

NATIONAL ARCHIVES MICROFILM PUBLICATIONS

Microfilm Publication M1200

APPLICATIONS FOR CERTIFICATES OF NECESSITY, 1940-45

RECORD GROUP 179, RECORDS OF THE WAR PRODUCTION BOARD
PROCUREMENT POLICY DIVISION, TAX AMORTIZATION BRANCH

ROLL 819

NC (WAR PRODUCTION BOARD, TAX AMORTIZATION BRANCH) APPLICATIONS FOR
CERTIFICATES OF NECESSITY, NUMBERED NC 1 TO NC 10016

NC 8448-8503

THE NATIONAL ARCHIVES
NATIONAL ARCHIVES AND RECORDS SERVICE
GENERAL SERVICES ADMINISTRATION

WASHINGTON: 1982

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INTRODUCTION

On the 1101 rolls of this microfilm publication are reproduced applications for Certificates of Necessity made by United States business firms during the period 1940 to 1945. The program of issuing Certificates of Necessity originated in the fall of 1940 as a measure to spur American private industry to invest capital in defense-related materiel production through tax incentives. Issuance of the Certificate of Necessity to qualified firms enabled them to amortize this new capital outlay and thus reduce their taxes significantly over a 5 year period instead of the usual 25-year amortization period. These records are part of Records of the War Production Board, Record Group 179, in the custody of the National Archives and Records Service.

Administrative History

In the summer of 1940, American policymakers realized that the U.S. Government lacked the resources and capabilities to put together the vast emergency facilities required to arm the United States for possible warfare with the Axis powers. Thus planners in the Treasury Department and the newly-created Advisory Commission to the Council of National Defense (hereafter National Defense Advisory Commission or N.D.A.C.) decided upon using the certification method of tax incentives to encourage private industry to aid in expanding plant facilities for the production of defense-related items. The Second Revenue Act of October 8, 1940 (54 Stat. 974), specifically Section 124 (i) of the Internal Revenue Code, enacted into law the main procedures and criteria for the issuing of Certificates of Necessity to firms deserving the 5-year tax amortization. The Act placed the burden of certification mainly in the hands of the Secretaries of War and of the Navy with the N.D.A.C. playing a crucial role in overseeing the whole program.

Initially, this certification process involved three separate certificates, but the latter two dropped into disuse after a year of experimentation. As stated in the Act, these certificates were as follows:

"1. A Certificate of Necessity, that the facilities in question were 'emergency' facilities, necessary to national defense;

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(2) a Certificate of Government Protection, that, if the contractor were being reimbursed by the United States for all or any part of the emergency facility, either directly or indirectly, the United States was being adequately protected as to future use and disposition of the facility;

(3) a Certificate of Non-Reimbursement, that the supply contract did not afford reimbursement for all or any part of the cost of the facility."

Each of these certificates appears in this publication, but it was only the applications for Certificates of Necessity which remained in effect for the duration of the war emergency from 1940 to 1945. The year 1941 brought excessive bureaucratic red tape and internal bickering to the administration of the tax certification program. Disputes erupted between the armed services and the N.D.A.C. on how to administer the program and what priorities to establish.

Because these squabbles led to a huge backlog of unanswered applications and relatively few certifications, Congress finally intervened and removed the already moribund N.D.A.C. from the whole process. House Joint Resolution 235 (55 Stat. 757), which finally passed both houses on October 21, 1941, called also for the Secretary of War and the Secretary of the Navy to draw up new regulations for tax certification "with the approval of the President "

It was at this time that President Franklin D. Roosevelt stepped in to help and proposed a unified policy-making body to give the program direction. On October 28, 1941, Roosevelt wrote a letter to William S. Knudsen, head of the Office of Production Management, asking him to appoint a Tax Amortization Committee to be charged with the solution of policy problems stemming from the issuance of Certificates of Necessity. Accordingly, Knudsen replied that he would set up such a Committee, but in order to prevent the mistakes of the N.D.A.C., he asserted that it would only handle policy review and leave the responsibility of issuing certificates to the War and Navy departments.

By the time the War and Navy tax certification units had gotten approval from President Roosevelt for the new set of regulations on issuing Certificates of Necessity in June 1942, the War Production Board had superseded the Office of Production Management, and it assumed a different role altogether. The new regulations called upon the War and Navy Department tax units to submit copies of applications for Certificates of Necessity worth \$250,000 or more to the War Production Board's Tax Amortization Branch. The War Production Board (hereafter WPB) or another designated agency would in turn send back

(2)

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its recommendation on the application within two weeks to the War and Navy Tax units. The WPB's advice did not have to be accepted by the War and Navy tax offices, but it did serve as an educated, learning influence on both armed services. In addition, the WPB provided invaluable services to the War and Navy certification units by obtaining, reviewing, and criticizing professional reports on each application from its industrial divisions.

The regulations themselves dealt primarily with the timeliness of filing applications and some of the criteria determining the necessity of a particular production facility to the overall U.S. war effort. Requests for certification had to be placed in the perspective of the entire defense buildup and specifically to meet critical shortages in weaponry, equipment, and raw materials of both U.S. and Allied armed forces. Yet, at the same time, circumstances varied so much with each request that they ended up having to handle each application on a case by case basis.

The War Production Board's careful monitoring and persevering leadership of the tax certification program helped influence its successful outcome. The War Department's tax certification unit, for instance, was able to process and certify some 26,000 applications (with facilities worth over \$4,000,000,000) out of a total of 31,047 received from 1941 to the termination of its work in July 1944. The Tax Amortization Branch of the WPB, which shouldered the main responsibility for certification from December 1943 to the end of the war in 1945, processed some 10,615 applications for Certificates of Necessity facilities worth over \$1,000,000,000.

In the Spring of 1943, U.S. plant capacity for the production of war material had become so great that the efforts of the tax certification program shifted perceptibly away from encouraging plant expansion toward more selective allocation of resources for more efficient output. Some thought was given to ending the tax incentive program altogether, but instead the War and Navy Departments sought and gained presidential approval for the transferring of certification authority from their offices to the WPB alone. President Roosevelt's signing of Executive Order 9406 on December 17, 1943, transferred all future work on processing and approving Certificates of Necessity from the Armed Services to the WPB's Tax Amortization Branch. It also endorsed a major policy shift in that the Executive Order forbade the issuance of Certificates of Necessity unless "prior to the beginning of construction or date of acquisition the Chairman of the War Production Board determined that (1) the facilities were clearly necessary for the war effort, and that (2) it was to the advantage of the Government that the facilities

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be privately financed," WPB also initiated the idea of offering the applicant only 3% amortization on their investment because for the first time it took into account the post-war resale value of the facility for civilian purposes. The overall result was that WPB denied almost half of the 10,615 applications sent directly to it. The program drew to a close in late 1945, and was extinguished alongside the War Production Board itself without a successor.

Arrangement of the Records

These applications for Certificates of Necessity are taken from Record Group 179, Records of the War Production Board and are contained in six distinct series. The applications themselves contain historical and economic data submitted to substantiate the claims of each enterprise being entitled to the certification for tax amortization advantages. They include such information as purchase and acquisition of land and machinery, construction of buildings, purchases of equipment and raw materials, and intricate financial statistics. Many of the applications have advertising material and/or blueprint attachments.

The six major series of applications reproduced here are: the WD-N War Department Applications for Certificates of Necessity, 1940-43; the ND-N Navy Department Applications for Certificates of Necessity, 1940-43; the NC War Production Board Applications for Certificates of Necessity, 1943-45; Applications for Certificates of Necessity Submitted to the Tax Certification Unit of the Advisory Commission to the Council of National Defense 1940-41; and Applications for Certificates of Government Protection (1941); Applications for Certificates of Non-Reimbursement (1944); The six series are arranged alphabetically by the name of the firm making application, except for the first and third: the WD-N War Department Applications for Certificates of Necessity and the NC War Production Board Applications for Certificates of Necessity. These two series are arranged numerically and indexed alphabetically on index cards showing the name of the firm applying and thereunder the appropriate file numbers. This index appears on Rolls 1 to 7 of this publication.

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The index was created on the basis of a partial indexing of the early WD-N (War Department) applications and expanded by the National Archives to cover both numerical series of applications. The existence of multiple applications from such large companies as General Motors and the Pennsylvania Railroad necessitated putting more than one numerical entry on each index card. Both WD-N and NC case number have been generally listed in sequential order for each applicant.

The index cards themselves are arranged alphabetically by the name of the firm submitting the application. Exceptions include submissions from subsidiaries or company divisions making application on their own. These were so complex and numerous that it was decided to place all such entries under the name of the parent company or corporation; for instance, Delco-Remy Division of General Motors is alphabetized under G for General Motors.

In creating this index, it was necessary to rigidly adhere to certain rules for alphabetization, which were in themselves derived from the pre-existing index card system developed in the War Department's Tax Certification Unit. The rules of the system consist basically of the following precepts, which are also illustrated in the fictitious alphabetizing example listed below:

- 1) The words "company," "corporation," and "incorporated" are normally disregarded in alphabetizing except where all other parts of the name are equal.
- 2) The same rule applies to the first name of a family firm; it is dropped from consideration in alphabetizing except where all other segments of the name match.
- 3) Named individuals do occur and are alphabetized by the first letter of the surname and usually come first in a run of similar names ---i.e. John Doe comes ahead of the Doe Corporation.
- 4) Names separated by commas appear after all similar names, except those separated by the word "and" or words that are hyphenated.
- 5) The word "and" connecting words or names causes the firm to be placed after a run of similar names except where the key words are hyphenated.

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- 6) Hyphenated words cause the firm to be placed after both words joined by commas and words joined by an "and".
- 7) "Mac" and "Mc" prefixes appear in normal alphabetical order within the M's and not after the M's; similarly, firms starting with such prefixes as "de" and "La" some ahead of other firms in the D's and L's which lack the prefix --- i.e. Defiore precedes Dearborn.

Below is a sample alphabetical model based on these rules but using fictional names:

A X Corp.
A X Copper Piping Co.
A and X Co. (The "and" throws this behind plain A X)
A and X Cleaning Co.
(James) Arizona (Named individual precedes firm name)
Arizona Co.
Arizona Corp. (Here company does precede corporation)
(J.B.) Arizona Copper Co.
Arizona Machine Co.
Arizona Machine and Tool Co.
Arizona, Texas, and New Mexico Railway Co. (These illustrate Rule 4
that names separated by commas appear after all
similar names, except those separated by "and"
or hyphenated words.)
Arizona and Texas Gold Co.
Arizona-Texas Pipeline Co.

In addition to the applications themselves and the indexes mentioned above, two other series directly related to certificates of necessity have been included here. A partial register of the ND-N Certificates of Necessity Sent to the Secretary of the Navy covers the early part of the program from November 1940 to October 1941. While this listing is only partial, it does serve as a useful summary and introductory finding aid to the applications handled by the Navy tax certification unit. This series appears at the end of the WD-N and NC indexes on Roll 7.

Finally, There are three volumes appearing at the conclusion of the WD-N applications on Roll 446 which consist of a listing of "approved" WD-N applications for Certificates of Necessity covering the period November 1941 to December 1942. The approved applications are broken up into major subject headings --- i.e. aircraft engines, explosives, etc. --- and then listed chronologically. Such information as geographic location, name of company, cost and type of equipment, number of employees, purpose for facility, and miscellaneous expenditures are listed for each approved application.

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DECLASSIFICATION

A small fraction of the applications filmed in this microfilm publication bear such former security-classification markings as "restricted," "confidential," and "secret." Material appearing in Rolls 7 to 845 have been declassified under the authority vested in the National Archives per Executive Order 12065 and as contained in the Department of Defense Regulation 5200.30 dated June 18, 1979. All documents in these rolls have been filmed with the appropriate declassification authority at the bottom of each page.

In addition, those materials in rolls 846 to 1101 were declassified in 1973 by the Records Declassification Division of the National Archives. Each document in these rolls has been filmed with the appropriate declassification project number (NND 730022) at the bottom of each page. This certifies that each document has been declassified according to the agency guidelines in existence at that time. Appropriate declassification citations appear as follows:

DECLASSIFIED
E.O. 12065/DOD 5200.30 6/18/79
By GBS NARS, Date 4/13/82

DECLASSIFIED
PER NND 730022
By NNDPA NARS, Date 5 Dec 79

Related Records and Bibliography

For further information and documentation on the tax certification program and particularly for a deeper understanding of the relation between Certificates of Necessity and the overall mobilization of the U.S. economy for war, one should look at the following related records; RG 179, Records of the War Production Board which includes both the Office of Production Management and the National Defense Advisory Commission; RG 56, General Records of the Department of the Treasury; RG 407, Records of the Adjutant General's Office, 1917-; and RG 80, General Records of the Department of the Navy, 1798-1947.

The following publications were used in compiling the administrative history: 1) Civilian Production Administration, Industrial Mobilization for War: History of the War Production Board and Predecessor Agencies, 1940-45, v. 1 (Washington:U.S. Government Printing Office, 1947); 2) Ethan P. Allen, "Policies Governing Private Financing of Emergency Facilities," WPB Document File 033.308 at the National Archives; 3) Procurement Policy Division, War Production Board, "History of Procurement Policies of the the War Production Board and Predecessor Agencies, 1940-45,"

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Dec. 29, 1945 (typescript from RG 179, WPB document file 074.008). The records in this microfilm publication were prepared for filming by Gibson B. Smith, who wrote this introduction and created the index for the WD-N and NC series. Arrangement work on the records preliminary to filming was done by George Anna Welch, Albert Robinson, Arnold Bellinger, and Cecil Muriel.

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SUMMARY OF CONTENTS of M1200*

<u>Rolls</u>	<u>Series Description</u>
1-7	Indexes to the WD-N and NC Applications for Certificates of Necessity
7	Partial Register of Applications (ND-N) for Certificates of Necessity Sent to the Secretary of the Navy, November 1940-October 1941, Numbered 1-3282.
8-446	WD-N (War Department) Applications for Certificates of Necessity, 1940-43, Numbered WD-N 1 to WD-N 31047
446	Listing of Approved WD-N Applications for Certificates of Necessity, November 1941-December 1942.
447-656	ND-N (Navy Department) Applications for Certificates of Necessity, 1940-43, listed alphabetically from AAA Manufacturing Co. to J.A. Zurn Manufacturing Co.
657-845	NC (War Production Board, Tax Amortization Branch) Applications for Certificates of Necessity, 1943-45, Numbered NC 1 to NC 10016
	Office of the Secretary of the Advisory Commission to the Council of National Defense, Tax Certification Unit, 1940-41
Applications for Certificates of Necessity	
846-1042	CLOSED FILES: Abrasive Machine Tool Co.-Zenith Foundry Co.
1043-1061	PENDING FILES: Acme Die & Machine Co.-Zenith Dredge Co. Co.
Applications for Certificates of Non-Reimbursement	
1062-1078	CLOSED FILES: Acme Cotton Products Co., Inc.-Wyckoff Drawn Steel Co.
1079-1098	PENDING FILES: Acme Die & Machine Co.-Zollner Machine Works, Inc.

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Applications for Certificates of Government Protection

1099-1100	CLOSED FILES: Akeley Camera, Inc.-Worthington Pump and Machinery Co.
1101	PENDING FILES: Allis-Chalmers Mfg. Co.-York Safe & Lock Co.

* Complete table of contents appears on Roll 1.

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000011

NC-8948 - VC-8468

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Columbus, Ohio - Locomotive Shop - One 6" Motor Driven Radial Drill		The Pennsylvania Railroad Company, Branch of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company, ADDRESS (Street, City, Zone, State) Room 1638, Broad Street Station Bldg., 1617 Pennsylvania Boulevard, Philadelphia 4, Penna.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify) One 6" Motor Driven Radial Drill		\$ 24,972	
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$ 24,972	
REMARKS			
Work has not started			
NC 0448			

APPENDIX "A"
Page 2 of 2 Pages

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
Application for a Necessity Certificate
One 6' Motor Driven Radial Drill, Locomotive Shop, Columbus, Ohio
Estimate of Cost

Capital Expenditures

One 6' Motor Driven Radial Drill	\$ 14,591
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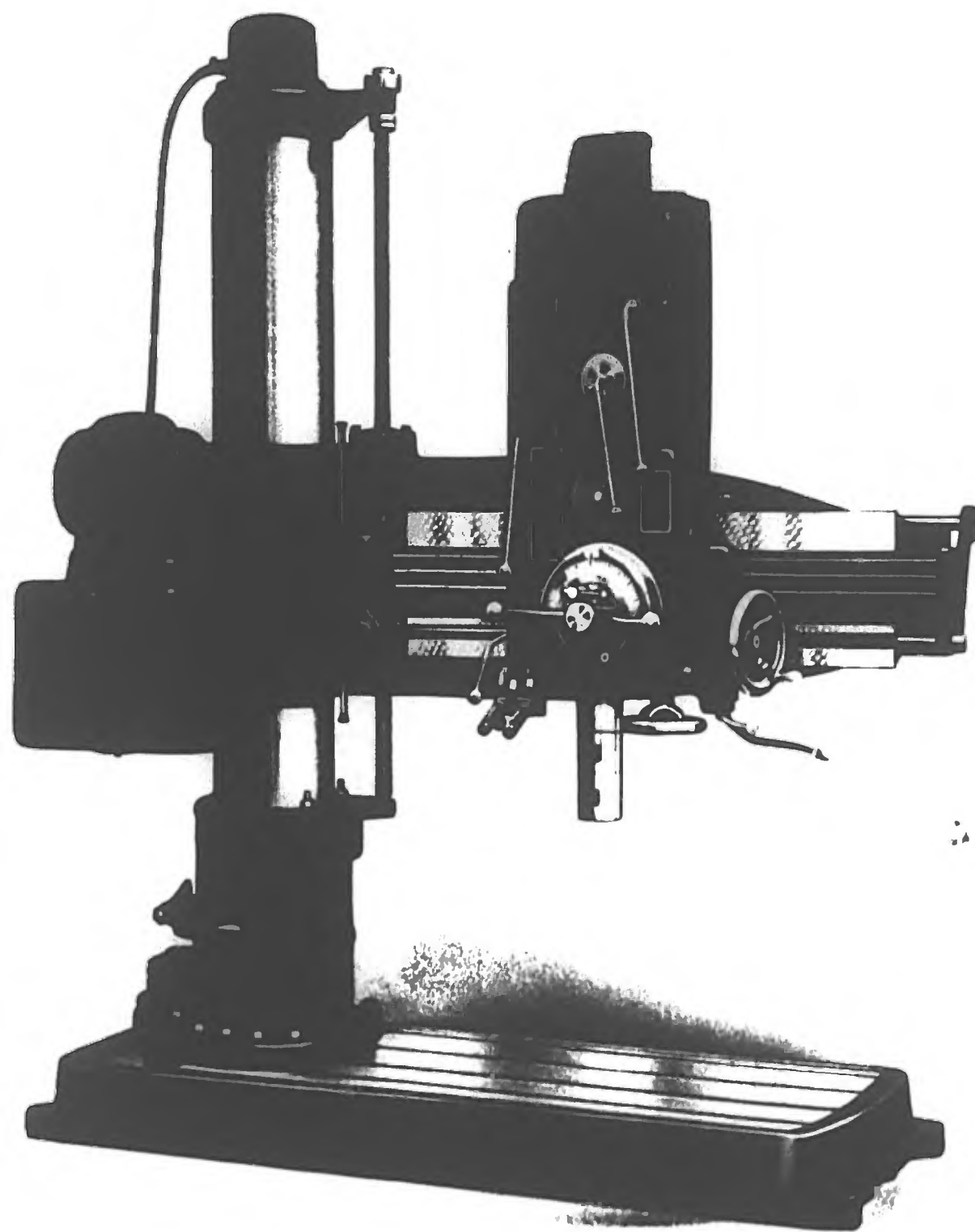
Work has not started

APPROVED:

J. L. GRESSITT
Chief Engineer

NC
8448

APPENDIX "A"



APPROVED
J. L. GRESSITT
CHIEF ENGINEER

8415 3N

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Columbus, Ohio - Locomotive Shop - One 6" Motor Driven Radial Drill		The Pennsylvania Railroad Company, Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company, ADDRESS (Street, City, Zone, State) Room 1400, Broad Street Station Bldg., 1417 Pennsylvania Boulevard, Philadelphia 4, Penna.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
One 6" Motor Driven Radial Drill		\$ 24,992	
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$ 24,992	
REMARKS			
Work has not started			
NC 8448			

APPENDIX "A"
Page 2 of 2 Pages

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
Application for a Necessity Certificate
One 6' Motor Driven Radial Drill, Locomotive Shop, Columbus, Ohio
Estimate of Cost

Capital Expenditures

One 6' Motor Driven Radial Drill

\$ 14,591

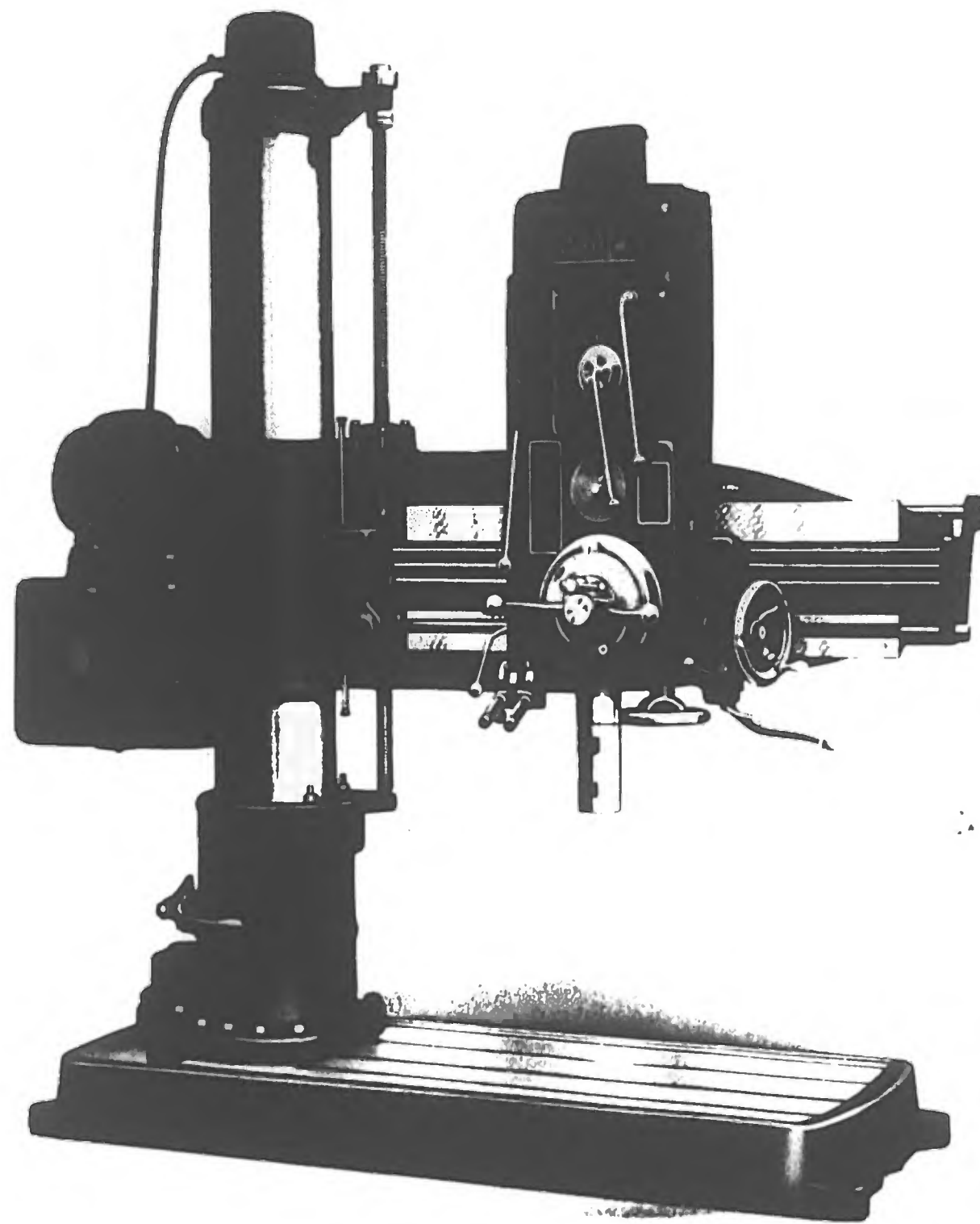
Work has not started

APPROVED:

J. L. GRESSITT
Chief Engineer


67 NC 8448

APPENDIX "A"



APPROVED
J. L. GRESSITT
CHIEF ENGINEER

SERVICE FILE COPY

FORM WPB-3467 (5-22-44) UNITED STATES OF AMERICA WAR PRODUCTION BOARD		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		AMOUNT SOUGHT TO BE CERTIFIED <div style="text-align: center; font-size: 1.2em; font-weight: bold;">\$ 14,991</div>	
TO: War Production Board, Washington 25, D. C.		DATE 27 NOV 1944	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State)		FOR WPB USE ONLY WPB FILE NO. NC 8148	
<div style="border: 1px solid black; padding: 5px;"> The Pennsylvania Railroad Company Room 1658, Broad Street Station Building 1617 Pennsylvania Boulevard Philadelphia (4), Pa. </div>			
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.			
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d) AMOUNT (Dollars) (e)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		NOT APPLICABLE	
12. JUSTIFICATION FOR EXPANSION:			
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.			
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="text-align: center; font-weight: bold; margin-top: 10px;">Not considered appropriate</div>			

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Columbus, Ohio - Locomotive Shop - One 6' Motor Driven Radial Drill		The Pennsylvania Railroad Company, Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company ADDRESS (Street, City, Zone, State) Room 1658, Broad Street Station Bldg., 1617 Pennsylvania Boulevard, Philadelphia 4, Penna.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
One 6' Motor Driven Radial Drill		\$ 14,991	
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$ 14,991	
REMARKS			
Work has not started			

NC
8448

APPENDIX "A"
Page 2 of 2 Pages

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
Application for a Necessity Certificate
One 6' Motor Driven Radial Drill, Locomotive Shop, Columbus, Ohio
Estimate of Cost

Capital Expenditures

One 6' Motor Driven Radial Drill	\$ 14,591
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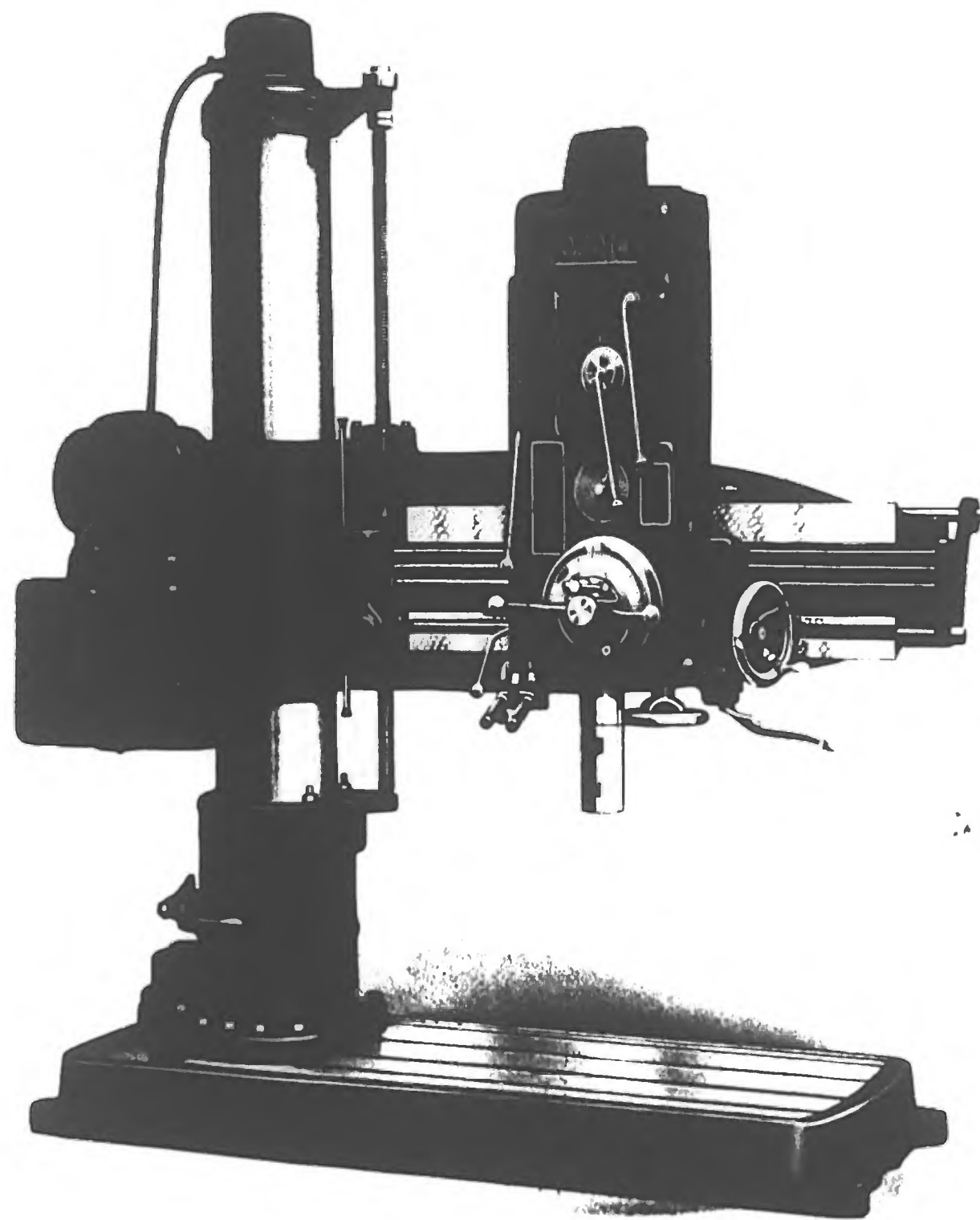
Work has not started

APPROVED:

J. L. GRESSITT
Chief Engineer

NC 8448

APPENDIX "A"



APPROVED
J. L. GRESSITT
CHIEF ENGINEER

NC 5139

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
Application for a Necessity Certificate
One 6' Motor Driven Radial Drill, Locomotive Shop, Columbus, Ohio
Statement Answering Item 12 - WPB 3467 Form

This project involves the purchase and installation of one 6' motor driven radial drill at Columbus, Ohio Locomotive Shop, and the transfer of an existing 5' radial drill, which the new machine will release to Rose Lake, Illinois Enginehouse.

It is necessary to purchase an additional radial drill in order that Rose Lake Enginehouse can be provided with a suitable machine to carry on expeditiously the repairing of steam locomotives. Rose Lake Enginehouse is located at the extreme western end of the Pennsylvania Railroad, 417 miles from the nearest locomotive general repair shop at Columbus, Ohio. It has been the practice for Rose Lake Enginehouse to obtain all finished material, required for locomotives undergoing repairs at that point from Columbus Shop.

Under normal operating conditions, delays in turning out repaired locomotives at Rose Lake Enginehouse, due to the time required for shipment of repair parts, were not serious as there was no shortage of locomotives to handle the business. However, the demands upon the Railroads in the transportation of War Materials, troops and civilians now require that locomotives be repaired and returned to service in the shortest possible time. Since 1939, the number of locomotives handled at this Enginehouse has increased 85% as follows:

Year	Rose Lake Enginehouse	
	Number of Locomotives Dispatched Daily	Number of Locomotives Receiving Federal Inspection Monthly
1939	22.0	9
1941	31.7	11
1944 To date	40.4	17

Due to a greatly increased repair program at Columbus, Ohio shop of locomotives assigned to that area, the difficulty in furnishing finished material and reconditioned parts to Rose Lake has become acute and locomotive delays are now unavoidable in both areas. As an indication of the extraordinary demands being made by the War Effort on existing power, there is shown below the increase in volume of traffic handled on the Pennsylvania Railroad, since 1939:

Year	Net Ton Miles (Thousands)	Per cent of 1939
1939	37,010,110	100.0
1940	42,340,496	114.4
1941	55,599,935	150.2
1944 (Est.)	80,008,292	216.2

The increase in the volume of maintenance at Rose Lake, Illinois, and Columbus, Ohio, as outlined above, has produced a critical production condition which can only be relieved by the installation of additional modern machine facilities.

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
Application for a Necessity Certificate
One 6' Motor Driven Radial Drill, Locomotive Shop, Columbus, Ohio
Statement Answering Item 12 - WPB 3467 Form

Sheet No. 2

These proposed changes will permit the reconditioning of parts and finishing of rough or semi-finished castings and forgings at Rose Lake, thus relieving the load at Columbus. Columbus Locomotive Shop will have the advantage of a modern machine capable of high production work. These changes will permit a conservation of 2,373 machinists hours annually for other essential repair operations and will make available for service an additional 1,140 locomotive hours now lost through unavoidable delays awaiting repair material. It is felt these savings represent a definite contribution to the War Effort.

NC

8448

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:							
DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
Aug 8 1943	WD-N-26301	\$ 21,400	Jan 19 1944				
Jul 18 1944	WD-6701	66,973					
Nov. 10 1943	WD-N-39417	75,506	Apr. 19 1944				
May 26 1944	WD-5785	5,154	Jan 7 1944				

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:		
NAME	TITLE	ADDRESS (Street, City, Zone, State)
J. L. Gressitt	Chief Engineer	Broad Street Station Building
		Philadelphia (4), Pa.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

NC 8448

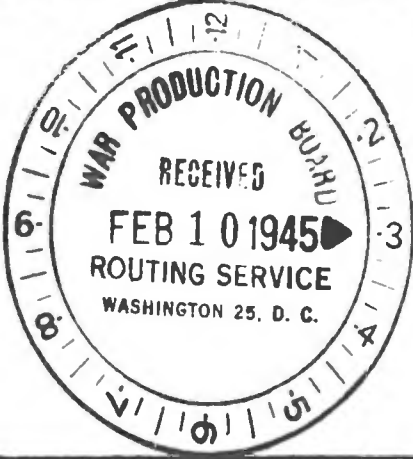
CORPORATE SEAL

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
NAME OF APPLICANT

ATTEST	J. G. WATSON	BY	J. L. GRESSITT
	ASST. SECRETARY		SIGNATURE OF AUTHORIZED OFFICIAL
	27 NOV 1944		Chief Engineer
	DATE		TITLE

SECTION 35 (A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

TAX AMORTIZATION
BRANCH FILE COPY

FORM WPB-3467 (15-22-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
		AMOUNT SOUGHT TO BE CERTIFIED \$ 14,992	
		DATE 27 NOV 1944	
		FOR WPB USE ONLY	
TO: War Production Board, Washington 25, D. C.		WPB FILE NO. NC 8448	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> The Pennsylvania Railroad Company Room 1658, Broad Street Station Building 1617 Pennsylvania Boulevard Philadelphia (4), Pa. </div>			
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.			
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d) AMOUNT (Dollars) (e)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	NOT APPLICABLE	A _____ B _____	
12. JUSTIFICATION FOR EXPANSION:			
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.			
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Not considered appropriate			

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Columbus, Ohio - Locomotive Shop - One 6' Motor Driven Radial Drill		The Pennsylvania Railroad Company, Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company ADDRESS (Street, City, Zone, State) Room 1458, Broad Street Station Bldg., 1617 Pennsylvania Boulevard, Philadelphia 4, Penna.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
One 6' Motor Driven Radial Drill		\$ 14,591	
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$ 14,591	
REMARKS			
Work has not started			
NC 8448			

APPENDIX "A"
Page 2 of 2 Pages

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
Application for a Necessity Certificate
One 6' Motor Driven Radial Drill, Locomotive Shop, Columbus, Ohio
Estimate of Cost

Capital Expenditures

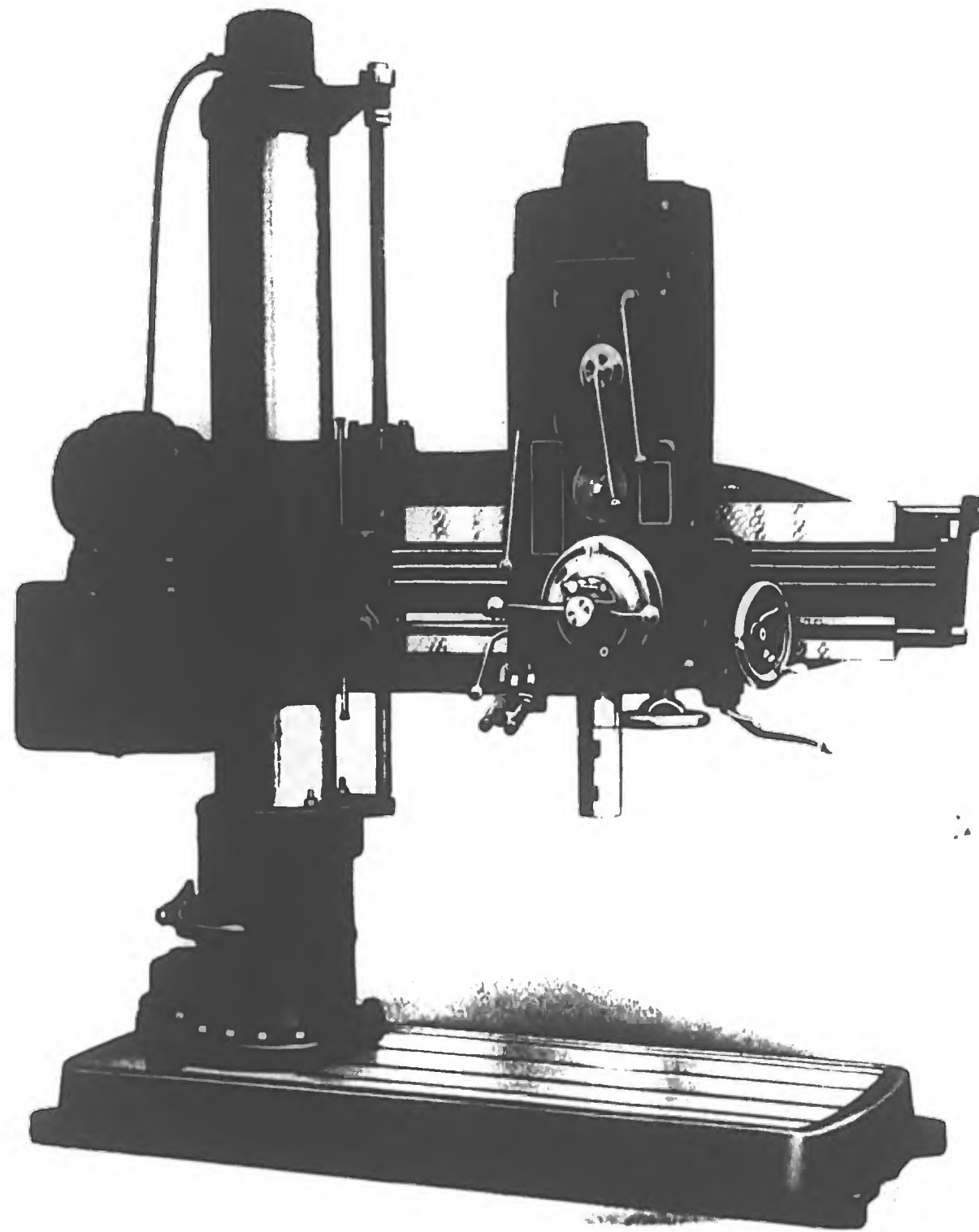
One 6' Motor Driven Radial Drill	\$ 14,591
----------------------------------	-----------

Work has not started

APPROVED:

J. L. GRESSITT
Chief Engineer

APPENDIX "A"



APPROVED
J. L. GRESSITT
CHIEF ENGINEER

NC

5448

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
Application for a Necessity Certificate
One 6' Motor Driven Radial Drill, Locomotive Shop, Columbus, Ohio
Statement Answering Item 12 - WPB 3467 Form

This project involves the purchase and installation of one 6' motor driven radial drill at Columbus, Ohio Locomotive Shop, and the transfer of an existing 5' radial drill, which the new machine will release to Rose Lake, Illinois Enginehouse.

It is necessary to purchase an additional radial drill in order that Rose Lake Enginehouse can be provided with a suitable machine to carry on expeditiously the repairing of steam locomotives. Rose Lake Enginehouse is located at the extreme western end of the Pennsylvania Railroad, 417 miles from the nearest locomotive general repair shop at Columbus, Ohio. It has been the practice for Rose Lake Enginehouse to obtain all finished material, required for locomotives undergoing repairs at that point from Columbus Shop.

Under normal operating conditions, delays in turning out repaired locomotives at Rose Lake Enginehouse, due to the time required for shipment of repair parts, were not serious as there was no shortage of locomotives to handle the business. However, the demands upon the Railroads in the transportation of War Materials, troops and civilians now require that locomotives be repaired and returned to service in the shortest possible time. Since 1939, the number of locomotives handled at this Enginehouse has increased 85% as follows:

<u>Rose Lake Enginehouse</u>		
<u>Year</u>	<u>Number of Locomotives Dispatched Daily</u>	<u>Number of Locomotives Receiving Federal Inspection Monthly</u>
1939	22.0	9
1941	31.7	11
1944 To date	40.4	17

Due to a greatly increased repair program at Columbus, Ohio shop of locomotives assigned to that area, the difficulty in furnishing finished material and reconditioned parts to Rose Lake has become acute and locomotive delays are now unavoidable in both areas. As an indication of the extraordinary demands being made by the War Effort on existing power, there is shown below the increase in volume of traffic handled on the Pennsylvania Railroad, since 1939:

<u>Year</u>	<u>Net Ton Miles (Thousands)</u>	<u>Per cent of 1939</u>
1939	37,010,110	100.0
1940	42,340,496	114.4
1941	55,599,935	150.2
1944 (Est.)	80,008,292	216.2

The increase in the volume of maintenance at Rose Lake, Illinois, and Columbus, Ohio, as outlined above, has produced a critical production condition which can only be relieved by the installation of additional modern machine facilities.

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
Application for a Necessity Certificate
One 6' Motor Driven Radial Drill, Locomotive Shop, Columbus, Ohio
Statement Answering Item 12 - WPB 3467 Form

Sheet No. 2

These proposed changes will permit the reconditioning of parts and finishing of rough or semi-finished castings and forgings at Rose Lake, thus relieving the load at Columbus. Columbus Locomotive Shop will have the advantage of a modern machine capable of high production work. These changes will permit a conservation of 2,373 machinists hours annually for other essential repair operations and will make available for service an additional 1,140 locomotive hours now lost through unavoidable delays awaiting repair material. It is felt these savings represent a definite contribution to the War Effort.

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE **FOR THIS PLANT** AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:

DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
Sep 8 1943	WD-N-26907	\$ 21,480	Jan 19 1944				
Jul 18 1944	NC-6704	86,973	-				
Nov. 10 1943	WD-N-29417	75,506	Apr. 19 1944				
May 26 1944	NC-5785	5,174	Jun 7 1944				

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:

NAME	TITLE	ADDRESS (Street, City, Zone, State)
J. L. Gressitt	Chief Engineer	Broad Street Station Building
		Philadelphia (4), Pa.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
NAME OF APPLICANT

ATTEST J. G. WATSON
ASST. SECRETARY
27 NOV 1944
DATE

BY J. L. GRESSITT
SIGNATURE OF AUTHORIZED OFFICIAL
Chief Engineer
TITLE

SECTION 35(A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

NC

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FORM WPB-3467 (1-11-45) PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:
A. MANUFACTURING FACILITIES ONLY:
(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☐ YES ☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☐ YES ☒ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (1-11-45)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Bourne Blvd. Sayville, New York		Koster Keunen Mfg. Co. Inc.	
		ADDRESS (Street, City, Zone, State)	
		Bourne Blvd. Sayville, New York	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER Wax Moulding Machine	\$13,100		
OTHER (Specify)			
TOTAL	\$13,100		
GRAND TOTAL OF ALL FACILITIES, APPENDIX A	\$13,100		
REMARKS			
<p style="text-align: right;">NC 3449</p>			

FORM WPD-3467 (5-22-44)		PAGE OF PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	
Koster Kounen Mfg. Co., Inc.		Bouene Blvd. Sayville, New York	
DATE		2/5/45	
LAND			
SQUARE FEET (Approximate)		LOCATION OF LAND	
_____ FT. BY _____ FT.		INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	
		COST (Dollars)	
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING	
_____ FT. BY _____ FT.		CONSTRUCTION (Wood, Brick, Cement, etc.)	
		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	
		COST (Dollars)	
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	
Bethlehem Steel Company		3000 lbs charge capacity	
Bethlehem, Pennsylvania			
KIND	MODEL NO.	TYPE	QUANTITY
Wax Moulding Press			
		COST (Dollars)	
		\$13,100.00	
NAME OF MANUFACTURER		SIZE	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

2486

FORM WPB-3467 (5-22-44)		PAGE OF PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				

KOSTER KEUNEN MANUFACTURING CO., INC.

