of unclaimed and refused shipments at his expense and on his request, or other special provisions for notice to consignors, where such provisions are contained in the storage rules of the carrier, or other rules contained in tariffs on file with the Interstate Commerce Commission, except that when notice of refusal is given to the consignor under such tariff rules, it shall include the notice of sale after 60 days above provided for, and notice need not be repeated under this order.

Walker D. Hines, Director General of Railroads.

### GENERAL ORDER NO. 43-A.

Washington, *April* 18, 1919.

Whereas General Order No. 43, issued September 5, 1918, provides that no moneys or other property under Federal control or derived from the operation of carriers while under Federal control shall be subject to garnishment, attachment, or like process in the hands of such carriers or any of them, or in the hands of any employee or officer of the United States Railroad Administration; and

Whereas questions have arisen as to the enforcement of said order, and it is considered best to leave the question of garnishment to be determined by the courts pursuant to the act of Congress approved March 21, 1918, called the Federal control act, and such State statutes as may be applicable thereto;

It is therefore ordered, effective May 15, 1919, that the said General Order No. 43 be, and the same is hereby, revoked and set aside.

WALKER D. HINES,
Director General of Railroads.

### GENERAL ORDER NO. 50-A.

Washington, January 11, 1919.

General Order No. 50, issued October 28, 1918, is hereby amended to read as follows:

It is therefore ordered, that actions at law, suits in equity, and proceedings in admiralty hereafter brought in any court based on contract, binding upon the Director General of Railroads, claim for death or injury to person, or for loss and damage to property, arising since December 31, 1917, and growing out of the possession, use, control, or operation of any railroad or system of transportation by the Director General of Railroads, which action, suit, or proceeding but for Federal control might have been brought against the carrier company, shall be brought against the Director General of Railroads, and not otherwise; provided, however, that this order shall not apply to actions, suits, or proceedings for the recovery of fines, penalties, and forfeitures.

Subject to the provisions of General Orders Nos. 18, 18-A, and 26, heretofore issued by the Director General of Railroads, service of process in any such action, suit, or proceeding may be made upon operating officials operating for the Director General of Railroads, the railroad or other carrier in respect of which the cause of action arises in the same way as service was heretofore made upon like operating officials for such railroad or other carrier company.

The pleadings in all such actions at law, suits in equity, or proceedings in admiralty, now pending against any carrier company for a cause of action arising since December 31, 1917, based upon a cause of action arising from or out of the operation of any railroad or other carrier, may on application be amended by substituting the Director General of Railroads for the carrier company as party defendant and dismissing the company therefrom.

The undersigned Director General of Railroads is acting herein by authority of the President for and on behalf of the United States of America, therefore no supersedeas bond or other security shall be required of the Director General of Railroads in any court for the taking of or in connection with an appeal, writ of error, supersedeas, or other process in law, equity, or in admiralty, as a condition precedent to the prosecution of any such appeal, writ of error, supersedeas, or other process, or otherwise in respect of any such cause of action or proceeding.

Walker D. Hines, Director General of Railroads.

### SUPPLEMENT NO. 1 TO GENERAL ORDER NO. 51.

Washington, February 18, 1919.

The provisions of General Order No. 51 are hereby extended to include employees in the service of the Russian Railway Service Corps.

WALKER D. HINES, Director General of Railroads.

### GENERAL ORDER NO. 57-A.

Washington, February 25, 1919.

RULES GOVERNING THE INSPECTION, SELECTION, AND COOPERING OR RE-JECTION OF CARS FOR BULK GRAIN LOADING, THE RECORDING OF LOSS OF GRAIN FROM CAR BY LEAKAGE (IF ANY) DURING TRANSIT, AND THE DISPOSITION OF CLAIMS FOR LOSS AND DAMAGE OF GRAIN.

General Order No. 57, issued November 28, 1918, is hereby amended to read as follows:

Claims on grain shipped in bulk constitute a large proportion of loss and damage claims. Some of the widely varying practices of both shippers and carriers with respect thereto are of doubtful propriety, and in many cases result in undue preference and unjust discrimination.

This condition may be attributed largely to the great number of intricate factors entering into the grain business; the condition of scales and weighing practices, which, in many instances, result in weights of doubtful accuracy. Grain in bulk is sometimes loaded at large terminal elevators where so-called official weights are obtained; in other instances at country elevators where weights are obtained on small scales in many drafts; and in other instances where scale weights are not used but loading weights obtained on measurement basis; and at some points where no elevators are located grain is weighed over wagon scales, loaded into cars, and the sum of the wagon-scale weights used to represent the amount shipped.

Destination weights are arrived at in as many different ways as the loading weights, but, as a general rule, the bulk of the grain shipped is destined to terminal markets where official weights are secured, and the differences between those loading and destination weights constitute the basis of claims, although losses resulting from the taking of samples for inspection purposes and the failure of consignee to unload all the grain and other wastage, over which the railroad has no control, are not taken into consideration or accounted for.

At the present time there is a lack of uniformity in the disposition of grain claims. It is intended to clear up this situation and to dis-

pose promptly of such claims as come within the rules hereinafter set forth.

The following rules shall apply until superseded by others that may be adopted as a result of investigation and study of the subject now being carried on by carriers and shippers in connection with the Interstate Commerce Commission.

These rules are adopted as administrative regulations, and they are not intended in any way to change or alter any existing rule of law.

# Rule 1.—Selection of Cars for Loading.

Suitable cars will be furnished for bulk grain loading. (See definition.)

DEFINITION.—A suitable car for bulk grain loading is one that is grain-tight and fit or can be made so at time and place of loading by ordinary and proper care in use of cooperage material and by a reasonable amount of cleaning.

### Rule 2.—Rejection by Shipper.

While carriers are expected to furnish suitable equipment, the shipper should reject a car which is manifestly unfit for the loading intended.

Shippers should not load bulk grain in a car with door post shattered or broken, or with other defects of such character as to render car obviously unfit, or with inside showing the presence of oil, creosote, fertilizer, manure, coal or other damaging substance of like or kindred character.

## RULE 3.—COOPERAGE.

Grain doors, or grain-door lumber of proper quality and dimensions, to cooper side and end doors and other openings of cars used for bulk grain loading, and accessories such as nails, paper, cheese-cloth, burlap or similar material for calking or lining cars, required to prevent loss of grain by leakage, shall be supplied by the carrier, installation to be in accordance with existing rules and practices until changed by competent authority.

NOTE 1.—Carrier's agent at loading station will ascertain the number of temporary sectional grain doors, or the number of feet (board measure) of grain-door lumber used to cooper the car and the approximate weight thereof, and note same on waybill.

Note 2.—Should the carrier's supply of grain-door material run short, local agent will promptly notify his superintendent, who will immediately send the required material or authorize local agent to purchase a supply to take care of the emergency.

Note 3.—Shippers or consignees must not appropriate carriers' grain doors or grain-door material, neither shall they use the same without specific authority from the carrier.

# RULE 4.—Consignor, Consignee, or Owner Required to Load and Unload Carload Freight.

Except as otherwise provided by tariff, owners are required to load into or on cars grain carried at carload ratings, and consignee or owner is required to unload the car, which includes the removal of entire contents, including sweeping of the car. Loading includes adequate securing of the load in or on car, also proper distribution of the weight in the car by trimming or leveling.

## RULE 5.—SHIPPING WEIGHTS.

Where shipper weighs the grain for shipment, he shall furnish the carrier with a statement of the car initials and number, total scale weight, the type and house number of the scale used, the number of drafts and weight of each draft weighed, the date and time of weighing, and state whether official board of trade, grain exchange, State, or other properly supervised shipping weights; also state number and approximate weight of grain doors used. This information shall be furnished as soon as practicable, forwarding of car not to be delayed for this record.

### Rule 6.—Destination Weights.

Consignee shall furnish the carrier with a statement of the car initials and number, the total scale weight, the type and house number of the scale used, the number of drafts and weight of each draft weighed, and date and time of weighing, and state whether official board of trade, grain exchange, State, or other properly supervised unloading weight.

# RULE 7.—LEAKAGE OR DAMAGE RECORD.

If damage to or leakage of grain is detected while in carrier's possession, the necessary repairs must be made to prevent further loss or damage, and a complete record made thereof. In case of a disputed claim, the records of both carrier and claimant on said car shall be made available to both parties.

If shipper, consignee, owner, or his or their representative should discover leakage of grain from car, he must immediately report the facts to carrier and afford reasonable opportunity for verification.

# RULE 8.—CLAIMS FOR LOSS.

(a) CLEAR RECORD CARS.—If after thorough investigation by the carrier no defect in equipment or seal record is discovered, such record shall be accepted as prima facie evidence that the carrier has delivered all of the grain that was loaded into the car. If, however, evidence is produced by the claimant showing a defective record, such evidence shall be investigated, and where sustained the car shall be considered a defective record car. (See par. b.)

(b) Defective Record Cars.—Where investigation discloses defect in equipment, seal or seal record, or a transfer in transit by the carrier of a car of grain upon which there is a difference between the loading and the unloading weights, and the shipper furnishes duly attested certificates showing correctness of weights, and the carrier can find no defect in scale or other facilities and no error at points of origin or destination, then the resulting claim will be adjusted subject to a reduction of one-eighth of 1 per cent of the established loading weight as representing invisible loss and wastage.

Note 1.—Transfer in transit, as referred to in section "b" of this rule, is a transfer for which the railroad is responsible and not a transfer because of a trade rule or governmental requirement or because of orders of consignor consignee, owner, or their representative.

WALKER D. HINES, Director General of Railroads.

## GENERAL ORDER NO. 58.

Washington, February 20, 1919.

In order to clarify the relationship between the United States Railroad Administration and the State railroad and public service commissions all officers and employees of the United States Railroad Administration shall be governed by the policies and regulations herein set forth:

- 1. Transportation systems under Federal control continue subject to the lawful police regulations of the several States which were and are applicable to privately operated transportation systems in such matters as spur tracks, railroad crossings, safety appliances, track connections, train service, the establishment, maintenance, and sanitation of station facilities, the investigation of accidents, and all other matters of local service, safety, and equipment. It will be the policy of the Director General to cause the orders of the State commissions in these matters to be carried out.
- 2. In all proceedings of the character specified in paragraph 1 hereof, formal or informal, officers and employees of the United States Railroad Administration shall recognize the jurisdiction of the State commissions and shall assist them in developing the facts and in applying such remedy as may be necessary and shall fully cooperate with them.
- 3. In all formal proceedings of the character specified in paragraph 1 hereof to which the Director General may be a party he will consider service as having been made on him if made on the Federal manager or general manager, as the case may be, of the transportation system affected, or on such official as the Federal manager or general manager, respectively, shall designate, and whose name he shall file with the State commission for that purpose. The

Federal manager, or, if none, the general manager, shall designate to each State commission an officer conveniently located on whom such service may be made. The legal officers of the United States Railroad Administration are directed to appear in such proceedings and to present fully the facts.

- 4. The Federal control act empowers the President to initiate rates, fares, charges, classifications, regulations, and practices by filing the same with the Interstate Commerce Commission, and empowers said commission to review the justness and reasonableness thereof. The State commissions take the position that the intrastate rates are nevertheless subject to their jurisdiction, and it will be the policy of the Director General to expedite in every way a final decision by the appropriate tribunal of the question thus raised.
- 5. The Directors of Traffic and Public Service of the United States Railroad Administration are directed, before authorizing advances of any importance in rates, fares, or charges, either interstate or State, to submit the same to the State commissions in the States affected for their advice and suggestions.
- 6. It is important that the records of the State commissions be continued intact. Transportation systems under Federal control shall file with the State commissions, for information, all their rate schedules heretofore or hereafter issued during the period of Federal control and annual and other reports and information as to matters within the scope of Federal control requested by State commissions according to the provisions of State statutes.
- 7. All officers, agents, and employees of the United States Railroad Administration are directed to supply information and render assistance as requested by State commissions, in accordance with the provisions of this order.
  - 8. This order shall be effective on and after its date.

Walker D. Hines, Director General of Railroads.

### GENERAL ORDER NO. 59.

Washinoton, D. C., February 26, 1919.

- 1. To the end that the Division of Traffic may be fully advised in respect to the movement of freight traffic, it is ordered that, effective with waybills settled after the closing of December, 1918, accounts, Class I carriers shall compile and render during the period of Federal control monthly reports showing the following data:
  - (a) Number of carloads.

(b) Number of tons (of 2,000 pounds).

- (c) Total revenue, point waybilled from to waybill destination.
- 2. The data specified in paragraph 1 shall be reported separately for each of the 59 commodities on forms similar to that attached and

made part hereof. Items 1 to and including 58 relate only to carloads, provided, however, that shipments moving under "any quantity" rates shall be counted as carloads when they weigh 10,000 pounds or more. All other shipments shall be classed as "all less carload freight" and reported under item 59.

3. A "carload" for purpose of this report shall consist of a shipment of one commodity consigned to one or more consignees at one destination. If a shipment made by one consignor consists of two or more classes specified in the annexed schedule, such shipments shall be classed as "less carload" and reported as item 59. In cases where a carload of one commodity received at one destination is the result of the so-called "pick-up" loading, and it consists of shipments from two or more shippers from two or more points of origin, consigned to one or more consignees at a common destination, it shall be classed and reported under item 59.

4. The number of cars for "less carload" shipments, reported as item 59, shall not be stated on the report.

- 5. The tonnage and revenue to be reported shall be the tons and total revenue shown on the waybills. The data will be compiled by each carrier from the audited records, covering local traffic (including shipments rebilled at junctions with other than Class I roads) and inbound interline traffic, including traffic moving to other than Class I roads, to Canada, to Mexico, and to all other countries, when such traffic is waybilled to the junction points of delivery to other than Class I or foreign carriers. When such traffic is waybilled through, the carrier delivering to other than Class I or foreign carrier will compile the statistics from the interline settlements prepared by other than Class I or foreign carriers. The data thus determined and reported must not be adjusted to agree with corrections subsequently made.
- 6. The reports are required for the purpose of developing the volume of carload freight traffic by specific commodities and the total volume of "less carload" freight, and the revenue on both classes, interchanged between points within the same State; between each State and the District of Columbia and each other State; between each state and the District of Columbia and Mexico; Canada; and with all other foreign countries (in one item). Alaska, Hawaii, Porto Rico, and the Philippines will be included in the item "All other countries."

Note.—Traffic having origin and destination in one State but moving beyond State lines in transit will be reported as from and to the same State. Traffic having origin and destination in the United States but moving beyond the international boundaries in transit will be reported as from the State of origin to the State of destination.

7. The reporting carrier shall include the statistics on traffic which is destined to points on its lines or which it delivers to other than Class I roads, or delivers to Canadian or Mexican lines, or delivers to foreign water carriers.

Typewritten statements shall be rendered by each reporting carrier, for each commodity separately, showing the following groupings with States arranged in alphabetical order:

a. Domestic traffic, including Canadian and Mexican traffic.

Freight originating in each State and | Destined to points within the same in Canada and Mexico, each separately.

State or to each other State and to Canada and Mexico, each separately.

### b. Export traffic.

Freight originating in each State and | Destined to "all other countries" in Canada and Mexico, each separately.

showing State via which exported.

### c. Import traffic.

Freight originating in "all other coun- | Destined to each State and to Canada tries" showing State via which imported.

and Mexico, each separately.