SAYVILLE, NEW YORK

At the present time we are working on a War Department (Raritan Arsenal) Contract No. (28-024) 45-41026 dated October 16, 1944 covering 6,000,000 lbs of a so-called "Compound-sealing dip-coating." This product is a blend of petroleum waxes and is made in accordance with Ordnance Department Specification AMS 1015. The above contract has to be completed in April 1945.

The wax is used as a protective coating for various packages for the U. S. Armed Forces. The packages are dipped into the molten wax and when the wax has hardened, it seals the package and forms a protective coating around it. Practically all materials being shipped overseas are thus protected against deterioration, especially that caused by salt water.

The U. S. Army requirements are that we ship the wax in slabs of 15 lbs. each, packed in 60-lb. cartons. For molding purposes, we now have about 1200 galvanized pans. This manner of molding is perfectly satisfactory during the cold winter months when the wax hardens sufficiently within a few hours. This makes it possible for us to fill the pans several times each day. However, just as soon as warmer weather sets in, we will be able to fill the pans only once a day. Under such conditions, we might not be able to complete our present army contract on time. Furthermore we can expect additional army contracts for this same material during the coming summer and our production with the pans alone will then be too small to fill these army requirements.

We are, therefore, requesting in the attached W.P.B. forms for priority and tax amortization privileges to obtain a wax molding press. Such a press is water-cooled and, therefore, independent of the weather. One such press, in addition to the pans we now have, will enable us to keep our production at the present level. At the same time, it will represent a considerable saving in labor as compared to the old-fashioned tedious panning method.

We have made every effort to purchase a used press but, unfortunately, have been unable to do so.


At the present time, there is an enormous demand for petroleum wax and the result is that there is a shortage of dipping wax, and of the blending and molding equipment. None of the major oil refineries can, at the present time, do this type of work, and, of the smaller independent plants, ours seems to be the only one that has the necessary facilities.

In connection with the scarcity of petroleum wax, we refer you to the P.A.W. (Director of Marketing Mr. W. Hochuli) from whom we obtain allocation on some of the materials used in the blend.

In connection with the use of this material for the U. S. Army and urgency of supplies and future requirements, we refer you to the Raritan Arsenal (Col. Max A. Elser, Contracting Officer.)

Since delivery of a new press will require from 3 to 4 months, we kindly ask that you give our application your immediate attention.

FEB 17 1945

FORM GA-1231 (5-19-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		SERIAL NO. NC-8450	
† RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE				AMOUNT REQUESTED FOR AMORTIZATION \$35,899.00	
DESCRIPTION OF PRODUCTS Railroad Transportation				NAME OF APPLICANT The Pennsylvania Railroad Co.	
DESCRIPTION OF FACILITIES Installing electric locks at McKeen and Marshall, Ill., and track circuit siding, etc.				ADDRESS (Street, City, Zone, State) Broad Street Station Building Philadelphia 4, Pa.	
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE				LOCATION OF FACILITIES	
ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED DIV. Railway, O.D.T. 2-16-45 BY M. Ellis Burk, Ass't. Div. Dir. DATE SIGNATURE OF AUTHORIZED OFFICIAL				McKeen and Marshall, Ill. Farrington, and Aden, Ill. PROGRAM DETERMINATION NUMBER	
CLEARANCE					
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)	RECOMMEND DENIAL (e)	CLEARED BY (f)
PROJECT ANALYSIS BRANCH	2/19/45	2/20/45	Partial		<i>St. J. Hamilton</i>
FACILITIES COMMITTEE	2/19/45	2/20/45	✓	✓	<i>Ed. J. Quinn</i>
REMARKS BY TAX AMORTIZATION BRANCH Justification for partial approval.					
<ol style="list-style-type: none"> On applicant's Main Line between Pittsburgh and St. Louis, the daily average of trains has increased from 24 in 1939 to 59 in 1944. On this busy trunk line is a section of single track railroad 32 miles long between Terre Haute, Indiana and Casey, Illinois, operated under signal indications. The hand operated switches at DuPont and Martinsville are electrically locked and controlled from "Union". It is now proposed to provide electric locks on the two remaining hand operated switches at McKeen and Marshall, Illinois. Also, to insure the most efficient use of the sidings, at Aden, Marshall and Farrington, it is proposed to provide track occupation indication on the centralized traffic control machine at "Union", and provide proper signal indications to control movements through these sidings. Essentiality and shortages, applicable to this case, are clearly shown in the report from ODT, which recommends approval. TED and Project Review Section recommend only partial approval. Priorities limit beginning of construction to within 90 days. In view of TED's statement that subject facilities will have post war value, 35% certification is recommended. 					
MT:gfy			<div style="text-align: center;">  </div>		
TAX AMORTIZATION <input checked="" type="checkbox"/> 35% APPROVED <input type="checkbox"/> DENIED 2/23/45 SECTION E. Fanger DATE SIGNATURE BRANCH SIGNATURE			APPROVED FOR ISSUANCE <input checked="" type="checkbox"/> 35% APPROVED <input type="checkbox"/> DENIED 2/24/45 BY Richard J. Thomas DATE SIGNATURE		
THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED. SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH DATA.					
1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE THE BASIS FOR SUCH A CONCLUSION.					

2. IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF SO, EXPLAIN.
3. IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE.
4. IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY.
5. ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES, <input type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART.
6. ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input type="checkbox"/> NO
7. WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
8. ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
9. IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
10. COMMENTS
11. RECOMMENDATION
A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED.
<div style="display: flex; justify-content: space-between;"> <div>DATE _____</div> <div>BY _____</div> <div>SIGNATURE _____</div> </div>
B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO _____% OF COST IS RECOMMENDED.
<div style="display: flex; justify-content: space-between;"> <div>DATE _____</div> <div>BY _____</div> <div>SIGNATURE _____</div> </div>

NC-8450

- 2 -

1,2,3 & 4. On the east-west Main Line of the applicant's system between Pittsburgh and St. Louis the daily average of trains has increased from 24 in 1939 to 59 in 1944. On this busy trunk line is a section of single track railroad 32 miles long between West Terre Haute, Indiana and Casey, Illinois, operated under signal indications. The hand operated switches at DuPont and Martinsville are electrically locked and controlled from "Union".

It is now proposed to provide electric locks on the two remaining hand operated switches. Also to provide for the most efficient use of the sidings at Aden, Marshall and Farrington a track occupation indication on the C.T.C. control machine at "Union".


The proposed improvements will provide increased operating efficiency. The resulting improved service will provide additional transportation very much needed at the present time.

5. These facilities do not represent replacement.
6. They will not be acquired from an affiliate.
7. The Government would not be in a good bargaining position after the war as these facilities will become integrated with applicant's property.
8. See answer to Question 7.
9. The applicant will use these facilities after the war, but previous facilities were ample to take care of prewar normal requirements.
10. No further comments.
- 11-B. Based upon the foregoing it is our opinion that it is to the advantage of the Government that the facilities be privately financed. In addition, recognizing the Government's financial interest in a certified facility, we are of the opinion that the facilities listed in Appendix A are so essential to the progress of the war that the issuance of a certificate is recommended.

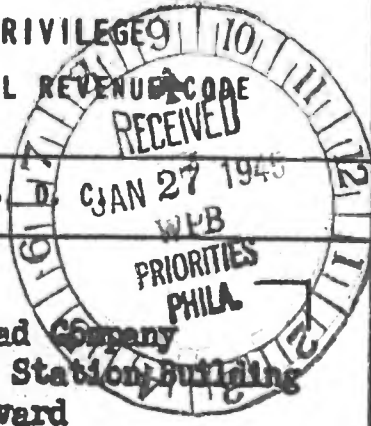

M. Ellis Burk
M. Ellis Burk
Assistant Division Director
Railway Transport Department

FORM GA-1210-A (2-2-44) R	UNITED STATES OF AMERICA WAR PRODUCTION BOARD
TRANSMITTAL LETTER TO APPLICANT	
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>FILE NUMBER NC - 8450</p> <p>IN REPLY REFER TO</p> </div> <div style="width: 45%;"> <p>DATE</p> <p style="text-align: right;">FEB 27 1945</p> </div> </div> <div style="text-align: right; margin-top: 10px;"> <p>TAX AMORTIZATION</p> </div>	
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 15%;"> <p>TO:</p> <p>NAME AND ADDRESS OF COMPANY (Street, City, Zone, State)</p> </div> <div style="width: 85%; border: 1px solid black; padding: 10px;"> <p>The Pennsylvania Railroad Company Room 1658, Broad Street Station Bldg. 1617 Pennsylvania Boulevard Philadelphia (4), Pa.</p> </div> </div> <p style="margin-top: 20px;">Gentlemen:</p> <p>There is transmitted herewith for your records a copy of a certificate issued by the War Production Board, pursuant to Section 221 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1941) as amended, in response to your application therefor.</p> <p>The original of this certificate has been transmitted on this date to the Commissioner of Internal Revenue.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of the copy be acknowledged promptly.</p> <div style="text-align: right; margin-top: 20px;"> <p>Very truly yours,</p> <p style="margin-top: 20px;">for</p> <p>Chief, Tax Amortization Branch</p> </div>	

Incl.
Copy of Certificate

FORM GA-1210-B (2-3-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FILE NUMBER MC - 8127	DATE
NECESSITY CERTIFICATE				IN REPLY REFER TO TAX AMORTIZATION BRANCH 7 1945	
NAME OF APPLICANT The Pennsylvania Railroad Company Room 1658, Broad Street Station Bldg.			ADDRESS (Street, City, Zone, State) 1617 Pennsylvania Boulevard Philadelphia (4), Pa.		
TO: <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 80%;"> <p>The Commissioner of Internal Revenue Bureau of Internal Revenue Washington 25, D. C.</p> </div>					
<p>Dear Sir:</p> <p>There is transmitted herewith above certificate, issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of this certificate be acknowledged.</p> <div style="text-align: center;">  </div> <p style="text-align: right;">Very truly yours,</p> <p style="text-align: right;">for Chief, Tax Amortization Branch James H. [illegible] </p>					
Incl. Certificate					

SPECIAL FILE COPY

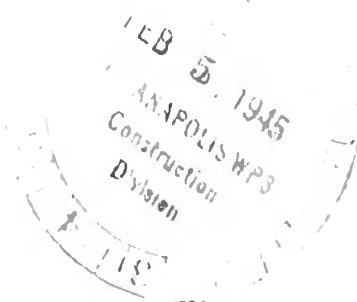
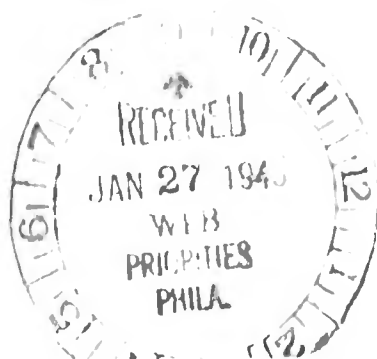
FORM WPB-3467 (5-22-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGES UNDER SECTION 124 OF INTERNAL REVENUE CODE		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
		AMOUNT SOUGHT TO BE CERTIFIED <div style="text-align: center; font-size: 1.2em;">\$ 35,899</div>	
		DATE <div style="text-align: center;">26 JAN 1945</div>	
TO: War Production Board, Washington 25		FOR WPB USE ONLY WPB FILE NO. <div style="text-align: center; font-size: 1.2em;">NC 8450</div>	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> The Pennsylvania Railroad Company Room 1658, Broad Street Station Building 1617 Pennsylvania Boulevard Philadelphia (4), Pa. </div>			
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.			
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	NOT APPLICABLE	A _____ B _____	
12. JUSTIFICATION FOR EXPANSION:			
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.			
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="margin-top: 10px; font-size: 1.1em;">Not considered appropriate</div>			

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
Application for a Necessity Certificate
Install Electric Locks at McKeen and Marshall, Illinois and Track Circuit
Sidings at Farrington, Marshall and Aden, Illinois
Terre Haute, Ind. to Casey, Ill.
Statement Answering Item 12-B - WPB 3467 Form

On the east-west Main Line of the Pennsylvania Railroad System between Pittsburgh and St. Louis the traffic has increased as a result of the War Program, causing an daily average of 59 trains to use this railroad during 1944 as compared with a daily average of 24 trains in 1939. In this busy trunk line is a section of single track railroad, 32 miles long, between West Terre Haute, Indiana and Casey, Illinois, operated under signal indications with switches and signals at West Terre Haute, Farrington, Marshall, Aden and Casey, remotely controlled and operated from "Union" at Terre Haute, Ind. Hand operated switches at DuPont and Martinsville are electrically locked and controlled from "Union".

To increase the safety in operation and to eliminate any delays caused by unauthorized use of hand operated switches, it is proposed to provide electric locks on the two remaining hand operated switches at McKeen and Marshall, Illinois. To provide for the most efficient use of the sidings at Aden, Marshall and Farrington, it is proposed to provide track occupation indication on the centralized traffic control machine at "Union" and provide proper signal indications to control movements through these sidings.

The proposed improvements will provide increased operating efficiency over this section of the railroad which will improve the handling of War Materials and Service Personnel over this entire important east-west Main Line section of the Pennsylvania. The resulting improved service will provide additional transportation needed in the interest of National Defense.



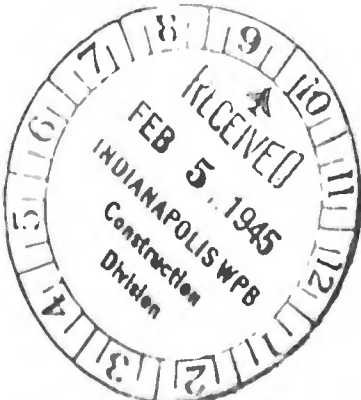

NC 8450

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:							
DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
Aug 6 1942	WD-N-10607	\$ 19,024	Sep 8 1942				
May 14 1943	WD-N-21668	7,301	Jun 28 1943				
Nov 10 1943	WD-N-29417	1,058,586	Apr 13 1944				
Jul 17 1944	NC-6787	352,204	Aug 26 1944				
Jul 31 1944	NC-6852	21,202	Aug 18 1944				

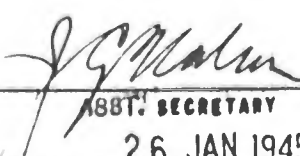
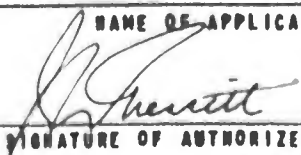
17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:		
NAME	TITLE	ADDRESS (Street, City, Zone, State)
J. L. Grossitt	Chief Engineer	Broad Street Station Building
		Philadelphia (4), Pa.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

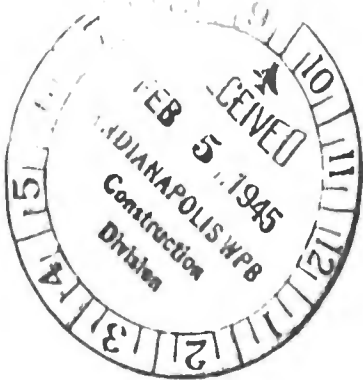


The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company

ATTEST	 ASST. SECRETARY 26 JAN 1945 DATE	BY	 SIGNATURE OF AUTHORIZED OFFICIAL Chief Engineer TITLE
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SECTION 39 (a) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Terre Haute, Ind. to Casey, Ill. - Install electric locks at McKean and Marshall, Ill. and track circuit sidings at Farrington, Marshall and Adon.		The Pennsylvania Railroad Company Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad	
		ADDRESS (Street, City, Zone, State) Room 1436, Broad Street Station Bldg., 1417 Pennsylvania Boulevard, Philadelphia 4, Pa.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION		\$ 35,000	
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$ 35,000	
REMARKS			
Construction has not started			



APPENDIX "A"
Page 2 of 2 Pages

The Pennsylvania Railroad Company
Lessee of The Pittsburgh, Cincinnati, Chicago and St. Louis Railroad Company
Application for a Necessity Certificate
Install Electric Locks at McKeen and Marshall, Illinois and Track Circuit
Sidings at Farrington, Marshall and Aden, Illinois
Terre Haute, Ind. to Casey, Ill.
S Estimate of Cost

	<u>Capital Expenditure</u>
C. T. C. Machine, Installed	\$ 2,141
Field Equipment, in Place	5,087
Battery Housing	1,829
Relays, Batteries, etc.	10,027
Wires and Cables	10,825
Miscellaneous Equipment	<u>5,990</u>
Total Capital Expenditures	\$ 35,899

Construction has not started

APPROVED:

J. L. GRESSITT
Chief Engineer

NC 8450



DECLASSIFIED PER E.O. 12065/DOD 5200.30 - 6/18/74 BY GBS NARS, DATE 4/13/82

NC 8450

DECLASSIFIED PER E.O. 12065/DOD 5200.30 - 6/18/74 BY GBS NARS, DATE 4/13/82

DECLASSIFIED PER E.O. 12065/DOD 5200.30 - 6/18/74 BY GBS NARS, DATE 4/13/82

FORM WPB-3467 (1-11-45)		PAGE 1 OF 4 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
5312 Westminster Ave., Phila. 31, Penna.		Strong Manufacturing Co.	
		ADDRESS (Street, City, Zone, State)	
		5312 Westminster Ave. Philadelphia, 31, Pa.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND 5308-10-12	2500	same	
BUILDING AND OTHER CONSTRUCTION	25,000	61,000 appraised	
EQUIPMENT: MACHINE TOOLS	50,000	same	
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL	77,500		
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
We own our building and property and all equipment free and clear of all debt.			
NC 8451			

FORM WPB-3467 (5-22-44)		PAGE 1 OF 6 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	
Strong Manufacturing Company		5312 Westminster Avenue Phila. 31, Pa.	
		DATE	
		2/9/45	
LAND			
SQUARE FEET (Approximate)		LOCATION OF LAND	
_____ FT. BY _____ FT.		INDICATED BY AREA ENCLOSED BY RED	
		COST (Dollars)	
		LINE ON ATTACHED BLUEPRINT MARKED _____	
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING	
_____ FT. BY _____ FT.		CONSTRUCTION (Wood, Brick, Cement, etc.)	
		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	
		COST (Dollars)	
PRODUCT(S) TO BE PRODUCED Strong Mfg. Co. is 100% war work, subcontracting work, radar parts for Philco, airplane for G.L. Martin Co. and turbine for Westinghouse. We are producing machine tool appliances for war work under W.P.B. Allotment CMPI-200 allotment K5-361-5S1 serial # 117545			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	
Diamond Manufacturing Co.		large	
		surface grinder	
KIND	MODEL NO.	TYPE	QUANTITY
surface grinder	399	electric	1
		COST (Dollars)	
		\$750.00	
NAME OF MANUFACTURER		SIZE	
		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

WC 421

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
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KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
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FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
5312 Westminster Ave., Phila. 31, Penna.		Strong Manufacturing Co.	
		ADDRESS (Street, City, Zone, State)	
		5312 Westminster Ave. Philadelphia, 31, Pa.	
ITEM	ACTUAL	ESTIMATED	
(a)	(b)	(c)	
LAND 5308-10-12	2500	same	
BUILDING AND OTHER CONSTRUCTION	25,000	61,000 appraised	
EQUIPMENT:			
MACHINE TOOLS	50,000	same	
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL	77,500		
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
We own our building and property and all equipment free and clear of all debt.			
NC 8451			

FORM WPB-3467 (5-22-44)		PAGE 2 OF 6 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	
Strong Manufacturing Company		5312 Westminister Avenue Phila. 31, Pa.	
		DATE	
		2/9/45	
LAND			
SQUARE FEET (Approximate)		LOCATION OF LAND	
_____ FT. BY _____ FT.		INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	
		COST (Dollars)	
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING	
_____ FT. BY _____ FT.		CONSTRUCTION (Wood, Brick, Cement, etc.)	
		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	
		COST (Dollars)	
PRODUCT(S) TO BE PRODUCED Strong Mfg. Co. is 100% war work, subcontracting work, radar parts for Philco, airplane for G.L.Martin Co. and turbine for Westinghouse. We are producing machine tool appliances for war work under W.P.B. Allotment WPL-200 allotment K5-361-5S1 serial # 117545			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	
Diamond Manufacturing Co.		large	
		SPECIAL FEATURES	
		surface grinder	
KIND	MODEL NO.	TYPE	QUANTITY
surface grinder	399	electric	1
		COST (Dollars)	
		\$750.00	
NAME OF MANUFACTURER		SIZE	
		SPECIAL FEATURES	
		Available Without Priority (used)	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

40 8421

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				

FORM WPB-3467 (5-22-44)		PAGE 5 OF 6 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	
Strong Manufacturing Company		5312 Westminister Ave., Phila. 31, Pa.	
DATE		2/9/45	
LAND			
SQUARE FEET (Approximate)		LOCATION OF LAND	
_____ FT. BY _____ FT.		INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	
		COST (Dollars)	
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING	
_____ FT. BY _____ FT.		CONSTRUCTION (Wood, Brick, Cement, etc.)	
		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	
		COST (Dollars)	
PRODUCT(S) TO BE PRODUCED			
Strong Mfg. Co. is 100% war work, subcontracting work, radar parts for Philco, airplane for G.I. Martin Co. and turbine for Westinghouse. We are producing machine tool appliances for war work under W.P.B. Allotment CMPL 200 allotment K5-361-5S1 serial # 117545			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	
Diamond Manufacturing Co.		large	
KIND		SPECIAL FEATURES	
surface grinder		surface grinder	
MODEL NO.		TYPE	
399		electric	
QUANTITY		COST (Dollars)	
1		\$750.00	
NAME OF MANUFACTURER		SIZE	
Available without priority (used)			
KIND		SPECIAL FEATURES	
MODEL NO.		TYPE	
QUANTITY		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
KIND		SPECIAL FEATURES	
MODEL NO.		TYPE	
QUANTITY		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
KIND		SPECIAL FEATURES	
MODEL NO.		TYPE	
QUANTITY		COST (Dollars)	
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MC 6121

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
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FORM WPB-3467 (1-11-45)		PAGE 6 OF 6 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
5312 Westminster Ave., Phila. 31, Pa.		Strong Manufacturing Co.	
		ADDRESS (Street, City, Zone, State)	
		5312 Westminster Ave., 31, Pa. Philadelphia 31	
ITEM	ACTUAL	ESTIMATED	
(a)	(b)	(c)	
LAND			
5308-10-12	2500	same	
BUILDING AND OTHER CONSTRUCTION	25,000	61,000 appraised	
EQUIPMENT:			
MACHINE TOOLS	50,000	same	
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL	77,500		
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
NC 8451			

FORM WPB-3467 (5-22-44)		PAGE 6 OF 6 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	
Strong Manufacturing Company		5312 Westminister Ave., Phila. 31, Pa.	
LAND		DATE 2/9/45	
SQUARE FEET (Approximate)		LOCATION OF LAND	
_____ FT. BY _____ FT.		INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	
COST (Dollars)			
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING	
_____ FT. BY _____ FT.		CONSTRUCTION (Wood, Brick, Cement, etc.)	
INDICATED ON ATTACHED BLUEPRINT AS BUILDING		COST (Dollars)	
PRODUCT(S) TO BE PRODUCED Strong Mfg. Co. is 100% war work, subcontracting work, radar parts for Philco, airplane for G.L.Martin Co. and turbine for Westinghouse. We are producing machine tool appliances for war work under A.P.B. allotment CWPL 200 allotment K5-361-551 serial # 117545			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	
Diamond Manufacturing Co.		large	
SPECIAL FEATURES		surface grinder	
KIND	MODEL NO.	TYPE	QUANTITY
surface grinder	399	electric	1
COST (Dollars)		\$750.00	
NAME OF MANUFACTURER		SIZE	
Available without priority (used)			
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			
NAME OF MANUFACTURER		SIZE	
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			
NAME OF MANUFACTURER		SIZE	
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			
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GPO: War Relocation Authority Board 11223B-1-1
8451

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
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FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Retainer	Progressive Machinery Co. 104 S. 56th St. Phila. Pa.	A Army B	\$8466.
Ring	same	A Army B	\$1897.50
Plug	Luscombe Airplane Corp. Trenton, 7, N.J.	A Army B W535-AC-24581	\$1875.
Adapter	same	A Army B W535-AC-24581	\$1875.
Pinion Gears	Philco Corp. Phila. Pa.	A Army B W-33-042-SC-1440	\$5280.
		A B	
		A B	
		A B	
		A B	
		A B	
		A B	
		A B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES	
ARMY	60%	inadequate	
NAVY	20%	B. USE OF OTHER AVAILABLE FACILITIES	
MARITIME COMMISSION		not available	
AIRCRAFT RESOURCES CONTROL BOARD		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
OTHER AGENCIES (Specify) Strong Mfg. Co. grinder	20%	not available	
		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
		Our building is adequate	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE			DATE at once
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER ourselves		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (1-11-45)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION: A. MANUFACTURING FACILITIES ONLY: (1) PRODUCTION						
PRODUCT <i>(List only the products for which the facilities herein listed will be used)</i> (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)	(e)	(f)	
table	2000	new product		500 per qtr.		
base	2000	" "		same		
tail stock	2000	" "		"		
retainer	9960			3000 per qtr		
ring	2530			1000 " 2		
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST	30	52	same	same	31	52
SECOND	10	55	"	"	11	55
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. <i>(This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.)</i> IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="text-align: center; font-weight: bold;">Using own finances.</div>						

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467; Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Chuting Assemblies	E.A.C. Linden	A Navy B NOA-(B)-227	4175.00
Handles - Truck	Misc. Body Builders	A Office Civilian Supply B S-9 under L-1-E	12852.00
Handles - Truck	G. M. Corp. Chev. Div.	A Ordnance Dept. B W-20-018-ORD-517	1500.00
Handle Half Track	Truscon Steel Co.	A Ordnance B W-33-019-ORD-659	725.00
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	

3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:

TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)
1 - H-12 Thomson-Gibb Air	Thomson-Gibb Elec. Welding Co.	Navy, Ord. & Office Civilian Supply
Operated Spot Welder		

4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?

AGENCY (a)	PERCENT (b)
ARMY	11.5%
NAVY	21.6%
MARITIME COMMISSION	
AIRCRAFT RESOURCES CONTROL BOARD	
OTHER AGENCIES (Specify) Office Civ. Supply L-1-E	66.9%

5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:

A. CONVERTING PRESENTLY OWNED FACILITIES

Not practicable

B. USE OF OTHER AVAILABLE FACILITIES

Not practicable

C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES

Cost would be excessive - considering handling & transportation

D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE

Not applicable

6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE

DATE **May 15, 1945**

7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:

A. NAME OF PRESENT OWNER

Not applicable

B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY

Not applicable

C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER

Not applicable

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

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If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

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SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467; Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (1-4-44)		PAGE OF PAGES	
SUMMARY SHEET - APPENDIX A			
(APPLICANT MUST ATTACH HERETO ADDITIONAL SHEETS SUPPLYING A DESCRIPTION OF EACH FACILITY)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Thomson-Gibb Electric Welding Co. Lynn Mass.		C. COWLES & COMPANY	
		ADDRESS (Street, City, Zone, State)	
		83 Water St. New Haven 8, Conn.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS	\$1762.00		
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
<div style="text-align: right;">NC 8452</div>			

FORM WPB-3467 (1-4-44)		PAGE OF PAGES	
MACHINE TOOLS			
NAME OF MANUFACTURER		SIZE	COST (Dollars)
Thomson-Gibb Elec.Welding Co.		40 KVA	\$1762.00
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

MC

8128

FORM WPB-3467 (1-4-44)		DESCRIPTION OF FACILITIES - APPENDIX A		PAGE	OF	PAGES
NAME OF APPLICANT			ADDRESS (Street, City, Zone, State)		DATE	
LAND						
SQUARE FEET (Approximate)	LOCATION OF LAND			COST (Dollars)		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____			DATE(S) ¹		
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.						
LAND						
SQUARE FEET (Approximate)	LOCATION OF LAND			COST (Dollars)		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____			DATE(S) ¹		
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.						
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)		
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.			
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)		
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.			
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)		
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.			

ATTACH ADDITIONAL SHEETS IF NECESSARY

GPO: War Board 33014--p. 1

FORM WPB-3467 (1-11-45) PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:
A. MANUFACTURING FACILITIES ONLY:
(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	
Chuting Assemblies - Aircraft	Pieces	4000	5000	2000
Handles - Motor Vehicles - Half Track	"	55000	65000	50000

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST	2	54 ea.	2	54 ea.	0	0
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☐ YES ☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☐ YES ☒ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.
Investment too small and would prefer to finance ourselves as machine will no doubt be used for post war business.

FORM WPB-3467 (1-4-44)		PAGE OF PAGES	
SUMMARY SHEET - APPENDIX A			
(APPLICANT MUST ATTACH HERETO ADDITIONAL SHEETS SUPPLYING A DESCRIPTION OF EACH FACILITY)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Thomson-Gibb Electric Welding Co. Lynn Mass.		C. CONLES & COMPANY	
		ADDRESS (Street, City, Zone, State)	
		83 Water St. New Haven 8, Conn.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS	\$1762.00		
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
NC 8452			

FORM WPB-3467 (1-4-44)		PAGE OF PAGES	
MACHINE TOOLS			
NAME OF MANUFACTURER		SIZE	COST (Dollars)
Thomson-Cobb Elec. Welding Co.		40 KVA	21762.00
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

WC

8723

FORM WPB-3467 (1-4-44)		DESCRIPTION OF FACILITIES - APPENDIX A		PAGE	OF	PAGES
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)			DATE	
LAND						
SQUARE FEET (Approximate)	LOCATION OF LAND			COST (Dollars)		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____			DATE(S) ¹		
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.						
LAND						
SQUARE FEET (Approximate)	LOCATION OF LAND			COST (Dollars)		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____			DATE(S) ¹		
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.						
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)		
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON AT- TACHED BLUEPRINT AS BUILDING	DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.			
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)		
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON AT- TACHED BLUEPRINT AS BUILDING	DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.			
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)		
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON AT- TACHED BLUEPRINT AS BUILDING	DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.			

ATTACH ADDITIONAL SHEETS IF NECESSARY

GPO - War Reloc 03014--p. 1

FORM WPB-3467 (1-4-44)			PAGE	OF	PAGES
MACHINE TOOLS					
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
Thomson-Gibb Elec. Welding Co.		40 KVA	H-12	\$1762.00	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.					

MC 8128

FORM WPB-3467 (1-4-44)		DESCRIPTION OF FACILITIES - APPENDIX A		PAGE	OF	PAGES
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)		DATE		
LAND						
SQUARE FEET (Approximate)	LOCATION OF LAND		COST (Dollars)			
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		DATE(S) ¹			
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.						
LAND						
SQUARE FEET (Approximate)	LOCATION OF LAND		COST (Dollars)			
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		DATE(S) ¹			
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.						
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)		
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.			
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)		
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.			
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)		
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.			

ATTACH ADDITIONAL SHEETS IF NECESSARY

GPO - War Relocation Authority - p. 1

FORM WPB-3467 (1-4-44)		PAGE OF PAGES	
MACHINE TOOLS			
NAME OF MANUFACTURER Thomson-Gibb Elec. Welding Co.		SIZE 40 KVA	COST (Dollars) \$1762.00
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

NC

8452

WFO - War Board 530141 - p. 2

WC 8123

FORM WPB-3467 (1-4-44)		DESCRIPTION OF FACILITIES - APPENDIX A		PAGE	OF	PAGES
NAME OF APPLICANT			ADDRESS (Street, City, Zone, State)		DATE	
LAND						
SQUARE FEET (Approximate)		LOCATION OF LAND			COST (Dollars)	
_____ FT. BY _____ FT.		INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____			DATE(S) ¹	
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.						
LAND						
SQUARE FEET (Approximate)		LOCATION OF LAND			COST (Dollars)	
_____ FT. BY _____ FT.		INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____			DATE(S) ¹	
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.						
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)	
_____ FT. BY _____ FT.		CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	DATE(S) ¹	
PRODUCT(S) TO BE PRODUCED				¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.		
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)	
_____ FT. BY _____ FT.		CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	DATE(S) ¹	
PRODUCT(S) TO BE PRODUCED				¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.		
BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)	
_____ FT. BY _____ FT.		CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	DATE(S) ¹	
PRODUCT(S) TO BE PRODUCED				¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.		

FORM WPB-3467 (4-10-44) PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:

(1) PRODUCTION

PRODUCT (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		NET ACTUAL INCREASE IN PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	
Not applicable				

(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__				NET ACTUAL INCREASE IN EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)	EMPLOYEES (f)	WORK HOURS PER WEEK (g)
FIRST	No increase in manpower needed.					
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☐ YES ☐ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☒ YES ☐ NO. IF YES, OUTLINE THE NATURE OF THE EXPANSION INVOLVED. See Planoor 2222

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.
 We will accept D.P.C. financing if approved.

FORM WPB-3467 (4-10-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS FOR APPLICATION FOR A NECESSITY CERTIFICATE (UNDER SECTION 124 OF THE INTERNAL REVENUE CODE)

Applications for necessity certificates will fall in one of two groups:

Group One:

For facilities which were acquired prior to October 5, 1943 or for which construction, reconstruction, erection or installation was begun prior to that date.

The new Form WPB-3467 should be used for applications in this group. Three signed copies of the application together with six copies of Appendix A shall be filed with the War Production Board, Washington, D. C.

An application for facilities in this group must be filed (i. e. received by the War Production Board in Washington, D. C.) before the expiration of 6 months after the beginning of the construction, reconstruction, erection, or installation of the facilities sought to be certified, or the date of acquisition thereof.

Group Two:

For facilities which have not been acquired or for which construction, reconstruction, erection or installation was not begun prior to December 17, 1943, the effective date of the new regulations.

The new form (WPB-3467) should be used for applications in this group and filed before construction is begun or acquisition is made since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of a facility will not be deemed necessary within the terms of these regulations unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

Three signed copies of the application for a necessity certificate with six copies of the Appendix A shall be filed as follows:

1. Where no priorities assistance or specific authorization by the War Production Board is required, the application for necessity certificate should be filed with the War Production Board, Washington, D. C.

2. Where priorities assistance or specific authorization is required:

- a. The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

- b. A separate application for tax amortization must be filed with each separate priorities application form.

- c. However, if more than one priorities application form is involved, the applicant may, as an alternative to paragraph 2, b, above, choose to consolidate all of his priorities requests on a single construction form such as WPB-617, WPB-2774, PAW-30, etc., provided:

1. Some "construction" as defined in Order L-41 of the War Production Board is involved in the installation or erection of the facilities.

2. The appropriate construction application form as listed in Order L-41 is used.

3. If the instructions on the construction application form indicate that special priorities applications must be attached for certain restricted items of equipment, it will not be necessary for the applicant to attach separate tax amortization applications at the time of the initial filing, provided that the restricted items of equipment are also summarized on the construction application.

- d. The tax amortization application shall be filed with the priorities or construction application at the same office in which the priorities or construction application is required to be filed under existing War Production Board orders or regulations.

- e. Specific authorization or priorities assistance will not be granted by the War Production Board until a determination upon issuance of the necessity certificate has been made.

GENERAL (APPLICABLE TO BOTH GROUP I AND GROUP II APPLICATIONS)

1. A separate application is required for each plant location.

2. The standard forms should be followed as closely as possible and the information therein requested must be furnished except where otherwise indicated. All items shall be filled out. If

the applicant believes the information need not be given with respect to any item, the applicant shall so state and give reasons.

3. Appendix A.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it. Also note:

- (a) Page 1 of Appendix A shall be a summary sheet. The number of pages in Appendix A including the summary sheet shall be indicated on said summary sheet and all additional sheets.

- (b) There shall appear thereafter a description of all the facilities grouped under the appropriate subdivisions. Attach as many additional sheets as may be required to list all facilities to be included in one application.

- (c) Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

- (d) For facilities which were acquired prior to October 5, 1943 dates of acquisition or beginning of construction should be clearly noted opposite each item in the Appendix A.

As previously noted separate applications on the new form should be used for facilities to be acquired after December 17, 1943. A confirmatory statement should be made under remarks on summary sheet in the related Appendix A to the effect that construction had not begun and no acquisitions had been made with respect to the items listed in the Appendix.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

THE NORWALK TIRE AND RUBBER COMPANY
NORWALK, CONN.

APPENDIX "A"

Schedule III

<u>Item No.</u>	<u>Quantity</u>	<u>Type of Equipment</u>	<u>Unit Price</u>	<u>Estimated Installation</u>	<u>Total Cost</u>
1	2	42" x 42" Rubber Molding Presses	10,000.00	5,000.00	25,000.00

FORM WPB-3467 (1-4-44)		PAGE	OF	PAGES
SUMMARY SHEET - APPENDIX A				
(APPLICANT MUST ATTACH HERETO ADDITIONAL SHEETS SUPPLYING A DESCRIPTION OF EACH FACILITY)				
LOCATION OF FACILITIES		NAME OF COMPANY		
Norwalk, Conn.		The Norwalk Tire & Rubber Co.		
		ADDRESS (Street, City, Zone, State)		
		Norwalk, Conn.		
ITEM		ACTUAL	ESTIMATED	
(a)		(b)	(c)	
LAND				
BUILDING AND OTHER CONSTRUCTION				
EQUIPMENT:				
MACHINE TOOLS				
OTHER METAL WORKING MACHINERY				
POWER GENERATING AND DISTRIBUTING EQUIPMENT				
FURNACES				
OTHER Schedule III			25,000.00	
OTHER (Specify)				
TOTAL			25,000.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A				
REMARKS				
<p style="text-align: center;">NC 8453</p>				

THE HONOLULU TIRE AND RUBBER COMPANY
HONOLULU, OAHU.

APPENDIX "A"

Schedule III

<u>Item</u>	<u>Quantity</u>	<u>Type of Equipment</u>	<u>Unit Price</u>	<u>Estimated Installation</u>	<u>Total Cost</u>
1	2	42" x 42" Rubber Holding Frames	10,000.00	5,000.00	25,000.00

FORM WPB-3467 (1-4-44)		PAGE	OF	PAGES
SUMMARY SHEET - APPENDIX A (APPLICANT MUST ATTACH HERETO ADDITIONAL SHEETS SUPPLYING A DESCRIPTION OF EACH FACILITY)				
LOCATION OF FACILITIES		NAME OF COMPANY		
Norwalk, Conn.		The Norwalk Tire & Rubber Co.		
		ADDRESS (Street, City, Zone, State) Norwalk, Conn.		
ITEM (a)		ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND				
BUILDING AND OTHER CONSTRUCTION				
EQUIPMENT: MACHINE TOOLS				
OTHER METAL WORKING MACHINERY				
POWER GENERATING AND DISTRIBUTING EQUIPMENT				
FURNACES				
OTHER Schedule III			25,000.00	
OTHER (Specify)				
TOTAL			25,000.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A				
REMARKS				
<div style="text-align: center;">NC 8453</div>				

THE NORWALK TIRE AND RUBBER COMPANY
NORWALK, CONN.

APPENDIX "A"

Schedule III

<u>Item</u> <u>No.</u>	<u>Quantity</u>	<u>Type of Equipment</u>	<u>Unit Price</u>	<u>Estimated</u> <u>Installation</u>	<u>Total</u> <u>Cost</u>
1	2	42" x 42" Rubber Holding Presses	10,000.00	5,000.00	25,000.00

FORM WPB-3467 (1-4-44)		PAGE OF PAGES	
<p align="center">SUMMARY SHEET - APPENDIX A (APPLICANT MUST ATTACH HERETO ADDITIONAL SHEETS SUPPLYING A DESCRIPTION OF EACH FACILITY)</p>			
LOCATION OF FACILITIES <p align="center">Norwalk, Conn.</p>		NAME OF COMPANY <p align="center">The Norwalk Tire & Rubber Co.</p>	
		ADDRESS (Street, City, Zone, State) <p align="center">Norwalk, Conn.</p>	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER Schedule III		25,000.00	
OTHER (Specify)			
TOTAL		25,000.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
<p align="center">NC 8453</p>			

THE NORWALK TIRE AND RUBBER COMPANY
NORWALK, CONN.