Statements are to be rendered on paper 81 by 11 inches, in accordance with attached sample statement (Form TS-1) with heading in full and information arranged in the manner indicated. A summary, showing for each commodity the cars, tons, and revenue in the aggregate, and a grand total for all commodities, without reference to the States of origin and destination, is also to be prepared by each carrier.

- 8. Freight having both origin and destination in the same State shall be reported by the destination carrier as from and to that State.
- 9. To place necessary information in the hands of destination carriers, waybills for shipments rebilled at Canadian or Mexican border points, at ports of entry for freight from other countries, or at junctions with other than Class I roads should be plainly stamped by billing agents in "station from" block as follows: "From Canada"-"From Mexico," "Import Freight" of "From — (State)," respectively.
- 10. To serve as a corrective of the statistics above provided for, a special report will be required from carriers accepting and forwarding carload grain from terminal elevators (large elevators at important points, not country elevators), indicating the total number of cars and the total number of tons (2,000 pounds) in the following form:

From Nebraska:	Cars.	Tons.
Elevator wheat	300	9,000
Elevator oats	60	2, 100
178857°—20——5		

- 11. Until further advised, no adjustment of revenues or tonnage will be required on account of transit privileges at intermediate points.
- 12. The reports shall be compiled monthly and shall be forwarded to the Bureau of Statistics, Interstate Commerce Commission, Washington, D. C., on or before the last day of the second month succeeding that for which they are compiled.
- 13. No freight traffic statistics shall be compiled by accounting officers other than the report herein prescribed, except by special permission from the Director of Accounting, provided that the statistics required by the Interstate Commerce Commission annual report shall be compiled as heretofore. To provide the factors for the accumulation of both the Director General and Interstate Commerce Commission commodity statements, the items should be subdivided when necessary.
- 14. These instructions shall also apply to Federal-controlled steamship and boat lines; provided that on port to port business a separate report should be prepared which shall not show the number of cars.

Walker D. Hines, Director General of Railroads.

# FREIGHT-TRAFFIC MOVEMENT.

## PRIMARY GROUPS.

# Products of agriculture:

- 1. Wheat and buckwheat.
- 2. Corn, including Kafir corn, etc.
- 3. Oats.
- 4. Barley.
- 5. Rye and spelt.
- 6. Rice and rice products.
- 7. Flour and meal.
- 8. Other mill products.
- 9. Hay, straw, alfalfa, and their meals.
- 10. Cotton.
- 11. Cotton seed, flaxseed, and their products, except oil.
- 12. Tobacco.
- 13. Fresh citrous fruits.
- 14. Fresh deciduous fruits.
- 15. Dried fruits and vegetables.
- 16. Beans and peas, dried.
- 17. Potatoes and onions, fresh.
- 18. Other fresh vegetables.
- 19. Canned goods (all canned food products).
- 20. Other agricultural products. Products of animals:
  - 21. Horses and mules.

- Products of animals-Continued.
  - 22. Cattle and calves.
  - 23. Sheep and goats.
  - 24. Hogs.
  - 25. Fresh meats.
  - Other packing-house products.
  - Poultry, game, fish (fresh and dry), dairy products, and eggs.
  - 28. Wool and mohair.
  - 29. Hides and leather.
  - 30. Fertilizer (all kinds).
  - 31. Other products of animals.

# Products of mines:

- 32. Anthracite coal.
- 33. Bituminous coal.
- 34. Coke.
- 35. Iron ore.
- 36. Other ores and concentrates.
- 37. Bullion and matte.
- 38. Clay, gravel, sand, and stone.
- Crude petroleum oil and asphalt.
- 40. Salt.
- 41. Other mineral products.

# Freight-Traffic Movement-Continued.

# Products of forests:

- 42. Logs, ties, posts, poles, props, cordwood, etc.
- 43. Lumber, timber, box shooks, staves and headings, and other forest products.

## Manufactures:

- 44. Refined and manufactured oils.
- 45. Sugar, slrup, glucose, and molasses.
- 46. Naval stores.
- 47. Iron, pig and bloom.
- 48. Ralls and fastenings.
- 49. Bar and sheet metal, structural iron, and iron pipe.
- 50. Other castings and machinery and boilers.

# Manufactures-Continued.

- 51. Cement, brick, plaster, and lime.
- 52. Agricultural implements and tools.
- 53. Vehicles, all kinds, including self-propelling.
- 54. Household goods and emigrant movables.
- 55. Furniture and musical instruments.
- 56. Liquors and beverages.
- 57. Empty packages.
- 58. Other manufactures and miscellaneous.

# Merchandise:

59. All LCL freight.

# Sheet No. -

# United States Railroad Administration.

# DIRECTOR GENERAL OF RAILROADS.

Freight traffic received at destinations on North and South Railroad (includes traffic delivered direct to noncontrolled lines, to Canadian and Mexican carriers, and to foreign water carriers).

Month of January, 1919.

# 15. Dried Fruits and Vegetables. (Insert name and number of commodity.)

8	State or country of origin.	State or country of destination.	Cars.	Tons.	Total waybill revenue.
· -	D				
a.	Domestic:	T. 12	100	4 000	00 000 00 00
	California		100	4,000	\$100,000.00
	California		300	12,000	300, 000. 00
	California		150	6,000	150, 000. 00
	California		10	400	10, 000. 00
	Colorado		10	400	10, 000. 00
	Colorado	New York		1, 200	30, 000. 00
	Colorado	Ohio	15	600	15,000.00
	Oregon	New York	25	1,000	25, 000, 00
	Oregon		10	400	10, 000. 00
b.	Export;				,-,
•••	California	Other countries via New York.	100	4, 000	100, 000. 00
	Colorado	Other countries via New York.	5	200	5, 000. 00
	Oregon	Other countries via New York.	10	400	10, 000. 00
C	Import:				
	Other countries via New York.	New York	25	1,000	5, 400. 00
	Other countries via New York.	Ohio	10	400	3, 000. 00
	Total	•••••	800	32, 000	773, 400. 00
				l	I

# GENERAL ORDER NO. 59-A.

Washington, May 23, 1919.

Ordered that General Order No. 59, issued February 26, 1919, be, and the same is hereby, revoked and set aside.

Walker D. Hines, Director General of Railroads.

# GENERAL ORDER NO. 60.

Washington, March 14, 1919.

General Orders Nos. 11 and 21 provide for the adoption of universal interline waybilling. A standard form of waybill was prescribed in General Order No. 11, which it has now been considered advisable to amend. To further facilitate the movement of freight and promote economy in waybilling four forms of waybills are herein prescribed. They are to be used in waybilling.

- A. Single consignments.
- B. More than one consignment.
- C. Astray freight.
- D. Live stock.
- 1. Waybill form AC-506 (sample attached) shall be used for all single carload or less-than-carload consignments, whether local or interline; provided, however, that a single waybill may be made to cover a special train moving at a lump-sum charge for the train or for shipments which, on account of their length, require more than one car. The size of this waybill shall be  $8\frac{1}{2}$  by 11 inches, but for special classes of traffic requiring a larger waybill the form may be  $8\frac{1}{2}$  by 22 inches. This waybill must be printed on paper equal to 60-pound (or heavier) No. 1 manila, 24 by 36.
- 2. Waybill form AC-507 (sample attached) shall be used in cases where blanket waybilling of more than one consignment of less-than-carload freight, whether local or interline, is desirable or necessary to promote economy or efficiency. The size of this waybill shall be 8½ by 11 inches, but for special classes of traffic requiring a larger waybill the form may be 8½ by 22 inches. This waybill must be printed on paper equal to 40-pound (or heavier) No. 1 manila, 24 by 36.
- 3. An astray freight waybill form AC-508 (sample attached) is prescribed for waybilling astray freight. The size of this waybill shall be  $8\frac{1}{2}$  by 11 inches, and it must be printed on paper equal to 40-pound (or heavier) No. 1 manila, 24 by 36.
- 4. Waybill form AC-509 (sample attached) is prescribed for waybilling carload consignments of live stock when special stub is required at destination stockyards. The size of this waybill shall be 8½ by 11 inches, to be printed in two parts; the additional part is for the use of destination agents at live-stock centers in collect-

ing transportation charges. It must be printed on paper equal to 60-pound (or heavier) No. 1 manila, 24 by 36.

- 5. Necessary copies of waybills may be made on forms similar to the waybills or on plain paper; in either case the copy shall be on paper lighter in weight than the original.
- 6. All waybills must be prepared with typewriter, pen and ink, or indelible pencil.
- 7. The practices and blanks used by carriers in preparing underlying forms at the time of making the waybill shall be adjusted to meet the arrangement and requirements of the waybill forms herein prescribed.
- 8. At each point where freight is transferred from one car into another, the agent making the transfer shall appropriately stamp or indorse the waybill as follows:

Transferred to
At
North and South R. R.

[Stamp, if used, must be 12 inches by 3 inch.]

- 9. Paster scale tickets, if used, to indicate weight, shall not be larger than 2 inches by 4 inches, and shall show length of the car, capacity of the car, stenciled weight of the car, and any other data considered necessary. Such tickets shall be pasted on the face of the waybill in the space below the line provided for the shipper's name and above the revenue columns.
- 10. The use of these waybill forms shall be inaugurated by each carrier under Federal control not later than June 1, 1919, but where the stock of the forms heretofore used becomes depleted or exhausted, or it is otherwise practicable or economical to begin earlier the use of the forms herein prescribed, carriers shall forthwith utilize them. The use of astray freight waybill forms shall be inaugurated as early as possible, and in no case later than June 1, 1919.
- 11. In the event that stocks of waybills of the old forms are on hand and can not be conveniently used prior to June 1, 1919, such waybill forms shall be used after that date in waybilling local less-than-carload shipments until the supply thereof is exhausted.
- 12. Proper weight for the assessing of freight charges must be shown on waybills. In cases where an authorized weight or railroad track scale weight of a carload shipment is not known at time of making waybill, and it is desired to complete waybill by using an estimated weight, 110 per cent of marked car capacity should be used, showing thereon "110% of capacity." In all such cases the waybill must indicate in proper space the point where car is to be weighed.
- 13. Nothing herein contained shall be considered as requiring the discontinuance of the so-called mani-bill, uni-bill, or the consolidated

billing and abstracting plan. These forms of billing when they are economical and efficient in their operation may, until further advised, be continued in use for less-than-carload local traffic.

Walker D. Hines, Director General of Railroads.

# GENERAL ORDER NO. 61.

Washington, March 15, 1919.

The Committee on Transportation, American Railway Association, having, at the request of the Director General, submitted a report in connection with the Federal statute "To save daylight and to provide standard time for the United States," which became effective at 2 a. m., Sunday, March 31, 1918, the following instructions, based on such report, are hereby issued:

First. (a) At 2 a. m., Sunday, March 30, 1919, and on the last Sunday in March of each year thereafter, all clocks and watches in train dispatchers' offices, and in all other offices open at that time, must be advanced one hour, to indicate 3 a. m.

(b) At 2 a. m. of the last Sunday in October of each year all clocks and watches in train dispatchers' offices, and in all other offices open at that time, must be turned back one hour, to indicate 1 a. m., and regular trains must be held to conform to schedules after change in time.

Employees in every open office must as soon as the change has been made compare time with the train dispatcher. Clocks and watches in all offices at the first opening, at or after the time the change becomes effective, must be advanced (in March) or turned back (in October) to conform to the new standard time, and employees, before assuming duties in such offices, must, after the change is made, compare time with the train dispatcher.

Second. Each railroad will issue necessary instructions and arrange for such supervision and check of the watches of its employees as to insure that they have been properly changed to conform to the new standard time.

Third. Owing to the varying conditions which will prevail on the railroads of the United States, it is not advisable to issue a uniform rule or order to cover the details involved in the movement of trains at the period the change in standard time becomes effective. Therefore, each railroad must adopt such measures as may be necessary to properly safeguard the movement of its trains on the road at the time of the change.

Fourth. This order shall continue in effect during Federal control of railroads unless said Federal statute, "To save daylight and to

PLACE SPECIAL SERVICE PASTERS HERE

# UNITED STATES RAILROAD ADMINISTRATION DIRECTOR GENERAL OF RAILROAD NORTH AND SOUTH RAILROAD FREIGHT WAYBILL

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			ESS CV		INDICATE BY SYMBOL IN COLUMN PROVIDED HOW WEIGHTS WERE OB-	<u> </u>	WEIGHED	НЕО
INSTRUCTIONS REGARDING ICING, VENTILATION, MILLING, WEIGHING, ETC. IF ICED, SPECIFY TO WHOM ICING SHOULD BE CHARGED.	ING, VENTILATIO	N, MILLING, WEIGHING, E CHARGED.	1	TAINET  R—RAILB  A—WEIGH  T—TARIF  S—SHURP  E—ESTIN	TAINED.  R—RAILROAD SCALE.  A—WEIGHING BUREAU OR AGREEMENT.  T—TARIFF GLASSIFICATION  OR MINIMUM.  S—SHUPFESTE AGREEMENT  E—ESTIMATED (WEIGH AND		JOE T	
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INSERT HERE LIGENSE NUMBERS, BILL OF LADING NUMBERS, OR SUCH OTHER REFERENCE NUMBERS AS AS ARE ESSENTIAL.	RS, BILL S SUCH	YARD STA	MAN MAYBILL SHALL BE USED FOR ALL SINGLE CONSIGNS	W HS ∃BE CH	ON BACK	HIS WAYBILL SHALL BE USED FOR ALL SINGLE CONSIGNA  WAY  ON  NO  NO  NO  NO  NO  NO  NO  NO  N		
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SIZE 8} X II ORM NO.								
(TO BE INSERTED)		-					STANDA	STANDARD FORM NO. A. C. 508 APPROVED:
. ~	1 0 20 1	NORTH AND	HTUO8 C	H RAILR	LROAD			C. A. PROUTY

# UNITED STATES RAILROAD ADMINISTRATION DIRECTOR GENERAL OF RAILROADS ORTH AND SOUTH RAILRO

RAILROAI	
SOUTH	HT WAYBILL
AND	FREIGHT
NORTH	

	(87.878)		R-RAILROAD SCALE.  4-WEIGHING BUREAU OR AGREEMENT.  T-TARIFF, CLASSIFICATION OR MINIMUM.  8-SHIPPER'S AGREEMENT OR TESTED WEIGHT  E-ESTIMATED (WEIGH AND CORRECT).	ADVANCES PREPAID		BELOW	FIFTH JUNGTION	STANDARD FORM NO. A. C. 507	C. A. PROUTY
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	9)		INDICATE BY SYMBOL IN COLUMN PROVIDED HOW WEIGHTS WERE OBTAINED.	HOW RATE		PACE AND IN THE	FOURT		RAILROAD
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TRANSFERRED TO	1	N ROUTE ORDER)	(втате)	EE AND LADING		S WILL SHOW JUNCTION STAMPS IN THE			NORTH AND 8
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# UNITED STATES RAILROAD ADMINISTRATION DIRECTOR GENERAL OF RAILROADS NORTH AND SOUTH RAILROAD