APPENDIX "A"

Schedule III

<u>Item</u>	<u>Quantity</u>	<u>Type of Equipment</u>	<u>Unit Price</u>	<u>Estimated</u>	<u>Total</u>
<u>No.</u>				<u>Installation</u>	<u>Cost</u>
1	2	42" x 42" Rubber Holding Presses	10,000.00	5,000.00	25,000.00

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
West Canyon Road San Jose, California		Bentley Foundry Company	
		ADDRESS (Street, City, Zone, State)	
		West Canyon Road San Jose, California	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER Refrigerated Water Coolers	\$1,300.00		
OTHER (Specify)			
TOTAL	\$1,300.00		
GRAND TOTAL OF ALL FACILITIES, APPENDIX A	\$1,300.00		
REMARKS			
<div data-bbox="1159 2302 1458 2624" data-label="Image"> </div>			
<div data-bbox="917 2720 1149 2801" data-label="Text"> <p>NC 8454</p> </div>			

FORM WPB-3467 (5-22-44)		PAGE 2 OF 2 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT Benette Foodst Company		ADDRESS (Street, City, Zone, State) High Canyon Road Sanger, California	
		DATE 1/19/45	
LAND			
SQUARE FEET (Approximate)		LOCATION OF LAND	
FT. BY		INDICATED BY AREA ENCLOSED BY RED	
FT.		LINE ON ATTACHED BLUEPRINT MARKED	
		COST (Dollars)	
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING	
FT. BY		CONSTRUCTION (Wood, Brick, Cement, etc.)	
FT.		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	
		COST (Dollars)	
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER Howe Drinking Fountain Company		SIZE	
		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY
		HP-10	6
		COST (Dollars)	
		\$225.00 each	
NAME OF MANUFACTURER		SIZE	
		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

NC

8454

GPO—War Relocation Authority—p. 1

FORM GA-1231 (5-19-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		SERIAL NO. NC-8454	
† RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE				AMOUNT REQUESTED FOR AMORTIZATION \$1,350	
DESCRIPTION OF PRODUCTS Rocket Fuses and Ammunition				NAME OF APPLICANT Bermite Powder Company	
DESCRIPTION OF FACILITIES Water coolers				ADDRESS (Street, City, Zone, State) Mint Canyon Road Saugus, California	
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE				LOCATION OF FACILITIES Saugus, California	
ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) Partial <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED DIV. Automotive				PROGRAM DETERMINATION NUMBER	
2-27-45 DATE		BY J. L. White SIGNATURE OF AUTHORIZED OFFICIAL			
CLEARANCE					
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)	RECOMMEND DENIAL (e)	CLEARED BY (f)
PROJECT ANALYSIS BRANCH					
FACILITIES COMMITTEE					
REMARKS BY TAX AMORTIZATION BRANCH					
<u>Justification for Partial Approval.</u>					
<p>1. This is an application for a Drinking Water Cooling System in the amount of \$1,350.00 to purify and cool drinking water for plant employees engaged in making Rocket Fuzes and loading 20mm Ammunition for the Navy Department.</p> <p>2. The Bureau of Ordnance, Navy Dept., by letter of Feb. 26, 1945, establish the essentiality, the overall shortage of productive capacity, and the necessity of the listed facilities for the products. The Automotive Division reiterates these facts. The Navy Dept. recommends approval of the application and the Automotive Division recommends partial approval.</p> <p>3. The applicant's plant is located in the desert section northeast of Los Angeles, California where the temperatures rise to unusual heights. The listed facilities possess post war utility. In view of the abnormal temperature operating conditions and based on the statements of the Navy Dept. and the Automotive Division, certification for 35% of the value of the listed facilities is in order. Priority application is being made currently.</p>					
<p style="text-align: right;">James J. O'Brien James J. O'Brien, Analyst Tax Amortization Branch March 1, 1945</p>					
TAX AMORTIZATION 35 % APPROVED <input type="checkbox"/> DENIED 3/1/45 DATE SECTION 5 SIGNATURE M. R. Lewis DATE BRANCH SIGNATURE			APPROVED FOR ISSUANCE <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED 35% 3/2/45 DATE BY Richard J. Thomas SIGNATURE		
THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED. SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH DATA.					
1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE THE BASIS FOR SUCH A CONCLUSION. fuses and 20 mm ammunition					

2.	IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF SO, EXPLAIN.
3.	IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE.
4.	IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY. Facility provides for refrigerated water coolers to furnish water for employees
5.	ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART.
6.	ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
7.	WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
8.	ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
9.	IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
10.	COMMENTS Based on report of the Navy Ordnance this office recommends that applicant be issued a certificate. <div style="text-align: center;">.1. 101P</div>
11.	RECOMMENDATION A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED. <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">DATE _____</div> <div style="width: 45%;">BY _____</div> </div> B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO _____% OF COST IS RECOMMENDED, percentage is left to the certifying official. <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">DATE <u>2-27-45</u></div> <div style="width: 45%;"> BY <u>[Signature]</u> <div style="text-align: center;">K. W. Inge</div> </div> </div>

FORM GA-1210-A (2-2-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	FILE NUMBER NC - 8454	DATE MAR 13 1945
R TRANSMITTAL LETTER TO APPLICANT			IN REPLY REFER TO TAX AMORTIZATION BRANCH	
<p>TO: NAME AND ADDRESS OF COMPANY (Street, City, Zone, State)</p> <p>Bernite Powder Company Mint Canyon Road Saugus, California</p> <p>Gentlemen:</p> <p>There is transmitted herewith for your records a copy of a certificate issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title 47, Section 302 of the Second Revenue Act of 1940) as amended, in response to your application therefor.</p> <p>The original of this certificate has been transmitted on this date to the Commissioner of Internal Revenue.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of the copy be acknowledged promptly.</p> <p>Very truly yours,</p> <p>Incl. Copy of Certificate</p> <p>for Chief, Tax Amortization Branch Procurement Policy Division</p> <p>MAR 13 1945</p>				

FORM GA 1210-B (2-3-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FILE NUMBER NC - 8454	DATE MAR 13 1945
NECESSITY CERTIFICATE				IN REPLY REFER TO TAX AMORTIZATION BRANCH	
NAME OF APPLICANT Burnite Powder Company			ADDRESS (Street, City, Zone, State) Mint Canyon Road Sausalito, California		
TO:					
The Commissioner of Internal Revenue Bureau of Internal Revenue Washington 25, D. C.					
Dear Sir: There is transmitted herewith the above certificate, issued by the War Production Administration pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Internal Revenue Act of 1940) as amended. In order to complete the files of the War Production Board, it is requested that the receipt of this certificate be acknowledged.					
Very truly yours,					
for Chief, Tax Amortization Branch Procurement Policy Division					
Incl. Certificate					



FORM WPB-3467 (5-22-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, etc.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT Franklin Furnace Company		ADDRESS (Street, City, Zone, State) 1111 Canyon Blvd Boulder, California	
		DATE 2/13/48	
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____	INDICATED BY AREA ENCLOSED BY RED		COST (Dollars)
_____ FT.	LINE ON ATTACHED BLUEPRINT MARKED _____		
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
_____ FT. BY _____	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
_____ FT.			
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER Franklin Furnace Company		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
		9017-10	6
			COST (Dollars) \$225.00 each
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

ME 5028

FORM WPD-3467 (5-22-44) PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:

(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used)	UNIT OF MEASURE	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION
		ACTUAL (c)	CAPACITY (d)	
(a)	(b)			(e)

(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		EMPLOYEES (f)	WORK HOURS PER WEEK (g)
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)		
FIRST	400	48	490	48		
SECOND	400	48	490	48		
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☐ YES ☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☐ YES ☒ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

Manufacturing facilities

FORM WPB-3467 (5-22-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

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If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET (Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES Mint Canyon Road Bogert, California		NAME OF COMPANY Granite Powder Company	
		ADDRESS (Street, City, Zone, State) Mint Canyon Road Bogert, California	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER Refrigerated Water Coolers	\$1,390.00		
OTHER (Specify)			
TOTAL	\$1,390.00		
GRAND TOTAL OF ALL FACILITIES, APPENDIX A	\$1,390.00		
REMARKS			
<div style="text-align: right;"> NC 8454 </div>			

FORM WPB-3467 (5-22-44)		PAGE 2 OF 2 PAGES		
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES				
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)		
San Jose Fruit Company		1111 Canyon Road San Jose, California		
DATE		1/13/48		
LAND				
SQUARE FEET (Approximate)	LOCATION OF LAND			
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	COST (Dollars)		
BUILDINGS				
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)	
PRODUCT(S) TO BE PRODUCED				
EQUIPMENT				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
San Jose Fruit Company				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
		PEL-10	6	\$225.00 each
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				

NAME AND ADDRESS OF APPLICANT The Cincinnati, New Orleans & Texas Pacific Railway Company McPherson Square, 15th & K Streets N.W. Washington 13, D. C.		PRIMARY DIVISION TRAF		SERIAL NO. NO 8456	
LOCATION OF FACILITIES Chattanooga	CITY Chattanooga	COUNTY Hamilton	TO 7	LOCATION ROLLING UNIT	DATE IN 2/12/45
DESCRIPTION OF FACILITIES Acquire electrically operated swing boom crane truck.			DATE OUT		
PRODUCT OR SERVICE Railroad Transportation			FACILITIES DIV. CONTROL DEPT.		
WFB-817 COPIES DATED WFB-1319 4 " 1/19/45 (L-112) \$7,500. 01M			PROJECT ANALYSIS NO.		
W-3407 3 COPIES DATED 2/1/45			FACILITIES COMMITTEE		
APPENDIX A. 6 COPIES			AS AMORTIZATION BASIS		
One copy WFB-3467 to Maritime			FACILITIES DIV. CONTROL DEPT.		
TOTAL COST PROJECT			INSURANCE UNIT		
COST OF FAC. N. C. APPL. \$7,500.00			TYPE OF ACTION		
COST EXCL. LAND			DATE PROJECT ON PRIORITY		
AUTHORIZATION TO APPLY			DATE NECESSITY CERTIFICATE		
FORM 68-1864 PREVIOUSLY PR-0			LETTER OF PRIORITIZATION		
2-70			APPROVED		
PROJECT AND/OR NECESSITY CERTIFICATE			CENISO		
			CLOSED INFORMALLY		
			CANCELLED		
			UNITED STATES OF AMERICA WAR PRODUCTION BOARD		

FORM GA-1239 * UNITED STATES OF AMERICA (10-11-44) WAR PRODUCTION BOARD		DATE	NC 8456
R NECESSITY CERTIFICATE			
<p>To The Commissioner of Internal Revenue:</p> <p>Pursuant to Section 124 of the Internal Revenue Code, particularly subsection (f) thereof, and in response to the application filed by</p>			
<p>NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State)</p>	<p>The Cincinnati, New Orleans and Texas Pacific Railway Company McPherson Square 15th and K Streets, N. W. Washington 13, D. C.</p>	<p>IT IS HEREBY CERTIFIED that the facilities described in the attached Appendix A (consisting of <u>two</u> pages <u>*****</u> <u>*****</u>) are necessary in the interest of national defense during the emergency period, up to <u>35</u> % of the cost attributable to the construction, reconstruction, erection, installation or acquisition thereof, to the extent that such construction, reconstruction, erection, installation or acquisition is effected prior to July 1, 1945.</p>	
		<p>MAR 6-1945</p> <p><i>Me</i></p> <p>MAR 6-1945</p> <p>SIGNATURE</p>	

FORM WPB-3467 (5-22-44)

PAGE 1 OF 4 PAGES

APPENDIX A - SUMMARY SHEET

(Applicant must attach here to additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)

LOCATION OF FACILITIES Chattanooga, Hamilton County, Tennessee	NAME OF COMPANY THE CINCINNATI, NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPANY ADDRESS (Street, City, Zone, State) McPherson Square 15th and K Streets N. W. Washington 13, D. C.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)
LAND	-0-	-0-
BUILDING AND OTHER CONSTRUCTION	-0-	-0-
EQUIPMENT: MACHINE TOOLS	-0-	-0-
OTHER METAL WORKING MACHINERY	-0-	-0-
POWER GENERATING AND DISTRIBUTING EQUIPMENT	-0-	-0-
FURNACES	-0-	-0-
OTHER	-0-	-0-
OTHER (Specify) Crane Truck	-0-	\$7,500.00
TOTAL	-0-	\$7,500.00
GRAND TOTAL OF ALL FACILITIES, APPENDIX A	-0-	\$7,500.00 ✓

REMARKS



NC

8156

Page 2 of 2 Pages

APPENDIX A

THE CINCINNATI, NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPANY

A.F.B.

Description

7837

Electrically operated swing boom crane truck
with Model H ready power unit, Yale & Towne
Mfg. Co. Model K42-SH-4-7-78 for Citico Shop,
Chattanooga, Hamilton County, Tennessee.

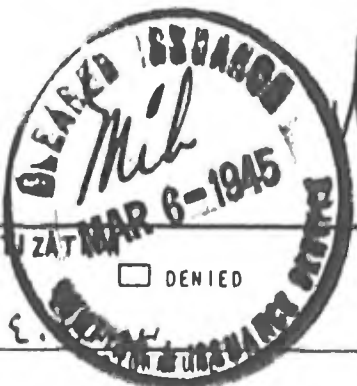
Not received

Estimated cost chargeable to Capital Account \$7,500.00

NR

8456

FEB 19 1945

FORM GA-1231 (5-19-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		SERIAL NO. NC-8456	
† RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE				AMOUNT REQUESTED FOR AMORTIZATION \$7,500.00	
DESCRIPTION OF PRODUCTS Railroad Transportation				NAME OF APPLICANT The Cincinnati, New Orleans & Texas Pacific Railway Co.	
DESCRIPTION OF FACILITIES Acquisition of electrically operated crane truck.				ADDRESS (Street, City, Zone, State) 15th & K Streets, N. W. Washington 13, D. C.	
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE				LOCATION OF FACILITIES Chattanooga, Tenn.	
ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) <input checked="" type="checkbox"/> 35% APPROVED <input type="checkbox"/> DENIED DIV. Railway, O.D.T. 2-17-45 BY M. Ellis Burk, Ass't. Div. Dir. DATE SIGNATURE OF AUTHORIZED OFFICIAL				PROGRAM DETERMINATION NUMBER	
CLEARANCE					
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)	RECOMMEND DENIAL (e)	CLEARED BY (f)
PROJECT ANALYSIS BRANCH					
FACILITIES COMMITTEE					
REMARKS BY TAX AMORTIZATION BRANCH - JUSTIFICATION FOR PARTIAL APPROVAL -					
<p>1. Applicant proposes acquisition of an electrically operated crane truck of 3 tons capacity, estimated cost \$7,500.</p> <p>2. The crane truck is for use in his locomotive and car repair shop at Chattanooga, Tenn., where emergency traffic has increased until now approximately 685 locomotives need repairs weekly, compared to 471 in 1939. This is the result of a 64% increase, 1944 over average 1938-1939-1940, in locomotive mileage. Heavy repair parts such as air pumps, water pumps, wheels, axles, piston rods, cross-heads, etc., must now be handled manually or by chain hoist. The critical manpower shortage makes it necessary to acquire the crane truck, which will speed up the returning of locomotives to active service.</p> <p>3. The ODT report establishes essentiality and shortage, as applicable to this case, and recommends "issuance of a certificate." TED's memo, in pointing out definite post-war value, recommends "amortization of the excess wartime cost."</p> <p>4. In line with TED's memo, 35% certification is recommended.</p>					
WP:mp				Wm. Paxton, Analyst Section 1, TAB 3/3/45	
35% <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED 3/5/45 <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED DATE SECTION DATE BRANCH DATE SIGNATURE		35% <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED 3/5/45 <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED DATE BY William J. Thomas DATE SIGNATURE			
THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED. SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH DATA.					
1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE THE BASIS FOR SUCH A CONCLUSION.					

2. IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF SO, EXPLAIN.
3. IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE.
4. IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY.
5. ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART.
6. ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input type="checkbox"/> NO
7. WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
8. ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
9. IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
10. COMMENTS
11. RECOMMENDATION
A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED.
DATE _____ BY _____ SIGNATURE _____
B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO _____% OF COST IS RECOMMENDED.
DATE _____ BY _____ SIGNATURE _____

IF MORE SPACE IS NECESSARY USE ADDITIONAL SHEETS

(14)-War Board 11188II-p. 2

NC-8456

- 2 -

1,2,3 & 4. The traffic on applicant's line has increased greatly during the war. Using the average of the years 1938 through 1940 as a base the following increases are shown for 1944: freight car miles 47%, revenue ton miles 112% and revenue locomotive miles 64%.

This increase in traffic is being reflected in the amount of repairs that applicant is required to undertake. At the applicant's Citico Shop at Chattanooga, Tennessee, they are now repairing 686 locomotives per week as against 471 in 1939.

At the present time an excessive number of man-hours is consumed in lifting heavy material by hand or by means of chain hoist. This electrically operated crane truck is urgently needed at this shop to handle heavy material between the Storehouse, Roundhouse, Erecting Shop, Machine Shop, etc.

Applicant does not have the proper facilities at the present time for handling the anticipated increased traffic at the locations involved and the facilities covered by this application will greatly benefit the war effort inasmuch as it will counteract to some extent the present manpower shortage experienced by the applicant.

5. This equipment does not represent replacement.

6. It will not be acquired from an affiliate.

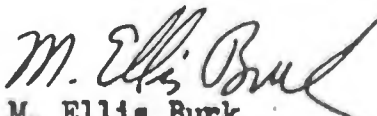
7. The Government would not be in a good bargaining position after the war as this equipment may become a drag on the market.


8. See answer to Question 7.

9. The applicant will use this equipment after the war, but previous equipment was ample to take care of prewar normal requirements.

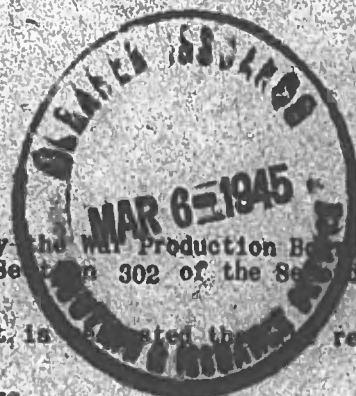
10. No further comments.

11-B. Based upon the foregoing it is our opinion that it is to the advantage of the Government that the facilities be privately financed. In addition, recognizing the Government's financial interest in a certified facility, we are of the opinion that the facilities listed in Appendix A are so essential to the progress of the war that the issuance of a certificate is recommended.


M. Ellis Burk
Assistant Division Director
Railway Transport Department

FORM GA-1210-R (2-2-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FILE NUMBER NC - 8456	DATE MAR 6 - 1945
TRANSMITTAL LETTER TO APPLICANT				IN REPLY REFER TO TAX AMORTIZATION BRANCH	
<p>TO: NAME AND ADDRESS OF COMPANY (Street, City, Zone, State)</p> <p>The Cincinnati, New Orleans and Texas Pacific Railway Company McPherson Square 15th and K Streets, N. W. Washington 13, D. C.</p> <p>Gentlemen:</p> <p>There is transmitted herewith for your records a copy of certificate issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title 26, Section 302 of the Second Revenue Act of 1940) as amended, in response to your application therefor.</p> <p>The original of this certificate has been transmitted on this date to the Commissioner of Internal Revenue.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of the copy be acknowledged promptly.</p> <p>Very truly yours,</p> <p>Incl. Copy of Certificate</p> <p><u>Chief, Tax Amortization Branch</u> Deputy Director for Tax Amortization Facilities Bureau</p> <p></p>					

FORM GA-1210-B (2-3-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FILE NUMBER NC-2156	DATE MAR 6 - 1945
NECESSITY CERTIFICATE				IN REPLY REFER TO TAX AMORTIZATION BRANCH	
NAME OF APPLICANT The Cincinnati, New Orleans and Texas Pacific Railway Company			ADDRESS (Street, City, Zone, State) 15th and K Streets, N. W. Washington 13, D. C.		
TO: <div style="margin-left: 100px;"> <input type="checkbox"/> The Commissioner of Internal Revenue Bureau of Internal Revenue Washington 25, D. C. </div>					
Dear Sir: There is transmitted herewith the above certificate, issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended. In order to complete the files of the War Production Board, it is requested that receipt of this certificate be acknowledged.					
Very truly yours, <div style="text-align: center;"> for Chief, Tax Amortization Branch Deputy Director for Tax Amortization TAC:GREGORY:GAL </div>					
Incl. Certificate					



FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	

3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:

TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)
The services to be performed by the facilities listed in Appendix A, subject of this application are, in brief, repair and maintenance of equipment engaged in the transportation of freight and passengers of a common carrier by rail. Many of the shipments transported and passengers carried are either for the armed services or in connection with national defense production, and it is impossible to state the particular governmental agency involved.		

4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?

AGENCY (a)	PERCENT (b)
ARMY	
NAVY	
NAVY COMMISSION	100%
AIRCRAFT RESOURCES CONTROL BOARD	
OTHER AGENCIES (Specify)	

5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:

A. CONVERTING PRESENTLY OWNED FACILITIES
The presently owned facilities are inadequate to properly handle Applicant's freight and passenger traffic, and there are no convertible facilities.

B. USE OF OTHER AVAILABLE FACILITIES
There are no other available facilities at the location involved.

C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES
No subcontracting would obviate necessity of installation.

D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE
Not applicable

6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE DATE **As soon as installed**

7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:

A. NAME OF PRESENT OWNER	B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY

C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER
Paragraph 7 (a), (b) and (c) not applicable. No land sought to be certified.

FORM WPB-3467 (1-11-45)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION: A. MANUFACTURING FACILITIES ONLY: (1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
Paragraph 12 (a) of Instructions not applicable. Applicant is not						
engaged in manufacturing.						
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
See answer to Paragraph 11						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.						

The facilities which are the subject matter of this application are the enlargements of existing structures and when completed would form parts of continuous structures. It has never been the practice of railroads in the United States to secure Federal aid in financing extensions made to railroad operated property in order to meet the demands for war transportation, and there is nothing involved in this application which would make a change from that previous policy advantageous to the Government or to the railroad.

FORM WPB-3467 (1-11-42)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467; Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

and which will be in accordance with the provisions of the

War Relocation Authority Act, as amended, and the War Relocation

Authority Act, as amended.

and which will be in accordance with the provisions of the

War Relocation Authority Act, as amended, and the War Relocation

Authority Act, as amended.

and which will be in accordance with the provisions of the

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and which will be in accordance with the provisions of the

War Relocation Authority Act, as amended, and the War Relocation

Authority Act, as amended.

and which will be in accordance with the provisions of the

War Relocation Authority Act, as amended, and the War Relocation

Authority Act, as amended.

sections impediment to the war effort be taken.

Without, a transportation restriction appears to be necessary unless the war of
from directly attributable and necessary to the military effort. NC The expansion of
essential industries requiring transportation, or with growing demands for transpor-
tation restriction appears not kept pace with the production of war and war-

If it is further noted that because of military restrictions, the production of
substantial be materially increased.

and that it is to the advantage of the Government that additional facilities for such
substantial of the means of improving adequate transportation for military and naval needs
should find that there is shown by this objection the existence of a shortage of

Without respectfully submits that the Chairman of the War Production Board

The National Defense Program and war effort have contributed to the greatly increased volume of traffic now being handled by Applicant, as will be noted from the following tabulation of Freight Car Miles, Revenue Locomotive Miles and Revenue Ton Miles handled on Applicant's line of road.

	<u>Freight Car Miles in Freight Trains</u>	<u>Revenue Ton Miles (Thousands)</u>	<u>Revenue Locomotive Miles</u>
Year 1938	108,963,109	1,371,463	3,963,832
Year 1939	123,856,144	1,616,813	4,400,675
Year 1940	<u>131,806,011</u>	<u>1,735,290</u>	<u>4,721,387</u>
Average one year 1938-1939-1940	121,541,755 = 100%	1,574,522 = 100%	4,361,965 = 100%
Year 1941	150,573,357 = 124%	2,155,628 = 137%	5,241,293 = 120%
Year 1942	190,806,134 = 157%	2,977,001 = 189%	6,316,112 = 145%
Year 1943	192,263,142 = 158%	3,435,241 = 218%	7,178,650 = 165%
Year 1944	178,447,502 = 147%	3,333,139 = 212%	7,139,021 = 164%

Freight traffic while somewhat less in 1944 than 1943 is still substantially greater than in the years 1938, 1939 and 1940.

The volume of traffic resulting from the war effort has been steadily increasing and Applicant is now performing repairs on approximately 685 locomotives per week as compared to 471 in a similar period in 1939 at Citico Shop, Chattanooga, Tennessee. This entire shop is devoted to locomotive and car repair work and the installation of the proposed crane truck will expedite this repair work materially, thus assisting in the efforts to handle the heavy volume of traffic with minimum delays.

At the present time, an excessive number of manhours are consumed in lifting heavy material by hand or by means of chain hoists. This condition was not too serious with the limited volume of work, but with the great increase in the amount of locomotive repair work resulting from the war effort, in conjunction with the manpower shortage, which is now critical, Applicant is being seriously hampered in its repair work.

- 2 -

Citico Shop is in urgent need of this electrically operated crane truck to handle heavy material between the Storehouse, Roundhouse, Erecting Shop, Machine Shop, etc. The continuous flow of heavy materials such as air pumps, water pumps, wheels, axles, main rods, tires, stokers, driving boxes, cylinders, heavy castings, crossheads, guides, side rods, etc., must now be handled by hand. Furthermore, heavy parts such as piston rods, crossheads, air pumps, etc., must be handled on and off locomotives by hand or means of a chain hoist. This practice requires an excessive number of manhours.

It is essential that this crane truck be provided during April 1945 due to the large increase in traffic in the territory served by this shop in conjunction with the shortage of skilled labor and motive power. It is impossible to hire qualified men and many employees are being lost through draft or transfer to other war work. As a result of these conditions, it is necessary that the crane truck be acquired to expedite locomotive repair operations at this important shop.

Provision of the subject facilities is necessary because Applicant does not have the proper facilities for handling the anticipated increased traffic at the locations involved and the facilities covered by this application will not be in excess of the requirements to handle the increased traffic due to the National Defense Program and war effort, which includes the all-out effort to smash Japan.

The authorization for expenditures for these facilities was based on recommendations made to Applicant's management by its officers, they regarding the facilities herein described in Appendix A as necessary to properly handle the increased traffic during the prosecution of the war effort.

Applicant avers that the facilities which are covered by this application would not be constructed but for the demands for them resulting from the National Defense Program or war effort.

These facilities will probably have some post-war value. Just what the post-war value may be is difficult to determine.

- 3 -

Applicant respectfully submits that the Chairman of the War Production Board should find that there is shown by this application the existence of a shortage of supply of the means of furnishing adequate transportation for military and naval uses and that it is to the advantage of the Government that additional facilities for such supply be privately financed.

It is further urged that because of priority restrictions, the provision of transportation facilities has not kept pace with the productivity of war and war-essential industries requiring transportation, or with growing demands for transportation directly attributable and necessary to the military effort. ⁸³²⁸AC The expansion of Applicant's transportation facilities appears to be necessary unless the risk of serious impediment to the war effort be taken.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Chattanooga, Hamilton County, Tennessee		THE CINCINNATI, NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPANY	
		ADDRESS (Street, City, Zone, State)	
		McPherson Square 15th and K Streets N. W. Washington 13, D. C.	
ITEM	ACTUAL	ESTIMATED	
(a)	(b)	(c)	
LAND	-0-	-0-	
BUILDING AND OTHER CONSTRUCTION	-0-	-0-	
EQUIPMENT: MACHINE TOOLS	-0-	-0-	
OTHER METAL WORKING MACHINERY	-0-	-0-	
POWER GENERATING AND DISTRIBUTING EQUIPMENT	-0-	-0-	
FURNACES	-0-	-0-	
OTHER	-0-	-0-	
OTHER (Specify) Crane Truck	-0-	\$7,500.00	
TOTAL	-0-	\$7,500.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A	-0-	\$7,500.00	
REMARKS			
NC 8456			

APPENDIX A

THE CINCINNATI, NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPANY

<u>A.F.E.</u>	<u>Description</u>	
7837	Electrically operated swing boom crane truck with Model H ready power unit, Yale & Towne Mfg. Co. Model K42-SH-6-7-78 for Citico Shop, Chattanooga, Hamilton County, Tennessee.	Not received

Estimated cost chargeable to Capital Account \$7,500.00

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
The services to be performed by the facilities listed in Appendix A, subject of this application are, in brief, repair and maintenance of equipment engaged in the transportation of freight and passengers of a common carrier by rail. Many of the shipments transported and passengers carried are either for the armed services or in connection with national defense production, and it is impossible to state the particular governmental agency involved.			
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES The presently owned facilities are inadequate to properly handle Applicant's freight and passenger traffic, and there are no convertible facilities.	
ARMY		B. USE OF OTHER AVAILABLE FACILITIES There are no other available facilities at the location involved.	
NAVY		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES No subcontracting would obviate necessity of installation.	
MARITIME COMMISSION	100%	D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE Not applicable	
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE			DATE As soon as installed
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER Paragraph 7 (a), (b) and (c) not applicable. No land sought to be certified.			

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

APPENDIX A

THE CINCINNATI, NEW ORLEANS AND TEXAS PACIFIC RAILWAY COMPANY

<u>A.F.N.</u>	<u>Description</u>	
7837	Electrically operated swing boom crane truck with Model H ready power unit, Yale & Towne Mfg. Co. Model R12-SH-6-7-78 for Citico Shop, Chattanooga, Hamilton County, Tennessee.	Not received

Estimated cost chargeable to Capital Account \$7,500.00

The National Defense Program and war effort have contributed to the greatly increased volume of traffic now being handled by Applicant, as will be noted from the following tabulation of Freight Car Miles, Revenue Locomotive Miles and Revenue Ton Miles handled on Applicant's line of road.

	<u>Freight Car Miles in Freight Trains</u>	<u>Revenue Ton Miles (Thousands)</u>	<u>Revenue Locomotive Miles</u>
Year 1938	108,963,109	1,371,463	3,963,832
Year 1939	123,856,144	1,616,813	4,400,675
Year 1940	131,806,011	1,735,290	4,721,387
Average one year 1938-1939-1940	121,541,755 = 100%	1,574,522 = 100%	4,361,965 = 100%
Year 1941	150,573,357 = 124%	2,155,628 = 137%	5,241,293 = 120%
Year 1942	190,806,134 = 157%	2,977,001 = 189%	6,316,112 = 145%
Year 1943	192,263,142 = 158%	3,435,241 = 218%	7,178,650 = 165%
Year 1944	178,447,502 = 147%	3,333,139 = 212%	7,139,021 = 164%

Freight traffic while somewhat less in 1944 than 1943 is still substantially greater than in the years 1938, 1939 and 1940.

685)
471) The volume of traffic resulting from the war effort has been steadily increasing and Applicant is now performing repairs on approximately 685 locomotives per week as compared to 471 in a similar period in 1939 at Citico Shop, Chattanooga, Tennessee. This entire shop is devoted to locomotive and car repair work and the installation of the proposed crane truck will expedite this repair work materially, thus assisting in the efforts to handle the heavy volume of traffic with minimum delays.

At the present time, an excessive number of manhours are consumed in lifting heavy material by hand or by means of chain hoists. This condition was not too serious with the limited volume of work, but with the great increase in the amount of locomotive repair work resulting from the war effort, in conjunction with the manpower shortage, which is now critical, Applicant is being seriously hampered in its repair work.

- 2 -

Citico Shop is in urgent need of this electrically operated crane truck to handle heavy material between the Storehouse, Roundhouse, Erecting Shop, Machine Shop, etc. The continuous flow of heavy materials such as air pumps, water pumps, wheels, axles, main rods, tires, stokers, driving boxes, cylinders, heavy castings, crossheads, guides, side rods, etc., must now be handled by hand. Furthermore, heavy parts such as piston rods, crossheads, air pumps, etc., must be handled on and off locomotives by hand or means of a chain hoist. This practice requires an excessive number of manhours.

It is essential that this crane truck be provided during April 1945 due to the large increase in traffic in the territory served by this shop in conjunction with the shortage of skilled labor and motive power. It is impossible to hire qualified men and many employees are being lost through draft or transfer to other war work. As a result of these conditions, it is necessary that the crane truck be acquired to expedite locomotive repair operations at this important shop.

Provision of the subject facilities is necessary because Applicant does not have the proper facilities for handling the anticipated increased traffic at the locations involved and the facilities covered by this application will not be in excess of the requirements to handle the increased traffic due to the National Defense Program and war effort, which includes the all-out effort to smash Japan.

The authorization for expenditures for these facilities was based on recommendations made to Applicant's management by its officers, they regarding the facilities herein described in Appendix A as necessary to properly handle the increased traffic during the prosecution of the war effort.

Applicant avers that the facilities which are covered by this application would not be constructed but for the demands for them resulting from the National Defense Program or war effort.

These facilities will probably have some post-war value. Just what the post-war value may be is difficult to determine.

- 3 -

Applicant respectfully submits that the Chairman of the War Production Board should find that there is shown by this application the existence of a shortage of supply of the means of furnishing adequate transportation for military and naval uses and that it is to the advantage of the Government that additional facilities for such supply be privately financed.

It is further urged that because of priority restrictions, the provision of transportation facilities has not kept pace with the productivity of war and war-essential industries requiring transportation, or with growing demands for transportation directly attributable and necessary to the military effort. ⁸⁻²⁶ The expansion of Applicant's transportation facilities appears to be necessary unless the risk of serious impediment to the war effort be taken.

FORM WPB-3467 (5-22-44)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	See Appendix "B"	A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
None			
10. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		11. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES	
ARMY		Labor, materials & cost to revamp existing equipment would exceed that for new equipment of design to do the job.	
NAVY		B. USE OF OTHER AVAILABLE FACILITIES	
MARITIME COMMISSION		None available	
AIRCRAFT RESOURCES CONTROL BOARD		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
OTHER AGENCIES (Specify)		No other facilities available	
Indirect War Effort	100%	D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
See Appendix "B"		Facilities requested are not housed	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE April 15, 1945	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A: None			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467, (5-22-44)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used)	UNIT OF MEASURE	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING December 31 1944		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION		
		ACTUAL (c)	CAPACITY (d)	(e)		
Anhydrous Ammonia	tons	3,191	AVERAGE 3,000	AVERAGE 3,075		
Columns (d) and (e) are stated in average quantities based on year round operation. Actual production in the last quarter was higher than the year-round average due to cold weather aiding the cooling equipment.						
(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING December 31 1944				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		EMPLOYEES (f)	WORK HOURS PER WEEK (g)
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)		
FIRST	9	48	9	48	9	48
SECOND	5	48	5	48	5	48
THIRD	5	48	5	48	5	48
SWING	4	48	4	48	4	48
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Impractical because the facilities described herein represent additions & alterations to an existing Hercules-owned plant, thereby utilizing to the maximum extent numerous items of existing equipment and general facilities such as power, water, railroad trackage, etc.						

FORM WPB-3467 (5-22-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

Page 2 of 4

CERTIFICATE OF NECESSITY - APPENDIX "A"

**Hercules Powder Company
900 Market Street
Wilmington, DE, Delaware**

Building and Other Construction

Water Cooling Tower Foundations (Reinforced concrete)	\$2,685.00
Piping (Connecting Tower to Existing Lines)	676.00
Drain (Line to Existing Sewer)	101.00
Electrical (Conduit, Condulets, Wiring, etc.)	130.00
Total	\$3,591.00

Equipment

One Fluor Model I.O.F.W. 144-24X36A, Induced Draft Cooling Tower complete with Motor, Fan, Speed Reducer and Piping.	\$11,075.00
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FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT Hercules Powder Company		ADDRESS (Street, City, Zone, State) 900 Market Street Wilmington 99, Delaware	DATE 1-14-45
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING Other construction per sheet 2		FLOORS (Number)
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT In red.	COST (Dollars) \$3,591.00
PRODUCT(S) TO BE PRODUCED Anhydrous Ammonia			
EQUIPMENT			
NAME OF MANUFACTURER The Fluor Corporation, Ltd.		SIZE 1000 G.P.M.	SPECIAL FEATURES Water Cooling Tower
KIND Forced Draft	MODEL NO. I.O.F.M.	TYPE 144-24 x 36A	QUANTITY One
			COST (Dollars) \$11,075.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

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War Board 11223C-p. 1

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FORM WPB-3467 (7-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

Hercules Powder Company
Wilmington, Delaware

APPLICATION FOR NECESSITY CERTIFICATE

APPENDIX "B"

Existing ammonia plants in the United States are operating at capacity and increased production is sought to meet anticipated requirements for this product. The anhydrous ammonia manufactured at our plant located at Hercules, California, is used on the plant and supplied to others, going into the manufacture of dynamite used by the armed forces, into various forms of mining, into fertilizer, and nitrated products, all of which are dependent for distribution upon factors arising in the war effort.

The facility referred to in this application is a water-cooling tower and is a part of our ammonia plant which was placed in operation in 1940. This proposed tower will permit 300 tons of increased ammonia production per year by reason of more pounds of nitrogen and hydrogen gas being supplied to the intake of the compressor which controls production. Production is dependent upon the compressor intake temperature as the hydrogen and nitrogen gas is cooled by water from the cooling tower. The facility proposed in this application is designed to cool to a much lower temperature than the one now in use, with the result that increased ammonia production is effected. Installation of this tower can be made quickly, with an early realization of production increase.

The increment of increased production obtainable by approval of this application is more readily available than from any new plant and will be realized in short time.

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
Aircraft	David Clark Co.	Navy	
Radar	Raytheon Mfg. Co.	Navy	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES	
ARMY		Applying for conversion costs	
NAVY	100%	B. USE OF OTHER AVAILABLE FACILITIES	
MARITIME COMMISSION		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
AIRCRAFT RESOURCES CONTROL BOARD		We are subcontractors and in turn have subcontractors	
OTHER AGENCIES (Specify)		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
		Conversion is of existing building	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE	
Work being done			
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (1-11-45) PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:

(1) PRODUCTION

Production is just getting underway and our performance has been so satisfactory on some test jobs that we are being requested to expand facilities to meet greater demands.

PRODUCT (List only the products for which the facilities herein listed will be used)	UNIT OF MEASURE	LAST CALENDAR QUARTER ENDING 194		PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION
		ACTUAL	CAPACITY	
(a)	(b)	(c)	(d)	(e)

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST	48	48	48	48	150	48
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?

☐ YES ☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?

☒ YES ☐ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

SWPC Feb. '43 \$34,000 March '44 \$25,000 (Machinery)

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

No application made

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

3070A

FORM WPB-3467, (5-22-44)		PAGE 1 OF PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES Fenwal Incorporated 32 Pleasant Street Ashland, Mass.		NAME OF COMPANY Fenwal Inc.	
		ADDRESS (Street, City, Zone, State) 32 Pleasant Street Ashland, Mass	
ITEM (a)		ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)
LAND			
BUILDING AND OTHER CONSTRUCTION			\$ 6400.00
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS Conversion of portion of warehouse space to productive use by installation of flooring, insulation, partitions, windows, lighting, heating, and toilet facilities to make working conditions comply with law and common comfort.			

WPA PRODUCTION BOARD
BOSTON, REGION 1

FL 31-315
7 8 9 10 11 12 1 2 3 4 5 6
P.M.

NC 8461

TAX AMORTIZATION
BRANCH FILE COPY

3070 A

Feb. 5, 1945

Fenwal Incorporated
32 Pleasant Street
Ashland, Massachusetts



NC 8461

Productive

Gravity Air Valves to stop "blackout" - Elec. Circuit Cables for radar sets.

B - Subcontracts

Air Valves-David Clark Co.,	A. Naval Air Force	\$100,000
Worcester	B. NOA(8) 4761	

Circuit Cables-Raytheon	A. Naval Radar	\$ 10,000
Mfg. Co. Waltham	B. NXSR62318, 31388	

Other orders in prospect on each of these products.

NC

8461

Aircraft
Radar

David Clark Co.
Raytheon Mfg. Co.

Navy
Navy

Applying for conversion costs

100%

We are subcontractors and in turn have subcontractors

Conversion is of existing building

Work being done

Fenwal Incorporated

Space being converted used as storage space

Air valves are a new design used in flying suits to prevent blackouts. Cables are sets of wires for installation as a unit in radar equipment. The need for these products is large and immediate.

We have been called in as subcontractors because of shortage of capacity of prime on radar work and so far as we can determine, we are the first to successfully produce these newly designed blackout valves.

NR 8461

Production is just getting underway and our performance has been so satisfactory on some test jobs that we are being requested to expand facilities to meet greater demands.

45

48

45

48

150

48

X

X

SWPC Feb. '43 \$34,000 March '44 \$23,000 (Machinery)

No application made

4/5/43	WD-N 19341	\$56,870	2/27/43
6/1/43	WD-N 22392	\$33,000	10/12/43

Fenwal Incorporated

J. L. Penn Treasurer
7/25/45

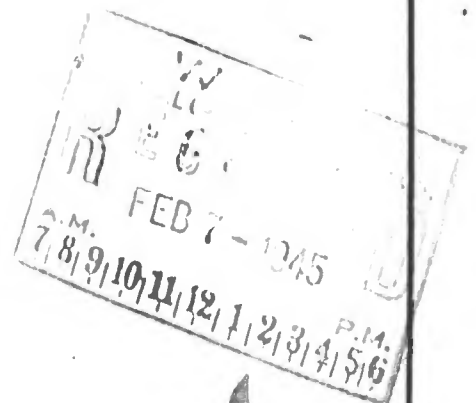
W. A. Varnum
- Asst. Treas.

3070-A

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES
APPENDIX A - SUMMARY SHEET		
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)		
LOCATION OF FACILITIES <div style="text-align: center;"> Fenwal Incorporated 32 Pleasant Street Ashland, Mass. </div>	NAME OF COMPANY <div style="text-align: center;"> Fenwal Inc. </div>	
	ADDRESS (Street, City, Zone, State) <div style="text-align: center;"> 32 Pleasant Street Ashland, Mass </div>	
I T E M	ACTUAL (Dollars)	ESTIMATED (Dollars)
(a)	(b)	(c)
LAND		
BUILDING AND OTHER CONSTRUCTION		\$ 6400.00
EQUIPMENT:		
MACHINE TOOLS		
OTHER METAL WORKING MACHINERY		
POWER GENERATING AND DISTRIBUTING EQUIPMENT		
FURNACES		
OTHER		
OTHER (Specify)		
TOTAL		
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		
REMARKS <div style="text-align: center;"> Conversion of portion of warehouse space to productive use by installation of flooring, insulation, partitions, windows, lighting, heating, and toilet facilities to make working conditions comply with law and common comfort. </div>		

NC 8461

MAIN PRODUCTION BOARD
BOSTON, REGION 1



3070-A

FORM WPB-3467 (5-22-44)		PAGE 1 OF PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Fenwal Incorporated 32 Pleasant Street Ashland, Mass.		Fenwal Inc.	
		ADDRESS (Street, City, Zone, State)	
		32 Pleasant Street Ashland, Mass	
ITEM	ACTUAL	ESTIMATED	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION		\$ 6400.00	
EQUIPMENT:			
MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
Conversion of portion of warehouse space to productive use by installation of flooring, insulation, partitions, windows, lighting, heating, and toilet facilities to make working conditions comply with law and common comfort.			
NC 8461			

WAR PRODUCTION BOARD
BOSTON REGION 1

RECEIVED
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11/12 12

3070A

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Fenwal Incorporated 32 Pleasant Street Ashland, Mass.		Fenwal Inc.	
		ADDRESS (Street, City, Zone, State)	
32 Pleasant Street Ashland, Mass			
I T E M	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION		\$ 6400.00	
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS <p style="margin-left: 40px;">Conversion of portion of warehouse space to productive use by installation of flooring, insulation, partitions, windows, lighting, heating, and toilet facilities to make working conditions comply with law and common comfort.</p>			

WAR PRODUCTION BOARD
BOSTON, REGION 1

NC 8461

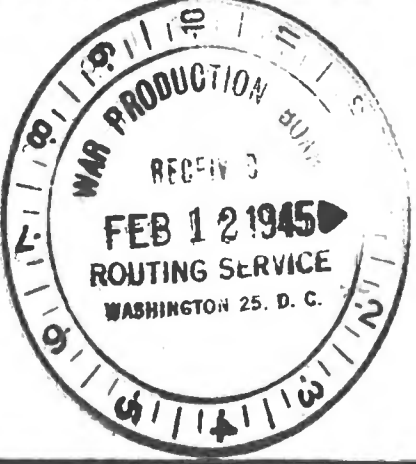
3070 A

FORM WPB-3467 (5-22-44)		PAGE 1 OF PAGES
APPENDIX A - SUMMARY SHEET		
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)		
LOCATION OF FACILITIES <div style="text-align: center; font-weight: bold;">Fennel Incorporated 32 Pleasant Street Ashland, Mass.</div>	NAME OF COMPANY <div style="text-align: center; font-weight: bold;">Fennel Inc.</div>	
	ADDRESS (Street, City, Zone, State) <div style="text-align: center; font-weight: bold;">32 Pleasant Street Ashland, Mass</div>	
I T E M	ACTUAL (Dollars)	ESTIMATED (Dollars)
(a)	(b)	(c)
LAND		
BUILDING AND OTHER CONSTRUCTION		\$ 6400.00
EQUIPMENT: MACHINE TOOLS		
OTHER METAL WORKING MACHINERY		
POWER GENERATING AND DISTRIBUTING EQUIPMENT		
FURNACES		
OTHER		
OTHER (Specify)		
TOTAL		
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		
REMARKS <div style="text-align: center; font-weight: bold;"> Conversion of portion of warehouse space to productive use by installation of flooring, insulation, partitions, windows, lighting, heating, and toilet facilities to make working conditions comply with law and common comfort. </div>		

NC 8461

 WAR PRODUCTION BOARD
BOSTON, MASS.

SERVICE FILE COPY

FORM WPB-3467 UNITED STATES OF AMERICA (5-22-44) WAR PRODUCTION BOARD		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		AMOUNT SOUGHT TO BE CERTIFIED <div style="text-align: center; font-weight: bold; font-size: 1.2em;">\$2,000</div>	
TO: War Production Board, Washington 25, D. C.		DATE 7 FEB 1945	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> The Pennsylvania Railroad Company Room 1658, Broad Street Station Building 1617 Pennsylvania Boulevard Philadelphia (4), Pa. </div>		FOR WPB USE ONLY WPB FILE NO. NC 8462	
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.			
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d) AMOUNT (Dollars) (e)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	NOT APPLICABLE	A B	
12. JUSTIFICATION FOR EXPANSION:			
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.			
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="text-align: center; padding-top: 10px;"> Not considered appropriate </div>			

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:

DATE OF APPLI- CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES- SITY CERTIF- ICATE IF KNOWN	DATE OF APPLI- CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES- SITY CERTIF- ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
May 5, 1943	WD-N-21779	\$14,117	July 9, 1943				
Feb. 26, 1943	WD-N-17704	1,466,390	April 29, 1943				

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:

NAME	TITLE	ADDRESS (Street, City, Zone, State)
J. L. Gressitt	Chief Engineer	Broad Street Station Building
		Philadelphia (4), Pa.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

The Pennsylvania Railroad Company

Lessee of The Pennsylvania, Ohio and Detroit Railroad Company

NAME OF APPLICANT

ATTEST

J. G. WATSON

ASST. SECRETARY

7 FEB 1945

DATE

BY

J. L. GRESSITT

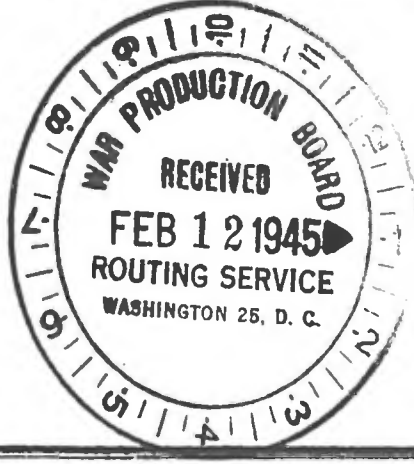
SIGNATURE OF AUTHORIZED OFFICIAL

Chief Engineer

TITLE

SECTION 351(A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

**TAX AMORTIZATION
BRANCH FILE COPY**

FORM WPB-3467 UNITED STATES OF AMERICA (5-22-44) WAR PRODUCTION BOARD		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		AMOUNT SOUGHT TO BE CERTIFIED <div style="text-align: center; font-size: 1.2em;">\$4,000</div>	
TO: War Production Board, Washington 25, D. C.		DATE <div style="text-align: center;">7 FEB 1945</div>	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> The Pennsylvania Railroad Company Room 1658, Broad Street Station Building 1617 Pennsylvania Boulevard Philadelphia (4), Pa. </div>		FOR WPB USE ONLY WPB FILE NO. NC 8400	
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.			
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d) AMOUNT (Dollars) (e)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	NOT APPLICABLE	A _____ B _____	
12. JUSTIFICATION FOR EXPANSION:			
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.			
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="text-align: center; padding-top: 20px;">Not considered appropriate</div>			

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:

DATE OF APPLI- CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES- SITY CERTIF- ICATE IF KNOWN	DATE OF APPLI- CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES- SITY CERTIF- ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
May 5, 1943	WD-N-21379	814,117	July 9, 1943				
Feb. 26, 1943	WD-N-17704	1,466,350	April 29, 1943				

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:

NAME	TITLE	ADDRESS (Street, City, Zone, State)
J. L. Gressitt	Chief Engineer	Broad Street Station Building
		Philadelphia (4), Pa.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

The Pennsylvania Railroad Company
Lessee of The Pennsylvania, Ohio and Detroit Railroad Company

NAME OF APPLICANT

ATTEST J. G. WATSON
ASST/SECRETARY
7 FEB 1945
DATE

BY J. L. GRESSITT
SIGNATURE OF AUTHORIZED OFFICIAL
Chief Engineer
TITLE

SECTION 39(A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

1

The Pennsylvania Railroad Company
Lessee of The Pennsylvania, Ohio and Detroit Railroad Company
Application for a Necessity Certificate
Proposed Loud Speaker and Inter-Communication System for
Grogan and Pennor Yards, Columbus, Ohio
Statement Answering Item 12-B - WPB 3467 Form

The Columbus, Ohio Terminal is one of the principal stations on the Main Line of the Pennsylvania Railroad, linking this territory with Dayton and Cincinnati, Ohio; Richmond, Indianapolis and Logansport, Indiana; Louisville, Kentucky; Chicago, Illinois and St. Louis, Missouri, on the west and Pittsburgh, Harrisburg and Philadelphia, Pa.; Washington, D. C.; New York and other Seaboard cities on the east, as well as Cleveland and Sandusky, Ohio and other points on the north.

Grogan Yard, in Columbus, Ohio, is heavily used as a dispatching yard for Lake coal destined for the docks at Sandusky, Ohio. Trains are also dispatched to the Cleveland Division from this yard. Cars are classified by flat switching regulated by hand signaling and at the present time the only contact that the Yardmaster has with switch-tenders and crews in the yard, is over a few isolated telephones. The average number of cars handled in Grogan Yard per month for the first 10 months of 1939 was 50,000, compared with 70,000 per month in 1944.

With the existing heavy traffic being classified, the present communicating system is very unsatisfactory and in order to increase the efficiency of yard operation, it is proposed to install a loud speaker and inter-communication system between the Yard Office and various points in the yard. Speakers to be so located that all points in the yard can be paged direct by the Yardmaster who can then issue orders direct to crews and other employees.

The proposed facilities will greatly increase the efficiency of yard operation which in turn will speed up freight classification of vital War Materials, resulting in a distinct benefit to the War Effort. This installation will serve seventy five (75) employees per eight hour trick; the area covered by this installation will be approximately 80 acres, and the capacity of the yard served is about 2,000 cars.

NC

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FORM WPB-3467 (1-11-45)		PAGE 1 OF 2 PAGES	
<p align="center">APPENDIX A - SUMMARY SHEET</p> <p align="center"><i>(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)</i></p>			
LOCATION OF FACILITIES		NAME OF COMPANY	
Columbus, Ohio - Proposed Loud Speaker and Inter-Communication System for Grogan and Penner Yards		The Pennsylvania Railroad Company Lessee of The Pennsylvania, Ohio and Detroit Railroad Company	
		ADDRESS (Street, City, Zone, State)	
		Room 1638, Broad St. Station Bldg. 1617 Pennsylvania Boulevard Philadelphia 4, Pa.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION		\$3,890	
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$3,890	
REMARKS			

USE REVERSE SIDE FOR ADDITIONAL REMARKS

(IPO-War Board 11222C-p. 1

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APPENDIX "A"
Page 2 of 2 Pages

The Pennsylvania Railroad Company
Lessee of The Pennsylvania, Ohio and Detroit Railroad Company
Application for a Necessity Certificate
Proposed Loud Speaker and Inter-Communication System for
Grogan and Pennor Yards, Columbus, Ohio
Estimate of Cost

Capital Expenditures

17 Loud Speakers and Associated Equipment	\$ 6,700
Poles, Cables and Wires	1,275
2 Buildings, 4' x 5' x 7'	<u>915</u>

Total Capital Expenditures \$ 8,890

APPROVED:

J. L. GRESSITT
Chief Engineer

NC 8462

FORM WPB-3467 (1-11-45)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Columbus, Ohio - Proposed Land Acquisition and Inter-Communication System for Oregon and Federal Lands		The Pennsylvania Railroad Company Branch of The Pennsylvania, Ohio and Detroit Railroad Company	
		ADDRESS (Street, City, Zone, State)	
		Room 1414, Room 14, Station House 1414 Pennsylvania, Boulevard Philadelphia, Pa.	
ITEM	ACTUAL	ESTIMATED	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION		22,500	
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		22,500	
REMARKS			
<div style="text-align: right;">NC 8462</div>			

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of Firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Carbon Dioxide	Cardox Western, Inc. 748 E. Washington Blvd. Los Angeles 21, Calif.	A Navy B NXsx 56905	
		A Navy B N123s-736	
		A Navy B NXsa 64088	
		A Navy B NXss67371	
		A Army B W-04-173 Eng.138	
		A Army B (04-173) 45-1909	
		A Army B W-02E (S.C.-1X)-s	
		A Army B W-04-034E (S.C.1X)-10	
		A Army B W-45-006E(S.C.1X)-22	
		A	
		B	
		A	
		B	

9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:

TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)
Supplies	Cardox Western, Inc.	Army
		Navy

4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?

AGENCY (a)	PERCENT (b)
ARMY	40
NAVY	40
MARITIME COMMISSION	--
AIRCRAFT RESOURCES CONTROL BOARD	--
OTHER AGENCIES (Specify)	--

5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:

A. CONVERTING PRESENTLY OWNED FACILITIES
No facilities owned at this time capable of scrubbing, purifying and compressing carbon dioxide.

B. USE OF OTHER AVAILABLE FACILITIES
No other facilities available.

C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES
Subcontracting the production of any portion of the product impractical and not possible.

D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE
Existing buildings and land owned by applicant are being used for this project.

6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE DATE

7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:

A. NAME OF PRESENT OWNER
LAC CHEMICALS, INC.

B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY
Applicant is present owner of property

C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER
For plant facilities in the production of Industrial Ethyl Alcohol.

FORM WPB-3467 (1-11-45)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
Liquid and solid carbon dioxide	pound	none		1,420,000 lbs		
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST					1	48
SECOND					present employee	48
THIRD					"	48
SWING					"	48
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING. Defense Plant Corporation Plancor 2249 - Oct. 25, 1944 \$147,147.42						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Due to machinery and equipment being installed in buildings located on land owned by applicant now being used for the plant facilities in the production of Industrial Ethyl Alcohol.						

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467; Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT LAC CHEMICALS, INC.		ADDRESS (Street, City, Zone, State) 8512 Hays Street, Culver City, Calif.	DATE 2/5/45
LAND			
SQUARE FEET (Approximate) 3000	LOCATION OF LAND 8512 Hays St., Culver City, Los Angeles County, California		
60 FT. BY 50 FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED C-16-1		COST (Dollars) No land included in this project.
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) 3000	LOCATION OF BUILDING 8512 Hays St., Culver City, Los Angeles County, California		FLOORS (Number) 1
60 FT. BY 50 FT.	CONSTRUCTION (Wood, Brick, Cement, etc.) Concrete floor and foundation, wood frame, stucco exterior, corrugated iron roof.	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars) No new building included in this project.
PRODUCT(S) TO BE PRODUCED Liquid and solid carbon dioxide			
EQUIPMENT			
NAME OF MANUFACTURER Frick Company		SIZE 2000#/hr. CO ₂ Compression & Liquefaction Equipment	SPECIAL FEATURES Controlled Clearance Compressors
KIND Reciprocating	MODEL NO. See Specs	TYPE Binary Cycle	QUANTITY As Detailed
			COST (Dollars) \$48,000
NAME OF MANUFACTURER National Tank & Mfg. Co.		SIZE 30" I.D. x 19'6" High	SPECIAL FEATURES Packed with 1" Maurice-Knight Burl Saddles
KIND Packed Steel Scrubbers	MODEL NO.	TYPE Countercurrent Scrubbers	QUANTITY 6
			COST (Dollars) \$7,000
NAME OF MANUFACTURER National Tank & Mfg. Co.		SIZE 16' D x 12' High	SPECIAL FEATURES None
KIND Steel Gasometer	MODEL NO.	TYPE Counterweighted Low Pressure	QUANTITY 1
			COST (Dollars) \$3,500
NAME OF MANUFACTURER Fairbanks-Morse		SIZE As per detail Specs.	SPECIAL FEATURES None
KIND Centrifugal Pumps	MODEL NO.	TYPE Motor Driven	QUANTITY 7
			COST (Dollars) \$1,350
NAME OF MANUFACTURER Baldwin-Southwark		SIZE 250 ton capacity	SPECIAL FEATURES None
KIND Dry Ice Press	MODEL NO. #4	TYPE Hydraulic	QUANTITY 1
			COST (Dollars) \$9,750
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Fairbanks-Morse		500#	None				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Dry Ice Block Weigh Scale		Dial	1	\$ 400			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Armstrong-Cork		Miscellaneous	None				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Pipe and Vessel Insulation		Cold, Cork		For interconnect- ing pipe, Vessels, etc. \$5000			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Crane Co.		Miscellaneous	All iron for ammonia and carbon dioxide				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Ammonia Valves and Fittings		All Iron		For interconnect- ing piping, etc. \$2800			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Worthington Mfg. Co.		2000# CO ₂ per hour	For Dry Ice				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Band Saws, Conveyors, Wrapping machines		For CO ₂	1 Each	\$1000			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
E. L. Smith		For Compressors					
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Elec. Power Wiring		Conduit	As Necessary	\$1200			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
H. Henning		As Shown					
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Compressor Foundations, etc.		Concrete	As necessary	\$1000			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Carbon Dioxide	Cardox Western, Inc. 748 E. Washington Blvd. Los Angeles 21, Calif.	A Navy	
		B NXsz 56905	
		A Navy	
		B NI236-736	
		A Navy	
		B NXsa 64088	
		A Navy	
		B NXsa67371	
		A Army	
		B W-04-173 Eng.138	
		A Army	
		B (04-173) 45-1909	
		A Army	
		B W-02E (S.C.-1X)-8	
		A Army	
B W-04-034E (S.C.1X)-10			
A Army			
B W-45-006E(S.C.1X)-22			
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilization, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
Supplies	Cardox Western, Inc.	Army	
		Navy	
8. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
		A. CONVERTING PRESENTLY OWNED FACILITIES No facilities owned at this time capable of scrubbing, purifying and compressing carbon dioxide.	
		B. USE OF OTHER AVAILABLE FACILITIES No other facilities available.	
		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES Subcontracting the production of any portion of the product impractical and not possible.	
		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE Existing buildings and land owned by applicant are being used for this project.	
AGENCY (a)	PERCENT (b)		
ARMY	40		
NAVY	40		
MARITIME COMMISSION	--		
AIRCRAFT RESOURCES CONTROL BOARD	--		
OTHER AGENCIES (Specify)	--		
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER LAC CHEMICALS, INC.		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY Applicant is present owner of property	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER For plant facilities in the production of Industrial Ethyl Alcohol.			

FORM WPB-3467 (1-11-45)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
Liquid and solid carbon dioxide	pound	none		3,420,000 lbs.		
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST					1	48
SECOND					present employee	48
THIRD					"	48
SWING					"	48
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING. Defense Plant Corporation Plancor 2249 - Oct. 25, 1944 \$147,147.42						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Due to machinery and equipment being installed in buildings located on land owned by applicant now being used for the plant facilities in the production of Industrial Ethyl Alcohol.						

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (5-22-44)		PAGE OF PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT LAC CHEMICALS, INC.		ADDRESS (Street, City, Zone, State) 8512 Hays Street, Culver City, Calif.	
		DATE 2/5/45	
LAND			
SQUARE FEET (Approximate) 3000		LOCATION OF LAND 8512 Hays St., Culver City, Los Angeles County, California	
60 FT. BY 50 FT.		INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED C-16-1	
COST (Dollars) No land included in this project.			
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) 3000		LOCATION OF BUILDING 8512 Hays St., Culver City, Los Angeles County, California	
60 FT. BY 50 FT.		CONSTRUCTION (Wood, Brick, Cement, etc.) Concrete floor and foundation, wood frame, stucco exterior, corrugated iron roof.	
		INDICATED ON ATTACHED BLUEPRINT AS BUILDING No new building included in this project.	
COST (Dollars)			
No new building included in this project.			
PRODUCT(S) TO BE PRODUCED Liquid and solid carbon dioxide			
EQUIPMENT			
NAME OF MANUFACTURER Frick Company		SIZE 2000/hr. CO₂ Compression & Liquefaction Equipment SPECIAL FEATURES Controlled Clearance Compressors	
KIND Reciprocating	MODEL NO. See Specs	TYPE Binary Cycle	QUANTITY As Detailed COST (Dollars) \$48,000
NAME OF MANUFACTURER National Tank & Mfg. Co.		SIZE 30" I.D. x 19'6" High SPECIAL FEATURES Packed with 1" Maurice-Knight Burl Saddles	
KIND Packed Steel Scrubbers	MODEL NO.	TYPE Countercurrent Scrubbers	QUANTITY 6 COST (Dollars) \$7,000
NAME OF MANUFACTURER National Tank & Mfg. Co.		SIZE 16' D x 12' High SPECIAL FEATURES None	
KIND Steel Gasometer	MODEL NO.	TYPE Counterweighted Low Pressure	QUANTITY 1 COST (Dollars) \$3,500
NAME OF MANUFACTURER Fairbanks-Morse		SIZE As per detail Specs. SPECIAL FEATURES None	
KIND Centrifugal Pumps	MODEL NO.	TYPE Motor Driven	QUANTITY 7 COST (Dollars) \$1,350
NAME OF MANUFACTURER Baldwin-Southwark		SIZE 250 ton capacity SPECIAL FEATURES None	
KIND Dry Ice Press	MODEL NO. #4	TYPE Hydraulic	QUANTITY 1 COST (Dollars) \$9,750
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Fairbanks-Morse		500#	None				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Dry Ice Block Weigh Scale		Dial	1	\$ 400			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Armstrong-Cork		Miscellaneous	None				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Pipe and Vessel Insulation		Cold Cork		For interconnecting pipe, vessels, etc. \$5000			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Crane Co.		Miscellaneous	All iron for ammonia and carbon dioxide				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Ammonia Valves and Fittings		All Iron		For interconnecting piping, etc. \$2800			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Worthington Mfg. Co.		2000# CO ₂ per hour	For Dry Ice				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Band Saws, Conveyors, Wrapping machines		For CO ₂	1 Each	\$1000			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
E. L. Smith		For Compressors					
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Elec. Power Wiring		Conduit	As Necessary	\$1200			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
H. Henning		As Shown					
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Compressor Foundations, etc.		Concrete	As necessary	\$1000			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

February 6, 1945

War Production Board
Room 1040 - 1031 S. Broadway
Los Angeles 15, California

Attention Mr. Wallace F. Whitney
Construction Section

Subject: WPB-617 Application
Serial No. 10-1-6293
Reference: FHC/mh

Gentlemen:

In accordance with the advice contained in our letter of November 2, 1944, we are pleased to enclose herewith application on Form WPB-617 in quadruplicate, together with Form WPB-3467 in triplicate to which is attached an additional copy of Form WPB-617, and six copies of Appendix A Detail Sheet, Description of Facilities, and six copies of Appendix A Summary Sheet covering machinery and equipment for the production of carbon dioxide.

We are at the present time producing Industrial Ethyl Alcohol from the fermentation of molasses and have approximately twenty-four tons per day of CO_2 gas generated from this fermentation. Our Fermentation Department, which is housed in one of our buildings, has sufficient space for the installation of equipment for the scrubbing, purifying and compressing of this gas into a liquid or a solid state. Therefore, no land or buildings will be required for this project.

At the present time gas generated from our fermenters is going to waste due to the fact that we do not have facilities for scrubbing, purifying and compressing the same. In the meantime we understand that liquid CO_2 is urgently needed by the army and navy for fire extinguishing purposes and the solid dry ice for the preservation of food stuffs. We have entered into a contract with the Cardox Western, Inc. to supply them with our entire output of liquid and solid carbon dioxide, which will be supplied to the armed forces under the following prime contracts:

Navy - NXex 56905

Naval Supply Depot, Oakland, California (for filling cylinders with liquid CO_2)

Navy Yard, Mare Island, California (liquid)

Navy Supply Depot, San Pedro, California (for filling cylinders with liquid CO_2)

NI23e-736

Naval Supply Depot, San Pedro (dry ice)

NXex 64088

Naval Air Station, North Island, San Diego (liquid)

NC

8463

- 2 -

War Production Board
Los Angeles, Calif.

Feb. 6, 1945

NXss 67371

U. S. Navy, Hunters Point, California(Liquid)

Army - Liquid

W-04-173 Eng. 138

San Bernardino Army Air Field, San Bernardino

(04-173) 45-1909

San Bernardino Air Service Command, San Bernardino

W-02E (S.C.-1X)-s

Davis-Monthan Army Air Field, Tucson, Arizona

W-04-034E (S.C.1X)-10

Hamilton Field, DeWitt, California

W-45-006E (S.C.1X)-22

Paine Field, Everett, Washington

In view of the fact that no buildings or land will be required and that we have from our present operations approximately twenty-four tons per day of CO₂ gas that is now going to waste, we trust the enclosed application will be expedited and given your favorable consideration.

Very truly yours,

LAC CHEMICALS, INC.

Levis A. Crank
Levis A. Crank
President

LAC rl
Encls.

NC 8463

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Carbon Dioxide	Cardox Western, Inc. 748 E. Washington Blvd. Los Angeles 21, Calif.	A Navy B NXex 56905	
		A Navy B NL238-736	
		A Navy B NXsa 64088	
		A Navy B NXsa 67371	
		A Army B W-04-173 Eng-138	
		A Army B (04-173) 45-1909	
		A Army B W-02E (S.C.-1X)-a	
		A Army B W-04-034E (S.C.1X)-10	
		A Army B W-45-006E(S.C.1X)-22	
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
Supplies	Cardox Western, Inc.	Army	
		Navy	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)		A. CONVERTING PRESENTLY OWNED FACILITIES	
PERCENT (b)		No facilities owned at this time capable of scrubbing, purifying and compressing carbon dioxide.	
ARMY	40	B. USE OF OTHER AVAILABLE FACILITIES	
NAVY	40	No other facilities available.	
MARITIME COMMISSION	--	C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
AIRCRAFT RESOURCES CONTROL BOARD	--	Subcontracting the production of any portion of the product impractical and not possible.	
OTHER AGENCIES (Specify)	--	D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
		Existing buildings and land owned by applicant are being used for this project.	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
LAC CHEMICALS, INC.		Applicant is present owner of property.	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			
For plant facilities in the production of Industrial Ethyl Alcohol.			

FORM WPB-3467 (1-11-45)PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:
A. MANUFACTURING FACILITIES ONLY:
(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	
Liquid and solid carbon dioxide	pound	None		3,420,000 lbs.

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST					1	48
SECOND					present employee	48
THIRD					"	48
SWING					"	48

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☐ YES ☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☒ YES ☐ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.
Defense Plant Corporation Plancor 2249 - Oct. 25, 1944 \$147,147.42

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.
Due to machinery and equipment being installed in buildings located on land owned by applicant now being used for the plant facilities in the production of Industrial Ethyl Alcohol.

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

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If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (5-22-44)		PAGE OF PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT LAC CHEMICALS, INC.		ADDRESS (Street, City, Zone, State) 8512 Hays Street, Culver City, Calif.	DATE 2/5/45
LAND			
SQUARE FEET (Approximate) 3000	LOCATION OF LAND 8512 Hays St., Culver City, Los Angeles County, California		
60 FT. BY 50 FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED C-16-1	COST (Dollars) No land included in this project.	
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) 3000	LOCATION OF BUILDING 8512 Hays St., Culver City, Los Angeles County, California		FLOORS (Number) 1
60 FT. BY 50 FT.	CONSTRUCTION (Wood, Brick, Cement, etc.) Concrete floor and foundation, wood frame, stucco exterior, corrugated iron roof.	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars) No new building included in this project.
PRODUCT(S) TO BE PRODUCED Liquid and solid carbon dioxide			
EQUIPMENT			
NAME OF MANUFACTURER Frick Company		SIZE 2000 cfm/hr. CO₂ Compression & Liquefaction Equipment	SPECIAL FEATURES Controlled Clearance Compressors
KIND Reciprocating	MODEL NO. See Specs	TYPE Binary Cycle	QUANTITY As Detailed
			COST (Dollars) \$48,000
NAME OF MANUFACTURER National Tank & Mfg. Co.		SIZE 30" I.D. x 19'6" High	SPECIAL FEATURES Packed with 1" Maurice-Knight Burl Saddles
KIND Packed Steel Scrubbers	MODEL NO.	TYPE Countercurrent Scrubbers	QUANTITY 6
			COST (Dollars) \$7,000
NAME OF MANUFACTURER National Tank & Mfg. Co.		SIZE 16" D x 12' High	SPECIAL FEATURES None
KIND Steel Gasometer	MODEL NO.	TYPE Counterweighted Low Pressure	QUANTITY 1
			COST (Dollars) \$3,500
NAME OF MANUFACTURER Fairbanks-Morse		SIZE As per detail Specs.	SPECIAL FEATURES None
KIND Centrifugal Pumps	MODEL NO.	TYPE Motor Driven	QUANTITY 7
			COST (Dollars) \$1,350
NAME OF MANUFACTURER Baldwin-Southwark		SIZE 250 ton capacity	SPECIAL FEATURES None
KIND Dry Ice Press	MODEL NO. #4	TYPE Hydraulic	QUANTITY 1
			COST (Dollars) \$9,750
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

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FORM WPB-3467 (5-22-44)					PAGE 1 OF 2 PAGES
EQUIPMENT (Continued)					
NAME OF MANUFACTURER Fairbanks-Morse		SIZE 500#	SPECIAL FEATURES None		
KIND Dry Ice Block Weigh Scale	MODEL NO.	TYPE Dial	QUANTITY 1	COST (Dollars) \$ 400	
NAME OF MANUFACTURER Armstrong-Cork		SIZE Miscellaneous	SPECIAL FEATURES None		
KIND Pipe and Vessel Insulation	MODEL NO.	TYPE Cold Cork	QUANTITY For interconnecting pipe, vessels, etc.	COST (Dollars) \$5000	
NAME OF MANUFACTURER Crahe Co.		SIZE Miscellaneous	SPECIAL FEATURES All iron for ammonia and carbon dioxide		
KIND Ammonia Valves and Fittings	MODEL NO.	TYPE All Iron	QUANTITY For interconnecting piping, etc.	COST (Dollars) \$2800	
NAME OF MANUFACTURER Worthington Mfg. Co.		SIZE 2000# CO₂ per hour	SPECIAL FEATURES For Dry Ice		
KIND Band Saws, Conveyors, Wrapping machines	MODEL NO.	TYPE For CO₂	QUANTITY 1 Each	COST (Dollars) \$1000	
NAME OF MANUFACTURER E. L. Smith		SIZE For Compressors	SPECIAL FEATURES		
KIND Elec. Power Wiring	MODEL NO.	TYPE Conduit	QUANTITY As Necessary	COST (Dollars) \$1200	
NAME OF MANUFACTURER H. Henning		SIZE As Shown	SPECIAL FEATURES		
KIND Compressor Foundations, etc.	MODEL NO.	TYPE Concrete	QUANTITY As necessary	COST (Dollars) \$1000	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WFB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES	NAME OF COMPANY		
	LAC CHEMICALS, INC.		
	ADDRESS (Street, City, Zone, State)		
	8512 Hays Street Culver City, Calif.		
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER		81,000	
OTHER (Specify)			
TOTAL		81,000	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			

FORM WPB-3467 (5-22-44)		PAGE OF	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT LAC CHEMICALS, INC.		ADDRESS (Street, City, Zone, State) 8512 Hays Street, Culver City, Calif.	DATE 2/3/45
LAND			
SQUARE FEET (Approximate) 3000	LOCATION OF LAND 8512 Hays St., Culver City, Los Angeles County, California		
60 FT. BY 50 FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED C-16-1		COST (Dollars) No land included in this project.
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) 3000	LOCATION OF BUILDING 8512 Hays St., Culver City, Los Angeles Co., California		FLOORS (Number) 1
60 FT. BY 50 FT.	CONSTRUCTION (Wood, Brick, Cement, etc.) Concrete floor and foundation, wood frame, stucco exterior, corrugated iron roof.	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars) No new building included in this project.
PRODUCT(S) TO BE PRODUCED Liquid and solid carbon dioxide			
EQUIPMENT			
NAME OF MANUFACTURER Frick Company		SIZE 2000#/hr. CO₂ Compression & Liquefaction Equipment	SPECIAL FEATURES Controlled Clearance Compressors
KIND Reciprocating	MODEL NO. See Specs.	TYPE Binary Cycle	QUANTITY As Detailed COST (Dollars) \$45,000
NAME OF MANUFACTURER National Tank & Mfg. Co.		SIZE 30" I.D. x 19'6" High	SPECIAL FEATURES Packed with 1" Maurice-Knight Earl Saddles
KIND Packed Steel Scrubbers	MODEL NO.	TYPE Countercurrent Scrubbers	QUANTITY 6 COST (Dollars) \$ 7,000
NAME OF MANUFACTURER National Tank & Mfg. Co.		SIZE 16" D x 12' High	SPECIAL FEATURES None
KIND Steel Centrifugal	MODEL NO.	TYPE Countervweighted Low Pressure	QUANTITY 1 COST (Dollars) \$ 3,500
NAME OF MANUFACTURER Fairbanks-Morse		SIZE As per detail specs.	SPECIAL FEATURES None
KIND Centrifugal Pumps	MODEL NO.	TYPE Motor Driven	QUANTITY 7 COST (Dollars) \$ 1,350
NAME OF MANUFACTURER Baldwin-Southwest		SIZE 250 ton capacity	SPECIAL FEATURES None
KIND Dry Ice Press	MODEL NO. #4	TYPE Hydraulic	QUANTITY 1 COST (Dollars) \$ 9,750
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Fairbanks-Morse		300f	None				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Dry Ice Block Weigh Scale		Blk	1	\$ 400			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Armstrong-Cork		Miscellaneous	None				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Pipe and Vessel Insulation		Cold Cork		For interconnect- ing pipe, vessels, etc. \$ 5000			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Crane Co.		Miscellaneous	All iron for ammonia and carbon dioxide.				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Ammonia Valves and Fittings		All Iron		For interconnect- ing piping, etc. \$ 2500			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Verthington Mfg. Co.		2000f CO ₂ per hour	For Dry Ice				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Band Saws, Con- veyors, Wrapping Machines		For CO ₂	1 Each	\$ 1000			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Z. L. Smith		For Compressors					
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Elec. Power Wiring		Conduit	As Necessary	\$ 1200			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
H. Henning		As Shown					
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Compressor Foundations, etc.		Concrete	As necessary	\$1000			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467 (1-11-45)		PAGE 1 OF PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Leslie Co. Bronze Foundry Lyndhurst, N. J.		Leslie Co.	
		ADDRESS (Street, City, Zone, State)	
		Grant & Valley Brook Avenues Lyndhurst, N. J.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES	\$1,437.50	\$1,437.50	
OTHER			
OTHER (Specify)			
TOTAL	\$1,437.50	\$1,437.50	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
This is a 100% war production requirement that will not be needed after completion of war program. It is most essential to have this equipment to enable us to maintain production and shipping schedules.			
NC 8464			
NC 8464			

USE REVERSE SIDE FOR ADDITIONAL REMARKS

GPO—War Board 11222C—p. 1

FORM WPR-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE 2 OF 2 PAGES
NAME OF MANUFACTURER Fisher Furnace Co. Chicago, Illinois		SIZE	SPECIAL FEATURES With J-50 Comb. Blower and oil pump		
KIND Bronze Melting Furnace	MODEL NO. #225 MHP	TYPE Tilting	QUANTITY One	COST (Dollars) \$1,457.50	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	
Leslie Co.		Grant & Valley Brook Avenues Lyndhurst, N. J.	
DATE		2/3/45	
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (1-11-45)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Leslie Co., Bronze Foundry Lyndhurst, N. J.		Leslie Co.,	
		ADDRESS (Street, City, Zone, State)	
		Grant & Valley Brook Avenues Lyndhurst, N. J.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES	\$1,437.50	\$1,437.50	
OTHER			
OTHER (Specify)			
TOTAL	\$1,437.50	\$1,437.50	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
<p>This is a 100% war production requirement that will not be needed after completion of war program. It is most essential to have this equipment to enable us to maintain production and shipping schedules.</p>			
<p style="text-align: center;">NC 8464</p>			

DECLASSIFIED PER E.O. 12065/DOO

FORM WPR-3467 (9-22-44)		EQ
NAME OF MANUFACTURER Fisher Furnace Co. Chicago, Illinois		SIZE
KIND Drum Melting Furnace	MODEL NO. 9025 MIP	TYPE T
NAME OF MANUFACTURER		SIZE
KIND	MODEL NO.	TYPE
NAME OF MANUFACTURER		SIZE
KIND	MODEL NO.	TYPE
NAME OF MANUFACTURER		SIZE
KIND	MODEL NO.	TYPE
NAME OF MANUFACTURER		SIZE
KIND	MODEL NO.	TYPE
NAME OF MANUFACTURER		SIZE
KIND	MODEL NO.	TYPE
NAME OF MANUFACTURER		SIZE
KIND	MODEL NO.	TYPE
NAME OF MANUFACTURER		SIZE
KIND	MODEL NO.	TYPE
NAME OF MANUFACTURER		SIZE
KIND	MODEL NO.	TYPE
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES. IF INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.		

FORM WPB-3467 (15-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT Leslie Co.		ADDRESS (Street, City, Zone, State) Grant & Valley Brook Avenues Lyndhurst, N. J.	DATE 2/8/48
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
<p>A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.</p>			

FORM WPR-3467 (5-22-44)

PAGE 2 OF 2 PAGES

EQUIPMENT (Continued)

NAME OF MANUFACTURER Fisher Furnace Co. Chicago, Illinois		SIZE	SPECIAL FEATURES With 3-1/2" Comb. Blower and oil pump	
KIND Bronze Melting Furnace	MODEL NO. #325 MIP	TYPE Tilting	QUANTITY One	COST (Dollars) \$1,457.50
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467 (1-11-45)		PAGE 1 OF 1 PAGES.	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Leslie Co. Bronze Foundry Lyndhurst, N. J.		Leslie Co.	
		ADDRESS (Street, City, Zone, State)	
		Grant & Valley Brook Avenue Lyndhurst, N. J.	
ITEM	ACTUAL	ESTIMATED	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT:			
MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES	61,457.80	61,457.80	
OTHER			
OTHER (Specify)			
TOTAL	61,457.80	61,457.80	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
<p>This is a 100% war production requirement that will not be needed after completion of war program. It is most essential to have this equipment to enable us to maintain production and shipping schedules.</p>			
<p style="text-align: center;">NC 8464</p>			

FORM WPR-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE 2 OF 2 PAGES
NAME OF MANUFACTURER Fisher Furnace Co. Chicago, Illinois		SIZE	SPECIAL FEATURES With 1-1/2" Comb. Blower and Oil Pump		
KIND Bronze Melting Furnace	MODEL NO. #225 MNP	TYPE Tilting	QUANTITY One	COST (Dollars) \$1,437.50	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	

A NECESSARY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

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FORM WPB-3467 (5-22-44)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING AND PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
NOT APPLICABLE			
8. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		8. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)		A. CONVERTING PRESENTLY OWNED FACILITIES	
PERCENT (b)		Being used to capacity	
ARMY		100%	
NAVY		B. USE OF OTHER AVAILABLE FACILITIES	
MARITIME COMMISSION		None Available	
AIRCRAFT RESOURCES CONTROL BOARD		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
OTHER AGENCIES (Specify)		Not feasible	
		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
		Not Applicable	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE			DATE When Approved
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
Not Applicable			
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WFB-3467 (5-22-54)

PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

4. MANUFACTURING FACILITIES ONLY:

(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	

(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		EMPLOYEES (f)	WORK HOURS PER WEEK (g)
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES:

IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?

☐ YES ☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?

☐ YES ☒ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

Not feasible

FORM WPB-3467 (5-22-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of What to File, it is only necessary to fill out your name and address and the following sections of WPB-3467; Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible; and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (15-22-44) PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:

(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	
Cylinder Sleeves	Piece	(Based on 12 mos. av.) 40,000	45,000	75,000

(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		EMPLOYEES (f)	WORK HOURS PER WEEK (g)
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)		
FIRST	15	48	15	48	27	48
SECOND	7	48	7	48	17	48
THIRD	0	0	5	48	14	48
SWING						
TOTAL	22		27		58	

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☒ YES ☐ NO. IF YES, GIVE DETAILS.

Bureau of Ships is considering furnishing certain items under a short-form lease. No final agreement made at present date.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☒ YES ☐ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING
DPO 3/11/43 \$266,385.08.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

Generally undesirable because of "Scrambling" and inter-mingling of facilities.

SUMMARY SHEET - APPENDIX A

(APPLICANT MUST ATTACH HERETO ADDITIONAL SHEETS SUPPLYING A DESCRIPTION OF EACH FACILITY)

Location of Facilities		Name of Company	
Eau Claire, Wisconsin		UNITED STATES RUBBER COMPANY	
		Address (Street, City, Zone, State)	
		1230 Sixth Ave., New York 20, N.Y.	
ITEM	Actual (Dollars) (b)	Estimated (Dollars) (c)	
(a)			
Lead			
Building And Other Construction			
Equipment:			
Machine Tools			
Other Metal Working Machinery			
Power Generating and Distributing Equipment			
Furnaces			
Other:			
Other (Specify)			
(See details attached)			
Total		\$3,869,398.00	
Grand Total of All Facilities, Appendix A		\$3,869,398.00	
Remarks		\$3,869,398.00	

UNITED STATES RUBBER COMPANY
Application for a Certificate of Necessity
Appendix A
EAU CLATRE, WISCONSIN PLANT

Item No.	OTHER FACILITIES Description	Total Estimated Cost
<u>Mixing and Milling</u>		
1	1 - #27 Two Speed Banbury complete with Gear reducer, Piping Lubricators, guards and instruments installed, including foundation	128 871
2	1 - 800/622 H.P. Motor complete with Controls and Cooling equipment	16 579
3	4 - 28"x84" Mills complete with automatic Stock Mixers, stripping knives and holders, guiding boards, Lubricating units and Safety Adjustments, including foundation	163 229
4	4 - 150 H.P. Motors with cooling equipment	13 152
5	Mill and Banbury Switchgear	17 680
6	1 - Banbury charging conveyor complete including installation	3 102
7	1 - #31-1921 Toledo Scale for charging conveyor, installed	1 225
8	1 - Banbury Discharge Conveyor complete including installation	3 802
9	3 - Mill Strip Conveyors installed	4 391
10	4 - Automatic stock blending rolls including installation	13 942
11	1 - Cooling, Piling and Slabbing unit complete including changes, installed	31 809
12	1 - Carbon Black Handling and Distribution System complete	6 426
13	1 - Volumetric Measuring and Charging Unit complete	8 252
14	1 - 2300 Volt Outdoor Breaker Panel	5 141
15	1 - 2300 Volt 500 ft. Feeder	4 284
16	Control wiring and additional lighting	2 678
17	3 - Automatic Transporter Truck 6000# cap. each with 1 extra battery	5 054
18	70 - Plasticator Stock Racks	6 378
19	1 - Operators desk	27
20	1 - Baker Fork Trucks - 6000# cap.	7 175
21	1 - Extra batteries for Baker-Fork trucks	982
22	6 - Operators desks	150
23	700 - 36x80x12" Stock Skids	10 996
24	2 - Yale Lift trucks, 6000# cap.	1 080
25	3 - Tool cabinets	75
<u>Web Fabric Equipment</u>		
26	1 - Yale Lift truck, 6000#	540
27	1 - Electric Hoist for let-off	940
28	1 - Rail for Hoist	345
<u>Calendering Equipment</u>		
29	3 - Automatic Transporters each with extra battery	5 051
30	25 - Pin trucks for Gum	4 773
31	8 - Liner trucks - Bin type	442
32	6 - Bin trucks for small liners	442
33	2 - "Big Mike" trucks	942
34	6 - Wheel hand trucks	152
35	1 - Roll Calender Narrow Gum Windup	1 443
36	4 - Portable stands for Gum and Friction Calender	428

2.

Item No.	Description	Total Estimated Cost
<u>Tread Tubing Equipment</u>		
37	3 - 6000# Lift trucks	1 633
38	2 - 36x80" Std. 4 wheel Nutting trucks	107
39	166 - Tread Tray trucks - 94 $\frac{1}{2}$ "	87 076
40	3 - Operator's desks	80
41	1 - Tool cabinet	58
<u>Tube Tubing Equipment</u>		
42	32 - Spring Tray trucks	20 227
43	10 - Grommet Base Books	1 011
44	1 - 6000# cap. Yale Lift truck	539
<u>Bag Building Equipment</u>		
45	2 - F.S. Bag Mold trucks	203
46	3 - Swivel top tables	283
47	4 - Bag Shaping wheels	353
48	1 - Bag Buffing machine	5 238
49	16 - H.S. Bag trucks Dwg 109-C-9	10 270
<u>Bag Building Equipment</u>		
50	1 - Rotolone "20 complete with motor and starter for bag buffer	2 458
51	1 - Damper control installed	107
52	Duct work with hoppers installed	4 917
53	4 - Bag racks	1 411
54	16 - Scrap cans	199
55	1 - Flexible Shaft Buffing machine	203
<u>Stock Preparation</u>		
56	14 - Breaker and Chafer Pin Racks	963
57	4 - #4 Hamilton trucks - 30x72"	203
58	2 - "5 " " - 36x72"	102
<u>Wire Bead</u>		
59	2 - 2 $\frac{1}{2}$ " Tubers, complete with motors and controls installed	6 449
60	Tuber Dies Guides	857
61	2 - Apex Rat-Tail Gum machine	6 364
62	1 - Circumferential Wrap machines complete	1 143
63	3 - Heavy Service, Truck Type Flipper machines complete	5 451
64	3 - Let-offs for Flipper machines	2 031
65	20 - 4 Arm Bead Racks	3 369
66	3 - Double deck Stock Racks 36x72"	258
67	2 - F.S.V. Automatic Bead Coiling machines and Festoon controls	1 284
68	2 - Tuber Overflow Cooling Device	1 390
69	1 - Tape Cutting machine	412
70	2 - Pin type Chafer trucks	257
71	15 - Stock Skids, 42x80"	278
72	4 - Liner Bin Trucks	246
73	20 - Bead trucks - 4 arm	3 367
74	Miscellaneous tables, racks, etc.	534
75	1 - Stickney Thickness Gauge	32
76	1 - Diameter checking device	107
77	24 - Flat Bed trucks - 4 wheel - 30x72"	1 182
78	1 - Toledo 30# checking scale	171
79	1 - Tool cabinet	27
80	25 - Stock handling cans	146
81	8 - Scrap cans	94
82	1 - Mechanics work bench	46
83	2 - 10 wire let-offs for bead wire	16 659

3.

Item No.	Description	Total Estimated Cost
<u>Pocket Building Equipment</u>		
84	3 - 65' Banner Bias Cutter complete with motors, controls, installed	30 564
85	3 - 64" Double Liner stripper complete with motors and controls	11 952
86	3 - Auxiliary Festoon complete	9 947
87	7 - 20"x54" Pocket Building machine complete with motors, etc., installed	33 641
88	1 - Electric Hoist complete with track and trolley	1 432
89	4 - Splicing tables complete	4 874
90	4 - Splicing table drives complete	5 952
91	80 - Roll trucks including liners	68 408
92	1 - 18x48" two roll recoat calender and drive complete installed	29 395
93	2 - 18x48" Warming Mills complete installed	20 309
94	2 - 75 h.p. 600 r.p.m. 440 V, 3 ph 60 cycle motors for above	2 993
95	1 - Calender 2 Roll let-off	6 681
96	1 - Calender dual wind-up	6 681
97	1 - Cementing unit complete, including fire protection	10 368
98	1 - Cement dryer complete, including duct work	12 453
99	6 - Pocket Building machines complete	9 246
100	6 - Pocket Building machine, 4 roll let-off drives	54 835
101	6 - Pocket racks	713
102	6 - Pocket roll up machines	3 207
103	112 - Pocket trucks	46 176
104	Electrical distribution for above	5 345
105	2 - Stickney Thickness Gauges	64
106	2 - Electric Hoists with trolleys and tracks	1 881
107	10 - Platform trucks	470
108	24 - Stock Book trucks, 42x96"	1 817
109	2 - "Big Larry" trucks, 2500# cap.	220
110	Miscellaneous cabinets, racks, tables, etc.	588
<u>Tire Building Equipment</u>		
111	2 - H.S. Single Bead Tire Building machines	7 014
112	2 - Servicers for above	9 011
113	2 - Turrets for above, rebuilt	2 228
114	48 - H.D. Dual Bead Tire Building machines complete	192 018
115	48 - Chaffer racks for above	13 348
116	144 - Pocket trucks	27 473
117	8 - Tread Splice stands - double	889
118	48 - Gum Let-off racks	12 140
119	21 - Pocket Wind-up stands	3 102
120	50 - Bead stands	2 876
121	50 - Pin Type trucks	3 462
122	50 - Bin trucks for empty Liners and Curtains	3 071
122A	Overhead tramrail and hoists for handling H.S. Drums	3 741
	Reinforce floors under H.S. Tire Building units	855
123	16 - Tread Splice stands, double	1 760
124	46 - Pocket Liner Bins	3 420
125	4 - Hand wheel trucks	94
126	32 - Tire Stripping Levers	1 507
127	36 - Tread Applying Bars	1 133
128	112 - Scrap cans	1 315
129	Miscellaneous tables, racks, etc.	1 667
130	1 - Building Drum Handling units, complete	3 420
131	2 - Lightning Mixers	652
132	4 - Gasoline tank wagons, 60 gal.	898

4.