# ASTRAY FREIGHT WAYBILL

DELIVER ONLY ON PRESENTATION OF ORIGINAL BILL OF LADING OR OTHER PROOF OF OWNERSHIP

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TRANSFERRED TO	TRANSFERRED TO	•	FROM—		(STATION)	(втате)
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			IF DESTINATION AGENT REFERENCE THERETO TO REVENUE WAYBILL'	TON AGENT CE THERETO IT	CAN LOCATE REVENUE WAYBILL, HE IN SPACE PROVIDED UNDER HEADING "; IF NOT, HE MUST ASCERTAIN ORIGIN	DESTINATION AGENT CAN LOCATE REVENUE WAYBILL, HE MUST INSER REFERENCE THERETO IN SPACE PROVIDED UNDER HEADING "REFERENC TO REVENUE WAYBILL"; IF NOT, HE MUST ASCERTAIN ORIGINAL POINT O
TQ- (STATION)	(STATE)	ų:		SHIPMENT FROM BILL ( FREIGHT CHARGES DUE APPLICABLE, THE AMOU	OF LADING OR INVOICE; IF MUST BE COLLECTED ON BAS UNT ASSESSED TO BE ENTEREI	SHIPMENT FROM BILL OF LADING OR INVOICE; IF NOT FULLY PREPAIL FREIGHT CHARGES DUE MUST BE COLLECTED ON BASIS OF THROUGH RAT APPLICABLE, THE AMOUNT ASSESSED TO BE ENTERED IN COLUMN HEADE
CONSIGNEE AND ADDRESS		3511 38 O.T. I	SE "FREIGHT, BILL OF L SPACE, IF THE WORD	" AND REPOR ADING OR IN SHIPMENT IS "PREPAID" N	"FREIGHT," AND REPORT RENDERED ACCORDINGLY. INFORMATION AS BILL OF LADING OR INVOICE MUST BE INSERTED IN THE APPROPRI SPACE. IF SHIPMENT IS DELIVERED ON A FULLY PREPAID BILL OF LAD THE WORD "PREPAID" MUST BE WRITTEN IN THE "FREIGHT" COLUMN.	"FREIGHT," AND REPORT RENDERED ACCORDINGLY. INFORMATION AS T BILL OF LADING OR INVOICE MUST BE INSERTED IN THE APPROPRIAT SPACE. IF SHIPMENT IS DELIVERED ON A FULLY PREPAID BILL OF LADING THE WORD "PREPAID" MUST BE WRITTEN IN THE "FREIGHT" COLUMN.
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					WAYBILL MADE BY	R. R.
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	•				ORIGINAL POINT OF SHIPMENT	WENT
	6			[-	FREIGHT BILL NO.	
OVER FROM CAR	WHEN	MADE UPON BILI LLOWING INFORM	L OF LADING, IN: AATION:		N BILL OF LADING CAN JOW DATE OF INVOICE AN JIVERY IS MADE	WHEN BILL OF LADING CAN NOT BE OBTAINED, SHOW BELOW DATE OF INVOICE AND OTHER DATA ON WHICH DELIVERY IS MADE
DATE	NAME OF SHIPPER	UED BY		NAMI	NAME OF SHIPPER	
OVER REPORT NO.	FROM		STA	STATION ORIG	ORIGINAL POINT OF SHIPMENT	
JUNCTION FORMA	BDING AGENTS WILL SHO	TO MOLTONIII W		19 DATE		61 '
FIRST JUNCTION SE	SECOND JUNCTION THIRD JUNCTION	MOLECULE CALLE	MINCTION	ACE AND IN T	HE ORDER PROVIDED BEI	ТОМ
					NOTION OF THE COLOR	FIFTH JUNCTION
Size 8½ x 11 FORM NO (TO BE INSERTED)					<i>'</i>	STANDARD FORM NO. A. C. 508 APPROVED:
General Order 60—C 178857°—20. (Tofacs p. 70.) No. 3.		NORTH AND SOUTH RAILROAD	TH RAILRO	AD		2-8606

# PERFORATE DOTTED LINE

# LIVE STOCK

# UNITED STATES RAILROAD ADMINISTRATION DIRECTOR GENERAL OF RAILROADS

# NORTH AND SOUTH RAILROAD

LIVE-STOCK WAYBILL

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APPROVED: O. A. PROUTY

# LIVE STOCK

# UNITED STATES RAILROAD ADMINISTRATION DIRECTOR GENERAL OF RAILROADS

# NORTH AND SOUTH RAILROAD

LIVE-STOCK WAYBILL

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STANDARD FORM No. A. C. 509

APPROVED: C. A. PROUTY provide standard time for the United States," shall be repealed or amended in such way that this order will become inconsistent therewith.

Walker D. Hines, Director General of Railroads.

# GENERAL ORDER NO. 62.

Washington, September 10, 1919.

On each and every railroad or other system of transportation under Federal control and operated by the Director General of Railroads an inventory shall be taken during the month of November or December, 1919, by actual count, measurement, weight, etc., of all new, second-hand, and scrap materials and supplies received and on hand, whether in material stock or charged out to any other accounts, and such inventory shall be adjusted by additions and deductions to midnight of December 31, 1919. In general, the inventory methods described in rules for store department operation, which have been distributed by the Division of Purchases, should be followed. Care should be taken, however, to see that all unapplied material on hand is included in the inventory. In those cases where weather conditions require the inventory being taken earlier than the date named. such inventory shall be taken during the month of October, 1919, in the manner prescribed above and adjusted by additions and deductions to midnight of December 31, 1919.

After adjustment, the inventory shall be summarized on the form annexed hereto, exhibit B, to show the total quantity of each item of material and supplies on hand, arranged in the order and according to the United States Railroad Administration standard material classification, except that a road may use such other classification as may on application be approved by the Division of Purchases. The units on this summary should be in the same order as, and comparable with, the summary of inventory taken as of December 31, 1917. The quantities as of December 31, 1917, as taken from the summary of that inventory, should be shown in the proper column and the difference between the two inventories indicated in space provided on blank. The inventory and summary shall be sent to the Director of the Division of Accounting. Copies thereof shall be furnished to the corporation if it desires.

The materials and supplies listed on the inventory of December 31, 1917, shall be summarized on form annexed hereto, exhibit A, so as to show the total quantity of each item of material on hand, arranged in the order prescribed in the United States Railroad Administration standard material classification, and forwarded with the

said inventory to the Director of Accounting not later than October 15, 1919. A road may use such other classification as may on application be approved by the Division of Purchases. Copies of the summary shall be furnished to the interested corporation if it desires.

A separate statement of materials and supplies which have been shipped prior to December 31, 1919, but not received and taken into stock on hand as of midnight of that date, shall be listed with sufficent reference to purchase orders for identification and the lists sent to the Director of the Division of Accounting. Inasmuch as such materials and supplies will reach destination after midnight of December 31, 1919, they should not be included in the inventory herein provided for.

Before inventories and summaries are sent to the Director of the Division of Accounting they should be bound in convenient sized books by using substantial backs, and each book plainly marked. They should be securely boxed and marked "Director Division of Accounting, United States Railroad Administration, Washington,

D. C., Inventory of —— Railroad."

Walker D. Hines, Director General of Railroads.

EXHIBIT A.

SUMMARY OF INVENTORY MATERIALS AND SUPPLIES AS OF DECEMBER 31, 1917, ON \_\_\_\_\_\_ RAILROAD.

Inventory sheet number.	Description.	State whether new, second-hand, or scrap.	Unit.	Quantity.
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Size: 81 by 14 inches.

EXHIBIT B.

SUMMARY OF INVENTORY MATERIALS AND SUPPLIES AS OF DECEMBER 31, 1919, COMPARED WITH INVENTORY OF DECEMBER 31, 1917,

[The units on this summary should he in the same order as, and comparable with, the summary of inventory taken as of Dec. 31, 1917. The quantities as of Dec. 31, 1917, as taken from the summary of that inventory should be shown in the proper column and the difference between the two inventories indicated in space provided.] ........ RAILBOAD.

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# GENERAL ORDER NO. 62-A.

Washington, December 26, 1919.

The material inventory required by General Order No. 62 shall be taken as of February 29, 1920, instead of during the month of October, November, or December, 1919. Roads which have already taken an inventory in October, November, or December, 1919, under General Order No. 62 will be permited to adjust such inventory by addition of receipts and deduction of issues of material to February 29, 1920, when in the judgment of the Federal manager accurate results may thus be obtained.

Walker D. Hines, Director General of Railroads.

# GENERAL ORDER NO. 63.

WASHINGTON, November 20, 1919.

INSTRUCTIONS COVERING THE APPORTIONMENT OF REVENUES FROM INTER-LINE PASSENGER TRAFFIC, THE RENDERING OF REPORTS BY TICKET AGENTS, AND ACCOUNTING INCIDENT THERETO.

Effective December 1, 1919, it is proposed to reestablish the practices of carriers in rendering reports by ticket agents, the accounting incident thereto, and the apportionment between carriers of revenue from interline passenger traffic that were in effect at December 31, 1917. To the end that these changes may be put into effect the following instructions shall be observed:

- 1. Effective December 1, 1919, the provisions of General Order No. 20, in so far as they relate to passenger accounts, are hereby canceled.
- 2. Effective with the business on and after December 1, 1919, General Order No. 32 and Accounting Circulars Nos. 12, 12-A, and 106 are hereby canceled. On and after that date all bases and practices in effect December 31, 1917, as published in the Official Digest of Passenger Fares and Divisions, circulars issued by the various territorial passenger associations, division circulars issued by individual carriers in effect December 31, 1917, and the recommendations of the Railway Accounting Officers' Association, as published in 1917 synopsis and as subsequently amended, shall govern the division and apportionment of interline passenger revenue, excess baggage collections, and other analogous revenues derived from interline passenger service between roads under Federal control.
- 3. The preparation of division slips on a revenue basis shall be started at once in order to facilitate the work of making apportion-

ments for the month of December, 1919, and to permit reports to carriers to be rendered not later than the last day of the succeeding month.

- 4. Adjustments made in the accounts for December, 1919, and subsequent months covering tickets sold prior to December, 1919, and settled on "passengers carried 1 mile" basis shall be made by applying the average revenue per passenger per mile that was used by the issuing carrier in the apportionment of interline ticket sales for November, 1919.
- 5. Adjustments made in the accounts for December, 1919, and subsequent months on account of excess baggage collections prior to December, 1919, that were apportioned on a mileage basis shall be made by applying the average revenue per mile that was used by the issuing carrier in the apportionment of interline excess baggage collections for November, 1919.
- 6. In rendering reports of interline passenger traffic, carriers shall use the forms prescribed by the Railway Accounting Officers Association as published in 1917 synopsis and as subsequently amended.
- 7. Claims shall not be rendered nor adjustments made for errors developed in interline passenger traffic reports for the period of Federal control, but errors shall be brought to the attention of the initial carrier. Tracers for unreported tickets shall be rendered and adjusted and revenues allocated by each carrier in accordance with the practice in effect at the beginning of Federal control.
- 8. Effective December 1, 1919, General Order No. 49 and Accounting Circulars Nos. 42 and 43 are hereby canceled. The use of the forms and the application of the methods set forth therein are, however, left to the discretion of the individual carrier, except that the present uniform forms and methods shall be continued at the consolidated ticket offices and union stations.

Walker D. Hines, Director General of Railroads.

# GENERAL ORDER NO. 64.

Washington, November 20, 1919.

INSTRUCTIONS COVERING INTERLINE WAYBILLING OF FREIGHT AND ACCOUNTING FOR FREIGHT CHARGES.

[Paragraphs 2, 7 (b), 9, 10, 12, and 13 revised.]

In order that the freight revenues at the end of Federal control may be stated and allocated between the Director General and the corporation in a manner comparable with the stating and allocating

of freight revenues at the beginning of Federal control, General Orders Nos. 11 and 21 are hereby canceled, and the following instructions are made applicable to the waybilling of freight on and after December 1, 1919, and the apportionment and settlement of freight revenues thereon:

- 1. The waybill forms and the methods of waybilling described in General Order No. 60 shall be continued.
- 2. Interline waybills shall be made for all freight moving on joint through rates except as limited by the restrictions contained in Accounting Circular No. 38. Freight moving on combination rates shall be wavbilled to the junction point at which the rate breaks. Arrangements for waybilling through on combination rates, if in effect prior to Federal control, may be restored if now considered desirable. An exception to the above rule is made in case of shipments moving under commodity rates in combination when an arbitrary increase has been authorized applying to the through charges, as outlined in Agent Eugene Morris Freight Tariff No. 228, I. C. C. No. U. S. 1. Shipments moving on basis of rule in this tariff or similar rule, published in individual lines' tariffs, shall be waybilled through to final destination, and total charges, including arbitrary, allocated to interested carriers through interline account on rate pro rate. If one or more factors of the combination rates used are through or proportional rates covering movement over more than one line, established divisions shall be used for such factor if available; otherwise a mileage pro rate shall be applied to such factor as provided by section 7 (c).
- 3. Complete routing must be shown on each waybill, when made, in the space provided therefor. Each forwarding junction agent must stamp each waybill in the space provided therefor and in the order there shown. Such stamps must show the name of the forwarding carrier, the date, and the junction station. To illustrate:

NORTH & SOUTH R. R. Date\_\_\_\_\_\_
Jamestown, N. Y.

[Stamp must not exceed size 1 by 1½ inches.]

4. Waybills for carload freight must move with the cars; waybills for less carload freight must move with the cars when practicable; otherwise they shall be mailed in accordance with the requirements of each carrier to junction, transfer, break-bulk, or destination station. When waybills for a solid car of less carload freight are mailed, a separate waybill for the car movement must be made on

standard form, in duplicate, showing destination and complete routing, and bear notation:

"Merchandise car, Waybills mailed to\_\_\_\_\_"

The original car movement waybill shall accompany the car, the duplicate shall be placed on top of the revenue waybills, all securely fastened together and mailed as outlined above. Agents receiving merchandise waybills without car shall take immediate action to locate car and forward waybills in accordance with the information obtained, and connecting carrier's requirements to junction, transfer, break-bulk, or destination station. Single waybills which become separated from the freight shall be promptly mailed to destination. Forwarding junction agents must stamp car movement waybills in the manner provided in paragraph 3.

- 5. When miscellaneous charges of any character collectible from consignee accrue in transit, they shall be covered by "Advances only" waybills, which shall clearly describe the services for which the charges are made. Such waybills and regular waybills shall be cross referenced to each other, and the amount and character of the charges shall be noted as information on the regular waybill in the lading column; the "Advance only" waybill shall be securely attached to and move with the regular waybill when possible.
- 6. All waybills shall be stamped as of the date of arrival of freight at each junction. Settling carriers in preparing interline accounts shall make separate abstracts for all waybills dated prior to January 1, 1920, and shall show, immediately under each waybill entry, the name of junction through which shipment passed and the date such shipment reached each junction, as indicated by stamps on waybill. Separate division statements and interline summaries need not be made for waybills dated prior to January 1, 1920. The total of abstracts covering such waybills should be included on division statements with total of abstracts covering waybills dated subsequent to that date. Interline accounts shall be analyzed in audit offices, and revenues from less carload freight that would have been rebilled or settled in junction settlement accounts under practices in effect in December, 1917, and which arrived at junction stations before midnight December 31, 1919, shall be allocated to Federal account. There shall also be allocated to Federal account the revenues on all carload freight which arrive at junction stations before midnight December 31, 1919, provided such an allocation was made as of December 31, 1917.