Item No.	Description	Total Estimated Cost
<u>Tube Building Equipment</u>		
133	1 - Goodyear Automatic Tube Splicers	7 176
134	1 - Splicer Refrigerating unit	842
135	Tube Splicer tables and racks	361
136	1 - Electric Hot Punch	428
<u>Flat Building Equipment</u>		
137	10 - 82" Spring Tray trucks	5 317
138	4 - Wagons for completed flaps	503
139	1 - Pot Heater Tree for flaps	267
<u>Curing Bag Inserting Equipment</u>		
140	2 - 32-1 Vacuum Expanders complete with sealing rings	7 589
141	2 - Bag Inserters complete with cylinders	776
142	2 - Wet Vacuum Pump complete with tanks	7 258
143	2 - Electric Hoists with trolleys and track	2 788
144	Miscellaneous tables, racks, etc.	369
<u>Tire Curing Equipment</u>		
145	15 - 55" McNeil Tire Vulcanizer - dual	224 518
146	4 - 55" McNeil Tire Vulcanizer - single	33 877
147	17 - 65" McNeil Tire Vulcanizer - single	208 539
148	21 - 75" McNeil Tire Vulcanizer - single	309 806
149	1 - Compression Type De-bagger with pulling equipment	8 875
150	1 - Set Bag Puller hooks	159
151	3 - Bag Dip Tanks with hoist and rail	1 858
152	6 - Mold burning and cleaning sets	1 242
153	1 - Electric Fork truck, 6000" cap. with extra battery	7 744
154	45 - 45" McNeil Tire Vulcanizers, dual complete	409 586
155	2 - Flexible Shaft Buffing machines	494
156	2 - Hook type Curing De-baggers	5 897
157	Farvel Lubrication Equipment for vulcanizers	16 933
158	Miscellaneous racks, tables, etc.	1 112
<u>Tube Curing Equipment</u>		
159	15 - 45" Tube Vulcanizers complete	35 289
160	1 - 55" Tube Vulcanizer, complete	3 696
161	1 - 75" Tube Vulcanizer, complete	6 244
162	30 - Raw Tube Shapers	1 749
163	17 - Raw Tube Shaper Stands	1 272
164	1 - Gum Stock rack	128
165	1 - Farvel Lubricating System for Vulcanizers	2 783
166	4 - Heat trucks	586
<u>Tire Finishing and Repair</u>		
167	4 - Tire Spreaders, air controlled	1 498
168	9 - H.S. Inspection Stands	2 237
169	400 - 30x30" Dollies	10 083
170	5 - 20" Micro Balance Stands	14 329
171	1 - 22" Micro Balance Stands	2 990
172	2 - 8" Pedestal Grinders	516
173	6 - Bishman Tire Spreaders	1 625
174	1 - Vacuum Cleaning unit	1 377
175	1 - Flap Wagon, 4'x4'x6'	220
176	3 - Pneumatic Lifts	848
177	2 - Cement Soapstone Wagons	482

5.

Item No.	Description	Total Estimated Cost
178	4 - Flap Storage Bins	963
179	2 - Air Pressure Cementing units for Fabric Blows	1 355
180	6 - Portable Buffers	1 264
181	6 - Steam Plates, 8"x13"	974
182	6 - "T" Stands for Curing Plates	1 000
183	3 - H.S. Toe Repair Vulcanizers	4 094
184	2 - Tilting Trimming Tables	636
185	8 - Roller Type (Gillette) Inspection Stands	3 221
186	2 - Portable Electric Curing Plates	389
187	3 - H.S. Trimming Tables	962
188	3 - H.S. Tire Repair Tables	802
189	4 - Tire Branding Irons	86
190	18 - Steam Plates, 10"x16"	1 144
191	18 - 3" Air Cylinders	1 977
192	18 - Tire Repair Stands with 9 extensions	2 191
193	2 - 7.50/20 Tire Welders, complete	481
194	2 - 8.25/20 Tire Welders, complete	481
195	1 - Electric Melting Pot	192
196	1 - Matrix Rack	214
197	1 - Pattern Rack	214
198	2 - Electric Portable Repair Plates	374
199	3 - Stook Racks	353
200	1 - Tire Label Cabinet	534
201	2 - Tire Label Racks	347
202	1 - Tire Flap Rack	187
203	Miscellaneous racks, tables, containers, cabinets	1 924
204	2 - Electric Hoists, 500# "Budgit"	695
<u>Tube Finishing</u>		
205	10 - Tube Sorting Trucks	1 805
206	1 - Inspection Table	71
207	1 - Boxing Table	197
208	1 - Tube Box Sealer	536
209	10 - Sorting Horses	588
210	1 - Repair Stand	198
<u>Liner Cleaning and Salvage</u>		
211	1 - "Big Mike" Hand Truck (Liner Dryer)	116
212	1 - "Big Mike" Hand Truck (Liner Cleaner)	116
213	3 - Pin Trucks for Salvage Fabric Dwg 109C8	181
214	1 - Curtis Marble 60" Liner Rewinder	6 393
215	1 - 60" Railway Sewing machine	388
216	2 - 6" - 24" Liner Rewinder	5 045
217	40 - Scrap Fabric Hooks	3 057
218	1 - Singer Industrial Sewing machine	267
219	1 - Let-off Carriage for 60" Liner Cleaner	1 176
220	10 - Steel skids	171
221	2 - Producti-Meters	53
222	1 - Complete Battery charging station installed	11 542
<u>Shells</u>		
223	Stook Shells	25 368
224	Small tools and liners	46 963

6.

Item No.	Description	Total Estimated Cost
<u>Receiving</u>		
225	3 - Electric Fork trucks, 4000 lb. capacity, with extra batteries	22 892
226	2 - Automatic Pallet Transporters with extra batteries	6 747
227	700 - Steel Pallets	10 000
228	1 - Paper Baler, power driven	1 523
229	1 - 21,250# capacity Floor Scale	1 817
230	5 - Two wheel hand trucks	171
231	3 - Four wheel 30"x72" Flat Bed trucks	139
232	1 - Checking table	107
233	2 - Motor driven car pullers	2 095
<u>Productive Material Salvage</u>		
234	2 - Clamp Bar tables	855
235	5 - Gum racks, 2 roll	802
236	1 - Raw Tire Repair table, 36"x84"x32"	160
237	30 - Stock books	2 084
238	4 - Salvage Stock Roll racks	428
239	4 - Steel Pallets	51
240	Miscellaneous racks and tables	534
<u>Warehousing and Shipping</u>		
241	2 - Two wheel hand trucks	69
242	1 - Steel barrel racks	59
243	40 - Four wheel Flat Bed trucks, 30"x72"	1 956
244	1 - Parcel post scale	251
245	1 - Label rack	214
246	Miscellaneous racks, tables, etc.	321
247	1 - Labelling machine	235
248	500 - 30"x30" steel rubber tired dollies	13 897
<u>By-Products Salvage</u>		
249	4 - Two wheel hand trucks	139
250	2 - Two wheel pickup carts	203
251	5 - Four wheel 30"x72" Flat Bed trucks	246
252	1 - Heavy Service Tire De-beading machine	2 405
<u>Mechanical Handling Equipment</u>		
253	Carriers and Motoveyor for H.S. Carcass Storage System	75 713
254	39 - Carriers for H.S. Vulcanizing Conveyor System and 1 Motoveyor, complete	16 594
255	9 - Mold loading cranes	9 613
256	9 - Mold loading hoists	3 268
257	1 - Monoveyor System, approximately 350 ft. long for bagging, curing and de-bagging operations, Line No. 1	6 360
258	1 - Monoveyor System, approximately 500 ft. long for bagging, curing and de-bagging operations, Line No. 2	8 017
259	3 - Live Roller Conveyors, each approximately 40 ft. long with up-enders for de-bagger	2 833
260	2 - Live Roller Conveyors, each approximately 24 ft. long, de-baggers to Dip tanks	7 289
261	1 - Curing bag dipping unit	962
262	1 - Cured Tire Delivery System - from second to sixth floors	17 637
263	1 - Monorail Dispatch System for Carcass pickup and delivery	49 169
264	1 - Live Roller Carcass Inspection Conveyor unit	1 871

7.

<u>Item No.</u>	<u>Description</u>	<u>Total Estimated Cost</u>
265	Changes to Roof Trusses to remove interference with conveyor	3 207
266	Relocate office building 4-2	321
267	Changes to existing pipe and conduit	3 741
268	1 - Test batch dispatch system complete	1 283
<u>Fresh Air Supply and Exhaust System</u>		
269	3 - Size 3-4 Capillary unit, 16,000 C.F.M. complete with fan, motor, drive, starter, preheater, preheater starter, pump and motor, piping, nozzles and valves	10 834
270	1 - Bifurcator Roof Fan with controls	759
271	1 - Carrier Fan Section, 14,000 C.F.M. complete with fan, motor and drive	759
272	2 - Carrier Fan Sections, 7000 C.F.M. complete with fan, motor and drive	1 277
273	1 - Automatic Temperature Control unit	1 626
274	1 - Automatic Control unit and dampers	353
275	Supply and Exhaust Grills	1 796
276	Ductwork and dampers	41 035
277	Fume exhaust system complete for tube vulcanizers	26 723
<u>Exhaust System for Liner Cleaning</u>		
278	2 - Size 2½ Ducon Wet Dust Collector and controls	2 645
279	2 - Size 66 Silent Vane Fan with controls	1 981
280	1 - Ducon #1 Wet Collector with 1400 C.F.M. fans, motor, drives and starters	1 744
281	Ductwork and dampers	6 417
<u>Curing Bag Water System</u>		
282	5 - Circulating pumps	4 455
283	6 - Water Make-up Heaters	6 014
284	3 - Make-up Pumps	5 995
285	1 - Condensate Tank and appurtenances	2 897
286	3 - Circulating Heaters	3 976
287	Controls and instruments	7 310
288	Installation, including pipe, valves, fittings, strainers, foundations and insulation	16 065
289	1 - Soap Pumping Station	1 550
<u>100 lb. Air Pressure Supply System</u>		
290	1 - Two Stage Air Compressor	20 618
291	1 - After Cooler	1 446
292	1 - Receiver	889
293	Foundations	3 213
294	Pipe, valves, supplies and installation	7 925
295	1 - Electric Control for Compressor (installed)	4 070
<u>Banbury, Mill and Mixing Room</u>		
<u>Fume Exhaust System</u>		
296	1 - Ducon Wet Dust Collector	2 416
297	1 - Size 3-4 Capillary Unit and controls	4 124
298	4 - Downblow Ceiling Outlets with Santrol controls	214
299	1 - Size 75 Silent Vane Fan motor and controls	1 242
300	Ductwork and dampers, etc.	9 639

8.

Item No.	Description	Total Estimated Cost
301	<u>Cooling & Ventilation System, Slabbing & Piling Unit</u> Changes to existing system	3 213
302	<u>Low Pressure Hydraulic System</u> Low Pressure Hydraulic Piping System	5 665
	<u>Special Electric Power Services</u>	
303	230 Volt D.C. Rectifier and Distribution for Production machines	1 764
304	110 Volt A.C. Transformers and Distribution for Production machines	1 764
305	460 Volt Bus Duct for Power Distribution for Production machines	5 879
306	Motor Controls and Wiring for Mechanical Service Equipment	4 703
307	Switch room ventilation Bldg. 17 complete	1 550
308	Power Feed Wiring complete installed	77 005
309	Power Feed Piping, complete installed	91 871
	<u>Exhaust System for Tire Repair Buffers</u>	
310	1 - No. 12 Rotolone and Skimmer, 3200 C.F.M. with 7½ H.P. motor, starter and push button station and controls	1 550
311	Damper & Ductwork	1 325
	<u>Clear and Prepare Site</u>	
312	Disconnect and relocate existing equipment for Tube Dept.	3 207
	<u>Office and Supervision Equipment</u>	
313	31 - Office desks	2 092
314	31 - Swivel chairs	1 219
315	30 - Side chairs	506
316	9 - Office tables	405
317	1 - Drafting board, stool, drafting machine, etc.	393
318	28 - Four drawer filing cabinets	1 900
319	4 - Office supply cabinets	360
320	13 - Typewriters	2 192
321	1 - Spirit ditto machine (large)	728
322	720 - Lockers	6 856
323	4 - Punch clock recorders	2 247
324	36 - Time clock racks	658
325	5 - Adding machines	1 686
326	6 - Burroughs Calculating machines	2 698
327	1 - Punch Clock Relay	337
	<u>Canteen Equipment</u>	
328	1 - Cafeteria counter complete with steam table, refrigerated sections and display racks	3 330
329	1 - Deep Freeze cabinet	734
330	1 - Three urn coffee set	374
331	1 - Sandwich preparation unit	333
332	1 - Cream dispenser	59
333	1 - Drinking water dispensing station	428
334	1 - Display case	87
335	Ventilation for kitchen and cafeteria	4 810
336	2 - Metal dish trucks	112
337	1 - Tray and silver stand	41
338	2 - Work tables	267
339	1 - Bain Marie	67
340	1 - Walk-In Refrigerator Box	1 761

9.

Item No.	Description	Total Estimated Cost
341	1 - Dish washing machine with tables	1 203
342	1 - Two compartment sink	67
343	2 - Food transport wagons	802
344	32 - Cafeteria tables	1 069
345	128 - Cafeteria chairs	681
346	4 - Solar waste receptacles	50
347	1 - Cash Register	336

Fire Protection and Safety Equipment

348	3 - 50 lb. CO ₂ Wheeled Fire Extinguishers	406
349	26 - 15 lb. CO ₂ Hand Fire Extinguishers	1 093
350	10 - 4 lb. CO ₂ Hand Fire Extinguishers	245
351	12 - 1 gal. Pyrene Fire Extinguishers	462
352	24 - 1 qt. Pyrene Fire Extinguishers	186
353	30 - 2½ gal. Soda Acid Fire Extinguishers	345
354	21 - 50 ft. lengths 2½" Mill Hose	641
355	7 - 2½" Hose Reels for 150 ft. Hose	51
356	7 - 2½" Fire Hose Nozzles	307
357	8 - Fire Blankets complete with case	175
358	14 - Stretchers complete with case	578

Automotive Equipment

359	2 - 1½ ton, Semi-Stake, Motor Trucks, 8'x14' body	5 045
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Tire Building Drums

	Rim	Shoulder					
	Dia.	Height	Profile	Min.	Max.	Base	
360	3-20"	9"	H-33B	19½"	25½"	3"	4 280
361	3-24"	9"	H-33B	19½"	25½"	3"	4 498
362	6-24"	9"	H-33B	25½"	32"	3"	8 394
363	6-20"	6"	H-31	16½"	22½"	3"	7 403
364	3-24"	7"	H-37	18½"	24½"	3"	3 958
365	6-20"	4½"	H-26B	13"	19"	3"	3 874
366	35-20"	4½"	H-26B	13"	19"	2½"	21 801
367	41 Building Drums to be ordered at a later date. Exact sizes to be furnished later						32 097

Tire Molds

368	8 - 6.00-16 C.S. Shell Type Mold Castings - Patt. #J-3864, Type C, 6 ply, U.S. Master Grip U.D. Molds	6 178
369	5 - 8.25-20 C.S. Mold Castings, Type 8G, 10 Ply Rating-U.S. Master Grip U.D. Rayon Tire Molds	6 247
370	13 - 9.00-20 C.S. Mold Castings, Type 8AX, 10 ply Rating, U.S. Master Grip U.D. Rayon Tire Molds	18 083
371	3 - 11.00-24 Steel Mold Castings, Type 10P, 14 ply Rating, U.S. Master Grip U.D. Rayon Tire Molds	6 752
372	3 - 12.00-20 Steel Mold Castings, Type 12D, 16 ply Rating, U.S. Master Grip U.D. Rayon Tire Molds	7 130
373	3 - 12.00-24 Steel Mold Castings, Type 12D, 16 ply Rating, U.S. Master Grip U.D. Rayon Tire Molds	7 529
374	4 - 14.00-24 Steel Mold Castings, Type 14G, 20 ply Rating, U.S. Master Grip U.D. Rayon "BL" Tire Molds	11 396
375	9 - 7.50-20/34x7 Steel Castings, Type 8AP, 10 ply Rating, U.S. Master Grip Modified U.D. Tire Molds	15 721

		10.
<u>Item</u> <u>No.</u>	<u>Description</u>	<u>Total</u> <u>Estimated</u> <u>Cost</u>
376	29 - Tire Molds to be ordered at a later date - exact sizes to be furnished later	24 041
377	90 - Tire Molds to be ordered at a later date - exact sizes to be furnished later	96 154
	<u>Bag Molds</u>	
378	20 - Bag Molds to be ordered at a later date - exact sizes to be furnished later	11 154
	<u>Tube Molds</u>	
379	30 - Tube Molds to be ordered at a later date - exact sizes to be furnished later	23 295
	<u>Flap</u>	
380	125 - Flap Curing Rims	2 196
	GRAND TOTAL OTHER FACILITIES	<u>8 869 398</u>

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<u>Description</u>	<u>Date Appli- cation Filed 1941</u>	<u>Application Number Assigned</u>	<u>Estimated Cost of Facilities</u>	<u>Necessity Certificate</u>	
				<u>Number</u>	<u>Date of Issue</u>
1. Gas Mask tubes	Jan. 2	WD-N-842	\$ 55,572.00	WD-N-842	Apr. 9, 1941
Supplemental	June 4	WD-N-2359	195.00	(WD-N-2359	Jan. 23, 1942
				(WD-N-2359-A	Mar. 21, 1942
Supplemental	June 18	WD-N-2359	625.00	WD-N-842-A	Mar. 3, 1942
Supplemental	Nov. 11	WD-N-2359	175.00	WD-N-2359	Jan. 23, 1942
2. Rubber hip boots, rubber top arctics 4BKL, Cloth top arctics, 2BKL Amended	Jan. 6		(6,640.00)		
	Jan. 24	WD-N-1377	3,140.00	WD-N-1377	Mar. 7, 1941
3. Raincoats	Jan. 6	WD-N-883	58,715.00	WD-N-883	Feb. 6, 1941
4. Synthetic Rubber	Jan. 6	WD-N-559	(25,564.00)	WD-N-559	Feb. 27, 1941
Amended (by letter)	Feb. 3	WD-N-559	26,039.00	WD-N-559	Feb. 27, 1941
Supplemental	Apr. 29	WD-N-1923	2,859.00	WD-N-1923	Dec. 30, 1941
Supplemental	Oct. 17	WD-N-4336	1,741.00	WD-N-4336	Feb. 3, 1942
Supplemental	Nov. 17	WD-N-4336	330.00	WD-N-4336	Feb. 3, 1942
5. Aviators' winter flying boots	Jan. 6	WD-N-853	2,400.00	WD-N-853	Feb. 6, 1941
6. Bullet proof fuel cells for airplanes	Jan. 6	WD-N-481	150,394.00	WD-N-481	Feb. 19, 1941
Supplemental	June 20	WD-N-2592	60,553.00	WD-N-2592	Mar. 9, 1942
Letter	Sept. 26	WD-N-2592	2,970.00	WD-N-2592	Mar. 9, 1942
Supplemental	Sept. 27	WD-N-2592	52,713.00	WD-N-2592	Mar. 9, 1942
Supplemental	Oct. 22	WD-N-2592	25,078.00	WD-N-2592	Mar. 9, 1942
Supplemental	Nov. 8	WD-N-2592	9,124.00	WD-N-2592	Mar. 9, 1942
7. Wire	Jan. 6	WD-N-556	(60,000.00)		
Amended	Feb. 5	WD-N-556	60,700.00	WD-N-556	June 11, 1941
8. Bullet sealing tube equipment	Jan. 6	WD-N-1212	5,385.91	WD-N-1212	Mar. 6, 1941
9. Bullet sealing fuel tanks	Jan. 6	WD-N-560	112,665.05	WD-N-560	Feb. 4, 1941
Supplemental	June 16	WD-N-560	2,746.02	WD-N-560	Aug. 8, 1941
Supplemental	Feb. 27	WD-N-6903	5,752.50	(WD-N-6903	Mar. 21, 1942
				(WD-N-6903	Apr. 6, 1942
10. Track block equipment for army tanks	Jan. 6	WD-N-558	(1,029.00)		
Amended	Feb. 5	WD-N-558	1,383.00	WD-N-558	Apr. 16, 1941
Supplemental	June 13	WD-N-2439	808.00	WD-N-2439	Feb. 3, 1942
Supplemental	July 22	WD-N-2439	164.00	WD-N-2439	Feb. 3, 1942
Supplemental	Aug. 15	WD-N-2439	8,360.00	WD-N-2439	Feb. 3, 1942
Supplemental	Nov. 28	WD-N-2439	1,005.57	WD-N-2439	Feb. 3, 1942

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Description	Date Appli- cation Filed 1941	Application Number Assigned	Estimated Cost of Facilities	Necessity Certificate	
				Number	Date of Issue
11. Master Grip tire Supplemental	Jan. 6	WD-N-557	\$ 5,704.00	WD-N-557	May 28, 1941
	Nov. 27	WD-N-5804	546.34	WD-N-5804	Apr. 6, 1942
12. Plant Protection	Jan. 6	WD-N-555	1,110.91	WD-N-555	Mar. 7, 1941
13. Plant Protection	Jan. 13	WD-N-658	12,716.00	WD-N-658	Apr. 1, 1941
14. Plant Protection	Jan. 13	WD-N-657	1,725.00	WD-N-657	Mar. 17, 1941
15. Plant Protection Supplemental Supplemental Supplemental	Jan. 13	WD-N-656	7,823.00	WD-N-565	Apr. 1, 1941
	Feb. 28	WD-N-656	1,591.00	WD-N-656	Apr. 1, 1941
	Apr. 2	WD-N-1637	1,175.00	WD-N-1637	Apr. 30, 1941
	July 8	WD-N-2814	2,737.00	WD-N-2814	Feb. 3, 1942
16. Gas Mask tubes Supplemental Supplemental	Jan. 16	WD-N-843	4,345.00	WD-N-843	Apr. 1, 1941
	July 12	WD-N-2908	250.00	WD-N-2908	Mar. 19, 1942
	Nov. 12	WD-N-2908	350.35	WD-N-2908	Mar. 19, 1942
17. Plant Protection	Jan. 17	WD-N-716	1,924.00	Canceled	
18. Plant Protection Supplemental Supplemental Supplemental	Feb. 5	WD-N-1144	5,347.00	WD-N-1144	Apr. 9, 1941
	July 17	WD-N-2919	346.30	WD-N-2919	Feb. 3, 1942
	Aug. 12	WD-N-2919	1,814.00	WD-N-2919	Feb. 3, 1942
	Nov. 27	WD-N-2919	554.29	WD-N-2919	Feb. 3, 1942
19. Bullet sealing fuel tanks	Feb. 6	WD-N-1243	798.00	WD-N-1243	Apr. 9, 1941
20. Additional office space, and ventilation for development, Tank test- ing building and equip- ment, Firing range Amended Amended Supplemental	Feb. 6	WD-N-1242	12,661.00	WD-N-1242	Apr. 9, 1941
	Aug. 14	WD-N-1242	(4,937.00)		
	Oct. 7	WD-N-1242	(1,692.70)	WD-N-1242	Apr. 9, 1941
	Oct. 9	WD-N-4241	3,125.00	WD-N-4241	Jan. 20, 1942
21. Bullet sealing tubes	Feb. 26	WD-N-1354	18,375.00	WD-N-1354	Apr. 30, 1941
22. Grinding wheels	Mar. 7	WD-N-1398	16,655.00	WD-N-1398	Apr. 30, 1941
23. Raincoats	Mar. 7	WD-N-1980	160,689.00		
24. Bullet sealing fuel tanks Amended	Mar. 5	WD-N-1430	(20,153.00)		
	Apr. 15	WD-N-1430	20,786.00	WD-N-1430	Jan. 6, 1942
25. Bullet sealing fuel tanks Supplemental	Apr. 17	1307	5,324.00	ND-N-884	Oct. 1, 1941
	July 25	1307	286.00	ND-N-884	Oct. 1, 1941
26. Plant protection	Apr. 17	WD-N-1756	3,080.00	WD-N-1756	May 28, 1941

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<u>Description</u>	<u>Date Appli- cation Filed 1941</u>	<u>Application Number Assigned</u>	<u>Estimated Cost of Facilities</u>	<u>Necessity Certificate</u>	
				<u>Number</u>	<u>Date of Issue</u>
27. Lining for bullet sealing fuel tanks	Apr. 17	WD-N-1757	\$ 4,389.00	WD-N-1757	Jan. 1, 1942
28. Plant protection Supplemental	Apr. 23	WD-N-1804	5,942.41	WD-N-1804	May 28, 1941
	May 29	WD-N-2360	2,299.00	WD-N-2360	Jan. 6, 1942
29. Sulphuric acid Supplemental	Apr. 23	WD-N-1805	2,215.00	WD-N-1805	Mar. 6, 1942
	July 22	WD-N-1805	9,400.00	WD-N-1805	Mar. 6, 1942
30. Bullet sealing fuel and oil tanks Supplemental	Apr. 23	WD-N-1806	191,526.00	WD-N-1806	Feb. 18, 1942
	Nov. 27	WD-N-1806	542.00	WD-N-1806	Feb. 18, 1942
31. Searchlight reflectors	Apr. 23	1409	1,161.00	WD-N-474	June 25, 1941
32. Dodecyl - Mercaptan	May 1	WD-N-1891	5,300.00	WD-N-1891	Jan. 1, 1942
33. Bullet sealing hose Supplemental Supplemental	May 5	WD-N-1950	1,866.00	WD-N-1950	Jan. 1, 1942
	July 25	WD-N-1950	1,078.00	WD-N-1950	Jan. 1, 1942
	Aug. 7	WD-N-1950	325.00	WD-N-1950	Jan. 1, 1942
34. Experimental work in connection with synthetic rubber	May 7	WD-N-1978	2,541.00	WD-N-1978	Jan. 2, 1942
35. Air compressor	May 12	WD-N-2023	8,050.00	WD-N-2023	Feb. 10, 1942
36. Plug assembly apparatus for assembling and testing searchlight power and control tables	May 12	WD-N-2024	770.00	WD-N-2024	Jan. 2, 1942
37. Bullet sealing fuel tanks Supplemental	May 28	WD-N-2264	10,034.00	WD-N-2264	Jan. 6, 1942
	July 17	WD-N-2264	891.00	WD-N-2264	Jan. 6, 1942
38. Rubber wire insuling compound	May 28	WD-N-2266	14,570.00	WD-N-2266	Jan. 6, 1942
39. Wire	May 28	WD-N-2265	24,500.00	WD-N-2265	Dec. 30, 1941
40. Concrete Walks	May 28	WD-N-2263	1,035.00	Denied	
41. Foam sponge cushions	June 4	1692	555.00	ND-N-617	Aug. 6, 1941
42. Cured on solid tires	June 4	WD-N-2310	1,825.00	WD-N-2310	Jan. 2, 1942
43. Asbestos tape, fabric for electric cable and motor insulation-aviators' fire resisting suits	June 11	WD-N-2440	69,877.00	WD-N-2440	Mar. 9, 1942

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Description	Date Application Filed 1941	Application Number Assigned	Estimated Cost of Facilities	Necessity Certificate Number	Date of Issue 1942
44. Rubber dispersions Amended	June 19 Oct. 10	WD-N-2593 WD-N-2593	\$(202,200.00) 245,400.00	WD-N-2593	Feb. 2
45. Plant protection	June 25	WD-N-2567	851.19	WD-N-2567	Feb. 3
46. Barrage balloons Supplemental Supplemental	July 11 Sept. 26 Oct. 10	WD-N-2909 WD-N-2909 WD-N-2909	140,265.00 1,900.00 41,725.00	WD-N-2909 WD-N-2909 WD-N-2909	Feb. 3 Feb. 3 Feb. 3
47. Submarine Battery Separators	July 17	2173	954.00	Denied	
48. U.S. Royal insulation board	July 17	WD-N-2920	4,084.00	WD-N-2920	Feb. 3
49. Additional room for engineering department- additional facilities for increased personnel	Aug. 7	WD-N-3227	1,860.00	WD-N-3227	Feb. 3
50. Bullet sealing fuel tanks for airplanes Supplemental	Aug. 26 April 5, 1942	WD-N-3576	26,950.00 600.28	WD-N-3576 WD-N-3576-A	Feb. 2 May 6
51. Insulated wire and cable	Aug. 28	WD-N-3592	51,590.00	WD-N-3592	Feb. 2
52. Plant protection Amended	Aug. 27 Feb. 17	WD-N-3594 WD-N-3594	(6,418.00) 6,650.86	WD-N-3594 WD-N-3594	Feb. 24 Feb. 24
53. Airplane engine mountings	Sept. 11	WD-N-3829	5,582.00	WD-N-3829	Feb. 23
54. Hip Boots	Sept. 19	WD-N-3926	150.00	Denied	
55. Tubes	Sept. 25	WD-N-4039	2,545.71	WD-N-4039	Feb. 2
56. Bullet sealing fuel tanks for airplanes	Sept. 25	2990	4,759.00	ND-N-1050	Jan. 2
57. Inflatable boats and rafts	Sept. 25	2989	35,250.00	ND-N-2170	Apr. 20
58. Searchlight reflectors	Sept. 25	2988	667.00	ND-N-1029	Jan. 2
59. Alaskan Boots	Sept. 29	WD-N-4054	160.00	WD-N-4054	Jan. 1
60. Curing Latex on Metal	Sept. 30	WD-N-4152	3,500.00	WD-N-4152	Feb. 3
61. Plant Protection	Oct. 7	WD-N-4231	20,680.00	WD-N-4231	Feb. 10
62. Rubber Blankets	Oct. 10	WD-N-4313	460.00	Denied	
63. Shoe Pads	Oct. 10	WD-N-4312	428.00	WD-N-4312	Feb. 18
64. Bullet sealing fuel tanks for airplanes	Oct. 21	WD-N-4400	2,027.00	WD-N-4400	Jan. 27

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Description	Date Appli- cation Filed 1941	Application Number Assigned	Estimated Cost of Facilities	Necessity Certificate Number	Date of Issue 1942
65. Bullet sealing fuel cells for airplanes	Oct. 21	N-3286	\$ 6,589.00	ND-N-1096	Jan. 2
66. Heavy Service Tubes	Oct. 21	WD-N-4399	5,120.00	WD-N-4399	Feb. 3
67. Latex Storage	Oct. 24	WD-N-4428	155,485.00	WD-N-4428	Mar. 3
68. Footwear	Nov. 8	WD-N-4602	2,420.00	Denied	
69. Conductive Sole Shoes Supplement	Nov. 8 Feb. 19, 1942	WD-N-4601 WD-N-4601	457.00 1,760.50	WD-N-4601 WD-N-4601	Mar. 9 Mar. 9
70. 61" Airplane Tires	Nov. 27	WD-N-5806	360.00	WD-N-5806	Jan. 27
71. Development Purposes	Nov. 27	WD-N-5807	1,803.10	WD-N-5807	Feb. 16
72. Airplane Tires	Nov. 27	WD-N-5805	6,524.44	WD-N-5805	Jan. 29
73. Asbeston	<u>1942</u> Jan. 2	WD-N-6330	188,195.00	WD-N-6330	Feb. 14
74. Tensile Testing Facilities	Jan. 26	WD-N-6524	875.00	Denied	
75. Boring Mill	Jan. 28	4718	855.49	ND-N-1680	Feb. 23
76. Airplane tubes	Jan. 29	WD-N-6553	344.42	WD-N-6553	Mar. 16
77. Bullet sealing fuel tanks for airplanes	Jan. 28	WD-N-6554	555,000.00	WD-N-6554	May 23
78. Development (Conductivity of rubber)	Jan. 30	WD-N-6569	994.00	WD-N-6569	Feb. 24
79. Bullet sealing fuel tanks for airplanes	Jan. 29	4719	387.42	ND-N-1602	Feb. 16
80. Plant protection	Feb. 3	WD-N-6601	958.00	WD-N-6601	Mar. 16
81. Bullet sealing tubes, airplane tubes	Feb. 5	WD-N-6615	15,802.00	WD-N-6615	Mar. 16
82. Fabric Testing Revised Appendix A	Feb. 6 May 22	4762 4762	(3,795.00) 3,627.34	ND-N-2364	May 28
83. Inflatable boats and rafts Supplement	Feb. 6 Feb. 6	4763 4763	2,836.00 13,000.00	ND-N-1758 ND-N-1758	Feb. 28 Feb. 28
84. Reproduction equipment	Feb. 9	WD-N-6650	1,081.24	WD-N-6650	Mar. 16
85. Firing range for testing bullet sealing fuel tanks for airplanes	Feb. 11	WD-N-6660	1,758.05	WD-N-6660	Mar. 16

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Description	Date Appli- cation Filed 1942	Application Number Assigned	Estimated Cost of Facilities	Necessity Certificate	
				Number	Date of Issue 1942
86. Synthetic rubber coated materials	Feb. 12	WD-N-6690	\$ 5,387.51	WD-N-6690	Mar. 16
87. Bullet sealing tubes	Feb. 12	WD-N-6688	781.58	WD-N-6688	Apr. 6
88. Hose	Feb. 12	WD-N-6676	1,493,435.00	WD-N-6676	Apr. 15
89. Life preservers	Feb. 12	4822	550.00	WD-N-1859	Mar. 9
90. Aniline Oil	Feb. 20	WD-N-6801	295,000.00	WD-N-6801	Mar. 16
91. Barrage balloon	Feb. 27	WD-N-6906	75,513.14	WD-N-6906	Mar. 26
92. Airplane tubes	Mar. 10	WD-N-7114	26,000.85	WD-N-7114	Apr. 6
93. Plant protection	Mar. 27	WD-N-7417	14,158.00	WD-N-7417	May 23
94. Heavy service casings	Apr. 1	WD-N-7479	8,126.03	WD-N-7479	July 28
95. Jigs, tools, fixtures	Apr. 1	WD-N-7508	1,465.53	WD-N-7508	Apr. 17
96. Bullet sealing fuel tanks for airplanes	Apr. 5	WD-N-7578	116,004.35	WD-N-7578	Apr. 30
97. Wire	Apr. 7	WD-N-7608	102,639.00	WD-N-7608	May 23
98. Bullet sealing fuel cells for airplanes	Apr. 10	WD-N-7652	(2,060.32)		
Revised Appendix A	Aug. 17		1,698.40	WD-N-7652	Sept. 4
99. Inflatable boats, rafts and pontoons	Apr. 14	5120	7,980.00	ND-N-2198	Apr. 28
100. Bullet sealing hose, fuel hose connections, recoil pads	Apr. 15	WD-N-7756	1,423.00	WD-N-7756	May 6
101. Heavy service casings	Apr. 15	WD-N-7757	76,425.50	WD-N-7757	July 14
102. Fire hose	Apr. 16	WD-N-7790	6,412.00	WD-N-7790	July 25
103. Grinding wheels	Apr. 20	WD-N-7817	4,908.00	WD-N-7817	May 6
104. Horse gas mask tubes and muzzle pieces	Apr. 21	WD-N-7865	5,701.00	WD-N-7865	May 23
105. Submarine battery jars	Apr. 22	5183	19,821.41	ND-N-2254	May 6
106. Machine tools	Apr. 24	WD-N-7925	43,750.00	WD-N-7925	June 2
107. Bullet sealing fuel cells for airplanes	Apr. 25	WD-N-7977	60,875.60	WD-N-7977	May 23

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<u>Description</u>	<u>Date Appli- cation Filed 1942</u>	<u>Application Number Assigned</u>	<u>Estimated Cost of Facilities</u>	<u>Necessity Certificate</u>	
				<u>Number</u>	<u>Date of Issue 1942</u>
108. Synthetic rubber	Apr. 29	WD-N-8017	\$ 1,640.00	WD-N-8017	May 18
109. Tires	May 6	WD-N-8223	146,251.00	WD-N-8223	Aug. 11
110. Jigs, tools, fixtures	May 14	WD-N-8408	8,082.50	WD-N-8408	June 15
111. Cable and wire	May 15	WD-N-8454	(11,178.00)	WD-N-8454	July 28
Revised Appendix A	June 29		10,026.09		
112. Tires	May 21	WD-N-8570	52,341.75	WD-N-8570	Oct. 12
113. Bullet sealing fuel cells for airplanes	May 22	WD-N-8601	4,461.29	WD-N-8601	June 22
114. Pontoons, Aviation wading suits, inflatable boats and rafts, Morner life saving suits	May 22	5419	47,410.00	ND-N-2564	July 29
115. Bullet sealing fuel tanks, Royalin, Jettison tanks	May 25	WD-N-8653	11,008.70	WD-N-8653	July 6
116. Plant protection	May 26	(N-5515 WD-N-8702	3,467.41	WD-N-8702	Oct. 23
117. Dodecyl - Mercaptan	May 26	WD-N-8700	22,670.00	WD-N-8700	June 22
118. Airplane tires	May 29	WD-N-8798	2,262.40	WD-N-8798	July 1
119. Bullet sealing fuel cells for Airplanes	June 3	WD-N-8919	18,718.00	WD-N-8919	July 8
120. Bullet sealing fuel and oil cells	June 3	5516	59,721.14	ND-N-2452	June 20
121. Inflatable boats and rafts, barrage balloons	June 4	5528	90,580.71	ND-N-2653	July 29
122. Victory bicycle tires and tubes, heavy service tubes, Jettison tanks	June 4	WD-N-8959	7,314.00	WD-N-8959	Aug. 6
123. Heavy service tires	June 11	WD-N-9134	79,730.00	WD-N-9134	Oct. 20
124. Perishable tools, jigs, fixtures	June 11	WD-N-9133	88,373.01	WD-N-9133	July 6
125. Plant Protection	June 11	WD-N-9132	1,191.48	WD-N-9132	Sept. 30
126. Parachute seat, headliners, Army suiting, tank crash pad lining, aviators' flying boots	June 25	WD-N-9496	10,066.28	WD-N-9496	Nov. 10

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Description	Date Appli- cation Filed 1942	Application Number Assigned	Estimated Cost of Facilities	Necessity Certificate	
				Number	Date of Issue 1942
127. Diphenylamine	June 26	WD-N-9514	\$342,000.00	WD-N-9514	Aug. 1
128. Barrage balloons	July 14	WD-N-10015	59,247.54	WD-N-10015	Sept. 22
129. Raincoats	July 14	WD-N-10016	80,565.00	WD-N-10016	Aug. 8
130. Airplane Tires	July 15	WD-N-10041	15,882.30	WD-N-10041	Sept. 8
131. Perishable tools	July 15	WD-N-10042	5,311.35	WD-N-10042	Aug. 8
132. Boats, Morner life saving suits, Fuel cells	July 16	5885	72,293.00	ND-N-4515	Mar. 8
133. Spider hubs for aircraft, metal parts, gas masks, airplane wings	July 16	WD-N-10095	8,933.74	WD-N-10095	Oct. 6
134. Inflatable boats, fuel cells, tools	July 22	WD-N-10197	77,727.31	WD-N-10197	Oct. 6
135. Battery Separators	July 23	5937	351,804.69	ND-N-3245	Oct. 20
136. Repair Materials and accessories	July 28	WD-N-10313	3,276.24	WD-N-10313	Nov. 10
137. Tank track blocks and bogie wheels	July 28	WD-N-10314	749,350.95	WD-N-10314	Dec. 23
138. Life vests	Aug. 5	WD-N-10511	952.88	WD-N-10511	Sept. 1
139. Fuel cells for airplanes	Aug. 6	6062	935.00	ND-N-2897	Aug. 31
140. Barrage Balloons	Aug. 6	WD-N-10544	31,270.00	WD-N-10544	Dec. 8
141. Fuel cells	Aug. 8	WD-N-10609	28,834.00	WD-N-10609	Sept. 8
142. Fuel cells	Aug. 9	WD-N-10621	51,400.00	WD-N-10621	Sept. 15
143. Packaging yarn	Aug. 9	WD-N-10617	1,020.81	WD-N-10617	Nov. 17
144. Fuel cells	Aug. 9	WD-N-10619	16,093.76	WD-N-10619	Oct. 5
145. Submarine Battery Jars	Aug. 21	6181	708.89	ND-N-2978	Sept. 12
146. Inflatable boats	Aug. 22	6189	1,346.12	ND-N-2971	Sept. 12
147. Fuel tanks	Aug. 24	WD-N-11134	13,750.00	WD-N-11134	Oct. 27
148. Bullet sealing fuel cells	Aug. 26	WD-N-11090	21,935.13	WD-N-11090	Oct. 5
149. Super Ustex yarn	Aug. 25	6217	24,190.79	WD-N-11538	Dec. 19

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<u>Description</u>	<u>Date</u> <u>Appli-</u> <u>cation</u> <u>Filed</u> <u>1942</u>	<u>Application</u> <u>Number</u> <u>Assigned</u>	<u>Estimated</u> <u>Cost of</u> <u>Facilities</u>	<u>Necessity Certificate</u> <u>Number</u>	<u>Date of</u> <u>Issue</u> <u>1942</u>
150. Hose	Aug. 27	WD-N-11089	\$180,263.56	WD-N-11089	Nov. 27
151. Synthetic Rubber	Aug. 27	WD-N-11162	10,642.67	WD-N-11162	Oct. 27
152. Hose, etc.	Aug. 28	WD-N-11158	5,413.76	WD-N-11158	Oct. 27
153. Army duck and yarn	Aug. 27	WD-N-11161	40,921.55	WD-N-11161	Oct. 20
154. Fuel tank fittings	Aug. 28	WD-N-11157	54,505.00	WD-N-11157	Oct. 27
155. Fuel cells	Sept. 4	WD-N-11460	150,242.00	WD-N-11460	Oct. 27
156. Wire	Sept. 14	WD-N-11629	20,189.12	WD-N-11629	Oct. 13
157. Fuel cells	Sept. 15	6404	3,470.00	ND-N-3135	Oct. 3
158. Fuel tanks	Sept. 15	WD-N-11673	10,769.00	WD-N-11673	Dec. 8
159. Radio Antenna	Sept. 17	WD-N-11672	551.84	WD-N-11672	Oct. 21
160. Plant Protection Victaulic Rings	Sept. 22	WD-N-11781	2,802.70	WD-N-11781	Feb. 2
161. Jungle boots	Oct. 2	WD-N-12282	1,890.00	WD-N-12282	Nov. 10
162. Fuel cells	Oct. 5	WD-N-12256	29,198.00	WD-N-12256	Nov. 27
163. Plant Protection	Oct. 6	WD-N-12276	1,077.00	WD-N-12276	Dec. 1
164. Machine tools	Oct. 7	WD-N-12407	27,679.04	WD-N-12407	Jan. 18
165. Wood Insert Heels	Oct. 13	WD-N-12536	1,275.00	WD-N-12536	Dec. 8
166. Dodecyl-Mercaptan	Oct. 15	WD-N-12537	1,054.15	WD-N-12537	Oct. 28
167. Fuel cells, airplane seats & Machine tools	Oct. 15	WD-N-12629	153,324.19	WD-N-12629	Feb. 8
168. Deskid Sperry Soles	Oct. 20	6661	4,175.00	ND-N-3423	Nov. 19
169. Extension of fuel cell laboratory	Oct. 21	WD-N-12666	3,415.00	WD-N-12666	Dec. 1
170. Boots, pontons, fuel cells	Oct. 21	WD-N-12746	17,775.30	WD-N-12746	Dec. 8
171. Airplane wing panels & airplane seats	Oct. 21	WD-N-12747	44,350.00	WD-N-12747	Dec. 8
172. Fuel cells, vibration samplers, wire strands, plastic steering wheels	Oct. 26	WD-N-12938	26,349.91	WD-N-12938	Jan. 2