- 7. In apportioning revenues between carriers the following shall be observed:
- (a) When joint through rates and agreed published divisions or per cents are in effect, such divisions or per cents shall be used.
- (b) When joint through rates are applied, for which divisions or per cents have not been arranged by interested carriers, the revenue shall be apportioned on the basis of a rate pro rate, the first-class rates in effect December 1, 1919, being used as factors.
- (c) When freight is moved via routes not authorized by tariffs, all revenue shall be apportioned between carriers on basis of actual mileage, allowing to originating and destination carriers an additional 20 miles each, recognizing established arbitraries.
- 8. Destination carriers shall completely revise waybills as to rates, classifications, extensions, footings, weights, etc., thus insuring correctness of the revenues based on tariffs applicable, and they shall account to interested carriers for their respective proportions of such revenues in the manner herein prescribed. If flagrant or continued errors are observed by destination carriers the attention of waybilling carriers must be called thereto. Waybill correction notices shall not be issued to waybilling carriers unless advances or prepaid charges are involved.
- 9. All waybills dated prior to December 1, 1919, which are included in settlement for December, 1919, or subsequent months, shall be subject to the provisions of this order. Waybills for freight in transit on December 1, 1919, moving on combination rates shall be suppressed at the first junction reached after midnight of November 30, 1919, at which the rate breaks and the freight delivered to connecting line on junction transfer. The revenue on such waybills which have accompanied shipments to destination or to junction stations where they were suppressed shall, if divisions are not available, be apportioned on the basis of road to road per cents.
- 10. Accounting Circular No. 85, dated April 5, 1919, is hereby canceled, and effective with accounts for December, 1919, the plan of cudit office interline freight settlement prescribed in 1917 synopsis of the Railway Accounting Officers' Association shall govern, except as hereinafter provided.

# EXCEPTIONS.

- (a) Where corrections are made on waybills, correction notices shall not be issued unless advances or prepaid charges are involved.
- (b) The correction minimum between carriers shall be \$1 instead of 25 cents.
- (c) The settling carrier shall retain original abstracts and division statements, sending first carbon copy to waybilling carrier and legible copies to each intermediate carrier, in time to reach them not later than the 18th of the succeeding month.

- (d) Tracing for unreported waybills by intermediate carriers shall be limited to carriers whose methods of accruing revenue make such action necessary.
- (e) For all carload shipments, car initials and numbers shall be shown on the interline abstracts; if transferred en route, the ex-car initials and number shall also be shown.
- (f) The forms prescribed in Accounting Circular No. 85, adapted to the requirements of the plan, shall be used.
- 11. Interline freight accounts shall be audited, records shall be checked to establish unreported waybills; abstracts shall be checked against division statements; arithmetical calculations and bases of apportionment, including arbitraries, shall be verified.
- 12. Junction settlements shall be made periodically on gross or net basis in accordance with practices in effect December 31, 1917. Such settlements shall be effected through the accounting department, as provided for by General Order No. 30.
- 13. General Order No. 55 and Accounting Circular No. 76 are hereby canceled. Effective with overcharge and agency relief claims paid or settled on or after December 1, 1919, apportionment between carriers shall be made in accordance with the rules of the Railway Accounting Officers Association, published in the thirty-fifth report. For the purpose of settling claims arising during Federal control, road to road per cents will be considered to be agreed divisions.
- 14. Interest payments shall be apportioned between carriers on the same basis as the overcharges.
- 15. This general order shall not be construed as affecting the relations between the public and the carriers.

Walker D. Hines, Director General of Railroads.

# SUPPLEMENT NO. 1 TO GENERAL ORDER NO. 64.

Washington, December 30, 1919.

INSTRUCTIONS COVERING INTERLINE WAYBILLING OF FREIGHT AND ACCOUNTING FOR FREIGHT CHARGES.

Section 7 (b) of General Order No. 64 will be corrected to read as follows:

- (b) Where joint through rates are applied, for which divisions or per cents have not been arranged by interested carriers, the revenue shall be apportioned on the following bases until other divisions can be arranged by mutual agreement of the interested carriers:
- (1) Where joint through rates were in effect in December, 1917, but have since been increased or otherwise modified, the revenue

shall be apportioned on the basis effective in December, 1917, per cents to be used when divisions are so stated, otherwise the proportion for each carrier being increased or modified in proportion to

the change in the joint through rates.

(2) Where joint through rates are now in effect and none was effective in December, 1917, the revenue shall be apportioned on basis of a rate pro rate, using first-lass rates in effect December 1, 1919, as factors. (If due to insufficient accounting forces, it is not found to be possible to make apportionment of revenue for December, 1919, on the basis prescribed in this paragraph, road to road per cents may be used. It is not desired that December accounts be delayed.)

Walker D. Hines, Director General of Railroads.

# SUPPLEMENT NO. 2 TO GENERAL ORDER NO. 64.

Washington, December 31, 1919.

INSTRUCTIONS COVERING INTERLINE WAYBILLING OF FREIGHT AND ACCOUNTING FOR FREIGHT CHARGES.

Paragraph 6 of General Order No. 64 is amended to read:

Beginning February 1, 1920, all waybills shall be stamped as of the date of arrival of freight at each junction. Settling carriers in preparing interline accounts for March, 1920, and subsequent months shall make separate abstracts for all waybills dated prior to March 1, 1920, and shall show, immediately under each waybill entry, the name of junction through which shipment passed and the date such shipment reached each junction, as indicated by stamps on waybill. Separate division statements and interline summaries need not be made for waybills dated prior to March 1, 1920. The total of abstracts covering such waybills should be included on division statements with total of abstracts covering waybills dated subsequent to that date. Interline accounts shall be analyzed in audit offices, and revenues from less carload freight that would have been rebilled or settled in junction settlement accounts under practices in effect in December, 1917, and which arrived at junction stations before midnight February 29, 1920, shall be allocated to Federal account. There shall also be allocated to Federal account the revenues on all carload freight which arrive at junction stations before midnight February 29, 1920, provided such an allocation was made as of December 31, 1917.

> WALKER D. HINES, Director General of Railroads.

# GENERAL ORDER NO. 65.

Washington, December 10, 1919.

Grievances affecting employees belonging to classes which are or will be included in national agreements which have been, or may be, made between the United States Railroad Administration and employees' organizations will be handled as follows:

- (a) Grievances on railroads not having agreements with emplovees, which grievances occurred prior to the effective date of any national agreement, will be handled by railroad officials in the usual manner with the committees and officials of the organizations affected, for final reference to the Director of Labor as provided in Circular No. 3 of the Division of Labor. Grievances on railroads having agreements with employees, which grievances occurred prior to the effective date of any national agreement, will be handled by railroad officials in the usual manner with the committees and officials of the organizations with which the agreement was made, for final reference to Railway Boards of Adjustment, as provided in general orders creating such Boards. Decisions made as the result of such reference will apply to the period antedating the effective date of such national agreement and from the effective date of that agreement will be subject to any changes that are brought about by the national agreement.
- (b) Grievances which occurred on the effective date of any national agreement, and subsequent thereto, will be handled by the committees of the organizations signatory to such national agreement, for final reference to the appropriate Railway Board of Adjustment, except on roads where other organizations of employees have an agreement with the management for the same class of employees, in which case grievances will be handled under that agreement by the committees of the organization which holds the agreement, for final reference to the Director of Labor as provided in Circular No. 3 of the Division of Labor.

Walker D. Hines, Director General of Railroads.

# GENERAL ORDER NO. 66.

Washington, February 24, 1920.

To provide accounting procedure incident to the termination of Federal control and to reestablish as of the end of Federal control the instructions relative to allocation of revenues and expenses as between the United States Railroad Administration and the corpora-

tions, applied as of the beginning of Federal control, it is ordered that the following regulations be observed in accounting for transactions relating to the Federal control of transportation systems:

# 1. BOOKS AND ACCOUNTS.

The separate books of account, such as the Federal treasurer's cash book, the general and the necessary subsidiary ledgers and journals, and all supporting books and records relating thereto, upon which are recorded transactions incident to Federal control and which have been designated as "Federal books," shall be continued in use after February 29, 1920, for the purpose of recording therein Federal control transactions after the period of Federal operation ceases and until further ordered. Transactions arising out of operations subsequent to February 29, 1920, shall not be entered on the Federal books, but should be entered on the corporate books; likewise all transactions not previously accounted for either on the Federal or corporate books relating to the period prior to Federal control should be entered on the corporate books and shall be omitted from the Federal books.

## 2. CASH.

- (a) The Federal treasurer's cash book, in which is recorded the balance of cash on hand February 29, 1920, shall be continued in use after that date until further ordered, and all Federal control cash transactions arising after the end of Federal control shall be entered in such cash book in accordance with instructions here following.
- (b) The total of the amount of cash, if any, transferred to the corporation from the cash in the hands of the Federal treasurer in accordance with General Order No. 68 shall be charged on the Federal books to a deferred asset account styled "(Name of corporation)—Federal cash February 29, 1920." The amount of such cash transferred should be entered in the corporate cash book, and on the corporate general books should be debited to the appropriate account or accounts and credited to a deferred liability account styled "U. S. Government—Federal cash, February 29, 1920."
- (c) The balance in the account appearing on the Federal books representing cash in transit applicable to accounts for the period prior to March 1, 1920, shall be charged on such books to a current asset account styled "(Name of corporation)—Federal cash in transit, February 29, 1920." On the corporate books corresponding entry should be made, debiting the appropriate account or accounts and crediting a current liability account styled "U. S. Government—Federal cash in transit, February 29, 1920." When such cash is

- received by the corporation it shall be paid over daily into the Federal cash account and entered on the Federal books as a credit to the account styles "(Name of corporation)—Federal cash in transit, February 29, 1920." On the corporate books corresponding entry should be made debiting the account "U. S. Government—Federal cash in transit, February 29, 1920."
- (d) When cash is realized from assets of the Director General the amount thereof shall be credited through the Federal cash book to the proper accounts. This refers to assets recorded as of February 29, 1920, and those subsequently recorded on the Federal books. This cash shall not be entered on the corporate books in any manner, except as provided in 2 (c), 2 (f), and section 7.
- (e) All authorized payments of liabilities of the Director General made out of Federal cash shall be charged on the Federal cash book to the proper accounts. Such payment should not be entered on the corporate books in any manner, except as provided in section 7.
- (f) On and after March 1, 1920, all remittances (except those deposited in the Federal cash and accounted for as applicable to the agents' and conductors' accounts for February, 1920) received from agents and conductors shall, in the first instance, be entered in the corporate cash book and credited to the appropriate accounts on the corporate general books. To the extent that items standing in the account "Agents' and conductors' balances" as of February 29, 1920, are included in such remittances, the amount shall be reported to the accounting department and the aggregate paid over daily into the Federal cash. Such payments should be charged on the corporate books to the account "U.S. Government-Agents' and conductors' balances, Federal, February 29, 1920." On the Federal books the payments shall be charged to "Cash" and credited to the account "(Name of corporation)—Agents' and conductors' balances, Federal. February 29, 1920." This method of daily settlements shall apply to agents' and conductors' unremitted cash on hand at midnight February 29, 1920, and to all collections made by agents and conductors during the month of March, 1920, applicable to balances of February 29, 1920. The balance in the account "(Name of corporation)—Agents' and conductors' balances, Federal, February 29, 1920," after such collections have been credited thereto shall be treated as an open account, includible on quarterly settlement Form AC-510.

# 3. AGENTS' AND CONDUCTORS' BALANCES.

(a) The total of the accounts representing amounts carried as due from agents and conductors appearing on the Federal books as of February 29, 1920, shall be transferred to the corporate books and debited on the Federal books to an account styled "(Name of

corporation)—Agents' and conductors' balances, Federal, February 29, 1920." On the corporate books the amount of such balances should be debited to the appropriate account or accounts and credited to a deferred liability account styled "U. S. Government—Agents' and conductors' balances, Federal, February 29, 1920."

- (b) Any portion of the balance in the account representing agents' and conductors' balances at December 31, 1917, credited on the Federal books to the account "(Name of corporation)—Agents' and conductors' balances, December 31, 1917," which was subsequently transferred from the agents' and conductors' accounts to accounts receivable, or other asset or liability accounts, other than those prefixed with the name of the corporation, or is in the balances carried to the account "(Name of corporation)—Agents' and conductors' balances, Federal, February 29, 1920," and is uncollected as of February 29, 1920, shall also be transferred on the Federal books to the account "(Name of corporation)—Agents' and conductors' balances, December 31, 1917." On the corporate books the amount should be debited to the appropriate accounts and credited to the account "U. S. Government—Agents' and conductors' balances, December 31, 1917."
- (c) If amounts representing advances and prepaid charges on waybills outstanding December 31, 1917, were transferred to the Federal books, the balances in the advances and prepaid accounts shall be transferred to the corporate books, and on the Federal books included in the account "(Name of corporation)—Agents' and conductors' balances, Federal, February 29, 1920." On the corporate books the amount should be carried to the proper account or accounts and should be included in the account "U. S. Government—Agents' and conductors' balances, Federal, February 29, 1920."

If amounts of advances and prepaid charges on waybills dated prior to January 1, 1918, transferred from the corporate to the Federal books and included in the account "(Name of corporation)—Agents' and conductors' balances, December 31, 1917," are outstanding as of February 29, 1920, the amounts thereof shall on the Federal books be transferred from the account "(Name of corporation)—Agents' and conductors' balances, Federal, February 29, 1920," to the account "(Name of corporation)—Agents' and conductors' balances, December 31, 1917." On the corporate books such amounts should be transferred from the account "U. S. Government—Agents' and conductors' balances, Federal, February 29, 1920," to the account "U. S. Government—Agents' and conductors' balances, December 31, 1917." The amounts to be transferred to the account "(Name of corporation)—Agents' and conductors' bal-

ances, December 31, 1917," provided in paragraphs (b) and (c) of this section shall be reported on Form AC-510 as for the first quarter of 1918.

(d) In the event that amounts included in the account "U. S. Government-Agents' and conductors' balances, Federal, February 29, 1920," set up on the corporate books as provided in paragraph 3 (a) hereof are later found to be chargeable to such accounts as "Material and supplies," "Additions and betterments," "Individuals and companies," or other accounts on or properly includible on the Federal books, entry should be made on the corporate books charging the account "U. S. Government-Agents' and conductors' balances, Federal, February 29, 1920," crediting the amount thereof to agents' and conductors' accounts. On the Federal books an entry covering such items shall be made charging the appropriate account or accounts and crediting the account "(Name of corporation)—Agents' and conductors' balances, Federal, February 29, 1920." Amounts relating to material and supplies shall be, on the Federal books, charged to the account "(Name of corporation)-Federal material and supplies, February 29, 1920," instead of to "Material and supplies." An additional entry on the corporate books should be made in respect to the amounts chargeable to "Material and supplies" account, debiting "Material and supplies" account and crediting "U.S. Government-Federal material and supplies, February 29, 1920."

## 4. MATERIAL AND SUPPLIES.

- (a) The total of the account "Material and supplies," appearing on the Federal books as of February 29, 1920, shall be transferred to the corporate books and debited to a deferred asset account on the Federal books styled "(Name of corporation)—Federal material and supplies, February 29, 1920." On the corporate books the amount of such balance should be charged to the appropriate account and credited to a deferred liability account styled "U. S. Government—Federal material and supplies, February 29, 1920."
- (b) All material and supplies received prior to March 1, 1920, shall be accounted for in the Federal books. All invoices for such material and supplies referred to in the previous sentence as are vouchered after the close of the accounts for the month of February, 1920, shall be covered by Federal form of vouchers and the cost of all such material and supplies shall be added to the account "(Name of corporation)—Federal material and supplies, February 29, 1920." On the corporate books the amount of such vouchers should be charged to appropriate account for material and supplies and credited to the account "U. S. Government—Federal material and supplies, February 29, 1920."