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<u>Description</u>	<u>Date Appli- cation Filed 1942</u>	<u>Application Number Assigned</u>	<u>Estimated Cost of Facilities</u>	<u>Necessity Certificate</u>	
				<u>Number</u>	<u>Date of Issue 1943</u>
173. Fuel tanks	Oct. 27	WD-N-13034	\$ 4,385.00	WD-N-13034	Jan. 5
174. Fuel cells	Oct. 28	WD-N-13157	26,257.11	WD-N-13157	Jan. 2
175. Barrage Balloons and Inflatable Boats	Nov. 5	WD-N-13183	42,333.56	WD-N-13183	Jan. 5
176. Plant protection	Nov. 4	WD-N-13210	4,850.34	WD-N-13210	Dec. 1, 1942
177. Airplane tires	Nov. 9	WD-N-13283	12,935.20	WD-N-13283	Jan. 5
178. Perishable tools	Nov. 10	WD-N-13378	3,106.88	WD-N-13378	Jan. 2
179. Fuel cells, bogie tires, airplane tires	Nov. 11	WD-N-13533	4,942.78	WD-N-13533	Jan. 5
180. Thiokol Storage Fuel Cells	Nov. 11	WD-N-13522	9,212.00	WD-N-13522	Jan. 2
181. Machine Tools	Nov. 11	WD-N-13523	5,492.86	WD-N-13523	Dec. 26, 1942
182. Reconnaissance Boats	Nov. 11	WD-N-13520	9,825.00	WD-N-13520	Jan. 5
183. Molded rubber parts and Fuel Cells	Nov. 24	WD-N-13799	36,042.00	WD-N-13799	Feb. 2
184. 40 Millimeter shells Amended	Nov. 23 May 18	7032	(243,719.98) 254,441.64		
185. Cotton Plied Yarn, & Plant Protection	Nov. 25	WD-N-13850	4,115.00	WD-N-13850	Feb. 2
186. Mareng Cells for Fuel Storage	Nov. 25	WD-N-13851	12,155.00	WD-N-13851	Jan. 2
187. Fuel and Oil Cells	Nov. 25	WD-N-13890	16,416.66	WD-N-13890	Jan. 5
188. Perishable Tools	Dec. 2	WD-N-14356	7,163.47	WD-N-14356	Jan. 2
189. Fuel Cell Fittings Heavy Service Tires A-24 Fuel Cells	Dec. 10	WD-N-14496	86,084.88	WD-N-14496	Mar. 23
190. Vinylite Raincoats	Dec. 14	WD-N-14600	3,957.00	WD-N-14600	Jan. 5
191. Conductive Soled Shoes, Leather Top Government Paces	Dec. 16	WD-N-14674	3,325.42	WD-N-14674	Jan. 12
192. Fuel Cells and Plant Protection	Dec. 23	WD-N-15097	159,376.85	WD-N-15097	May 12

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<u>Description</u>	<u>Date Appli- cation Filed 1943</u>	<u>Application Number Assigned</u>	<u>Estimated Cost of Facilities</u>	<u>Necessity Certificate</u>	
				<u>Number</u>	<u>Date of Issue 1943</u>
193. Army Vinylite Suits, & Hats, Navy Parka Suits	Jan. 6	WD-N-15586	\$ 18,281.00	WD-N-15586	Jan. 26
194. Fuel Cells, Tank Tracks, Combat Tires, Bogie Wheels	Jan. 4	WD-N-15574	7,504.82	WD-N-15574	Jan. 26
195. Wire	Jan. 8	WD-N-15774	64,722.29	WD-N-15774	Feb. 6
196. Fuel Cell Fittings, Buna Fuel Cells, & Airplane Tire Test Wheels	Jan. 8	WD-N-15833	11,900.05	WD-N-15833	Jan. 26
197. Large Size Truck and Airplane Tires AMENDED	Jan. 15	WD-N-15974	(771,797.00) 867,616.00	WD-N-15974	Feb. 19
198. Hose & Plant Protection	Jan. 15	WD-N-15973	4,777.74	WD-N-15973	Feb. 1
199. A-3 Boats, Pontons, Reconnaissance Boats, Storage Cells, & Lab work on Fuel Cells for Airplanes	Jan. 18	WD-N-16099	22,304.00	WD-N-16099	Feb. 1
200. Fuel Cells for Airplanes	Jan. 20	7768	131,643.94	ND-N-6927	Nov. 23
201. Dual Tube Life Belts, Life Vests, & Submarine Battery Jars	Jan. 21	7787	1,640.94	ND-N-4257	Feb. 23
202. Gyptal Resins, AVIL, and AVIH	Jan. 29	WD-N-16476	1,175.00	WD-N-16476	Feb. 12
203. Self-Sealing Fuel Cells, for Airplanes	Jan. 29	WD-N-16489	6,369.45	WD-N-16489	Feb. 26
204. Tank Crash Pad Lining, Fuel Cells, Army Vinylite Raincoats, & Conductive Soled Shoes	Jan. 29	WD-N-16567	2,013.00	WD-N-16567	Feb. 15
205. Impermeable Rubber Gloves	Feb. 8	WD-N-16978	19,690.00	WD-N-16978	Mar. 23
206. High Polymers, Rubber Substitutes, & Plant Protection	Feb. 12	WD-N-17159	6,454.61	WD-N-17159	Mar. 16
207. Fuel Cells, Buna Fuel Cells, Airplane Tire Test Wheels, & Tank Tracks	Feb. 12	WD-N-17176	8,137.12	WD-N-17176	Feb. 27

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<u>Description</u>	<u>Date</u> <u>Appli-</u> <u>cation</u> <u>Filed</u> <u>1943</u>	<u>Application</u> <u>Number</u> <u>Assigned</u>	<u>Estimated</u> <u>Cost of</u> <u>Facilities</u>	<u>Necessity Certificate</u> <u>Number</u>	<u>Date of</u> <u>Issue</u> <u>1943</u>
208. Boats, Pontons, & Plant Protection	Feb. 12	WD-N-17172	\$11,696.53	WD-N-17172	Feb. 24
209. Vinylite Raincoats, Army Vinylite Suits, & Hats, Navy Parka Suits	Feb. 22	WD-N-17624	4,016.34	WD-N-17624	Mar. 9
210. Fuel Cells	Feb. 23	WD-N-17625	10,539.00	WD-N-17625	Mar. 23
211. Bullet-sealing fuel tanks	Feb. 25	WD-N-17611	(192,121.22)	Canceled	
212. Fuel Cells	Feb. 26	WD-N-17723	12,422.47	WD-N-17723	Mar. 19
213. Fuel Cells, Airplane, Tractor, and Heavy Service Tubes	Mar. 10	8425	44,185.12	ND-N-5144	May 19
214. Fuel Cells, Heavy Service Tires, Airplane Tires, Tank Track Blocks, & Bogie Wheels	Mar. 11	WD-N-18269	74,693.34	WD-N-18269	May 12
215. Machine Tools	Mar. 11	WD-N-18268	607.89	WD-N-18268	Mar. 23
216. Balloons, Inflatable Boats	Mar. 16	WD-N-18496	2,951.15	WD-N-18496	Mar. 30
217. Heavy Service Tires, for Airplanes, Combat Vehicles, Trucks and Buses; & Bullet-Sealing Tanks	Mar. 18	WD-N-18552	354,361.00	WD-N-18552	May 12
218. Plastic Steering Wheels, and Tires	Mar. 22	WD-N-18680	39,705.05	WD-N-18680	May 12
219. Reclaim Vinylite VYNS, Rubber Insulating Wire Compound, and Synthetic Rubber	Mar. 24	WD-N-18795	20,524.22	WD-N-18795	Apr. 13
220. Boats, Pontons, Fuel Cell Storage Tanks, Fuel Cells, Life Saving Suits, & Aviation Suits	Mar. 29	WD-N-19006	55,225.83	WD-N-19006	May 20

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<u>Description</u>	<u>Date Applica- tion Filed 1943</u>	<u>Application Number Assigned</u>	<u>Estimated Cost of Facilities</u>	<u>Necessity Certificate Number</u>	<u>Date of Issue 1943</u>
221. Fuel cells, fuel storage tanks	Apr. 9	WD-N-19546	\$695,468.83	WD-N-19546	June 3
222. Plastic Boards	Apr. 15	WD-N-19839	55,944.00	WD-N-19839	June 17
223. Fuel cells, Navy berth material, upholstery, engine cover material, jungle hammock material, and other coated fabrics	Apr. 15	WD-N-19840	113,749.00	WD-N-19840	May 29
224. Dual tube life preservers, D.R. Tape	Apr. 19	WD-N-20168	1,529.00	WD-N-20168	July 27
225. Perishable Tools	Apr. 19	WD-N-20167	9,954.68	WD-N-20167	May 5
226. Rayon Fabrics	Apr. 27	WD-N-20881	70,243.00	WD-N-20881	June 29
227. C-102 Sheet Material	Apr. 27	WD-N-20880	7,972.30	WD-N-20880	May 20
228. Fuel cells, bogie wheels, tank tracks, heavy service and airplane tires	Apr. 27	WD-N-20879	111,563.20	WD-N-20879	Jan. 1/44
229. Army Vinylite Raincoats, Self-Sealing Fuel Cells	May 4	WD-N-21337	11,744.00	WD-N-21337	May 29
230. Cable and Insulated Wire	May 4	WD-N-21336	44,185.00	WD-N-21336	July 15
231. ESIM (Quinone Diozime Dibenzoate)	May 4	WD-N-21341	37,135.00	WD-N-21341	July 2
232. Hose, Gas Mask Tubes, Plant Protection	May 4	WD-N-21340	5,171.00	WD-N-21340	May 29
233. Synthetic Rubber	May 17	WD-N-21773	4,995.00	WD-N-21773	June 3
234. Fuel cells, Fiber Parts for plane chairs	May 19	WD-N-21893	36,011.66	WD-N-21893	Nov. 10
235. Fuel cells, Tank Track Pins	May 27	WD-N-22169	15,062.92	WD-N-22169	June 21
236. Barrage Balloons & Inflatable Boats	May 27	WD-N-22160	65,618.53	WD-N-22160	Oct. 8

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<u>Description</u>	<u>Date Appli- cation Filed 1943</u>	<u>Application Number Assigned</u>	<u>Estimated Cost of Facilities</u>	<u>Necessity Certificate</u>	
				<u>Number</u>	<u>Date of Issue 1943</u>
237. Neoprene Latex Gloves, Dual Tube Life Belts, D. R. Tape, Mareng Fuel Cells, and Battery Separators	June 9	WD-N-22758	\$20,105.44	WD-N-22758	July 27
238. Bullet-sealing Fuel Tanks	June 11	WD-N-22919	103,953.02	WD-N-22919	Aug. 12
239. Rusol	June 14	WD-N-23029	14,230.00	Denied	
240. Machine Tools	June 15	9878	21,883.66	ND-N-5988	Aug. 7
241. Large Size Truck and Airplane Tires	June 15	WD-N-23028	177,987.01	WD-N-23028	Aug. 30
242. Bullet-sealing Fuel Tanks	June 18	WD-N-23231	11,933.89	WD-N-23231	July 6
243. Camelback	June 18	WD-N-23099	10,774.13	Denied	
244. Fuel Cells and Fuel Storage Tanks	June 24	WD-N-23399	46,343.48	WD-N-23399	Sept. 1
245. Fuel Cells and Boats	July 8	WD-N-24057	4,248.50	WD-N-24057	July 27
246. Perishable Tools	July 15	WD-N-24256	21,912.76	WD-N-24256	Nov. 12
247. Fuel Cells and Airplane Tubes	July 16	WD-N-24295	1,151.01	WD-N-24295	July 30
248. Fuel Cells, Boats, Plant Protection	July 19	WD-N-24369	6,760.52	WD-N-24369	Aug. 7
249. Balloons and Inflatable Boats	July 19	WD-N-24368	3,221.77	WD-N-24368	Aug. 7
250. Asbeston	July 20	WD-N-24410	15,633.00	WD-N-24410	Aug. 18
251. Fuel Cells	July 22	10317	16,781.81	ND-N-6767	Nov. 5
252. Self-sealing Fuel Cells	July 23	WD-N-24489	9,403.60	WD-N-24489	Aug. 10
253. Fuel Cells, Life rafts, and Plant Protection	Aug. 4	10451	5,120.11	ND-N-6889	Nov. 18
254. Bullet-sealing Fuel Tanks & Plant Protection	Aug. 4	WD-N-24974	19,660.62	WD-N-24974	Aug. 17
255. Packaging Yarn	Aug. 5	10479	2,324.00		
256. Fuel Cells	Aug. 10	WD-N-25216	15,066.23	WD-N-2516	Sept. 1
257. Gas Mask Parts	Aug. 13	WD-N-25338	31,905.00	WD-N-25338	Nov. 24
258. Fuel Cells	Aug. 13	10545	56,398.96	ND-N-7065	Dec. 4

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Description	Date Appli- cation Filed 1943	Application Number Assigned	Estimated Cost of Facilities	Necessity Certificate	
				Number	Date of Issue 1943
259. Asbestos yarn and Asbestos cloth	Aug. 27	WD-N-25829	\$212,815.00	WD-N-2589	Jan.1/44
260. Perishable Tools	Sept. 8	WD-N-26403	17,950.15	WD-N-26403	Sept. 24
261. Rubber covered marine propeller drafts	Sept.15	10933	2,795.80	Denied	
262. Aviation Wading Suits <u>Amended</u>	Sept. 9 Sept.23	10846	(4,816.52) 4,816.52		
263. Life belts, delousing bags <u>Amended</u>	Sept. 9 Sept.23	10844	(1,275.00) 1,275.00	ND-N-6637	Oct. 18
264. Battery Separators, Plant Protection, Storage Tank <u>Amended</u>	Sept. 9 Sept.17	10845	(9,392.00) 9,392.00	ND-N-6758	Nov. 5
265. Equip to buff tires, water pumping & control Fuel cells <u>Amended</u> (Total amount deleted \$1,076.00)	Sept. 9 Dec. 7	WD-N-26328	(144,904.00) (67,899.00) 66,823.00	WD-N-26328	Jan.1/44
266. Airplane Tires	Sept. 9	WD-N-26327	173,140.00		
267. Multiflex tubes, Plant Protection, AN-H-6 Hose <u>Amended</u>	Sept. 9 Dec. 7	WD-N-26317	(95,632.07) 93,514.10	WD-N-26317	Jan.1/44
268. Fuel Cells <u>Amended</u>	Sept. 9 Dec. 17	WD-N-26318	(25,833.00) 22,009.07		
269. Airplane tire retreading <u>Amended</u>	Sept. 9	WD-N-26319	(10,175.00) 4,400.25		
270. Fuel Cells, boats <u>Amended</u>	Sept. 9 Sept.27	WD-N-26320	(8,580.00) 8,580.00	WD-N-26320	Oct. 8
271. Fuel Cells, Tank Tracks, Service Tires, Plating Equip. <u>Amended</u>	Sept. 9 Dec. 31	WD-N-26331	(16,563.91) 14,502.91		
272. Fuel Cells, Tank Tracks, Service Tires, Bogie Wheels, etc. <u>Amended</u>	Sept. 9 Dec. 31	WD-N-26330	(166,269.55) 101,559.89		

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<u>Description</u>	<u>Date Appli- cation Filed 1943</u>	<u>Application Number Assigned</u>	<u>Estimated Cost of Facilities</u>	<u>Necessity Certificate</u>	
				<u>Number</u>	<u>Date of Issue 1943</u>
273. Airplane tubes, Fuel Cells <u>Amended</u>	Sept. 9 Dec. 17	WD-N-26323	\$(50,541.20) 50,321.20		
274. Self-sealing fuel cells mareng cells,& storage tank <u>Amended</u>	Sept. 9 Jan. 6	WD-N-26325	(73,089.00) 32,892.58		
275. Troop Benches <u>Amended</u>	Sept. 9 Dec. 17	WD-N-26315	(1,556.50) 1,556.50		
276. Vinylite Hosp. Sheeting <u>Amended</u>	Sept. 9 Dec. 10	WD-N-26322	(6,203.00) 6,203.00	Denied	
277. Insulated Wire & Cable <u>Amended</u>	Sept. 9 Dec. 17	WD-N-26324	(12,600.00) 12,600.00		
278. Heavy Service Tires <u>Amended</u>	Sept. 9 Nov. 15	WD-N-26329	(4,095.00) 4,093.00		
279. Conversion from oil to coal burning <u>Amended</u>	Sept. 9 Dec. 10	WD-N-26321	(88,845.00) (88,845.00)	Canceled	
280. Plant Protection & Synthetic Rubber	Sept. 9	WD-N-26316	1,647.15	WD-N-26316	
281. Rubber & Metal reclaim- ing equip. <u>Amended</u>	Sept. 9 Dec. 21	WD-N-26326	(45,734.87) 43,927.77		
282. Diphenylamine	Sept. 16	WD-N-26593	8,980.00	WD-N-26593	Sept. 29
283. Synthetic Rubber, Rubber Insulating Wire Com- pound, E.S.I.M. <u>Amended</u>	Sept. 9 Sept. 23	WD-N-26332	(7,889.52) 7,889.52	WD-N-26332	Sept. 29
284. Hose	Sept. 17	WD-N-26635	28,960.00		
285. Asbestos yarn & cloth	Sept. 17	WD-N-26626	62,151.00	WD-N-26626	Jan. 1/44
286. Signal Corps Bags	Sept. 17	WD-N-26633	850.00	WD-N-26633	Oct. 8
287. Poncho Camouflage material	Sept. 17	10961	7,967.00		
288. Synthotic Rubber	Sept. 17	WD-N-26634	560.00	WD-N-26634	Oct. 1
289. B16 (Rubber Chemical Antioxidant)	Sept. 17	WD-N-26627	25,070.00	WD-N-26627	Jan. 1/44

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<u>Description</u>	<u>Date Appli- cation Filed 1943</u>	<u>Application Number Assigned</u>	<u>Estimated Cost of Facilities</u>	<u>Necessity Certificate</u>	
				<u>Number</u>	<u>Date of Issue 1943</u>
290. O.E.I. (Iodecyl-Mercaptan)	Sept. 23	WD-N-26868	\$ 9,440.00	WD-N-26868	Oct. 8
291. Assault Wire	Sept. 23	11037	46,717.00		
292. Perishable Tool, jigs & fixtures	Sept. 23		(\$5,412.70)	Canceled	
293. Insulated Wire & Cable	Sept. 23	WD-N-26866	72,437.00	WD-N-26866	Dec. 29
294. Super Ustex Yarn	Sept. 24	WD-N-26994	101,291.00	WD-N-26994	Dec. 7
295. Rayon Tire Fabric, Rayon Fuel Cell Fabric, Cotton Tire Cord, Fabric treated yarns, etc.	Sept. 27	WD-N-27122	68,157.44	WD-N-27122	Jan. 1/44
296. Flat Sheet Battery Separator	Sept. 27	11136	2,118.00	ND-N-6819	Nov. 15
297. Life Saving Suits	Sept. 27	11137	10,060.00	ND-N-6801	Nov. 6
298. Conversion from oil to coal burning	Sept. 28		(14,205.00)	Canceled	
299. Navy Wire	Sept. 28	11138	12,700.00	ND-N-6960	Nov. 25
300. Airplane Truck & Curving Tubes	Sept. 28	WD-N-27139	12,355.00	WD-N-27139	Dec. 7
301. Insulated Wire & Cable	Sept. 28	WD-N-27140	56,227.00		
302. Fuel Cells	Sept. 30	11181	23,996.51	ND-N-7104	Dec. 8
303. Inflatable boats & rafts	Sept. 30	WD-N-27291	14,374.12	WD-N-27291	Oct. 21
304. Packaging Rayon Cord	Oct. 1	WD-N-27303	2,936.00	WD-N-27303	Oct. 21
305. DCD 1½ Portable Cord	Oct. 1	11202	2,325.00	ND-N-7232	Dec. 22
306. Fisk tire	Oct. 1	WD-N-27302	14,481.50	WD-N-27302	Jan. 15/44
307. Dual Bead Tires	Oct. 4	WD-N-27377	240,002.00		
308. Fuel Cells	Oct. 4	WD-N-27396	81,572.00		
309. Fuel Cells	Oct. 4		(14,949.00)	Canceled	
310. Non-adhesion Radio Mountings	Oct. 5	WD-N-27467	2,960.00	WD-N-27467	Nov. 26
311. Fuel Cells	Oct. 8	11311	6,211.17		

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<u>Description</u>	<u>Date Appli- cation Filed 1943</u>	<u>Application Number Assigned</u>	<u>Estimated Cost of Facilities</u>	<u>Necessity Certificate</u>	
				<u>Number</u>	<u>Date of Issue 1943</u>
312. Submarine valves & Winches, Torpedo Governors	Oct. 8	11310	\$ 8,199.90		
313. V-Board (Total Amount Deleted -\$350.00)	Oct. 8	WD-N-27561	(3,276.14) 2,926.14	WD-N-27561	Dec. 11
314. Army Vinylite Rain-coats	Oct. 8	WD-N-27562	2,444.87		
315. Spiral Four Cable	Oct. 11	WD-N-29107	(249,585.00)	Canceled	
316. Heavy Service Tires	Oct. 15	WD-N-27965	97,131.74		
317. Tank Tracks <u>Amended</u>	Oct. 15	WD-N-27964	(47,050.15) 47,050.15		
318. Fuel Cells	Oct. 15	WD-N-27962	6,574.00	WD-N-27962	Jan. 4/44
319. Coating fabrics for engine cover material, jungle hammocks material, etc. <u>Amended</u>	Oct. 15 Jan. 7	WD-N-29763	(83,042.50) 24,020.85		
320. Research on substitutes for reclaimed & synthetic rubber	Oct. 21	WD-N-28325	8,400.00		
321. Heavy Service Casings (Total Amount Deleted-\$66,045.00)	Nov. 2	WD-N-29040	(5,079,019.00)		
		Amount Approved	5,012,974.00	WD-N-29040	Dec. 17
322. Heavy Service & Airplane Tires	Nov. 2	WD-N-29043 As Amended	15,280,881.00	WD-N-29043	Dec. 17
323. Rayon Tire Cord for Heavy Service & Airplane Tires	Nov. 2	WD-N-29041	456,533.00		
324. Heavy Service & Airplane Tires	Nov. 2	WD-N-29061	1,223,019.00	WD-N-29061	Dec. 17
325. Heavy Service & Airplane Tubes	Nov. 2	WD-N-29042	156,062.00	WD-N-29042	Dec. 17
326. Fuel Cells	Nov. 19	WD-N-29889	6,619.93		
327. Army Poncho	Dec. 10	WD-N-30762	5,555.00		

FORM WPB-3467

6. Delivery of equipment is uncertain. Production should start immediately upon installation of all facilities.
11. (b) WPB Automotive Division and Bureau of Ships, Navy Division, have investigated sleeve manufacturing facilities and advised that the demand for sleeves is in excess of the capacity of present facilities. Plans in connection with the acquisition of these facilities have been discussed with:

Lt. Comdr. A. M. Johnson, Bureau of Ships,
Navy Department

Lt. Comdr. Emerson, Bureau of Ships, Navy Department

Lt. Comdr. Pillars, Bureau of Ships, Navy Department

Mr. Ralph Strang, WPB Automotive Division

Mr. J. E. Capps, WPB Automotive Division

FORM WPB-3467 (5-22-44)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Cylinder Sleeves	The Buda Company Harvey, Illinois	A Navy B	\$72,000.00
		A B	
		A B	
		A B	
	Waukesha Motor Company Waukesha, Wisconsin	A W-271-ORD-4598-2964 B W-271-ORD-4964	\$136,000.00
		A W-1098-ENG-4706 B W-30-18-ENG-WSP-152	
		A W-978-ENG-4866 B NOX-4173-4175	
		A B	
		A B	
		A B	
		A B	
		A B	
		A B	(Initial Orders Only)
3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
Manufacture	Buda Co. - Waukesha Motors	Navy Bureau of Ships-Dept.	
		Army	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES	
ARMY	100%	Present facilities of a type which cannot be converted.	
NAVY		B. USE OF OTHER AVAILABLE FACILITIES	
MARITIME COMMISSION		No other facilities available.	
AIRCRAFT RESOURCES CONTROL BOARD		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
OTHER AGENCIES (Specify)		We are advised by WPB, and Bureau of Ships of a shortage of facilities for this product.	
		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
		Existing buildings will be used.	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE	
SEE ATTACHED SHEET.			
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
It is not necessary to acquire any additional land.			
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WBS-3467 (5-22-44) PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:
A. MANUFACTURING FACILITIES ONLY:
(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (Based on 12 mos. av.) (c)	CAPACITY (d)	
Cylinder Sleeves	Piece	40,000	45,000	75,000

(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		EMPLOYEES (f)	WORK HOURS PER WEEK (g)
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)		
FIRST	15	48	15	48	27	48
SECOND	7	48	7	48	17	48
THIRD	0	0	5	48	14	48
SWING						
TOTAL	22		27		58	

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☒ YES ☐ NO. IF YES, GIVE DETAILS.
Bureau of Ships is considering furnishing certain items under a short-form lease. No final agreement made at present date.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☒ YES ☐ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING
DPG 3/11/43 \$266,385.08.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.
Generally undesirable because of "Scrambling" and inter-mingling of facilities.

FORM WPD-3467 (9-22-44)				PAGE 5 OF 6 PAGES			
26. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:							
DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
1/3/41	WD-N339	\$57,016.86	1/25/41	9/27/43	WD-N27072	\$100,000.00	2/28/44
1/3/41	WD-N344	87,629.70	2/11/41	1/24/44	NC-1562	89,948.46	8/17/44
1/6/41	WD-N503	82,603.56	6/25/41		NC-1562	15,652.03	
10/31/41	WD-N4494	2,342.50	12/15/41			(Disallowed)	
10/31/41	WD-N1284	9,053.18	1/20/42		Total	\$627,307.54	
11/29/41	WD-N5214	59,794.32	2/18/42				
8/16/42	WD-N10782	16,838.64	10/20/42				
12/26/42	WD-N15064	16,172.46	6/17/43				
4/21/43	WD-N20654	27,340.50	7/19/43				
5/10/43	WD-N21478	34,835.28	9/13/43				
6/21/43	WD-N23158	15,894.76	9/13/43				
9/15/43	WD-N26610	43,489.35	4/4/44				
27. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:							
NAME		TITLE		ADDRESS (Street, City, Zone, State)			
L. T. Cummings		General Manager, Connersville Div.		16th & Western Connersville, Indiana			
CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.							
CORPORATE SEAL							
ATTEST <u>T. T. [Signature]</u> SECRETARY				BY <u>[Signature]</u> SIGNATURE OF AUTHORIZED OFFICIAL			
DATE _____				President _____ TITLE			
SECTION 35(A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.							
GPO - War Board 11190A - p. 5							

FORM WPB-3467 (5-22-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 7 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4, etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
16th & Western Avenue Connersville, Indiana		McQuay-Norris Mfg. Co.	
		ADDRESS (Street, City, Zone, State)	
		16th & Western Avenue Connersville, Indiana	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
None Required.			
BUILDING AND OTHER CONSTRUCTION			
Alteration & Installation		\$15033.99	
EQUIPMENT: MACHINE TOOLS			
		99135.00	
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
Power Wiring		8487.56	
FURNACES			
& Heat Treating Equipment		36510.00	
OTHER			
Material Handling		12200.00	
OTHER (Specify)			
Engineers, Designers & Contractor's Fees		17137.00	
TOTAL		188503.55	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
<div style="text-align: right;">NC 8468</div>			

FORM WPB-3467 (5-22-44)		PAGE 2 OF 3 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	DATE
McQuay-Norris Mfg. Company		16th & Western Connersville, Indiana	1/29/45
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
	No additional land required.		
FT. BY	INDICATED BY AREA ENCLOSED BY RED	COST (Dollars)	
FT.	LINE ON ATTACHED BLUEPRINT MARKED		
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
	No new buildings required.		
FT. BY	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
FT.			
PRODUCT(S) TO BE PRODUCED			
Cylinder Sleeves.			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
BUILDING ALTERATIONS & EQUIPMENT INSTALLATION			COST (Dollars)
			\$15033.99
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
MACHINE TOOLS			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Moline Tool Co.			Arranged for rough boring cylinder liners.
KIND	MODEL NO.	TYPE	QUANTITY
Boring Mill	1150B	4 Spindle	1
NAME OF MANUFACTURER			COST (Dollars)
Gisholt Machine Co.			\$21313.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
		16-3/4 - 12x22	Special Tail Stock & Chuck.
KIND	MODEL NO.	TYPE	QUANTITY
Automatic Lathe	12-22	12	3
NAME OF MANUFACTURER			COST (Dollars)
Heald Machine Company			\$19317.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
		?	Arranged for facing flange.
KIND	MODEL NO.	TYPE	QUANTITY
Red Head	?	?	1
NAME OF MANUFACTURER			COST (Dollars)
			\$7600.00
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Cincinnati Grinders, Inc.				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Grinder	#4	Centerless	2	\$18280.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
?			Honing Fixture & Heads	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Hone			1 Set	\$5,500.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Heald Machine Company			Arranged for finish boring cylinder sleeves.	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Borematic	46B	2 Spindle	2	\$20466.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Cincinnati Milling Mach. Co.				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Mill	#2	Vertical	1	\$6659.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
POWER WIRING				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Scherer Electric Co.		#14 to #500,000 CM		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Copper Wire		RG Insulated	3276#	\$1465.14
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Scherer Electric Co.		1000 Amp. 1600 Amp.	Also 96# Bus Copper	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Bus Duct			185 ft.	\$2467.86
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Square D		30 ^a to 800 ^a		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Safety Switches		Sq. D	35	\$797.30

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FORM WPB-3467 (5-28-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	
DATE			
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
FT. BY	INDICATED BY AREA ENCLOSED BY RED	COST (Dollars)	
FT.	LINE ON ATTACHED BLUEPRINT MARKED		
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
FT. BY	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
FT.			
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Square D		1-7 ckt 1-14 ckt	
KIND	MODEL NO.	TYPE	QUANTITY
Power Panel		Distribution	2
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Scherer Electric Co.		Various	
KIND	MODEL NO.	TYPE	QUANTITY
Conduit		Black Iron	3351#
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Scherer Electric Co.		Various	
KIND	MODEL NO.	TYPE	QUANTITY
Conduit Fittings		Various	284#
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Scherer Electric Company		Various	
KIND	MODEL NO.	TYPE	QUANTITY
Conduit & Connectors		Flex Metal	384#
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Scherer Electric Co.			
KIND	MODEL NO.	TYPE	QUANTITY
Ducts & Ftg.		Metal	1622#
COST (Dollars)			
\$605.43			
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FORM WPB-3467 (5-22-44)		PAGE 5 OF 7 PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Scherer Electric Company				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Misc. Mtl.				\$357.52
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Scherer Elec. Company		Various		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Fuses		Renewable		\$282.10
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
General Electric		2000 ^a - 600 ^v		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Circuit Bkr.		A1-2-5	1	\$1327.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
			TOTAL POWER WIRING	\$8487.56
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
FURNACES & HEAT TREATING EQUIPMENT				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Holcroft & Co.			Arranged for hardening, washing and drawing cylinder sleeves.	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Furnaces		Electric	1 Unit	\$16,300.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
?			Tank, arbor & oil cooler.	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Quenching Facilities				\$2875.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Wilson Instrument Company				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Hardness Tester		Internal	1	\$410.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Geo. J. Hagan Company			For aging and annealing sleeves	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Furnace		Oil Fired	1	\$16925.00
			Total Heat Treat & Furnace Equip.	\$36510.00

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FORM WPB-3467 (5-28-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	
DATE			
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			
MATERIAL HANDLING EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Lewis Sheppard		5000#	
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			
Truck		Hand-Lift	1
COST (Dollars)		\$625.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			
Skids		Platform	200
COST (Dollars)		\$3800.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Independent Pneumatic Co.		75#	
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			
Balancers		Pedwyn	10
COST (Dollars)		\$850.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Matthews Co.			
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			
Conveyor		Roller	100 ft.
COST (Dollars)		\$775.00	
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

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FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE 7 OF 7 PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
Conveyor		Overhead	550 ft.	\$6150.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
TOTAL MATERIAL HANDLING COST			\$12,200.00		
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467

6. Delivery of equipment is uncertain. Production should start immediately upon installation of all facilities.
11. (b) WPB Automotive Division and Bureau of Ships, Navy Division, have investigated sleeve manufacturing facilities and advised that the demand for sleeves is in excess of the capacity of present facilities. Plans in connection with the acquisition of these facilities have been discussed with:

Lt. Comdr. A. M. Johnson, Bureau of Ships,
Navy Department

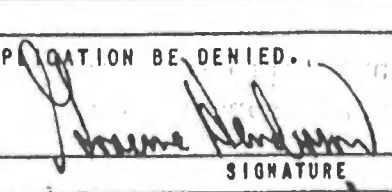
Lt. Comdr. Emerson, Bureau of Ships, Navy Dept.

Lt. Comdr. Pillars, " " " "

Mr. Ralph Strang, WPB Automotive Division

Mr. J. E. Capps, WPB Automotive Division

FORM GA-1231 (5-19-44) RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE		SERIAL NO. NC-8469 AMOUNT REQUESTED FOR AMORTIZATION \$2,175.			
DESCRIPTION OF PRODUCTS Gage, Precision Tools, Dies, etc.		NAME OF APPLICANT Williams Tool & Engineering Corp			
DESCRIPTION OF FACILITIES Surface grinding machine, ^{and} magnetic chuck, ^{and} turret milling machine		ADDRESS (Street, City, Zone, State) 124 Kentucky Avenue Indianapolis, Indiana			
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) <input type="checkbox"/> APPROVED <input checked="" type="checkbox"/> DENIED DIV. Tools 2/16/45 BY <i>[Signature]</i> DATE SIGNATURE OF AUTHORIZED OFFICIAL		LOCATION OF FACILITIES Indianapolis, Indiana PROGRAM DETERMINATION NUMBER			
CLEARANCE					
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)	RECOMMEND DENTAL (e)	CLEARED BY (f)
PROJECT ANALYSIS BRANCH					
FACILITIES COMMITTEE					
REMARKS BY TAX AMORTIZATION BRANCH <p><i>Tools denies as replacements - which not possible for this applicant which is strictly a "war baby" - Case should not have gone to Tools, because gage prime contract amount to only \$7500 against \$450,00 of production items as sub-contractor on Army Ordnance parts. Deny - writing explanatory letter as to normal vs. "emergency" replacements -</i></p>					
TAX AMORTIZATION <input type="checkbox"/> APPROVED <input checked="" type="checkbox"/> DENIED 2/17/45 SECTION <i>[Signature]</i> DATE SIGNATURE BRANCH SIGNATURE			APPROVED FOR ISSUANCE <input type="checkbox"/> APPROVED <input checked="" type="checkbox"/> DENIED 2/17/45 BY <i>[Signature]</i> DATE SIGNATURE		
THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED. SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH DATA.					
1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE THE BASIS FOR SUCH A CONCLUSION.					

2. IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF SO, EXPLAIN.
3. IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE.
4. IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY.
5. ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART.
6. ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input type="checkbox"/> NO
7. WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
8. ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
9. IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
10. COMMENTS As the products being acquired are replacements, they are not entitled to amortization and the certificate should therefore be denied.
11. RECOMMENDATION A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED. February 16, 1945 BY  DATE SIGNATURE
B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO ____% OF COST IS RECOMMENDED. _____ DATE BY SIGNATURE

FORM WPB-3467 (1-4-44)		PAGE 1 OF 2 PAGES	
SUMMARY SHEET - APPENDIX A (APPLICANT MUST ATTACH HERETO ADDITIONAL SHEETS SUPPLYING A DESCRIPTION OF EACH FACILITY)			
LOCATION OF FACILITIES		NAME OF COMPANY	
(Same)		Williams Tool & Engineering Corp.	
		ADDRESS (Street, City, Zone, State)	
		124 Kentucky Avenue Indianapolis 4, Indiana	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS	\$2,175.00		
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL	\$2,175.00		
GRAND TOTAL OF ALL FACILITIES, APPENDIX A	\$2,175.00		
REMARKS			
One (1) No. 2 B Brown & Sharpe Surface Grinding Machine, anti-friction bearing spindle, with motor on spindle fitted for 220 volt, 3 phase, 60 cycles. One (1) No. 510 Brown & Sharpe Magnetic Chuck, permanent type. One (1) Bridgeport Turret Milling Machine, Master Attachment, #2 Morse Taper Spindle.			
NC 8469			

FORM WPB-3467 (5-22-44)		PAGE 2 OF 2 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT Williams Tool & Engineering Corp.		ADDRESS (Street, City, Zone, State) 124 Kentucky Avenue Indianapolis 4, Indiana	DATE 2/5/45
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	COST (Dollars)	
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
PRODUCT(S) TO BE PRODUCED Gages, precision tools, dies, jigs and fixtures in connection with production of special items for Ordnance Department.			
EQUIPMENT			
NAME OF MANUFACTURER Brown & Sharpe Mfg. Co. Providence, R. I.		SIZE No. 2B	SPECIAL FEATURES Anti-friction bearing spindle, with motor on spindle fitted for 220 V., 3 phase, 60 cycles
KIND Surface grinder	MODEL NO.	TYPE Horiz. Spindle Reciprocating Manual feeds	QUANTITY One (1) COST (Dollars) \$1,070.00
NAME OF MANUFACTURER Brown & Sharpe Mfg. Co. Providence, R. I.		SIZE No. 510	SPECIAL FEATURES
KIND Magnetic Chuck	MODEL NO.	TYPE Permanent Type	QUANTITY One (1) COST (Dollars) \$ 110.00
NAME OF MANUFACTURER The Bridgeport Machines, Inc. Bridgeport, Conn.		SIZE	SPECIAL FEATURES With Master Milling Unit
KIND Turret Milling Machine	MODEL NO.	TYPE	QUANTITY One (1) COST (Dollars) \$ 995.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

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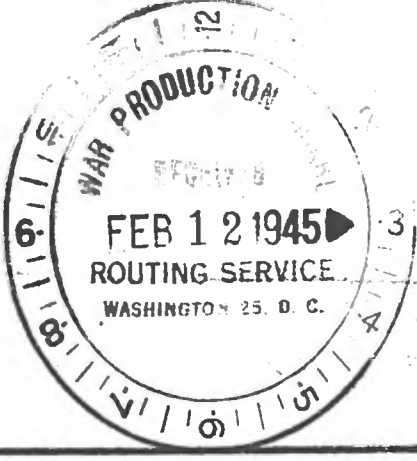
FORM WPB-3467 (5-22-44) PAGE 1 OF 1 PAGES

EQUIPMENT (Continued)

NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

OFFICIAL FILE COPY

FORM WPB-3467 (1-11-45)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FORM APPROVED BUDGET BUREAU NO. 12-R1676.3	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE				AMOUNT SOUGHT TO BE CERTIFIED	
				DATE	
				FOR WPB USE ONLY	
TO: War Production Board, Washington 25, D. C.				WPB FILE NO. NC 8469	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State)		Williams Tool & Engineering Corp. 124 Kentucky Avenue Indianapolis 4, Indiana			
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.					
1. DESCRIBE THE PRODUCTS TO BE MANUFACTURED OR THE SERVICES TO BE RENDERED BY THE FACILITIES LISTED IN APPENDIX A. A. IF FACILITIES ARE NON-PRODUCTIVE (toilets, cafeteria, etc.) DESCRIBE PRINCIPAL PRODUCTS. B. IF FACILITIES ARE PRODUCTIVE MENTION ONLY THOSE PRODUCTS FOR WHICH FACILITIES HEREIN WILL BE USED. DESCRIBE PRODUCTS IN DETAIL; DO NOT USE VAGUE GENERAL DESIGNATIONS SUCH AS "AIRCRAFT PARTS," "RADAR PARTS," ETC.					
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, (WHICH WILL BE MANUFACTURED WITH THE FACILITIES LISTED IN APPENDIX A) WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.					
A - PRIME CONTRACTS					
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d)	AMOUNT (Dollars) (e)	
W33-008-45-1781	2/2/45	Snap Gages	Cin. Ordnance Dis.	\$ 204.00	
W33-008-45-1783	2/2/45	Flush Pin Gages	" " "	405.00	
W-33-008-45-1767	1/30/45	Flush Pin Gages	" " "	295.00	
W33-008-45-1572	1/13/45	Snap Gages	" " "	700.00	
W33-008-45-1571	1/13/45	Snap Gages	" " "	320.00	
W33-008-45-1561	1/9/45	Length Gages	" " "	850.00	
W33-008-Ord-1788	12/28/44	Position Gages	" " "	2,298.00	
W33-008-45-1415	12/31/44	Position Gages	" " "	987.00	
W33-008-45-1695	1/11/45	Compression Gages	" " "	1,364.00	
W33-008-45-1149	12/2/44	Various Types	" " "	94.50	
W33-008-45-1121	11/22/44	Length & Snap	" " "	75.00	
				\$7,592.50	
Note: These items scheduled for operation, additional orders pending dependent upon acquisition of facility.					

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Elevating Racks	Fisher Body Division	A Ordnance B W-374-Ord-5823	\$317,089.35
Equilibrator Assm.	Fisher Body Division	A Ordnance B W-374-Ord-1241	38,010.00
Fan Pulley Assm.	Fisher Body Division	A Ordnance B W-Ord-461	76,737.75
Elevating Racks	Chrysler Corporation	A Ordnance B W-Ord-461	
Equilibrator Assm.	Saylor-Beall Mfg. Co.	A Ordnance B W-Ord-461	
Elevating Racks	Pressed Steel Car Co.	A Ordnance B W-Ord-717	25,720.00
		A B Sub-Total	\$457,557.10
		A B	
		A B	
See Note Above on 2.A		A B	
		A B	
		A B	
		A B	
		A B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
Does Not Apply			
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES	
ARMY	100%	None Available	
NAVY		B. USE OF OTHER AVAILABLE FACILITIES	
MARITIME COMMISSION		None Available	
AIRCRAFT RESOURCES CONTROL BOARD		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
OTHER AGENCIES (Specify)		Gagemakers require use of machines as component part of construction. Not practical to subcontract this type of grinding or milling.	
		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
		Does not apply.	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE Approx. 3/1/45 4/1/45	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
Does not apply.			
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (1-11-45) PAGE 3 OF 6 PAGES

8. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THOSE BUILDINGS LISTED IN APPENDIX A, WHICH WILL NOT BE CONSTRUCTED ESPECIALLY FOR APPLICANT:

A. NAME OF PRESENT OWNER	B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY
--------------------------	---

C. THE BUILDINGS HAVE BEEN USED IN THE FOLLOWING MANNER:

9. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO ALL OTHER FACILITIES LISTED IN APPENDIX A WHICH ARE TO BE ACQUIRED SECONDHAND:

A. NAME OF PRESENT OWNER (Indicate if a secondhand dealer)	B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY
--	---

C. THE FACILITIES HAVE BEEN USED IN THE FOLLOWING MANNER:

10. LIST BELOW THE FACILITIES IN APPENDIX A WHICH ARE REPLACEMENTS:

REPLACEMENTS (a)	AGE (b)	ANNUAL RATES OF DEPRECIATION (Dollars) (c)	REMARKS (State what disposition has been made, or is planned, of replaced facilities) (d)
No. 2B B & S			
Surface Grinder	New		has been sold.
B & S Magnetic			
Chuck	New		Has been sold.
Bridgeport Turret			
Milling Machine			
Master Head Attachment #2 Taper			
Spindle	New		To be sold when new machine received.

11. IN SUPPORT OF THE REPRESENTATION THAT THE FACILITIES ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE, THE FOLLOWING STATEMENT IS MADE, WITH SPECIFIC REFERENCE TO:

A. NECESSITY OF THE PRODUCT OR SERVICE Present facilities not sufficient or qualified because of age and precision requisites to handle amount of work now on hand.

B. SHORTAGE OF CAPACITY IN THE INDUSTRY
Gage grinders being used to capacity.
Turret Milling Machines being used to capacity.

(Applicant may attach exhibits in the support of statements. Such exhibits may consist of communications from Army or Navy officers or WPB officials, orders or letters of inquiry from other customers of the applicant, and any other matters considered relevant.)

(If acquisition of facilities or plans in connection therewith have been discussed with, or approved by, any of the Armed Services or Bureaus or WPB units, give appropriate names and addresses, or attach copies of pertinent information, or both.)

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FORM WPB-3467 (1-11-45)

PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:

(1) PRODUCTION

No expansion.

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?

☐ YES ☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?

☒ YES ☐ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

(See supplement)

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

Replacement items.

GPO—War Board 14111A—p. 4

FORM WPB-3467 (1-10-46)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington, 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467; Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

February 5, 1945

SUPPLEMENT FORM WPB-3467 (1-11-45)

Page 1 of 1 pages

Question No. 14

<u>DATE</u>	<u>GOVERNMENT AGENCY</u>	<u>AMOUNT FINANCED</u>
1-1-44	Defense Plant Corporation	\$4,000.00
2-1-44	" " "	7,175.00
6-7-44	" " "	2,042.00
9-1-42	Cincinnati Ordnance District	35,050.23
10-3-44	Defense Plant Corporation	5,037.64
10-3-44	" " "	2,715.50
11-4-44	" " "	4,464.00

Williams Tool & Engineering Corp.
124 Kentucky Avenue
Indianapolis 4, Indiana

NC

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FORM WPB-3467 (1-11-45)

PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:**A. MANUFACTURING FACILITIES ONLY:****(1) PRODUCTION**

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
(a)						
FIRST						
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET:

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☐ YES ☐ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☐ YES ☐ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

G283

JONES & LAUGHLIN STEEL CORPORATION

AND
SUBSIDIARY COMPANIES
PITTSBURGH, PA.

COPY OF LETTER

February 9, 1945

To: The War Production Board,
Washington 25, D. C.

**Application for a Necessity Certificate
for Tax Amortization Privilege under Section 124
of Internal Revenue Code**

One (1) - 220,000 pound per hour Boiler and Auxiliary Equipment
No. 4 Boiler House, Eliza Blast Furnace Department
Pittsburgh Works
Estimated Cost \$906,500.00

1. Services to be rendered by facilities listed in Appendix A.

The facilities listed in Appendix A comprise one (1) 220,000 pound per hour high pressure (450 pounds) water wall pulverized coal fired boiler and auxiliary equipment. These facilities will augment existing facilities at Applicant's Pittsburgh Works for the production of steam. The services to be rendered by the new facilities will be to provide an adequate and continuous supply of steam to all steam consuming units, for the production of steel. The new boiler and auxiliary equipment are needed not only to maintain Applicant's current high rate of production of steel products for the war program, but also (1) to increase said production to meet emergency peak demands and (2) to protect existing boilers by making it possible to take them off the line periodically for proper inspection and repairs without loss of steel production.

2. Steel Products referred to under Item 1.

Applicant has many contracts with the War and Navy Department, Maritime Commission and other Departments of the United States Government for steel products. Included in the orders of Applicant for defense products are shell steel, bullet core steel, armor plate, plates for ships, sheets for oil drums trucks and shell containers, cold finished steel, flats, tin plate and tin mill products, wire products, wire rope, Junior Beams and Junior Beam Tees. It also has many similar contracts, as subcontractor, with other companies who manufacture defense materials from Applicant's products.

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**One (1) - 300,000 pound per hour Boiler and Auxiliary Equipment
No. 4 Boiler House, Elgin Blast Furnace Department, Pch. Works**

Information on shipments analyzed by preference rating:

Applicant's principal business is the manufacture of iron and steel products at its plants located in the City of Pittsburgh, Allegheny County and Borough of Aliquippa, Beaver County, Pennsylvania, and in the city of Cleveland, Cuyahoga County, Ohio. Applicant also operates a plant in the city of McKeesport, County of Allegheny and State of Pennsylvania where it manufactures shells and a plant at Muncy, Lycoming County, Pennsylvania where it manufactures wire rope.

- (a) Shipments of finished steel products from Applicant's said plants for preceding calendar quarter ended December 31, 1944 follow:

<u>Shipments</u>	<u>Net Tons</u>	<u>Percent</u>
Claimant Agencies	645,440	76
Miscellaneous	16,036	2
Warehouses	115,341	14
Products for further conversion	<u>69,548</u>	<u>8</u>
Total	845,425	100

- (b) Applicant operates under "Controlled Materials Plan."

3. Services referred to under Item 1.

The services to be rendered by the facilities herein described consist of providing an adequate and continuous supply of steam at all times so that maximum steel production for war emergency requirements may be maintained.

4. Percentage of the products or services to be produced or rendered with the facilities listed in Appendix A to be absorbed in the war effort.

One hundred percent of the products and services of Applicant are absorbed in the war effort.

5. Consideration of the use of other facilities.

Applicant has no other facilities which may be converted into or made available for the purpose sought to be achieved by the facilities herein described.

6. Date facilities will be placed in use.

The time estimated to complete the installation of the facilities herein described is nine months. This will place the facilities in use November 1, 1945.

7. Statement with respect to land.

No land is involved in this application.

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One (1) - 220,000 pound per hour Boiler and Auxiliary Equipment
No. 4 Boiler House, Elgin Blast Furnace Department, Pgh. Works

8. Statement with respect to buildings.

No buildings are involved in this application.

9. Statement with respect to second hand facilities.

No second hand equipment is involved in this application.

10. Statement with respect to replacements.

The facilities listed in Appendix A are not replacements which would have been made at or about this time under peace time conditions. Their installation is required solely from a war emergency standpoint.

- 11 & 12. In support of the representation that the facilities are necessary in the interest of national defense and to show justification for the installation, the following statement is made:

With the advent of the war, the demands for steel for national defense increased rapidly. The steel industry was called upon by the Government in the emergency to expand its facilities with all possible speed to meet those demands. Applicant, in compliance with the emergency call, immediately increased its pig iron production for the manufacture of steel and at the same time inaugurated a program of vast expansion of its steel producing and finishing units.

Proceeding under the increment expansion plan whereby existing facilities were expanded for additional production, Applicant increased production in its Steel Works, Blooming Mills, Rolling Mills and many other steel producing units to meet the demand for steel. In addition, Applicant installed many other essential facilities such as a coal washer plant, a sintering plant, ingot stripping facilities for large ingots used for armor plate and shell steel, facilities for cold finishing steel and numerous other smaller improvements. All of the facilities are war installations for which Necessity Certificates have been secured.

While Applicant expanded its facilities and extended its operations for additional steel production, and, in addition, operated its steel manufacturing units in excess of 100 percent of capacity at its Pittsburgh Works since the war emergency began, at the same time it has added no plant generating facilities to the present time. The installation of new facilities and increased production on rolling units and blast furnaces have absorbed the reserve steam capacity available prior to the increased steel production program. As a result it is now impossible to carry the full load with any one of the high pressure boilers off the line for inspection and repairs or for other cause.

The steam which is required for operation at Elgin Blast Furnace Department is produced at three boiler houses, namely, Central Boiler House, No. 3 Boiler House and No. 4 Boiler House. These boiler houses supply steam to the main turbo generators which generate the electricity for the entire Pittsburgh Works; also for blowing engines, blast furnaces, pumps, strip mill operations and miscellaneous other units.

**One (1) - 250,000 pound per hour Boiler and Auxiliary Equipment
No. 4 Boiler House, Elgin Blast Furnace Department, Pgh. Works**

Central Boiler House supplies high pressure steam of 450 pound pressure for the operation of the 20,000 KW main turbo generators and turbo blowers. It is cross-connected to the low pressure systems of the other two boiler houses by proper reducing valves for the purpose of using any excess steam for maintaining adequate low-pressure steam as required at the Pittsburgh Works.

No. 3 Boiler House operates on 150 pound pressure and supplies a portion of the required steam for reciprocating blowing engine, river pumps, heating installations, and other units using low pressure steam.

No. 4 Boiler House operates on 250 pound pressure and supplies steam to one (1) blowing engine and one (1) 10,000 KW turbo generator. Excess steam is reduced to 150 pound pressure.

The following table shows the capacity in pounds of steam per hour for the three boiler houses mentioned above. It also states the type of fuel used for the individual boilers in each boiler house:

Central Boiler House

<u>Boiler No.</u>	<u>Fuel</u>	<u>Capacity in pounds steam per hour.</u>
7	Blast furnace gas and powdered coal	250,000
8	" " " " " "	200,000
9	" " " " " "	204,000
10	Blast Furnace gas	170,000
11	" " "	<u>150,000</u>
		1,154,000

No. 3 Boiler House

8 Boilers (Nos. 1 to 8)	Blast furnace gas	106,000
----------------------------	-------------------	---------

No. 4 Boiler House

4 Boilers (Nos. 1 to 4)	Stoker Fired Coal)	
)	250,000
2 Boilers (Nos. 5 & 6)	Blast Furnace Gas)	
)	

Total Steam Capacity (pounds per hour) 1,490,000

The peak demand for steam furnished by said boiler houses is 1,448,000 pounds of steam per hour. It will be observed from the above table that the total steam capacity is 1,490,000 pounds of steam per hour. This leaves a reserve of only 42,000 pounds of steam per hour for all emergency purposes. Obviously this reserve is dangerously low, even under normal conditions when all boilers are in operation, to say nothing of conditions when one or more boilers are down for inspection and repairs.

One (1) - 220,000 pound per hour Boiler and Auxiliary Equipment
No. 4 Boiler House, Eliza Blast Furnace Department, Fgh. Works

Operations in the various steel producing units have been in excess of 100 percent of capacity at Pittsburgh Works ever since the war emergency began. Because of the war program, all boilers have been kept in operation over a long period of time to maintain steel production at the highest possible level. Under the circumstances, there has been no available time for normal repairs and maintenance for any of the boilers without serious loss of production. When emergency repairs were necessary and one of the boilers was taken off the line for such repairs, it was necessary to shut down the steel producing units supplied by those particular boilers. As a result of these conditions it is necessary to provide additional steam generating capacity to maintain the high rate of production required by the war program and to insure against further loss of steel production.

Because of the dire necessity for maintaining operations, Applicant recently as an emergency measure arranged to equip numbers 10 and 11 boilers in the Central Boiler House for pulverized coal as fuel in addition to the blast furnace gas which is now used for these boilers. Certificate of Necessity NC-8167 was issued to Applicant January 27, 1945 covering said installation. Said changes to numbers 10 and 11 boilers are entirely from an emergency standpoint and will provide an additional 100,000 pounds of steam per hour. This additional amount will permit only extreme emergency repairs and it will still be necessary to shut down various important steel producing units if any one boiler is off the line for repairs.

In order to provide sufficient steam, Applicant now proposes to install a new 220,000 pound per hour high pressure (480 pounds) water wall pulverized coal fired boiler to augment the existing facilities. The new boiler will be installed in No. 4 Boiler House at the location now occupied by two low pressure boilers. The decision to install the new boiler at this site was the result of an extensive study to determine the most practical and advisable location. The boiler can be installed and placed in operation in No. 4 Boiler House in the shortest possible time and with the least possible expense.

The new 220,000 pound per hour boiler will provide a net increase of 136,000 pounds per hour after allowing 10 percent of the original capacity for auxiliaries. The two boilers which will be taken off the line to provide room for the new boiler will further decrease the capacity 62,000 pounds of steam per hour and leave a net increase of 136,000 pounds of steam per hour.

Increase in steam generating capacity of said 100,000 pounds plus said net increase of 136,000 pounds, or a total of 236,000 pounds per hour will be available by reason of the changes to Nos. 10 and 11 Boilers to permit firing with pulverized coal and the installation of the subject boiler.

**One (1) - 220,000 pound per hour Boiler and Auxiliary Equipment
No. 4 Boiler House, Eliza Blast Furnace Department, Pch. Works**

The installation of the new boiler together with the additional steam to be supplied by numbers 10 and 11 boilers, will provide a sufficient reserve of high pressure steam so that any of the boilers except No. 9 which is the largest of Applicant's boilers with a per hour steam capacity of 394,000 pounds, can be taken off the line for inspection and repairs without loss of production. It will provide for peak loads of longer duration and finally it will insure maintenance of maximum steel production for the war effort by permitting the operating schedules of the steel producing units to be coordinated with the least possible interference. When it becomes necessary to take No. 9 Boiler off the line for repairs, the schedule of operations of the steel producing units will be arranged in such a manner as to cause the least interference with steel production.

The total cost of the new boiler installed in No. 4 Boiler House including necessary auxiliary equipment and also including some necessary changes to the stack and breeching for numbers 3 and 4 boilers at that same location is estimated at \$306,800. Details of said cost are included in Appendix A and the location of the boiler is shown on drawing No. 3299 which is included as a part of Appendix A.

13. Applicant has not entered into and is not negotiating any contract with the United States providing reimbursement for the cost of the construction herein described.
14. No Government Agency has financed any other expansion of this plant at this location for Applicant.
15. No request is being made for Government funds to finance the facilities herein described, since the facilities will form an integral part of existing facilities in Applicant's plant.
16. Applications for Necessity Certificates for Pittsburgh Works have been filed with the War Department, the Navy Department and the War Production Board, as shown in Exhibit A attached.
17. The name, office and address of the person authorized to represent the Applicant for the purpose of this application:

W. H. Dupke, Controller
Jones & Laughlin Steel Corporation
Third Avenue and Ross Street,
Pittsburgh 30, Pennsylvania

One (1) - 250,000 pound per hour Boiler and Auxiliary Equipment
No. 4 Boiler House, Lima Blast Furnace Department, Pch. Works

Certification

The undersigned, hereinafter referred to as the Applicant, represents that the facilities listed in Appendix A are necessary in the interest of national defense during the emergency period, and requests the issuance with respect thereto of a Necessity Certificate as provided under Section 136, as amended, of the Internal Revenue Code, and in support thereof submits the information contained in this application to be considered concurrently with the information submitted on any required priority or authorization forms; and certifies that the facts herein set forth or appended, are true and correct to the best of his knowledge and belief.

Jones & Laughlin Steel Corporation

By *W. B. Brice*
Executive Vice-President

Corporate Seal

Attest *B. J. Jones*
Secretary

Date February 9, 1945

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APPENDIX A

Name of Corporation: Jones & Laughlin Steel Corporation

Address: Third Avenue and Ross Street
Pittsburgh 30, Pennsylvania

Location of Facilities: Pittsburgh, Pa.

One (1) - 220,000 pound per hour Boiler and Auxiliary Equipment
No. 4 Boiler House, Klina Blast Furnace Department
Pittsburgh Works
Estimated Cost \$908,500.00

	<u>Estimated Cost</u>
1. <u>Boiler and Auxiliary Equipment</u> - Boiler and Auxiliary Equipment, Fan Equipment including Turbines - Erected, Preheated Air Ducts from Preheater to Induced Draft Fan, Erected, Dust Arrestor Equipment including Blower - Erected Metering and Control Equipment - Installed, Motors and Controls, Insulation of Fans, Air Ducts and Dust Arrestor System; Insulation of Piping, Wiring, Piping and Erection of Boiler and Auxiliaries.	\$ 414,100.00
2. <u>Foundations for Boiler and Building</u> - Excavation and Backfill, Concrete and Form Work, Foundation Steel and Piling.	105,950.00
3. <u>Building</u> - Steel Work, including Stair Treads, Grating & Steel Sash, erected; Roof and Siding, Floor Doors and Windows and Painting, Lighting.	150,150.00
4. <u>New Stack & Breeching for Nos. 3 & 4 Boilers</u> - Steel work and Painting.	25,600.00
5. <u>Power Lines</u> - Electrical Equipment and Wiring.	<u>10,500.00</u>
Total	<u>\$ 908,500.00</u>

Appendix A consists of 2 pages and one location drawing / 3299

APPENDIX A

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APPENDIX A

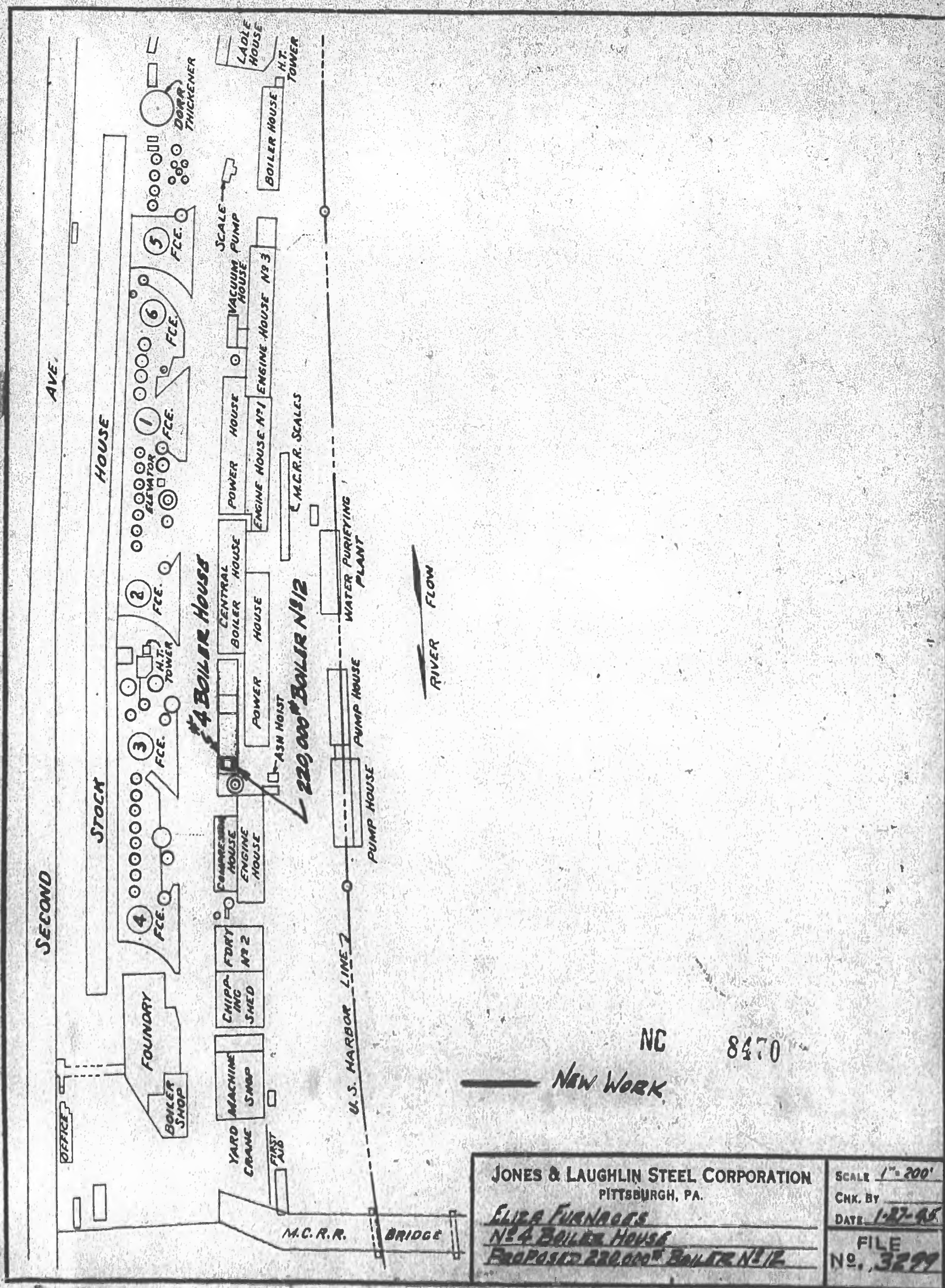


EXHIBIT A

**One (1) - 220,000 pound per hour Boiler and Auxiliary Equipment
No. 4. Boiler House, Blast Blast Furnace Department
Pittsburgh Works
Estimated Cost \$136,000.00**

The following applications for Necessity Certificates for Pittsburgh Works have been filed, or are being concurrently filed, with either the War Department or the Navy Department:

Date of Application and Department	Gov't. File No.	Estimated total dollar amount of facilities on each application	Date and (if Navy) Number of Necessity Certificate
War 2/5/41	WL-N-1102	\$168,000.00	6/11/41
" 2/5/41	WL-N-1107	235,000.00	6/11/41
" 5/27/41	WL-N-2202	407,000.00	3/3/42
" 3/24/41	WL-N-1518	250,000.00	5/28/41
" 7/17/41	WL-N-2837	34,000.00	1/20/42
" 6/21/41	WL-N-2517	40,000.00	9/10/41
" 6/2/41	WL-N-2287	33,000.00	11/21/42
" 5/20/41	WL-N-2105	32,000.00	12/17/41
" 6/10/41	WL-N-2380	72,000.00	9/17/41
" 7/11/41	WL-N-1726	47,000.00	2/20/42
" 4/3/41	WL-N-1673	168,086.14	4/9/42
" 11/6/41	WL-N-4582	84,000.00	12/17/41
" 9/11/41	WL-N-6707 (Originally WL-N-3844)	2,355,000.00	4/9/42
" 2/5/41	WL-N-6707 (Originally WL-N-1105)	110,000.00	4/9/42
" 2/13/42	WL-N-6707	1,383,000.00	4/9/42
Navy 10/4/41	N-3120	807,100.00	12/27/41 NL-N-1110
" 1/20/42	N-4687	75,000.00	3/7/42 NL-N-1836
War 5/13/42	WL-N-8406	18,530.95	7/21/42
" 4/23/42	WL-N-7937	62,000.00	5/29/42
" 6/9/42	WL-N-9124	869,000.00	8/4/42

**One (1) - 220,000 pound per hour Boiler and Auxiliary Equipment
No. 4. Boiler House, Elina Blast Furnace Department, Fed. Works**

<u>Date of Application and Department</u>	<u>Gov't. File No.</u>	<u>Estimated total dollar amount of facilities on each application</u>	<u>Date and (if Navy) Number of Necessity Certificate</u>
War 6/19/42	WD-N-9395	\$ 25,000.00	8/1/42
" 6/27/42	WD-N-9638	76,500.00	8/4/42
" 8/21/42	WD-N-10936	11,200.00	9/22/42
" 8/19/42	WD-N-10899	179,000.00	10/12/42
" 8/27/42	WD-N-11156	51,000.00	10/5/42
" 11/3/42	WD-N-13207	482,900.00	2/12/43
" 11/6/42	WD-N-13336	72,000.00	12/10/42
" 11/28/42	WD-N-13976	45,500.00	1/26/43
" 12/18/42	WD-N-14765	9,442.00	1/24/43
" 1/30/43	WD-N-16068	51,700.00	3/19/43
" 2/18/43	WD-N-17351	15,500.00	4/11/43
" 2/19/43	WD-N-17350	48,031.35	5/3/43
" 2/24/43	WD-N-17623	66,428.24	6/3/43
" 2/27/43	WD-N-17731	237,849.03	4/29/43
" 5/1/43	WD-N-21243	49,000.00	8/7/43
" 5/6/43	WD-N-21363	74,500.00	8/5/43
" 5/12/43	WD-N-21396	294,000.00	8/17/43
" 5/12/43	WD-N-21571	10,700.00	5/29/43
" 5/21/43	WD-N-21892	15,700.00	6/3/43
" 7/16/43	WD-N-24326	37,500.00	10/12/43
" 8/16/43	WD-N-25450	23,500.00	12/13/43
" 8/18/43	WD-N-25532	23,500.00	1/18/44
" 8/20/43	WD-N-25721	41,400.00	1/23/44
" 8/27/43	WD-N-26033	17,000.00	12/22/43

One (1) - 220,000 pound per hour Boiler and Auxiliary Equipment
No. 4. Boiler House, Eliza Blast Furnace Department, Pgh. Works.

<u>Date of Application and Department</u>	<u>Gov't. File No.</u>	<u>Estimated total dollar amount of facilities on each application</u>	<u>Date and (if Navy) Number of Necessity Certificate</u>
War 9/1/43	WD-N-26165	\$ 24,600.00	12/13/44
" 9/23/43	WD-N-26957	12,000.00	3/14/44
" 10/4/43	WD-N-27408	79,600.00	2/17/44
" 12/16/43	WD-N-30903	67,500.00	--
" 1/8/44	WD-N-25582	17,400.00	2/4/44
" 2/19/44	WD-N-9124	832,935.00	3/14/44
" 4/15/44	WD-N-10299	50,572.00	4/21/44
" 6/7/44	NC-6007	116,200.00	7/25/44
" 8/4/44	NC-7016	27,500.00	9/4/44
" 1/9/45	NC-8167	576,900.00	1/26/45

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES	
ARMY		B. USE OF OTHER AVAILABLE FACILITIES	
NAVY		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
MARITIME COMMISSION		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (1-4-44) PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:
A. MANUFACTURING FACILITIES ONLY:
(1) PRODUCTION

PRODUCT (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING <u>Average per month</u> 194 <u>4</u>		NET ACTUAL INCREASE IN PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	
Sleeve Bearings	Thousand Pieces (half) (brgs.)	1,600	1,600	2,200

(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING <u>Dec. 31,</u> 194 <u>4</u>				NET ACTUAL INCREASE IN EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)	EMPLOYEES (f)	WORK HOURS PER WEEK (g)
FIRST	512	48	512	48	85	48
SECOND	290	48	290	48	60	48
THIRD	195	48	195	48	20	48
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☐ YES ☒ NO. IF YES, GIVE DETAILS.

The accompanying WPB-617 contemplates government financing of a portion of the total facilities.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☐ YES ☒ NO. IF YES, OUTLINE THE NATURE OF THE EXPANSION INVOLVED.

However, there are some Air Corps owned tools on loan to & in use by company

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.
Space is in form of building addition on rear of plant which cannot be reached from street except through plant. Equipment listed is all of special design and largely covered by our patents.

FORM WPB-3467 (1-4-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS FOR APPLICATION FOR A NECESSITY CERTIFICATE (UNDER SECTION 124 OF THE INTERNAL REVENUE CODE)

Applications for necessity certificates will fall in one of two groups:

Group One:

For facilities which were acquired prior to October 5, 1943 or for which construction, reconstruction, erection or installation was begun prior to that date.

The new Form WPB-3467 should be used for applications in this group. Three signed copies of the application together with six copies of Appendix A shall be filed with the War Production Board, Washington, D. C.

An application for facilities in this group must be filed (i. e. received by the War Production Board in Washington, D. C.) before the expiration of 6 months after the beginning of the construction, reconstruction, erection, or installation of the facilities sought to be certified, or the date of acquisition thereof.

Group Two:

For facilities which have not been acquired or for which construction, reconstruction, erection or installation was not begun prior to December 17, 1943, the effective date of the new regulations.

The new form (WPB-3467) should be used for applications in this group and filed before construction is begun or acquisition is made since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of a facility will not be deemed necessary within the terms of these regulations unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

Three signed copies of the application for a necessity certificate with six copies of the Appendix A shall be filed as follows:

1. Where no priorities assistance or specific authorization by the War Production Board is required, the application for necessity certificate should be filed with the War Production Board, Washington, D. C.

2. Where priorities assistance or specific authorization is required:

a. The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

b. A separate application for tax amortization must be filed with each separate priorities application form.

c. However, if more than one priorities application form is involved, the applicant may, as an alternative to paragraph 2, b, above, choose to consolidate all of his priorities requests on a single construction form such as WPB-617, WPB-2774, PAW-30, etc., provided:

1. Some "construction" as defined in Order L-41 of the War Production Board is involved in the installation or erection of the facilities.

2. The appropriate construction application form as listed in Order L-41 is used.

3. If the instructions on the construction application form indicate that special priorities applications must be attached for certain restricted items of equipment, it will not be necessary for the applicant to attach separate tax amortization applications at the time of the initial filing, provided that the restricted items of equipment are also summarized on the construction application.

d. The tax amortization application shall be filed with the priorities or construction application at the same office in which the priorities or construction application is required to be filed under existing War Production Board orders or regulations.

e. Specific authorization or priorities assistance will not be granted by the War Production Board until a determination upon issuance of the necessity certificate has been made.

GENERAL (APPLICABLE TO BOTH GROUP I AND GROUP II APPLICATIONS)

1. A separate application is required for each plant location.

2. The standard forms should be followed as closely as possible and the information therein requested must be furnished except where otherwise indicated. All items shall be filled out. If

the applicant believes the information need not be given with respect to any item, the applicant shall so state and give reasons.

3. Appendix A.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it. Also note:

(a) Page 1 of Appendix A shall be a summary sheet. The number of pages in Appendix A including the summary sheet shall be indicated on said summary sheet and all additional sheets.

(b) There shall appear thereafter a description of all the facilities grouped under the appropriate subdivisions. Attach as many additional sheets as may be required to list all facilities to be included in one application.

(c) Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

(d) For facilities which were acquired prior to October 5, 1943 dates of acquisition or beginning of construction should be clearly noted opposite each item in the Appendix A.

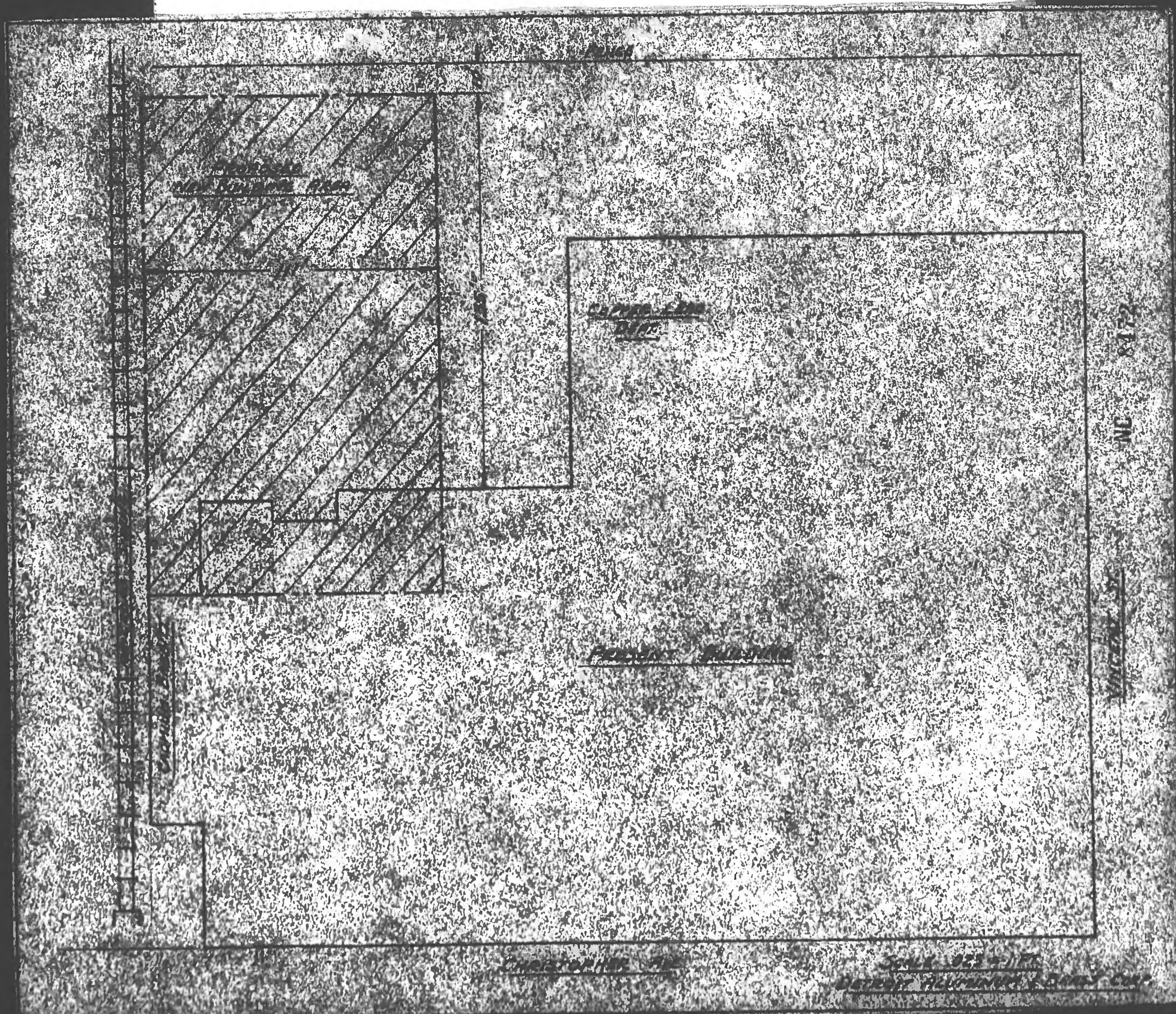
As previously noted separate applications on the new form should be used for facilities to be acquired after December 17, 1943. A confirmatory statement should be made under remarks on summary sheet in the related Appendix A to the effect that construction had not begun and no acquisitions had been made with respect to the items listed in the Appendix.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

FORM WPB-3467 (5-22-44)		PAGE OF 6 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	DATE
DETROIT ALUMINUM & BRASS CORP.		3975 Christopher Avenue Detroit 11, Michigan	2/10/45
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
15,000 Sq. Ft.	Adjoining Main Plant		One
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS-BUILT	COST (Dollars)
	Brick, Steel, Concrete		\$90,000.00
PRODUCT(S) TO BE PRODUCED			
Sleeve Bearings			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Detroit Aluminum & Brass Corp. and Sub-contractors			All Special Design
KIND	MODEL NO.	TYPE	QUANTITY
Babbitt Spinning Machines			2 ✓
			COST (Dollars)
			\$1500.00 ea. ✓
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Detroit Aluminum & Brass Corp. and Sub-contractors			All Special Design
KIND	MODEL NO.	TYPE	QUANTITY
Babbitt Broaching Machines			4 ✓
			COST (Dollars)
			\$6000.00 ea. ✓
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Detroit Aluminum & Brass Corp. and Sub-contractors			All Special Design
KIND	MODEL NO.	TYPE	QUANTITY
Partingline Finishing Machines			4 ✓
			COST (Dollars)
			\$6000.00 ea. ✓
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Detroit Aluminum & Brass Corp. and Sub-contractors			All Special Design
KIND	MODEL NO.	TYPE	QUANTITY
Detinning Machines			4 ✓
			COST (Dollars)
			\$5000.00 ea. ✓
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Detroit Aluminum & Brass Corp. and Sub-contractors			All Special Design
KIND	MODEL NO.	TYPE	QUANTITY
Babbitting Machine			1
			COST (Dollars)
			\$150,000.00
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)		PAGE OF PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design	
KIND Special Tooling for Above	MODEL NO.	TYPE	QUANTITY -	COST (Dollars) \$25,000.00 ✓
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				

DECLASSIFIED PER E.O. 12065/DOD 5200.30 - 6/18/74 BY GBS NARS, DATE 4/13/82



FORM WPB-3467 (1-4-44)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (b)	A. GOVERNMENT DEPARTMENT FOR RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Bearings	Continental Motors	A Ordnance B W-20-018-Ord-8704	\$100,000.
"	Ford	A Ordnance B W-Ord-461-A W271-Ord-717	66,900
"	"	A Ordnance B W-374-Ord-2862	36,400
"	"	A Ordnance B W20-018-Ord-4920	25,000
"	Continental Motors	A Bureau Ships B NOB9-1394	36,000
"	"	A Bureau Ships B NOB9-1393-1789	16,000
"	Buda	A Navy Supply B N-189-50865	30,000
"	"	A Bureau Ships B NOB9-14557	10,000
"	Chrysler	A Ordnance B W20-018-Ord-8367	53,300
"	Hercules Motors	A Ordnance B W-11-022-Ord-2329	100,000
Typical examples. See supplemental letters			
3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
Bearings for Engines	Army-Navy-LL &		
(B Products)	Civilian		
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
		A. CONVERTING PRESENTLY OWNED FACILITIES	
		This is a conversion and enlargement.	
		B. USE OF OTHER AVAILABLE FACILITIES	
		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
		No sources for further subcontracting	
		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
		Space elsewhere could not be used even if available.	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE 90 days	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A: None listed			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

PAGE 4 OF 6 PAGES

FORM WPB-3467 (1-4-44)

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:

(1) PRODUCTION

PRODUCT (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING Average per month 194		NET ACTUAL INCREASE IN PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	
Sleeve Bearings	Thousand Pieces (half) (brgs.)	1,600	1,600	2,200

(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING Dec. 31, 194				NET ACTUAL INCREASE IN EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		EMPLOYEES (f)	WORK HOURS PER WEEK (g)
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)		
FIRST	512	48	512	48	85	48
SECOND	290	48	290	48	60	48
THIRD	195	48	195	48	20	48
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☐ YES ☒ NO. IF YES, GIVE DETAILS.

The accompanying WPB-617 contemplates government financing of a portion of the total facilities.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☐ YES ☒ NO. IF YES, OUTLINE THE NATURE OF THE EXPANSION INVOLVED.

However, there are some Air Corps owned tools on loan to & in use by company.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

Space is in form of building addition on rear of plant which cannot be reached from street except through plant. Equipment listed is all of special design and largely covered by our patents.

GPO—War Board 02111—p. 4

FORM WPB-3467 (1-4-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS FOR APPLICATION FOR A NECESSITY CERTIFICATE (UNDER SECTION 124 OF THE INTERNAL REVENUE CODE)

Applications for necessity certificates will fall in one of two groups:

Group One:

For facilities which were acquired prior to October 5, 1943 or for which construction, reconstruction, erection or installation was begun prior to that date.

The new Form WPB-3467 should be used for applications in this group. Three signed copies of the application together with six copies of Appendix A shall be filed with the War Production Board, Washington, D. C.

An application for facilities in this group must be filed (i. e. received by the War Production Board in Washington, D. C.) before the expiration of 6 months after the beginning of the construction, reconstruction, erection, or installation of the facilities sought to be certified, or the date of acquisition thereof.

Group Two:

For facilities which have not been acquired or for which construction, reconstruction, erection or installation was not begun prior to December 17, 1943, the effective date of the new regulations.

The new form (WPB-3467) should be used for applications in this group and filed before construction is begun or acquisition is made since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of a facility will not be deemed necessary within the terms of these regulations unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

Three signed copies of the application for a necessity certificate with six copies of the Appendix A shall be filed as follows:

1. Where no priorities assistance or specific authorization by the War Production Board is required, the application for necessity certificate should be filed with the War Production Board, Washington, D. C.

2. Where priorities assistance or specific authorization is required:

a. The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

b. A separate application for tax amortization must be filed with each separate priorities application form.

c. However, if more than one priorities application form is involved, the applicant may, as an alternative to paragraph 2, b, above, choose to consolidate all of his priorities requests on a single construction form such as WPB-617, WPB-2774, PAW-30, etc., provided:

1. Some "construction" as defined in Order L-41 of the War Production Board is involved in the installation or erection of the facilities.

2. The appropriate construction application form as listed in Order L-41 is used.

3. If the instructions on the construction application form indicate that special priorities applications must be attached for certain restricted items of equipment, it will not be necessary for the applicant to attach separate tax amortization applications at the time of the initial filing, provided that the restricted items of equipment are also summarized on the construction application.

d. The tax amortization application shall be filed with the priorities or construction application at the same office in which the priorities or construction application is required to be filed under existing War Production Board orders or regulations.

e. Specific authorization or priorities assistance will not be granted by the War Production Board until a determination upon issuance of the necessity certificate has been made.

GENERAL (APPLICABLE TO BOTH GROUP I AND GROUP II APPLICATIONS)

1. A separate application is required for each plant location.

2. The standard forms should be followed as closely as possible and the information therein requested must be furnished except where otherwise indicated. All items shall be filled out. If

the applicant believes the information need not be given with respect to any item, the applicant shall so state and give reasons.

3. Appendix A.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it. Also note:

(a) Page 1 of Appendix A shall be a summary sheet. The number of pages in Appendix A including the summary sheet shall be indicated on said summary sheet and all additional sheets.


(b) There shall appear thereafter a description of all the facilities grouped under the appropriate subdivisions. Attach as many additional sheets as may be required to list all facilities to be included in one application.

(c) Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

(d) For facilities which were acquired prior to October 5, 1943 dates of acquisition or beginning of construction should be clearly noted opposite each item in the Appendix A.

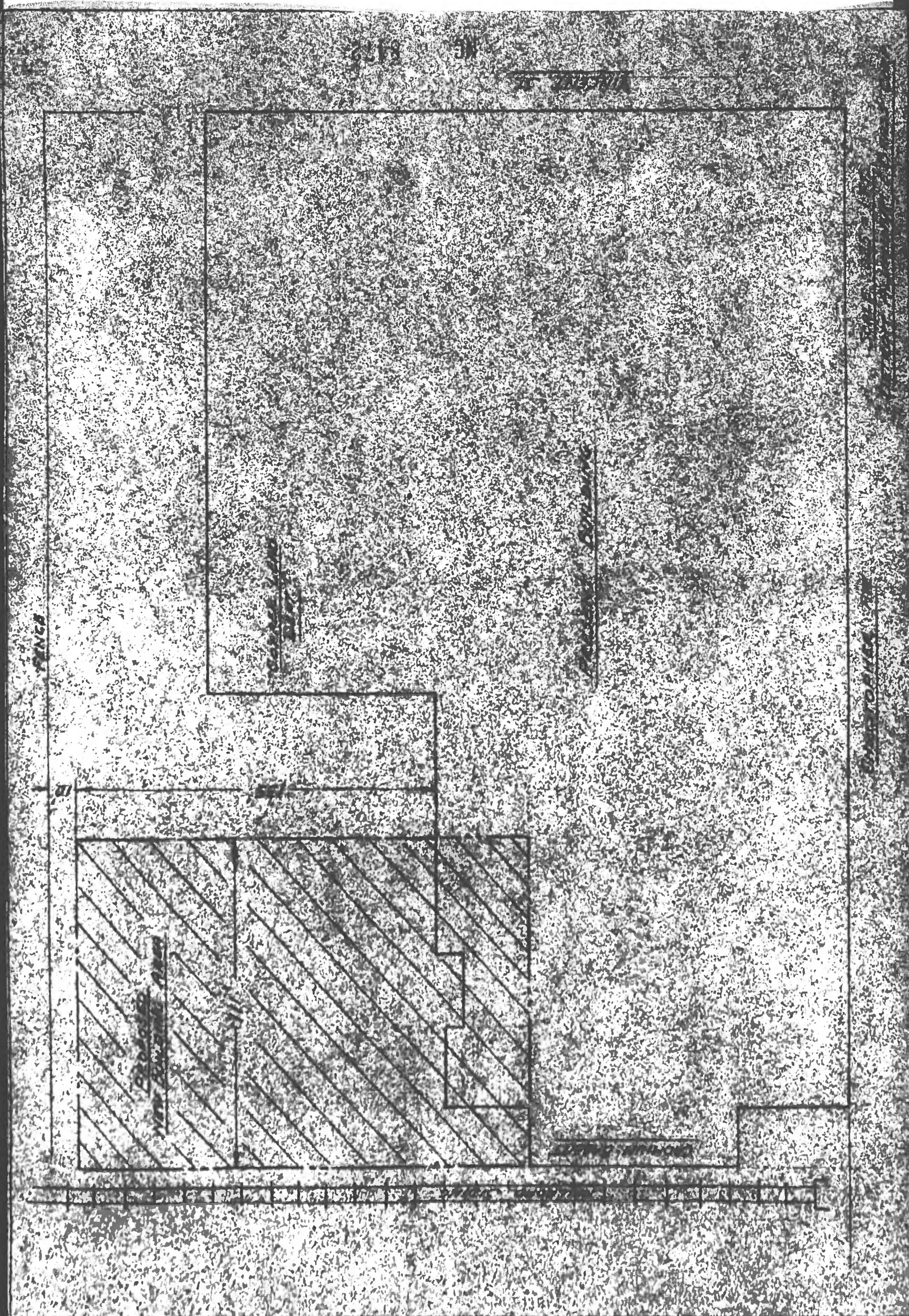
As previously noted separate applications on the new form should be used for facilities to be acquired after December 17, 1943. A confirmatory statement should be made under remarks on summary sheet in the related Appendix A to the effect that construction had not begun and no acquisitions had been made with respect to the items listed in the Appendix.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT DETROIT ALUMINUM & BRASS CORP.		ADDRESS (Street, City, Zone, State) 3975 Christopher Avenue Detroit 11, Michigan	DATE 2/10/48
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) 15,000 Sq. Ft.	LOCATION OF BUILDING Adjoining Main Plant		FLOORS (Number) One
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.) Brick, Steel, Concrete	INDICATED ON ATTACHED BLUEPRINT 	COST (Dollars) \$90,000.00
PRODUCT(S) TO BE PRODUCED Sleeve Bearings			
EQUIPMENT			
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Babbitt Spinning Machines	MODEL NO.	TYPE	QUANTITY 2 COST (Dollars) \$1800.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Babbitt Broaching Machines	MODEL NO.	TYPE	QUANTITY 4 COST (Dollars) \$4000.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Partingline Finishing Machines	MODEL NO.	TYPE	QUANTITY 4 COST (Dollars) \$6,000.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Detinning Machines	MODEL NO.	TYPE	QUANTITY 4 COST (Dollars) \$5000.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Babbitting Machine	MODEL NO.	TYPE	QUANTITY 1 COST (Dollars) \$150,000.00
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (9-22-44)		PAGE OF PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design	
KIND Special Tooling for Above	MODEL NO.	TYPE	QUANTITY -	COST (Dollars) \$28,000.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.