(c) Amounts paid prior to March 1, 1920, for material and supplies not received at midnight February 29, 1920, shall not be included on the Federal books in the account representing stock of material and supplies or in the account "(Name of corporation)—Federal material and supplies, February 29, 1920." Neither shall material represented thereby be included in the inventory taken in accordance with the provisions of General Order No. 62. Such amounts shall instead be charged on the Federal books to an appropriate deferred asset account.

When the material and supplies therefor are received, or used by the corporation, the amounts shall, on the Federal books, be charged to the corporation through a deferred asset account styled "(Name of corporation)—Federal assets collected," and should, on the corporate books, be charged to the appropriate account and credited to a deferred liability account styled "U. S. Government—Federal assets collected."

(d) Material and supplies ordered prior to March 1, 1920, received and paid for by the corporation subsequent to February 29, 1920, shall not be entered in the Federal accounts in any manner.

# 5. OTHER ACCOUNTS TRANSFERRED.

(a) In addition to the asset accounts above specified, there shall be likewise transferred to the corporate books other asset accounts of the Federal administration similar to those sundry asset accounts which were taken over on the Federal books in the separation of accounts at the beginning of Federal control or subsequent thereto. The items here referred to are such as: Insurance premiums paid in advance, taxes paid in advance. Additional items of miscellaneous assets (for example, material loaned or leased) or liabilities should be similarly transferred as may be mutually agreed upon.

Subsequent to February 29, 1920, cash vouchers should not be made for reimbursement of working funds expended during February, 1920, and previous months, but if such expenditures are approved the amounts thereof shall, on the Federal books, be charged to the appropriate accounts and credited to the working-fund account. It is suggested that the corporation take over the balance of cash in working funds by paying the aggregate amount thereof into the Federal cash.

Hospital and other funds for which the railroad is custodian shall be disposed of in accordance with General Order No. 68.

If during the period of Federal operations amounts representing overcharge freight claims paid out of Federal funds, affecting traffic, the revenues from which were included in corporation revenue or credited to it as lap-over revenue on the Federal books, or amounts representing loss and damage claims paid out of Federal funds chargeable to the period prior to Federal control, were carried on the Federal books in suspense accounts pending adjustment thereof with other carrier corporations, or pending receipt of additional information wherewith to dispose of the amounts carried, and such amounts are carried in suspense account as of February 29, 1920, they shall be charged to the corporation. Such amounts shall on the Federal books be charged to the account "(Name of corporation)—Corporate transactions" and on the corporate books should be charged to an appropriate suspense account and credited to the account "U. S. Government—Corporate transactions."

(b) The value of mileage scrip introduced during Federal control, sold on or prior to February 29, 1920, and honored subsequently, shall be credited on the Federal books to the account "(Name of corporation)—Federal mileage scrip" and entry should be made on the corporate books charging "U. S. Government—Federal mileage scrip." Such scrip collection should not be destroyed until the account has been audited by administration accountants, or unless permission is obtained from the Comptroller of the Railroad Administration. If in the establishment of accounts at the beginning of Federal control the mileage liability on the corporate books was made subject to an equitable adjustment when it appeared that no further mileage would be presented, a similar arrangement will be made as to the balance on the Federal books as of February 29, 1920.

## 6. ALLOCATION OF REVENUES AND EXPENSES.

- (a) Railway operating revenues and taxes shall be allocated to the period of Federal and corporate operations in accordance with the provisions of the standard agreement.
- (b) Railway operating expenses, reparation, and other claims, hire of equipment and joint facility rents, and any other accounts, except as provided in paragraph (a), which constitute the basis of the standard return, shall be allocated with reference to the time when incurred as between the period of Federal control and the period prior and subsequent thereto.

# 7. RECORDING FEDERAL CONTROL TRANSACTIONS AND LAP-OVER REVENUES AND EXPENSES.

- (a) There shall be entered currently after February 29, 1920, upon the Federal books referred to in section 1 hereof, record of all transactions arising out of Federal control.
- (b) Bills for accounts collectible and vouchers for accounts payable covering all transactions arising out of Federal operations shall

be prepared, respectively, on United States Railroad Administration bill and voucher forms, recorded in the appropriate Federal bill and voucher registers, and charged or credited on the Federal books to the appropriate accounts.

(c) It is desired that transactions arising out of Federal control should not be entered in the corporate books in any manner; likewise it is desired that corporate transactions should not be included in the Federal accounts. However, it may be necessary in exceptional cases, as in the case of interline freight and passenger transactions, to include Federal transactions in the corporate accounts or corporate transactions in the Federal accounts. In such cases the amounts due to or from the Federal management should be credited on the corporate books to a deferred liability account styled "U.S. Government—Federal assets collected" or debited to a deferred asset account styled "U. S. Government-Federal liabilities paid," as may be appropriate. In the Federal books such amounts shall be included, as may be appropriate, in a deferred liability account styled "(Name of corporation)—Federal liabilities paid" or in a deferred asset account styled "(Name of corporation)-Federal assets collected."

The net amount of cash realized or paid in settlement of lap-over revenues and expenses of the Federal period should be ascertained and appropriate cash settlement made monthly. The amounts thereof shall be entered on the Federal cash books and shall be debited or credited as may be appropriate to the accounts "(Name of corporation)—Federal assets collected" or "(Name of corporation)—Federal liabilities paid." Corresponding contra-entries should be made on the corporate books.

(d) If Federal revenue and expense items are reported and included in the revenue or expense accounts stated on the corporate books, as in the case of interline freight accounts, such amounts shall be accumulated in monthly totals from the corporate book records and accounted for as follows:

The total credit to the Federal income accounts should be charged on the corporate books to the appropriate primary revenue accounts and credited to the Federal management through the account "U. S. Government—Federal assets collected."

On the Federal books the same amounts shall be charged to the corporation through the account "(Name of corporation)—Federal assets collected" and credited to the appropriate primary revenue account.

The total debit to the Federal income accounts should be credited on the corporate books to the appropriate expense or other accounts and charged to the Federal management through the account "U.S. Government—Federal liabilities paid."

On the Federal books the same amounts shall be credited to the corporation through the account "(Name of corporation)—Federal liabilities paid" and charged to the primary operating expenses or other accounts.

(e) In order to preserve the continuity of the income accounts and statistics of carriers, that such income accounts and statistics may be complete, and that there shall not be omitted therefrom amounts which would have been included in the appropriate accounts had there been no Federal control of railroads, at the end of each audit month the total of the amounts appearing on the Federal books charged and credited to the accounts forming the basis upon which the standard return was determined should be charged and credited on the corporate books to the appropriate primary revenue, expense, or income accounts and debited or credited to subaccounts of income accounts Nos. 519 and 551, as the case may be, styled "Revenues Federal" or "Expenses Federal," as may be appropriate. No corresponding adjusting entry shall be made on the Federal books of the individual carriers. Such an entry will be made in Washington based on the aggregate totals of the monthly reports made in response to the provisions of Accounting Circular No. 82.

# 8. MONTHLY AND QUARTERLY REPORTS.

Monthly and quarterly reports in accordance with provisions of Accounting Circulars Nos. 55 and 82 shall be rendered until the accounts on the Federal books are completely liquidated or adjusted, or until otherwise ordered.

The balances on the Federal books in all accounts prefixed with the name of the corporation authorized by this order shall be closed monthly to "Administration ledger control account" in accordance with Accounting Circular No. 82 and, except as to the account "(Name of corporation)—Federal material and supplies, February 29, 1920," shall be reported on Form AC-510, in accordance with Accounting Circular No. 55.

## 9. GENERAL.

Where the property was taken over for Federal operation at a date subsequent to December 31, 1917, the date as of which such property was taken over should be substituted for December 31, 1917, wherever mentioned in this order.

The foregoing instructions shall not apply as to those lines of railroads in the United States under Federal operation at midnight February 29, 1920, that are operated thereafter as parts of a com-

mon carrier system or systems in countries adjacent to the United States, and whose treasurer and accounting officer and general accounts are located in those countries. In such cases special instructions will be given by the comptroller.

Inquiries as to the interpretation and application of the provisions of this order and the procedure to be observed under the requirements shall be addressed to Mr. George H. Parker, comptroller.

Walker D. Hines, Director General of Railroads.

# GENERAL ORDER NO. 67.

Washington, February 24, 1920.

As it is necessary to provide accounting procedure incident to the termination of Federal control and to reestablish as of the end of Federal control, the instructions relative to allocation of revenues and expenses, as between the United States Railroad Administration and the corporations, applied as of the beginning of Federal control, it is ordered that the following regulations be observed in accounting for transactions relating to the Federal control of carriers by water.

## 1. BOOKS AND ACCOUNTS.

The separate books of account, such as the Federal treasurer's cash book, the general and the necessary subsidiary ledgers and journals, and all supporting books and records relating thereto, upon which are recorded transactions incident to Federal control and which have been designated as "Federal books" shall be continued in use after February 29, 1920, for the purpose of recording therein Federal control transactions after the period of Federal operation ceases and until further ordered. Transactions arising out of operations subsequent to February 29, 1920, shall not be entered on the Federal books, but should be entered on the corporate books; likewise all transactions not previously accounted for either on the Federal or corporate books, relating to the period prior to Federal control, should be entered on the corporate books and shall be omitted from the Federal books.

## 2. CASH.

(a) The Federal treasurer's cash book, in which is recorded the balance of cash on hand February 29, 1920, shall be continued in use after that date until further ordered and all Federal control cash transactions arising after the end of Federal control shall be entered in such cash book in accordance with instructions here following.

- (b) The total of the amount of cash, if any, transferred to the corporation from the cash in the hands of the Federal treasurer in accordance with General Order No. 68, shall be charged on the Federal books to a deferred-asset account styled "(Name of corporation)—Federal cash, February 29, 1920." The amount of such cash transferred should be entered in the corporate cash book and on the corporate general books should be debited to the appropriate account or accounts and credited to a deferred liability account styled "U. S. Government—Federal cash, February 29, 1920."
- (c) The balance in the account appearing on the Federal books representing cash in transit applicable to accounts for the period prior to March 1, 1920, shall be charged on such books to a current asset account styled "(Name of corporation)—Federal cash in transit, February 29, 1920." On the corporate books corresponding entry should be made, debiting the appropriate account or accounts and crediting a current liability account styled "U. S. Government—Federal cash in transit, February 29, 1920." When such cash is received by the corporation, it shall be paid over daily into the Federal cash account and entered on the Federal books as a credit to an account styled "(Name of corporation)—Federal cash in transit, February 29, 1920." On the corporate books corresponding entry should be made debiting the account "U. S. Government—Federal cash in transit, February 29, 1920."
- (d) When cash is realized from assets of the Director General, the amount thereof shall be credited through the Federal cash book to the proper accounts. This refers to assets recorded as of February 29, 1920, and those subsequently recorded on the Federal books. This cash shall not be entered on the corporate books in any manner except as provided in 2 (o)-2(f), and section 7.
- (e) All authorized payments of liabilities of the Director General made out of Federal cash shall be charged on the Federal cash book to the proper accounts. Such payments should not be entered on the corporate books in any manner except as provided in section 7.
- (f) On and after March 1, 1920, all remittances except those deposited in the Federal cash and accounted for as applicable to the agents', pursers', and stewards' accounts for February, 1920, received from agents, pursers, and stewards should, in the first instance, be entered in the corporate cash book and credited to the appropriate accounts on the corporate general books. To the extent that items standing in the account "Net balance due from agents, pursers, and stewards" as of February 29, 1920, are included in such remittances, the amounts shall be reported to the accounting department and the aggregate paid over daily into the Federal cash. Such payments should be charged on the corporate books to the account "U. S.

Government—Agents', pursers', and stewards' balances, Federal, February 29, 1920." On the Federal books the payments shall be charged to cash and credited to the accoun "(Name of corporation)—Agents', pursers', and stewards' balances, Federal, February 29, 1920." This method of daily settlements shall apply to all collections made by agents, pursers, and stewards during the month of March, 1920, applicable to balances of February 29, 1920.

The balance in the account "(Name of corporation)—Agents', pursers', and stewards' balances, Federal, February 29, 1920," after such collections have been credited thereto shall be treated as an open account, includible on quarterly settlement Form AC-510.

# 3. AGENTS', PURSERS', AND STEWARDS' BALANCES.

- (a) The total of the accounts representing amounts carried as "Net balance due from agents, pursers, and stewards" appearing on the Federal books as of February 29, 1920, shall be transferred to the corporate books and debited on the Federal books to an account styled "(Name of corporation)—Agents', pursers', and stewards' balances, Federal, February 29, 1920." On the corporate books the amount of such balances should be debited to the appropriate account or accounts, and credited to a deferred liability account styled "U. S. Government—Agents', pursers', and stewards' balances, Federal February 29, 1920."
- (b) Any portion of the balance in the account representing the net balance due from agents, pursers, and stewards at December 31, 1917, credited on the Federal books to the account "(Name of corporation)—Agents, pursers, and stewards, December 31, 1917," which was subsequently transferred from the agents', pursers', and stewards' accounts to accounts receivable, or other asset or liability accounts, other than those prefixed with the name of the corporation, or is in the balances carried to the account "(Name of corporation)—Agents', pursers', and stewards' balances, Federal, February 29, 1920," and is uncollected as of February 29, 1920, shall also be transferred on the Federal books to the account "(Name of corporation)—Agents, pursers, and stewards, December 31, 1917." On the corporate books the amount shall be debited to the appropriate accounts and credited to the account "U. S. Government—Agents, pursers, and stewards, December 31, 1917."
- (c) If amounts representing advances and prepaid charges on waybills outstanding December 31, 1917, were transferred to the Federal books, the balances in the advances and prepaid charges accounts shall be transferred to the corporate books, and on the Federal books included in the account "(Name of corporation)—

Agents', pursers', and stewards' balances, Federal, February 29, 1920." On the corporate books the amount should be carried to the proper account or accounts, and should be included in the account "U. S. Government—Agents,' pursers', and stewards' balances, Federal, February 29, 1920."

If amounts of advances and prepaid charges on waybills dated prior to January 1, 1918, transferred from the corporate to the Federal books and included in the account "(Name of corporation)-Agents, pursers, and stewards, December 31, 1917," are outstanding as of February 29, 1920, the amounts thereof shall on the Federal books be transferred from the account "(Name of corporation)-Agents', pursers', and stewards' balances, Federal, February 29, 1920," to the account "(Name of corporation) - Agents, pursers, and stewards, December 31, 1917." On the corporate books such amounts should be transferred from the account "U. S. Government-Agents', pursers', and stewards' balances, Federal, February 29, 1920," to the account "U. S. Government-Agents, pursers, and stewards, December 31, 1917." The amounts to be transferred to the account "(Name of corporation) - Agents, pursers, and stewards, December 31, 1917," provided in paragraphs (b) and (c) of this section, shall be reported on Form AC-510 as for the first quarter of 1918.

(d) In the event that amounts included in the account "U.S. Government-Agents', pursers', and stewards' balances, Federal, February 29, 1920," set up on the corporate books as provided in paragraph 3 (a) hereof are later found to be chargeable to such accounts as "Materials and supplies," "Additions and betterments," "Individuals and companies," or other accounts on or properly includible on the Federal books, entry should be made on the corporate books charging the account "U. S. Government-Agents', pursers', and stewards' balances, Federal, February 29, 1920," crediting the amount thereof to agents', pursers', and stewards' accounts. On the Federal books an entry covering such items shall be made charging the appropriate account or accounts, and crediting the account "(Name of corporation) - Agents', pursers', and stewards' balances, Federal, February 29, 1920." Amounts relating to materials and supplies shall be, on the Federal books, charged to the account "(Name of corporation)-Federal materials and supplies, February 29, 1920," instead of to "Materials and supplies." An additional entry on the corporate books should be made in respect to the amounts chargeable to "Materials and supplies" account, debiting "Materials and supplies" account and crediting "U. S. Govern ment-Federal materials and supplies, February 29, 1920."

# 4. MATERIALS AND SUPPLIES.

- (a) The total of the account "Materials and supplies," appearing on the Federal books as of February 29, 1920, shall be transferred to the corporate books and debited to a deferred asset account on the Federal books styled "(Name of corporation)—Federal materials and supplies, February 29, 1920." On the corporate books the amount of such balance should be charged to the appropriate account and credited to a deferred liability account styled "U. S. Government—Federal materials and supplies, February 29, 1920."
- (b) All materials and supplies received prior to March 1, 1920, shall be accounted for in the Federal books. All invoices for such materials and supplies referred to in the previous sentence as are vouchered after the close of the accounts for the month of February, 1920, shall be covered by Federal form of vouchers, and the cost of all such materials and supplies shall be added to the account "(Name of corporation)—Federal materials and supplies, February 29, 1920." On the corporate books the amount of such vouchers should be charged to appropriate account for materials and supplies and credited to the account "U. S. Government—Federal materials and supplies, February 29, 1920."
- (e) Amounts paid prior to March 1, 1920, for materials and supplies not received at midnight February 29, 1920, shall not be included on the Federal books in the account representing stock of materials and supplies or in the account "(Name of corporation)—Federal materials and supplies, February 29, 1920." Neither shall materials represented thereby be included in the inventory taken in accordance with the provisions of General Order No. 62. Such amounts shall instead be charged on the Federal books to an appropriate deferred asset account.

When the materials and supplies therefor are received or used by the corporation, the amounts shall, on the Federal books, be charged to the corporation through a deferred asset account styled "(Name of corporation)—Federal assets collected," and should on the corporate books be charged to the appropriate account and credited to a deferred liability account styled "U. S. Government—Federal assets collected."

(d) Material and supplies ordered prior to March 1, 1920, received and paid for by the corporation subsequent to February 29, 1920, shall not be entered in the Federal accounts in any manner.

# 5. OTHER ACCOUNTS TRANSFERRED.

(a) In addition to the asset accounts above specified, there shall be likewise transferred to the corporate books other asset accounts of the

Federal Administration, similar to those sundry asset accounts which were taken over on the Federal books in the separation of accounts at the beginning of Federal control or subsequent thereto. The items here referred to are such as: Insurance premiums paid in advance, and taxes paid in advance. Additional items of miscellaneous assets (for example, material loaned or leased), or liabilities should be similarly transferred as may be mutually agreed upon.

Subsequent to February 29, 1920, cash vouchers shall not be made for reimbursement of working funds expended during February, 1920, and previous months, but if such expenditures are approved the amounts thereof shall on the Federal books be charged to the appropriate accounts and credited to the working fund account. It is suggested that the corporation take over the balance of cash in working funds by paying the aggregate amount thereof into the Federal cash.

Hospital and other funds for which the carrier is custodian shall be disposed of in accordance with General Order No. 68.

If, during the period of Federal operations amounts representing overcharge freight claims paid out of Federal funds, affecting traffic, the revenues from which were included in corporation revenue or credited to it as lap-over revenue on the Federal books, or amounts representing loss and damage claims paid out of Federal funds chargeable to the period prior to Federal control, were carried on the Federal books in suspense accounts pending adjustment thereof with other carrier corporations, or pending receipt of additional information wherewith to dispose of the amounts carried, and such amounts are carried in suspense account as of February 29, 1920, they shall be charged to the corporation. Such amounts shall on the Federal books be charged to the account "(Name of corporation)—Corporate transactions," and on the corporate books should be charged to an appropriate suspense account and credited to the account "U. S. Government—Corporate transactions."

# 6. ALLOCATION OF REVENUE AND EXPENSES.

- (a) Water-line operating revenues and taxes shall be allocated to the period of Federal and corporate operations in accordance with the provisions of the standard agreement.
- $(\bar{b})$  Water-line operating expenses, reparation and other claims, hire of equipment, and any other accounts, except as provided in paragraph (a), which constitute the basis of the standard return, shall be allocated with reference to the time when incurred as between the period of Federal control and the period prior and subsequent thereto.

(c) Revenues and expenses resulting from or account of vessels sailing prior to midnight February 29, 1920, shall be considered as revenues and expenses in the period of Federal control.

# 7. RECORDING FEDERAL CONTROL TRANSACTIONS AND LAP-OVER REVENUES AND EXPENSES.

- (a) There shall be entered currently after February 29, 1920, upon the Federal books referred to in section 1 hereof, record of all transactions arising out of Federal control.
- (b) Bills for accounts collectible and vouchers for accounts payable covering all transactions arising out of Federal operations shall be prepared respectively on United States Railroad Administration bill and voucher forms, recorded in the appropriate Federal bill and voucher registers, and charged or credited on the Federal books to the appropriate accounts.
- (c) It is desired that transactions arising out of Federal control should not be entered in the corporate books in any manner; likewise it is desired that corporate transactions should not be included in the Federal accounts. However, it may be necessary in exceptional cases, as in the case of interline freight and passenger transactions, to include Federal transactions in the corporate accounts or corporate transactions in the Federal accounts. In such cases the amounts due to or from the Federal management should be credited on the corporate books to a deferred liability account styled "U.S. Government-Federal assets collected," or debited to a deferred asset account styled "U.S. Government-Federal liabilities paid," as may be appropriate. In the Federal books such amounts should be included, as may be appropriate, in a deferred liability account styled "(Name of corporation)—Federal liabilities paid," or in a deferred asset account styled "(Name of corporation)—Federal assets collected."

The net amount of cash realized or paid in settlement of lap-over revenues and expenses of the Federal period should be ascertained and appropriate cash settlement made monthly. The amounts thereof shall be entered on the Federal cash books and shall be debited or credited as may be appropriate to the accounts "(Name of corporation)—Federal assets collected," or "(Name of corporation)—Federal liabilities paid." Corresponding contra-entries should be made on the corporate books.

(d) If Federal revenue and expense items are reported and included in the revenue or expense accounts stated on the corporate books, as in the case of interline freight accounts, such amounts shall

be accumulated in monthly totals from the corporate book records and accounted for as follows:

The total credit to the Federal income accounts should be charged on the corporate books to the appropriate primary revenue accounts and credited to the Federal management through the account "U.S. Government—Federal assets collected."

On the Federal books the same amounts shall be charged to the corporation through the account "(Name of corporation)—Federal assets collected," and credited to the appropriate primary revenue accounts.

The total debit to the Federal income accounts should be credited on the corporate books to the appropriate expense or other accounts and charged to the Federal management through the account "U.S. Government—Federal liabilities paid."

On the Federal books the same amounts shall be credited to the corporation through the account "(Name of corporation)—Federal liabilities paid," and charged to the primary operating expenses or other accounts.

(e) In order to preserve the continuity of the income accounts and statistics of carriers, that such income accounts and statistics may be complete, and that there shall not be omitted therefrom amounts which would have been included in the appropriate accounts had there been no Federal control of carriers by water, at the end of each audit month, the total of the amounts, appearing on the Federal books, charged and credited to the accounts forming the basis upon which the standard return was determined, should be charged and credited on the corporate books to the appropriate primary revenue, expense, or income accounts and debited or credited to subaccounts in income accounts Nos. WI 13 and WI 27, as the case may be, styled "Revenues Federal" or "Expenses Federal," as may be appropriate. No corresponding adjusting entry shall be made on the Federal books of the individual carriers. Such an entry will be made in Washington based on the aggregate totals of the monthly reports made in response to the provisions of Accounting Circular No. 82.

#### 8. MONTHLY AND QUARTERLY REPORTS.

Monthly and quarterly reports in accordance with provisions of Accounting Circulars Nos. 82 and 55 shall be rendered until the accounts on the Federal books are completely liquidated or adjusted or until otherwise ordered.

The balances on the Federal books in all accounts prefixed with the name of the corporation authorized by this order shall be closed monthly to "Administration ledger control account" in accordance

with Accounting Circular No. 82 and, except as to the account "(Name of corporation)—Federal materials and supplies, February 29, 1920," shall be reported on form AC-510 in accordance with Accounting Circular No. 55.

#### 9. GENERAL.

Where the property was taken over for Federal operation at a date subsequent to December 31, 1917, the date as of which such property was taken over should be substituted for December 31, 1917, wherever mentioned in this order.

Inquiries as to the interpretation and application of the provisions of this order and the procedure to be observed under the requirements shall be addressed to G. H. Parker, comptroller.

This order has no application to the Division of Inland Waterways of the United States Railroad Administration, for which special provision will be made.

Walker D. Hines, Director General of Railroads.

#### GENERAL ORDER NO. 68.

Washington, February 24, 1920.

The return of properties operated by the United States Railroad Administration to their owners at midnight February 29, 1920, necessitates the issuance of instructions in reference to the disposition of Federal cash and securities on hand February 29, 1920, for the proper handling thereof, and for cash collections of assets and payment of liabilities arising out of Federal operations. The word "corporation" hereinafter used refers to the corporation, receiver, or operator of the property to whom the property is returned at midnight February 29, 1920.

The corporation whose property is under Federal operation at midnight February 29, 1920, is hereby authorized after midnight February 29, 1920, to receive for the account of the Director General of Railroads cash realized in liquidation of the assets outstanding on the Federal books as of midnight February 29, 1920, belonging to the Director General of Railroads or arising subsequently from the operation of the property of the corporation under Federal control prior to midnight of February 29, 1920, and to pay out of Federal funds Federal liabilities outstanding at midnight February 29, 1920, or expenses arising out of Federal operation of its property not stated as of February 29, 1920, subject, however, to the following limitations and instructions:

FEDERAL TREASURERS' AND PAYMASTERS' CASH ON HAND FEBRUARY 29, 1920.

Cash on hand and in banks charged to the accounts of Federal treasurers and paymasters and their assistants at midnight February 29, 1920, shall be transferred to the corporation in trust for the Director General of Railroads.

Federal treasurers in conjunction with Federal auditors shall arrange for the transfer of said cash as of midnight February 29, 1920, from the respective Federal officers having such funds to the corporation and shall take its receipt therefor in quadruplicate, one copy to be left with the corporation treasurer, one to be filed with the Federal cash records, one to be mailed to the Director of the Division of Finance, and the other to be filed with the audit of the cash accounts in this paragraph referred to, which should be in accordance with the form of reports referred to in P. S. & A. Circular No. 54. If in the transfer of funds to the Director General of Railroads at the beginning of Federal control postage and revenue stamps were included as cash items, if on hand at the end of Federal control they should be similarly treated in the transfer to the corporation. Corporate officers shall be instructed to continue the funds on deposit in the banks in which they now are and cash received, not on deposit, shall be placed on deposit in the same banks, and all deposits shall be carried in the name of the corporation, in trust, as trustee, for the Director General of Railroads. Federal treasurers in conjunction with Federal auditors shall also arrange to transfer to the corporate treasurers all securities, notes, and other evidences of indebtednesses in their possession and belonging to the Director General of Railroads, taking receipts therefor in quadruplicate and distributing same according to provision in the preceding paragraph. Instructions for subsequent disposition of such securities, notes, and other evidences of indebtednesses will be given by the Director of the Division of Finance.

CASH IN HANDS OF AGENTS, CONDUCTORS, PURSERS, AND STEWARDS.

Cash in hands of agents, conductors, pursers, and stewards at midnight February 29, 1920, and except as otherwise provided in General Orders, Nos. 66 and 67, section 2 (f), cash thereafter collected applying on accounts outstanding as of their balance sheets, or accounts current for February, 1920, when remitted to and received by the corporation or by banks credited to the corporation, shall be paid into the funds and deposits in banks held in trust by the corporation as trustee for the Director General of Railroads.

#### CASH IN WORKING FUNDS.

The cash remaining as of midnight February 29, 1920, in working funds and cash in transit February 29, 1920, to such funds in the hands of officers, agents, employees, and others, if not used during the month of March, 1920, to pay Federal expenses and liabilities, shall be remitted to the treasurer of the corporation and be paid into the funds and deposits in banks held in trust by the corporation as trustee for the Director General of Railroads.

#### CASH FROM OTHER ASSETS.

Cash collected in liquidation of Federal assets and cash collected by the corporation from employees by pay roll deductions for Liberty Loan bond subscriptions, overpayment of wages, etc., due "Federal operations" shall be paid into the funds and deposits in banks held in trust by the corporation as trustee for the Director General of Railroads.

# PROVISION FOR PAYING OUT FEDERAL FUNDS BY CORPORATIONS.

Federal funds in the custody of the corporation in trust as trustee for the Director General of Railroads shall not be subject to check of nor paid out by the corporation except as trustee for the Director General of Railroads in payment of Federal liabilities and expenses: *Provided*, *however*, That except upon specific authority of the Director of the Division of Finance payment of Federal liabilities and expenses herein below mentioned shall not be made:

- 1. Any amounts due or claimed to be due from the Director General of Railroads to said corporation or to any corporation, receiver, or any other person owning, controlling, or operating prior to Feberal control the properties relinquished from Federal control at midnight, February 29, 1920.
- 2. Payment for invoices for materials and supplies ordered prior but received by the carrier subsequent to February 29, 1920: Provided, however, Payment may be made to the corporation in settlement of the monthly amount paid out of corporation funds in settlement of lap-over expenses or refunds of overcharges particularly referred to in section 7 of General Orders Nos. 66 and 67.

Subject to such further directions as may hereafter be issued, no payment for the Director General of Railroads herein authorized shall be made unless on voucher or draft properly approved by the corporate officer or officers having authority to approve like payments for the corporation out of its own funds, and the corporation shall exercise the same care and adopt the same safeguards in con-

nection with payments from Federal funds as it employs in respect to its own funds. Nor shall payment be made in respect to any item concerning which, during or subsequent to Federal operation, objection has been or shall have been made by the Director General, a director, or the general counsel of the United States Railroad Administration, the comptroller, a regional director, a Federal manager, a Federal treasurer, a Federal auditor, or the subordinate officers of the last three officers named, where the objection of such subordinate officer has not been overruled and removed, unless specially authorized subsequent to February 29, 1920, by the appropriate division of the Railroad Administration or by the comptroller.

Payments to persons or corporations, other than carriers, federally operated prior to March 1, 1920, shall comprehend the offset of any indebtedness that may be due from such companies; otherwise such payments shall not be made unless otherwise ordered by the Director Division of Finance.

No payment shall be made for material and supplies purchased and delivered prior to midnight, February 29, 1920, based on prices in excess of contract stipulations entered into prior to February 29, 1920, or prices at which the material was ordered, unless authorized by the Director of the Division of Purchases.

# FEDERAL FINANCIAL REQUIREMENTS.

Beginning March 1, 1920, chief executives of corporations should advise the Director of the Division of Finance at the beginning of each week of the Federal cash situation for the forthcoming two weeks. Such advice shall indicate the cash on hand, the probable amount of receipts from liquidation of Federal assets, and the approximate payments to be made during the first and second weeks separately.

The Director of the Division of Finance will endeavor to keep the corporation in funds for Federal purposes, but in the event of pay rolls or other significant indebtedness of the administration coming due and insufficient Federal funds are on hand, chief executives should telegraph the Director of the Division of Finance therefor in time to allow action thereon to be taken.

The foregoing instructions shall not apply as to those lines of railroads in the United States under Federal operation at midnight, February 29, 1920, that are operated thereafter as parts of a common carrier system or systems in countries adjacent to the United States and whose treasurer and accounting officer and general accounts are located in those countries. In such cases special instructions will be given by the Director Division of Finance.

# LIST OF CIRCULARS.

Cir. No. 22-A (Mar. 15, 1919). Appointment of W. A. Webb as member of
Railway Board of Adjustment No. 1, vice John G. Walber
Cir. No. 70 (Jan. 10, 1919). American Railway Association changed to American Railroad Association.
Cir. No. 71 (Jan. 13, 1919). W. T. Tyler appointed Director Division of Operation, succeeding Carl R. Gray
Cir. No. 72 (Jan. 16, 1919). T. C. Powell appointed Director Division of
Capital Expenditures, succeeding R. S. Lovett
Cir. No. 73 (Jan. 24, 1919). Division of Public Service and Accounting
discontinued—Creation of Division of Accounting, Charles A. Prouty,
Director, and Division of Public Service, Max Thelen, Director
Cir. No. 74 (Jan. 28, 1919). Liberty bonds—Sale or exchange for other
securities
Cir. No. 75 (Jan. 29, 1919). Appointments—Brice Clagett, Assistant to
Director General, in addition to Oscar A. Price—H. A. Taylor, General
Assistant to Director General—G. H. Parker, Financial Assistant to
Director GeneralCir. No. 76 (Feb. 1, 1919), Transfer of Chesapeake & Ohio Railroad
from Eastern to Pocahontas Region
Cir. No. 77 (Feb. 7, 1919). Division of Public Service to have jurisdiction
over Bureau for Suggestions and Complaints and Short Line Section
Cir. No. 78 (Feb. 21, 1919). Income tax—Railroad employees
Cir. No. 79 (Mar. 1, 1919). Railroads transferred from Southwestern to
Central Western Region—From Central Western to Southern Region—
From Southern to Southwestern Region
Cir. No. 80 (Mar. 15, 1919). Division of Finance and Purchases discon-
tinued—Creation of Division of Finance and Division of Purchases
Cir. No. 81 (Mar. 15, 1919). Finance Committee created—John Skelton
Williams, chairman
Cir. No. 82 (Mar. 15, 1919), Advisory Committee on Purchases created—
John Skelton Williams, chairman
Cir. No. 83 (Mar. 21, 1919). Victory Liberty loan—Methods of payments
for subscriptions—Forms for reports
Cir. No. 84 (May 28, 1919). Baltimore & Ohio Chicago Terminal Railroad
transferred from Northwestern to Allegheny Region
Cir. No. 85 (June 2, 1919). Appointment of A. T. Hardin as Regional
Director of Eastern Region
Cir. No. 86 (June 6, 1919). Mail-Form to be used in printing return
address on envelopes
Cir. No. 87 (Aug. 12, 1919). Appointment of E. Marvin Underwood as
General Counsel, succeeding Judge John Barton Payne, resigned
Cir. No. 88 (Sept. 27, 1919). Appointment of L. W. Baldwin as Regional
Director Allegheny Region, succeeding C. H. Markham, resigned
Cir. No. 89 (Oct. 27, 1919). Vicksburg, Shreveport & Pacific Railroad
transferred from Southwestern to Southern Region

Cir. No. 00 (T. W. 1999) 1 W. mills. Destruction of Charles	Page.
Cir. No. 90 (Jan. 7, 1920). Accounting Division—Resignation of Charles	
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dation Claims	123

# CIRCULARS ISSUED BY THE DIRECTOR GENERAL OF RAILROADS.

#### CIRCULAR NO. 22-A.

Washington, March 15, 1919.

Effective this date, Mr. W. A. Webb is appointed a member of Railway Board of Adjustment No. 1, vice Mr. John G. Walber, assigned to other duties.

Walker D. Hines, Director General of Railroads.

## CIRCULAR NO. 70.

Washington, January 10, 1919.

To provide, during the period of Federal control, a responsible channel through which the Director General may obtain recommendations for the advancement of railroad practice, the American Railway Association has revised its articles of organization and bylaws and will change its name to the American Railroad Association.

The scope of the association has been enlarged and will cover the former activities of the—

American Railway Association,

American Railway Master Mechanics' Association,

Association of Railway Telegraph Superintendents,

Association of Transportation and Car Accounting Officers,

Freight Claim Association,

Master Car Builders' Association,

Railway Signal Association,

Railway Storekeepers' Association,

and will consist of five sections, viz:

Section 1—Operating.

Section 2-Engineering.

Section 3—Mechanical.

Section 4—Traffic.

Section 5—Transportation.

Railroads under Federal control are members of the association and are directed to be represented and participate in the activities of each section through their proper officers.

W. G. McAdoo,

Director General of Railroads.

## CIRCULAR NO. 71.

Washington, January 13, 1919.

Effective January 15, 1919, Mr. W. T. Tyler, heretofore Senior Assistant Director, Division of Operation, is appointed Director Division of Operation, succeeding Mr. Carl R. Gray, whose resignation has heretofore been announced.

WALKER D. HINES, Director General of Railroads.

#### CIRCULAR NO. 72.

Washington, January 16, 1919.

Effective this date, Mr. T. C. Powell, heretofore manager Inland Traffic, Division of Traffic, representing the Railroad Administration on the War Industries Board, is appointed Director Division of Capital Expenditures, succeeding Mr. R. S. Lovett, whose resignation has heretofore been announced.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 73.

Washington, January 24, 1919.

Effective February 1, 1919, the Division of Public Service and Accounting is discontinued and in lieu thereof the Division of Accounting with Mr. Charles A. Prouty as Director and the Division of Public Service with Mr. Max Thelen as Director are created.

The Director of the Division of Accounting will prescribe the accounting practices to be observed by roads under Federal control. The scope of the Division of Public Service will primarily be to deal with the relationship between the public, including shippers, and the Railroad Administration, and the railroads under Federal control.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 74.

Washington, January 28, 1919.

To all officers and employees:

It has come to my attention that employees who have bought Liberty bonds are disposing of them, or their equities therein, at prices below the current market value of such bonds or equities. It is important for the protection of employees in all such cases that a clear understanding of these matters should be had.

The cash value of the various Liberty bond issues depends upon the amount for which they can be sold on the stock exchange, and the prices fluctuate to some extent each day. None of these bonds can at present be sold for the full face value, because the number available for disposition exceeds the demand to an extent which depresses the selling price somewhat below the face value.

All the prominent city papers print quotations showing the prices paid for Liberty bonds on the stock exchanges the previous day, so that by reference to the papers, it is possible to determine about what price should be received for any issue which circumstances may make it necessary to sell. The retention of bonds should, however, be strongly urged, because they are the safest kind of an investment and yield a rate of interest considered by bankers consistent with the maximum safety of principal and interest.

When for any reason circumstances require that a bond be sold, arrangements can undoubtedly be made with local banks to make the sale for a small fee, representing not more than the actual cost of the transaction to the bank. If sale is made through a stock exchange, a few days are required to conclude the details.

It should be remembered, too, that except on regular interest dates when a coupon has been detached, some interest has accrued on the bond, so that the total amount received from any sale should be the market price of the bond on the day of the sale plus the accrued interest as of the date of the sale less the fee charged by the bank for the transaction.

It is a patriotic duty for citizens to continue to hold these bonds wherever it is not absolutely necessary to dispose of them. Therefore, employees should look with suspicion upon the motives of any persons who endeavor to persuade employees to exchange their bonds for securities of other character; because the purpose of all such offers is to put these bonds upon the market, although this is distinctly contrary to the interest of the Government. Another purpose of such offers frequently is to persuade employees to give up a perfectly good bond for some security of far less value, or possibly without any value, although accompanied with promises of large returns. Employees, therefore, should be carefully on their guard against such proposed exchanges and should retain their bonds both to aid their Government and protect themselves, except when necessity compels a sale and then they should be sure they get good value.

#### CIRCULAR NO. 75.

Washington, January 29, 1919.

Effective this date:

#### PERSONAL STAFF.

In addition to Mr. Oscar A. Price, Assistant to the Director General, Mr. Brice Clagett, heretofore private secretary to the Director General, is appointed Assistant to the Director General.

#### CENTRAL ADMINISTRATION STAFF.

Mr. H. A. Taylor, heretofore assistant to the Assistant Director General, is appointed General Assistant to the Director General.

Mr. G. H. Parker, heretofore assistant to the Assistant Director General, is appointed Financial Assistant to the Director General.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 76.

Washington, February 1, 1919.

Effective this date the Chesapeake & Ohio Railroad of Indiana is transferred from the Eastern Region to the Pocahontas Region.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 77.

Washington, February 7, 1919.

Effective February 1, 1919, the Bureau for Suggestions and Complaints is transferred to the jurisdiction of the Division of Public Service.

The Short Line Section is under the jurisdiction of the Division of Public Service.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 78.

Washington, February 21, 1919.

Every person having a net income for the calendar year 1918 of \$1,000 or over if single, or of \$2,000 or over if married and living

with husband or wife, is required to file an income-tax return. The return must filed in the office of the collector of internal revenue of the district in which the employee has his legal residence on or before March 15, 1919. Blank forms may be obtained by communicating with the collector, or in many cases from banks.

It is represented that numerous railroad employees who are not paid fixed annual salaries, have not kept accurate records of their earnings for the calendar year 1918, and therefore find it difficult to make an accurate return under the income-tax law. The railroads are required to make to the collector of internal revenue a report as to each employee who received \$1,000 or more for the calendar year 1918. It is therefore requested that each employee, who does not receive a fixed annual salary, and who is included in the report to the collector of internal revenue as having received \$1,000 or more for the calendar year 1918, be given a statement as to the amount of compensation which has been or will be shown in such report as having been so received by him, in order to facilitate the making of accurate income-tax returns of such employees.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 79.

Washington, March 1, 1919.

Effective this date:

The St. Louis-San Francisco Railroad (between Memphis and Birmingham) is transferred from the Southern to the Southwestern Region.

The Illinois Central Railroad (north of Cairo and Paducah) is transferred from the Central Western Region to the Southern Region.

The Chicago, Rock Island & Gulf;

Chicago, Rock Island & Pacific (from St. Louis to Kansas City, Herington to Salina and all lines south and east of main line between Herington and Tucumcari);

Fort Worth & Denver City;

Wichita Valley;

Wichita Falls & Oklahoma; and

Abilene & Southern

are transferred from the Southwestern to the Central Western Region.

WALKER D. HINES, Director General of Railroads.

#### CIRCULAR NO. 80.

Washington, March 15, 1919.

Effective March 15, 1919, the Division of Finance and Purchases is discontinued and in lieu thereof the Division of Finance and the Division of Purchases are created.

Mr. Swager Sherley is appointed Director of the Division of Finance and will assume active charge on or before April 15, 1919. Meanwhile, the Division of Finance will be in charge of Mr. Charles B. Eddy, associate director.

Mr. H. B. Spencer is appointed Director of the Division of Purchases and is in charge of the Division of Purchases from this date.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 81.

Washington, March 15, 1919.

Effective at once, a finance committee is hereby created, consisting of—

Mr. John Skelton Williams, chairman,

Mr. Franklin Q. Brown,

Mr. Harry Bronner,

Mr. Frederick W. Scott,

Mr. James N. Wallace.

This committee will submit to the Director General from time to time its advice on matters of financial policy and will also make to the Director General preliminary reports on any proposed railroad reorganizations which may require his approval.

> Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 82.

Washington, March 15, 1919.

Effective at once, an advisory committee on purchases is hereby created, consisting of—

Mr. John Skelton Williams, chairman,

Mr. Robert S. Lovett,

Mr. Henry Walters.

This committee will submit to the Director General from time to time its advice regarding matters of policy with respect to purchases, and for that purpose is authorized to make the necessary investigations.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 83.

Washington, March 21, 1919.

I earnestly urge that officers and employees on railroads under Federal control subscribe as liberally as their means will permit to the notes of the Victory Liberty loan. During the campaign for the sale of these notes, lasting from April 21 until May 10, every employee will be solicited by railroad committees, but I hope officers and employees will subscribe without waiting to be solicited.

Subscriptions may be made as follows:

- 1. Through any local bank-
- (a) By full payment at one time, but not later than May 10, 1919;
  (b) On the Government installment plan;
  (c) On any installment payment plan offered by local banks;
  - 2. Through railroad Federal treasurers—

On the 10-month installment plan, by deductions on pay rolls, beginning with rolls for the month of May.

Subscribers through Federal treasurers may at any time pay up the unpaid installments and interest due by them in full and receive the notes as promptly thereafter as may be practicable.

Whichever plan subscribers may choose, they are urged to hand their subscriptions to their local railroad committees that proper credit may be given to the railroad as well as to the communities in which subscribers reside.

Interest will be allowed at the rate borne by the notes on all installment payments, from which will be deducted the earned proportion of current coupon on notes when finally paid for resulting in a small payment to or collection from subscribers, as the case may be, when notes are delivered.

As interest is allowed on installment payments interest coupons falling due before notes are paid for will be detached before delivery of notes, the adjustment mentioned above being made on delivery of the notes to subscribers.

Should employees leave the service before completion of the payments, the amount paid will be refunded without interest.

The money to be raised by these notes is urgently needed to defray the expenses of the war. We carried our part of the hostilities to a victorious termination, and now we must be equally successful in paying our part of the money cost. I appeal to every officer and employee to do his utmost in this remaining part of the task just as he did his utmost during the fighting.

Walker D. Hines, Director General of Railroads.

# DRAFT OF LETTERS FROM REGIONAL DIRECTORS TO FEDERAL MANAGERS.

\_\_\_\_\_, 1919.

DEAR SIR: The Victory Liberty loan is to be a success. That rail-road officials and employees may complete their part in the task, it is of marked importance that all committees and workers sharing in the railroad organization fully comply with the plans set forth by the Director General of Railroads.

The necessary literature for the carrying on of this campaign uniformly by all carriers in this region is being sent you. All committees should cooperate fully with regularly constituted committees of the Liberty loan organization. Their support may be secured to assist in the successful operation of an organization as herein outlined.

#### I. GENERAL COMMITTEE.

Headed by the Federal manager or other executive officer designated by him, who will issue necessary instructions and who will select other officers and employees to serve on this committee with him.

#### II. GENERAL OFFICE COMMITTEE.

A general officer to be designated by the Federal manager, who will be assisted by a committee made up of general officers and employees who necessarily must devote a portion of their personal effort to this work. This committee in turn shall appoint captains under their jurisdiction in the various general office departments.

#### III. DIVISIONAL COMMITTEES.

Three or more representative division officers and employees. While these officials and employees can devote only a portion of their personal time to this work, they must realize the importance of the ultimate success of this Victory Liberty loan campaign, and should follow up daily the work of such captains and leaders under their supervision in the several branches of the service as they may think it wise to appoint. It is suggested that representatives of the various crafts and classes of employees be utilized to the fullest extent in the furtherance of this campaign.

The divisional committees shall see that all classes of employees not specifically covered by other committees provided herein are properly organized under their supervision.

#### IV. TERMINAL COMMITTEES.

These committees should be composed of three or more officers and employees.

#### V. SHOP COMMITTEES.

A committee should be established at each shop composed of three or more of the officers in charge and employees. It may be necessary that further subcommittees be appointed in the mechanical department to cover all outlying shops, and numerous subcommittees and captains thereof should be appointed in all large shops and repair yards.

It is the intention that every employee of the railroad should be personally urged to subscribe for as large an amount of Victory Liberty loan notes as possible. It is important that no employee should be overlooked, and that each be solicited repeatedly by the captain or leader in charge until such subscriptions as each employee may be willing to make have been secured.

In all solicitations of subscriptions, observe carefully the intention of the Director General as contained in Circular No. 83. While it is desirable to urge employees earnestly to subscribe, every employee should be allowed to feel that he is a free agent and that his action is not being influenced by the fear of coercion or the fear of criticism.

#### DAILY REPORTS.

Each captain or leader should make a daily report (in triplicate) to his committee chairman, showing the amount of subscriptions received during the day, showing—

- (a) Total number of subscriptions secured.
- (b) Total amount of subscriptions.

(Both (a) and (b) divided as to subscriptions made through banks and through Federal treasurers.) Using Form No. 1.

Captains and leaders should deliver all original subscriptions with these daily reports to their committee chairman. As these records are turned in from day to day, renewed efforts should be concentrated upon all employees not making subscriptions or not making sufficiently large subscriptions.

On receipt of such reports committee chairmen should-

(a) Segregate the subscriptions as to number and total amount of subscriptions secured in each town lying in their respective territories, divided between subscriptions made through banks and through

Federal treasurers, and list subscriptions accordingly in triplicate on Form No. 2.

(b) Forward to Federal treasurers (or as directed by them) one copy of report on Form No. 2 with original subscriptions made through Federal treasurer.

(c) Forward to chairmen of county Victory Liberty loan organizations one copy of report on Form No. 2 with original subscriptions made through banks located in each county.

(d) Forward one copy of report on Form No. 2 to the chairman of the railroad general committee.

(e) Keep one copy of report on Form No. 2.

Before forwarding original subscriptions, committee chairmen should tabulate subscribers as to their various occupations and show on Form No. 3 the total number of subscriptions and the total amount subscribed by each class of employees.

The foregoing plan of reporting is offered as a suggestion and may be amplified to meet the needs of individual railroads, provided its essential features are preserved; viz, that the total subscriptions of the officers and employees are promptly made known to the general committee of the railroad and to the county Victory Liberty loan organizations in such detail as will enable the latter to allocate the subscriptions to communities.

Daily telegraphic or telephone reports should be made by the general committee of each carrier as to the results being secured on their respective lines to the undersigned, and for that purpose it will be necessary that all of the committee chairmen, captains, and leaders should make daily reports by wire to the officers under whose supervision they are working. In this manner, all concerned will be thoroughly acquainted with just what progress is being made and what further efforts are essential to bring about the desired results.

Federal treasurers are authorized to arrange with one or more banks in each Federal reserve district to subscribe for such notes as are necessary to meet the subscriptions of the officers and employees made under the pay roll deduction plan, at the rate of interest which the notes bear. Where it can be done, deferred installments should be paid by the Federal treasurers as installments are received from officers and employees.

In cases where banks insist upon an initial payment before the first installment may be collected by deductions on pay rolls, Federal treasurers are authorized and directed to make such initial payment, not exceeding 10 per cent from Federal funds.

It is suggested that a different form of subscription blank be used for subscriptions through banks from that used for deductions on pay rolls. Federal managers are requested to address appropriate circulars and other directions to officers and employees, and otherwise to encourage hearty cooperation in this necessary patriotic work.

United States Railroad Administration.  DIRECTOR GENERAL OF RAILROADS.  VICTORY LIBERTY LOAN.  Date Location  To Committee Chairman:  Captain or leader's daily report of subscriptions receive he day as follows:  THROUGH FEDERAL TREASURERS.  Number of subscribers.	
VICTORY LIBERTY LOAN.  Date Location Co Committee Chairman: Captain or leader's daily report of subscriptions receive he day as follows:  THROUGH FEDERAL TREASURERS.	
VICTORY LIBERTY LOAN.  Date Location Co Committee Chairman: Captain or leader's daily report of subscriptions receive the day as follows:  THROUGH FEDERAL TREASURERS.	
VICTORY LIBERTY LOAN.  Date Location  O COMMITTEE CHAIRMAN: Captain or leader's daily report of subscriptions receive the day as follows:  THROUGH FEDERAL TREASURERS.	
Date Location To Committee Chairman: Captain or leader's daily report of subscriptions receive the day as follows:  THROUGH FEDERAL TREASURERS.	
Location To Committee Chairman: Captain or leader's daily report of subscriptions received the day as follows:  THROUGH FEDERAL TREASURERS.	
To COMMITTEE CHAIRMAN: Captain or leader's daily report of subscriptions received the day as follows:  THROUGH FEDERAL TREASURERS.	
Captain or leader's daily report of subscriptions received the day as follows:  THROUGH FEDERAL TREASURERS.	d during
Number of subscribers.	
	Amount.
THROUGH BANKS.	

UNITED STATES RAILROAD ADMINISTRATION.

	DIRECTOR GENER	AL OF BAILROADS	•	
		RAILRO	AD.	
		Date_		
		Locat	ion	
	VICTORY LI	BERTY LOAN.		
	_	<del></del>		
	DAILY REPORT OF CO	OMMITTEE CHAIL	BMAN.	
	THROUGH FEDE	RAL TREASURER.		
Number of subscribers.	Town residence.	County.	State.	Amount in dollars.
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To chairman of each county Victory Liberty loan committee of each county appearing on this report:

This information is not to be considered a subscription, but is only for your information.

Form No. 3.

UNITED STATES RAILROAD ADM	INISTRATION.
DIRECTOR GENERAL OF RAI	LROADS.
I	RAILBOAD.
VICTORY LIBERTY L	OAN.
	Date
	Location

CLASSIFICATION OF SUBSCRIBING EMPLOYEES.

	Number.	Amount
Name of road.		
Officers and general office employees	į	
Agents and station employees		
. Engineers and firemen		
. Conductors		
Other trainmen		
. Mechanical department employees		
. Roadway employees.		
Miscellaneous employees		
Miscellaneous employees		
Total number of employees on roll Total number subscribing		
Total number subscribing		
. Percentage of employees subscribing		

(Chairman.)

#### CIRCULAR NO. 84.

WASHINGTON, May 28, 1919.

Effective June 1, 1919, the Baltimore & Ohio Chicago Terminal Railroad is transferred from the Northwestern Region to the Allegheny Region.

WALKER D. HINES, Director General of Railroads.

## CIRCULAR NO. 85.

Washington, June 2, 1919.

Effective June 1, 1919, Mr. A. T. Hardin, heretofore assistant regional director, Eastern Region, is appointed regional director, Eastern Region, succeeding Mr. A. H. Smith, resigned.

#### CIRCULAR NO. 86.

Washington, June 6, 1919.

So much confusion has resulted in the past in returning mail, which could not be delivered to the addressee by the Post Office Department, that it is deemed necessary to give specific instructions relative to printing the return address on envelopes.

In every case not less than 3½ inches of clear space should be left at the right end of the address side of all envelopes, in order that there may be ample space for postage stamps, postmarking, address, directions for forwarding or return, etc.

The following form, in size type shown herein, should be used in printing the return card on envelopes:

UNITED STATES RAILROAD ADMINISTRATION
DIRECTOR GENERAL OF RAILROADS

IN FIVE DAYS RETURN TO
NORTH AND SOUTH RAILROAD
OFFICE OF GENERAL MANAGER
WILKESVILLE, N. Y.

The present supply of envelopes should be used; but when new supply is printed, form suggested above should be followed.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 87.

Washington, August 12, 1919.

Judge John Barton Payne has resigned as general counsel on account of assuming the positions of chairman of the Shipping Board and president of the Emergency Fleet Corporation.

Mr. E. Marvin Underwood is hereby appointed general counsel. Judge Payne has consented to act as special counsel, giving such advice and assistance as his new duties will permit.

Effective August 15, 1919.

WALKER D. HINES, Director General of Railroads.

#### CIRCULAR NO. 88.

Washington, September 27, 1919. Effective October 1, 1919, Mr. L. W. Baldwin, heretofore operating assistant to Regional Director Allegheny Region, is appointed Regional Director Allegheny Region, succeeding Mr. C. H. Markham, resigned.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 89.

Washington, October 27, 1919.

Effective November 1, 1919, the Vicksburg, Shreveport & Pacific Railroad is transferred from the Southwestern Region to the Southern Region.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 90.

Washington, January 7, 1920.

Mr. Charles A. Prouty having resigned as Director of the Division of Accounting, becomes an advisory member of the Director General's staff and as such will give attention to the larger accounting problems of the Railroad Administration and particularly to the accounting features of the maintenance question under the standard contract.

The work of the Division of Accounting is hereby transferred to the office of the Director General and will be in charge of Mr. George H. Parker, who is hereby appointed comptroller for that purpose. Correspondence of the character heretofore addressed to the Division of Accounting shall hereafter be addressed to the comptroller.

Effective January 7, 1920.

WALKER D. HINES, Director General of Railroads.

#### CIRCULAR NO. 91.

Washington, January 7, 1920.

Mr. George H. Parker having been appointed comptroller in charge of accounting, the position formerly held by him as financial assistant to the Director General is discontinued.

Mr. J. L. White is hereby appointed statistician to the Director General.

Effective January 7, 1920.

# CIRCULAR NO. 92.

Washington, January 22, 1920.

Effective February 1, 1920, the Southern Pacific Lines north of Ashland is transferred from the Northwestern Region to the Central Western Region.

Walker D. Hines,
Director General of Railroads.

## CIRCULAR NO. 93.

Washington, January 21, 1920.

Effective February 1, 1920, Mr. Ralph Blaisdell is appointed treasurer of the United States Railroad Administration, vice Mr. Charles A. Lutz, treasurer, resigned.

Walker D. Hines, Director General of Railroads.

# CIRCULAR NO. 94.

Washington, January 31, 1920.

Every person having a net income for the calendar year 1919 of \$1,000 or over, if single or if married and not living with wife or husband, or of \$2,000 or over, if married and living with wife or husband, is required to file an income-tax return. The return must be filed in the office of the collector of internal revenue of the district in which the employee lives or has his legal residence on or before March 15, 1920. Blank forms may be obtained by communication with the collector, or in many cases from post offices or banks.

It is represented that numerous railroad employees who are not paid fixed annual salaries have not kept accurate records of their earnings for the calendar year 1919, and therefore find it difficult to make an accurate return under the income-tax law. The railroads are required to make to the collector of internal revenue a report as to each employee who received \$1,000 or more for the calendar year 1919. It is therefore requested that each employee who does not receive a fixed annual salary and who is included in the report to the collector of internal revenue as having received \$1,000 or more for the calendar year 1919 be given a statement as to the amount of compensation which has been or will be shown in such report as having been so received by him, in order to facilitate the making of accurate incometax returns of such employees.

# CIRCULAR NO. 95.

Washington, February 5, 1920.

Mr. T. C. Powell, having been elected vice president of the Erie Railroad Co., has tendered his resignation, effective February 15, 1920, as Director of the Division of Capital Expenditures and as chairman of the Claims Committee of the Railroad Administration.

The Division of Capital Expenditures is hereby discontinued, effective February 15, 1920.

In view of the necessity for making continuing provision for the settlement of questions arising out of Federal control, the Division of Liquidation Claims is created, effective February 15, 1920, with Mr. Max Thelen as director, in addition to his present duties as Director of the Division of Public Service.

The Division of Liquidation Claims will have jurisdiction over capital expenditures and claims relating thereto, and also claims relating to maintenance, and will include the necessary technical force.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 96.

Washington, February 16, 1920.

Mr. Hale Holden, regional director Central Western Region, has resigned, effective February 15.

Temporarily the jurisdiction of Mr. R. H. Aishton, regional director of the Northwestern Region, is extended over the Central Western Region.

All communications from railroad officers or others relating to matters in the Central Western Region should be addressed as follows:

Mr. F. E. Clarity,

Assistant Regional Director, Central Western Region,

547 West Jackson Boulevard,

Chicago, Ill.

All instructions from Central Western Region will be issued over the signature of Mr. Aishton.

WALKER D. HINES,

Director General of Railroads.

# CIRCULAR NO. 97.

Washington, February 21, 1920.

The Divisions of Operation and of Labor as such are hereby discontinued, effective March 1, 1920. Mr. W. T. Tyler, Director of

Division of Operation, has been elected vice president of Northern Pacific Railroad Co., and Mr. W. S. Carter, Director of Division of Labor, has arranged to resume his duties as president of the Brother-hood of Locomotive Firemen and Enginemen.

Questions now pending involving the interpretation of national agreements between the Director General and railroad labor organizations and involving the interpretation of the various supplements to General Order No. 27, will be handled to a conclusion between representatives of the Director General and of the railroad labor organizations affected.

In view of the necessity for making continuing provision for the disposition of labor matters other than those involving wages arising prior to March 1, 1920, Messrs. C. S. Lake and J. A. Franklin are hereby appointed assistants to the Director General to supervise the disposition of such matters after March 1, subject to the approval of the Director General.

Railway Boards of Adjustment Nos. 1, 2, and 3 will continue to receive and hear questions which would ordinarily come to them for settlement under existing wage agreements, and in accordance with the provisions of General Orders Nos. 13, 29, and 53, as to matters arising during Federal control.

In addition, Railway Boards of Adjustment Nos. 1, 2, and 3 will consider and recommend to the Director General for final disposition matters referred to them by him through Messrs. Lake and Franklin affecting classes of employees coming under the general orders establishing such Boards of Adjustment even though such matters are not referred in the method contemplated by such general orders.

Labor matters not affecting employees covered by the agreements creating such Boards of Adjustment, but arisin'g prior to March 1, shall be considered by Messrs. Lake and Franklin, and recommendations thereon will be made to the Director General for final decision.

Walker D. Hines, Director General of Railroads.

#### CIRCULAR NO. 98.

Washington, February 26, 1920.

The office of the General Assistant to the Director General has been discontinued, effective March 15. Mr. H. A. Taylor, General Assistant to the Director General, has been appointed general solicitor of the Erie Railroad Company, effective that date. Any duties of the character now performed by the General Assistant to the Director General which will remain to be performed thereafter

will be performed by the Assistant to the Director General, Mr. Brice Clagett.

WALKER D. HINES, Director General of Railroads.

#### CIRCULAR NO. 99.

Washington, February 26, 1920.

The Divisions of Traffic and of Public Service, as such, are hereby discontinued, effective March 1, 1920.

Mr. Edward Chambers, Director of the Division of Traffic, has been elected vice president of the Atchison, Topeka & Santa Fe Railroad Company, and Mr. Max Thelen, Director of the Division of Public Service, has been appointed Director of the Division of Liquidation Claims.

Such portions of the work of the Divisions of Traffic and Public Service as remains to be completed after March 1 will be under the direction of the Division of Liquidation Claims

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Webb, W. A., appointed member of Railway Board of Adjustment No. 1, vice John G. Walber (Mar. 15, 1919, Cir. No. 22-A)
White, J. L., appointed statistician to Director General (Jan. 7, 1920, Cir. No. 91)
Wichita Falls & Oklahoma Railroad—Trausferred from Southwestern to Central Western Region (Mar. 1, 1919, Cir. No. 79)
Wichita Valley Railroad—Transferred from Southwestern to Central Western Region (Mar. 1, 1919, Cir. No. 79)
Williams, John Skelton, chairman of Advisory Committee on Purchases (Mar. 15, 1919, Cir. No. 82)
Williams, John Skelton, chairman of Finance Committee (Mar. 15, 1919, Cir. No. 81)

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