APPENDIX "A" NC-8472

Facilities approved for 100% Certification

2 Babbitt Spinning Machines	\$ 3,000.00
4 Babbitt Broaching Machines	24,000.00
4 Partingline Finishing Machines	24,000.00
4 Detinning Machines	20,000.00
Special tooling, including dies, fixtures and jigs	25,000.00
Rearrangements, alterations, etc., as shown on separate sheet	60,000.00
	115,000.00
	\$ 96,000.00

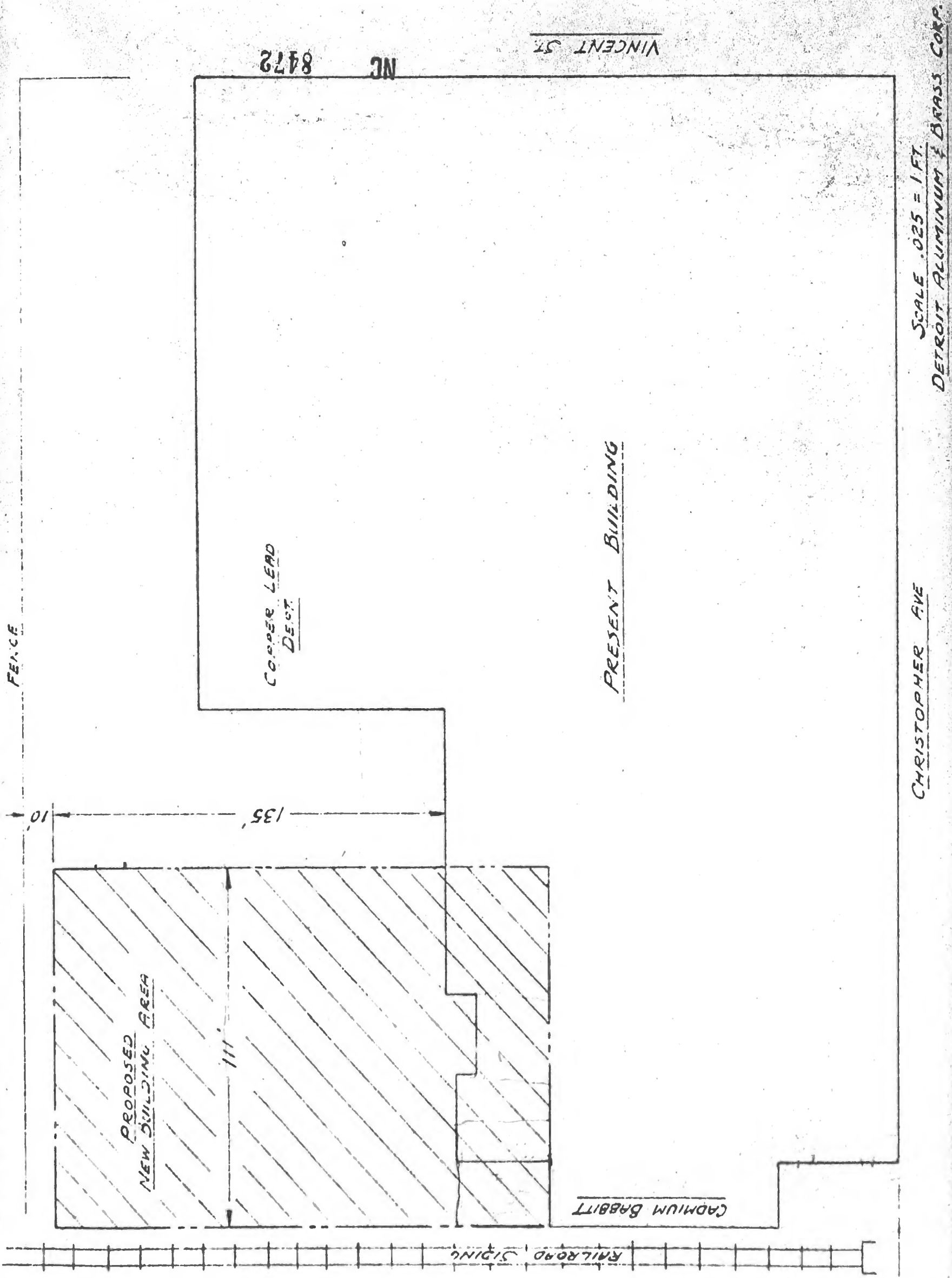
FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
202 of 3078 Christopher Ave., Eastland, Mich.		DETROIT ALUMINUM ANNEALING CORP. 3078 Christopher Ave., Detroit, 11, Mich.	
		ADDRESS (Street, City, Zone, State)	
		See above.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND		250,000.	
BUILDING AND OTHER CONSTRUCTION		150,000.	
EQUIPMENT:		245,000.	
MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL		645,000.	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		645,000.	
REMARKS			
Of the \$645,000. listed above \$50,000. represents the new building addition described in the detail sheet of Appendix A, and \$595,000. represents rearrangements, alterations, relocations and installations in the existing building.			
NC 8472			

FORM WPB-3467 (5-22-44)		PAGE 1 OF 6 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT DETROIT ALUMINUM & BRASS CORP.		ADDRESS (Street, City, Zone, State) 3975 Christopher Avenue Detroit 11, Michigan	DATE 2/10/45
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) 15,000 Sq. Ft.	LOCATION OF BUILDING Adjoining Main Plant		FLOORS (Number) One
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.) Brick, Steel, Concrete	INDICATED ON ATTACHED BLUEPRINT NO BUILDING	COST (Dollars) \$90,000.00
PRODUCT(S) TO BE PRODUCED Sleeve Bearings			
EQUIPMENT			
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Babbitt Spinning Machines	MODEL NO.	TYPE	QUANTITY 2 COST (Dollars) \$1500.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Babbitt Broaching Machines	MODEL NO.	TYPE	QUANTITY 4 COST (Dollars) \$6000.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Partingline Finishing Machines	MODEL NO.	TYPE	QUANTITY 4 COST (Dollars) \$6,000.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Detinning Machines	MODEL NO.	TYPE	QUANTITY 4 COST (Dollars) \$5000.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Babbitting Machine	MODEL NO.	TYPE	QUANTITY 1 COST (Dollars) \$150,000.00
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

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FORM WPB-3467 (5-22-44)		PAGE OF PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design	
KIND Special Tooling for Above	MODEL NO.	TYPE	QUANTITY -	COST (Dollars) \$25,000.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)

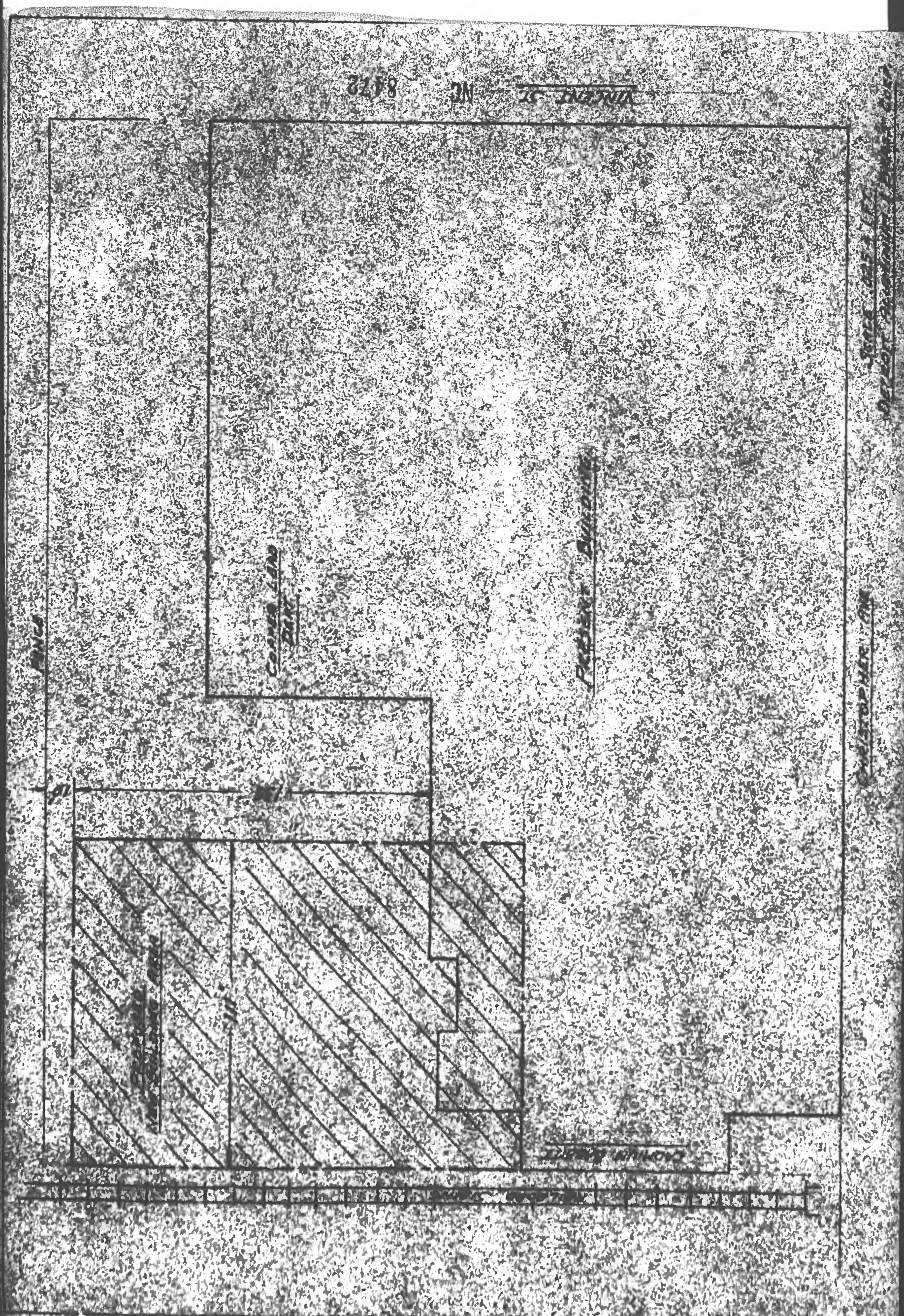
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SCALE .025" = 1 FT.
DETROIT ALUMINUM & BRASS CORP.

FORM WPB-3467 (5-22-44)		PAGE OF 6 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT DETROIT ALUMINUM & BRASS CORP.		ADDRESS (Street, City, Zone, State) 3975 Christopher Avenue Detroit 11, Michigan	DATE 2/10/45
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) 15,000 Sq. Ft.	LOCATION OF BUILDING Adjoining Main Plant		FLOORS (Number) One
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.) Brick, Steel, Concrete	INDICATED ON ATTACHED BLUEPRINT AS SHOWN	COST (Dollars) \$90,000.00
PRODUCT(S) TO BE PRODUCED Sleeve Bearings			
EQUIPMENT			
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Babbitt Spinning Machines	MODEL NO.	TYPE	QUANTITY 2 COST (Dollars) \$1500.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Babbitt Broaching Machines	MODEL NO.	TYPE	QUANTITY 4 COST (Dollars) \$6000.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Partingline Finishing Machines	MODEL NO.	TYPE	QUANTITY 4 COST (Dollars) \$6000.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Detinning Machines	MODEL NO.	TYPE	QUANTITY 4 COST (Dollars) \$5000.00 ea.
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design
KIND Babbitting Machine	MODEL NO.	TYPE	QUANTITY 1 COST (Dollars) \$150,000.00
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (9-22-44)		PAGE OF PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER Detroit Aluminum & Brass Corp. and Sub-contractors		SIZE	SPECIAL FEATURES All Special Design	
KIND Special Tooling for Above	MODEL NO.	TYPE	QUANTITY -	COST (Dollars) \$25,000.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				



FORM WPB-3467 (1-11-45)			PAGE 3 OF 6 PAGES
8. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THOSE BUILDINGS LISTED IN APPENDIX A, WHICH WILL NOT BE CONSTRUCTED ESPECIALLY FOR APPLICANT:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE BUILDINGS HAVE BEEN USED IN THE FOLLOWING MANNER: Paragraph 8 (a), (b) and (c) of Instructions not applicable. No buildings not especially constructed for Applicant involved.			
9. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO ALL OTHER FACILITIES LISTED IN APPENDIX A WHICH ARE TO BE ACQUIRED SECONDHAND:			
A. NAME OF PRESENT OWNER (Indicate if a secondhand dealer)		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE FACILITIES HAVE BEEN USED IN THE FOLLOWING MANNER: Paragraph 9 (a), (b) and (c) not applicable. No second-hand facilities acquired or to be acquired.			
10. LIST BELOW THE FACILITIES IN APPENDIX A WHICH ARE REPLACEMENTS:			
REPLACEMENTS (a)	AGE (b)	ANNUAL RATES OF DEPRECIATION (Dollars) (c)	REMARKS (State what disposition has been made, or is planned, of replaced facilities) (d)
			Not applicable.
11. IN SUPPORT OF THE REPRESENTATION THAT THE FACILITIES ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE, THE FOLLOWING STATEMENT IS MADE, WITH SPECIFIC REFERENCE TO:			
A. NECESSITY OF THE PRODUCT OR SERVICE			
B. SHORTAGE OF CAPACITY IN THE INDUSTRY			
(Applicant may attach exhibits in the support of statements. Such exhibits may consist of communications from Army or Navy officers or WPB officials, orders or letters of inquiry from other customers of the applicant, and any other matters considered relevant.)		(If acquisition of facilities or plans in connection therewith have been discussed with, or approved by, any of the Armed Services or Bureau or WPB units, give appropriate names and addresses, or attach copies of pertinent information, or both.)	

FORM WPB-3467 (1-11-45)				PAGE 4 OF 6 PAGES		
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
Paragraph 12 (a) of Instructions not applicable. Applicant is not						
engaged in manufacturing.						
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
See answer to Paragraph 11						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.						

The facilities which are the subject matter of this application are the enlargements of existing structures and when completed would form parts of continuous structures. It has never been the practice of railroads in the United States to secure Federal aid in financing extensions made to railroad operated property in order to meet the demands for war transportation, and there is nothing involved in this application which would make a change from that previous policy advantageous to the Government or to the railroad.

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467; Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

Page 2 of 2 Pages

APPENDIX A

NEW ORLEANS AND NORTHEASTERN RAILROAD COMPANY

A.F.E.

Description

4202

Electrically operated swing boom crane truck
with Model H ready power unit, Yale & Towne
Mfg. Co. Model K42-SH-6-7-78 for Meridian Shops,
Meridian, Lauderdale County, Mississippi

Not received

Estimated cost chargeable to Capital Account \$7,500.00

NC 8475

actions impeding to the war effort be taken.

Accordingly, a transportation restriction should be necessary unless the lack of
transportation directly attributable and necessary to the military effort. The exemption of
essential industries including transportation, or other floating demands for transportation
restriction legislation has not kept pace with the production of war and mil-

It is further noted that because of violation of NC 8475 violation of
subject be financially financed.

and that it is to the advantage of the Government that additional legislation for such
subject of the means of transporting goods transportation for military and naval uses
should find that there is shown by this application the existence of a shortage of

Accordingly, respectfully submits that the limitation of the war production board

The National Defense Program and war effort have contributed to the greatly increased volume of traffic now being handled by Applicant, as will be noted from the following tabulation of Freight Car Miles, Revenue Locomotive Miles and Revenue Ton Miles handled on Applicant's line of road.

	<u>Freight Car Miles in Freight Trains</u>	<u>Revenue Ton Miles (Thousands)</u>	<u>Revenue Locomotive Miles</u>
Year 1938	20,163,657	296,752	1,004,569
Year 1939	19,901,231	291,892	980,607
Year 1940	<u>21,205,541</u>	<u>335,107</u>	<u>1,061,814</u>
Average one year 1938-1939-1940	20,423,476 = 100%	307,917 = 100%	1,015,663 = 100%
Year 1941	28,649,518 = 140%	489,299 = 159%	1,531,951 = 151%
Year 1942	62,598,918 = 307%	1,065,271 = 346%	3,023,525 = 298%
Year 1943	70,402,826 = 345%	1,295,709 = 421%	3,435,137 = 338%
Year 1944	58,100,705 = 284%	1,076,742 = 350%	2,959,403 = 291%

Freight traffic while somewhat less in 1944 than 1943 is still substantially greater than in the years 1938, 1939 and 1940.

The volume of traffic resulting from the war effort has been steadily increasing and Applicant is now performing repairs on approximately 450 locomotives per week as compared to 170 in a similar period in 1939 at Meridian Shop, Meridian, Mississippi. This entire shop is devoted to locomotive and car repair work and the installation of the proposed crane truck will expedite this repair work materially, thus assisting in the efforts to handle the heavy volume of traffic with minimum delays.

At the present time, an excessive number of manhours are consumed in lifting heavy material by hand or by means of chain hoists. This condition was not too serious with the limited volume of work, but with the great increase in the amount of locomotive repair work resulting from the war effort, in conjunction with the manpower shortage, which is now critical, Applicant is being seriously hampered in its repair work.

- 2 -

Meridian Shop is in urgent need of this electrically operated crane truck to handle heavy material between the Storehouse, Roundhouse, Erecting Shop, Machine Shop, etc. The continuous flow of heavy materials such as air pumps, water pumps, wheels, axles, main rods, tires, stokers, driving boxes, cylinders, heavy castings, crossheads, guides, side rods, etc., must now be handled by hand. Furthermore, heavy parts such as piston rods, crossheads, air pumps, etc., must be handled on and off locomotives by hand or means of a chain hoist. This practice requires an excessive number of manhours.

It is essential that this crane truck be provided during April 1945 due to the large increase in traffic in the territory served by this shop in conjunction with the shortage of skilled labor and motive power. It is impossible to hire qualified men and many employees are being lost through draft or transfer to other war work. As a result of these conditions, it is necessary that the crane truck be acquired to expedite locomotive repair operations at this important shop.

Provision of the subject facilities is necessary because Applicant does not have the proper facilities for handling the anticipated increased traffic at the locations involved and the facilities covered by this application will not be in excess of the requirements to handle the increased traffic due to the National Defense Program and war effort, which includes the all-out effort to smash Japan.

The authorization for expenditures for these facilities was based on recommendations made to Applicant's management by its officers, they regarding the facilities herein described in Appendix A as necessary to properly handle the increased traffic during the prosecution of the war effort.

Applicant avers that the facilities which are covered by this application would not be constructed but for the demands for them resulting from the National Defense Program or war effort.

These facilities will probably have some post-war value. Just what the post-war value may be is difficult to determine.

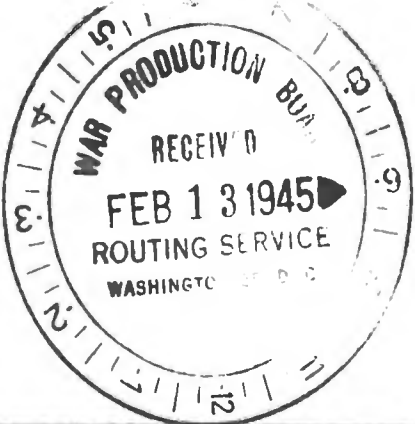
- 3 -

Applicant respectfully submits that the Chairman of the War Production Board should find that there is shown by this application the existence of a shortage of supply of the means of furnishing adequate transportation for military and naval uses and that it is to the advantage of the Government that additional facilities for such supply be privately financed.

It is further urged that because of priority restrictions, the provision of transportation facilities has not kept pace with the productivity of war and war-essential industries requiring transportation, or with growing demands for transportation directly attributable and necessary to the military effort. The expansion of Applicant's transportation facilities appears to be necessary unless the risk of serious impediment to the war effort be taken.

1 (100)
1
2
2
3

OFFICIAL FILE C

FORM WPB-3467 UNITED STATES OF AMERICA (5-22-44) WAR PRODUCTION BOARD		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		AMOUNT SOUGHT TO BE CERTIFIED <div style="text-align: center; font-size: 1.2em;">\$ 176,584 150014</div>	
TO: War Production Board, Washington 25, D. C.		DATE <div style="text-align: center;">7 FEB 1945</div>	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px; margin: 5px;"> The Pennsylvania Railroad Company Room 1658, Broad Street Station Building 1617 Pennsylvania Boulevard Philadelphia (4), Pa. </div>		FOR WPB USE ONLY WPB FILE NO. <div style="text-align: center; font-size: 1.2em;">NC 8476</div>	
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.			
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	NOT APPLICABLE	A B	
12. JUSTIFICATION FOR EXPANSION:			
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.			
19. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
18. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="text-align: center; font-weight: bold;">Not considered appropriate</div>			

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:

DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
May 5 1941	1488	\$ 1,807	Aug. 6, 1941				
Jul 11 1941	2101	87,428	Oct 6 1941				

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:

NAME	TITLE	ADDRESS (Street, City, Zone, State)
J. L. Gressitt	Chief Engineer	Broad Street Station Building
		Philadelphia (4), Pa.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

The Pennsylvania Railroad Company
Lessee of The Northern Central Railway Company

ATTEST

ASSTY SECRETARY

7 FEB 1945

DATE

BY

SIGNATURE OF AUTHORIZED OFFICIAL

Chief Engineer

TITLE

SECTION 39 (a) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

NC 8476

The Pennsylvania Railroad Company
Lessee of The Northern Central Railway Company
Application for a Necessity Certificate
New and Rearranged Engine Facilities, York, Penna.
Statement Answering Item 12-B - WPB 3467 Form

York, Pa. is a very active industrial center and practically every plant in the city is intensively engaged in war production. Among the industries engaged in war work are York Safe and Lock Co., York Ice & Machinery Co., Jos. Black & Sons Co., Read Machine Co., A. B. Farquhar Co., York Corrugating Co., Smyser-Royer Co., Staley-Schmidt Manufacturing Co., International Chain & Mfg. Co., B. M. Root Co., S. Moyer Smith Co. and Certaineed Products Corporation.

York is served with rail transportation by the Pennsylvania Railroad System. The increased amount of rail transportation needed because of the War is reflected in the fact that the number of assigned yard switching crews in the York district has increased from 17 in 1940 to 23 at present. The total number of engines handled per day at York engine house has increased as follows:
1939 - 19; 1941 - 22; 1944 - 26

Operation of the present facilities requires the full time of 23 laborers, beside 9 hours per day for a locomotive crane operator and three hours per day for one yard engine and crew placing and removing coal, ash and sand cars. With the facilities proposed in this project, the number of full time laborers will be reduced to 14, crane operators time will be 2 hours per day instead of 9 hours and only 45 minutes yard engine and crew time will be needed. This gives direct savings in terminal operation of 79 man hours per day for engine house employees and 4-1/2 man hours for engine crews, together with 2-1/4 engine hours per day.

The new facilities and better arrangement of the yard will cut the time for servicing engines by 40 minutes for each of 26 engines per day or a reduction of 17-1/3 hours in unproductive engine time.

These reductions in man hours and unproductive engine hours are of the utmost importance in the conservation of labor and motive power for use in War Activities.

The proposed project will materially expedite the handling of the heavy War Traffic at York and will help alleviate the shortage of man power in the York district and the critical situation with respect to motive power for moving War Materials and personnel.

NC 8476

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
York, Pa. - New and Rearranged Engine Facilities.		The Pennsylvania Railroad Company Lessee of The Northern Central Railway Company	
		ADDRESS (Street, City, Zone, State) Room 1638, Broad Street Station Bldg. 1417 Pennsylvania Boulevard, Philadelphia 4, Pa.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION		15,001.4	
EQUIPMENT: MACHINE TOOLS		176,985	
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		191,986.4	
REMARKS			
<p style="text-align: right;">NC 8476</p>			

APPENDIX "A"
Page 2 of 2 Pages

The Pennsylvania Railroad Company
Lessee of The Northern Central Railway Company
Application for a Necessity Certificate
New and Rearranged Engine Facilities, York, Penna.
Estimate of Cost

Capital Expenditure

7,000 C. Y. Grading	\$ 12,480
New Bridge connecting Bridges Nos. 57.44 & 12.80	92,804-6234
470 L. F. Track	3,898
3 Turnouts	5,744
2 Standpipes	4,940
Pipe Fittings and Valves	910
1,191 L. F. of C. I. Pipe	11,367
One 140 Ton Coal Capacity, and 75 Ton Sand Capacity Skip	
Bucket Type Combined Coaling Station and Sand Plant Complete	52,479
250 C. Y. Excavation, including Sheet Piling, Pumping, etc. for Coaling Station	2,350
Treated Piles	2,381
Drainage Pipe and Sump Pump	1,148
1 Car Mover (5,000 lb. pull)	982
160 Ft. Ash Pit	15,976
100 Ft. Engine Washing Platform	10,137
Switch Layouts, Dwarf Signal and Wire & Cable	4,382
560 L. F. 2" Air Supply Line	510
Floodlighting, Transformers, Switches, Cable, etc.	14,096
Total Capital Expenditure	\$ 176,584-150014

Construction has not Started

APPROVED:

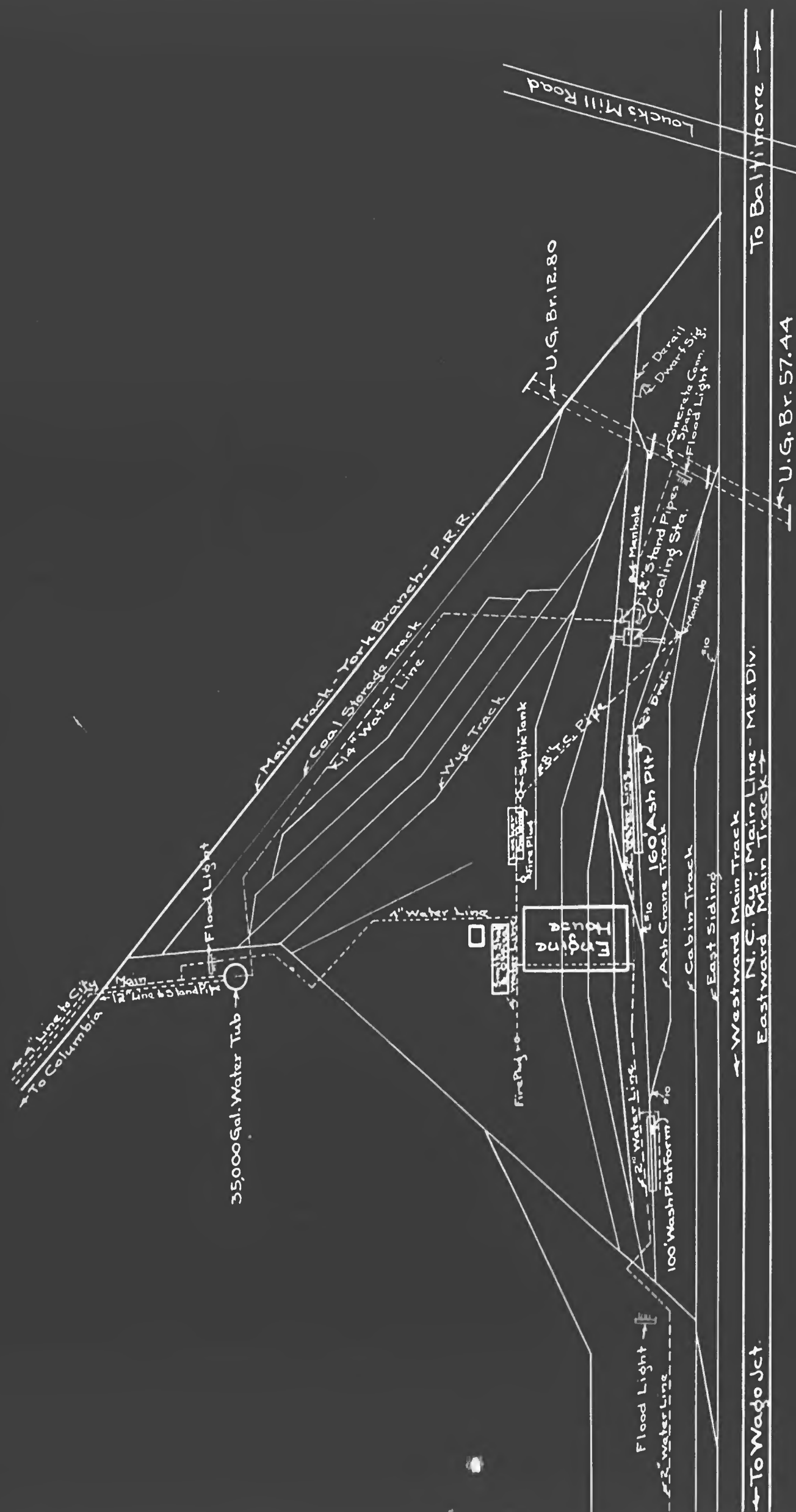
J. L. GRESSITT

Chief Engineer

NC

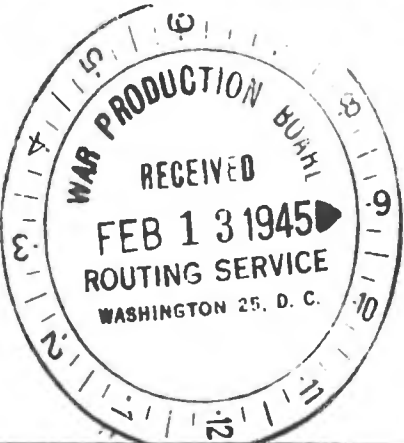
8476

Appendix A.



41264-B
P.R.R.
Eastern Region
Southern Div. Maryland Div.
N.C. Ry.
YORK
New and Rearranged
Engine Facilities.
No Scale

SERVICE FILE COPY

FORM WPB-3467 UNITED STATES OF AMERICA (15-22-44) WAR PRODUCTION BOARD		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		AMOUNT SOUGHT TO BE CERTIFIED <div style="text-align: center; font-size: 1.2em;">\$ 176,584</div>	
TO: War Production Board, Washington 25, D. C.		DATE 7 FEB 1945 FOR WPB USE ONLY WPB FILE NO. NC 8476	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px;"> The Pennsylvania Railroad Company Room 1658, Broad Street Station Building 1617 Pennsylvania Boulevard Philadelphia (4), Pa. </div>			
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.			
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d) AMOUNT (Dollars) (e)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	NOT APPLICABLE	A _____ B _____	
12. JUSTIFICATION FOR EXPANSION:			
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.			
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="text-align: center; font-weight: bold; padding-top: 10px;">Not considered appropriate</div>			

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:							
DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
May 5 1941	1488	\$ 1,807	Aug. 6, 1941				
Jul 11 1941	2101	87,428	Oct 6 1941				

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:		
NAME	TITLE	ADDRESS (Street, City, Zone, State)
J. L. Gressitt	Chief Engineer	Broad Street Station Building
		Philadelphia (4), Pa.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

The Pennsylvania Railroad Company
Lessee of The Northern Central Railway Company

ATTEST	<u>J. G. WATSON</u> SECRETARY 7 FEB 1945 DATE	BY	<u>J. L. GRESSITT</u> SIGNATURE OF AUTHORIZED OFFICIAL Chief Engineer TITLE
--------	--	----	--

SECTION 35(A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

NC 8476

The Pennsylvania Railroad Company
Lessee of The Northern Central Railway Company
Application for a Necessity Certificate
New and Rearranged Engine Facilities, York, Penna.
Statement Answering Item 12-B - WPB 3467 Form

York, Pa. is a very active industrial center and practically every plant in the city is intensively engaged in war production. Among the industries engaged in war work are York Safe and Lock Co., York Ice & Machinery Co., Jos. Black & Sons Co., Read Machine Co., A. B. Farquhar Co., York Corrugating Co., Smyser-Royer Co., Staley-Schmidt Manufacturing Co., International Chain & Mfg. Co., B. M. Root Co., S. Moyer Smith Co. and Certainteed Products Corporation.

York is served with rail transportation by the Pennsylvania Railroad System. The increased amount of rail transportation needed because of the War is reflected in the fact that the number of assigned yard switching crews in the York district has increased from 17 in 1940 to 23 at present. The total number of engines handled per day at York engine house has increased as follows:
1939 - 19; 1941 - 22; 1944 - 26

13-14
9-2
36-450
Operation of the present facilities requires the full time of 23 laborers, beside 9 hours per day for a locomotive crane operator and three hours per day for one yard engine and crew placing and removing coal, ash and sand cars. With the facilities proposed in this project, the number of full time laborers will be reduced to 14, crane operators time will be 2 hours per day instead of 9 hours and only 45 minutes yard engine and crew time will be needed. This gives direct savings in terminal operation of 79 man hours per day for engine house employees and 4-1/2 man hours for engine crews, together with 2-1/4 engine hours per day.

The new facilities and better arrangement of the yard will cut the time for servicing engines by 40 minutes for each of 26 engines per day or a reduction of 17-1/3 hours in unproductive engine time.

These reductions in man hours and unproductive engine hours are of the utmost importance in the conservation of labor and motive power for use in War Activities.

The proposed project will materially expedite the handling of the heavy War Traffic at York and will help alleviate the shortage of man power in the York district and the critical situation with respect to motive power for moving War Materials and personnel.

NC

8476

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
York, Pa. - New and Rearranged Engine Facilities.		The Pennsylvania Railroad Company Lessee of The Northern Central Railway Company	
		ADDRESS (Street, City, Zone, State) Room 1658, Broad Street Station Bldg. 1617 Pennsylvania Boulevard, Philadelphia 4, Pa.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION		150014 \$ 176,584	
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		150014 \$ 176,584	
REMARKS			
<p>(Estimated) Less 75% deduction Amount Subject to investigation</p> <p>112,111 \$ 37,503</p>			

NC 8476

APPENDIX "A"
Page 2 of 2 Pages

The Pennsylvania Railroad Company
Lessee of The Northern Central Railway Company
Application for a Necessity Certificate
New and Rearranged Engine Facilities, York, Penna.
Estimate of Cost

Capital Expenditure

7,000 C. Y. Grading	\$ 12,480
New Bridge connecting Bridges Nos. 57.44 & 12.80	92,804 6234.
470 L. F. Track	3,898
3 Turnouts	5,744
2 Standpipes	4,940
Pipe Fittings and Valves	910
1,191 L. F. of C. I. Pipe	11,367
One 140 Ton Coal Capacity, and 75 Ton Sand Capacity Skip Bucket Type Combined Coaling Station and Sand Plant Complete	52,479
250 C. Y. Excavation, including Sheet Piling, Pumping, etc. for Coaling Station	2,350
Treated Piles	2,381
Drainage Pipe and Sump Pump	1,148
1 Car Mover (5,000 lb. pull)	982
160 Ft. Ash Pit	15,976
100 Ft. Engine Washing Platform	10,137
Switch Layouts, Dwarf Signal and Wire & Cable	4,382
560 L. F. 2" Air Supply Line	510
Floodlighting, Transformers, Switches, Cable, etc.	14,096
Total Capital Expenditure	\$ 176,584
Less 75% -	150,014
	<u>26,570</u>
	\$ 37,503

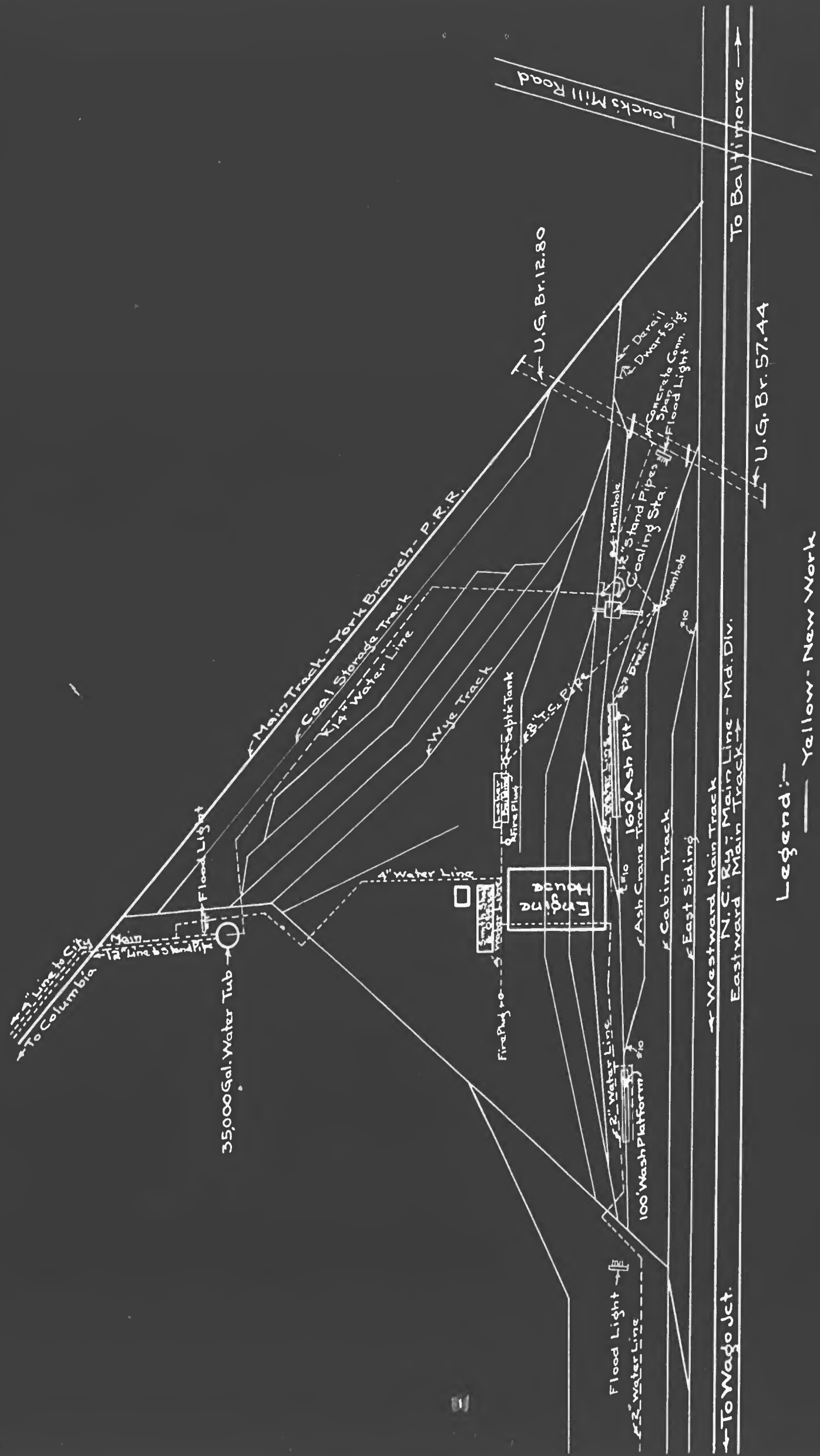
Construction has not Started

APPROVED:

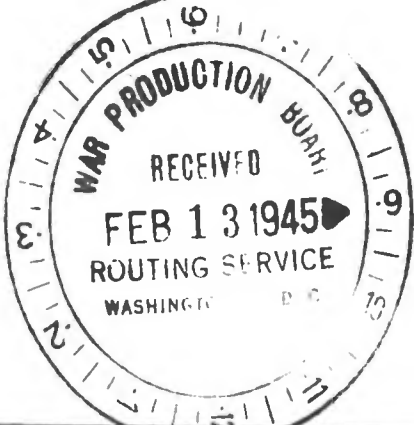
J. L. GRESSITT
Chief Engineer

NC 8476

Appendix A.



TAX AMORTIZATION
BRANCH FILE COPY

FORM WPB-3467 (5-22-44) UNITED STATES OF AMERICA WAR PRODUCTION BOARD		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		AMOUNT SOUGHT TO BE CERTIFIED <div style="font-size: 1.2em; font-weight: bold;">\$ 176,585 150014</div>	
TO: War Production Board, Washington 25, D. C.		DATE 7 FEB 1945 FOR WPB USE ONLY WPB FILE NO. NC 8476	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px; margin: 5px;"> The Pennsylvania Railroad Company Room 1658, Broad Street Station Building 1617 Pennsylvania Boulevard Philadelphia (4), Pa. </div>			
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.			
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d) AMOUNT (Dollars) (e)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		NOT APPLICABLE	
12. JUSTIFICATION FOR EXPANSION:			
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.			
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="font-weight: bold; font-size: 1.1em;">Not considered appropriate</div>			

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:

DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
May 5 1941	1488	\$ 1,807	Aug. 6 1941				
Jul 11 1941	2101	87,428	Oct 6 1941				

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:

NAME	TITLE	ADDRESS (Street, City, Zone, State)
J. L. Gressitt	Chief Engineer	Broad Street Station Building
		Philadelphia (4), Pa.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

The Pennsylvania Railroad Company
Lessee of The Northern Central Railway Company

NAME OF APPLICANT

J. L. GRESSITT

BY

SIGNATURE OF AUTHORIZED OFFICIAL

Chief Engineer

TITLE

ATTEST

J. G. WATSON

ASST. SECRETARY

7 FEB 1945

DATE

SECTION 39 (A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

The Pennsylvania Railroad Company
Lessee of The Northern Central Railway Company
Application for a Necessity Certificate
New and Rearranged Engine Facilities, York, Penna.
Statement Answering Item 12-B - WPB 3467 Form

York, Pa. is a very active industrial center and practically every plant in the city is intensively engaged in war production. Among the industries engaged in war work are York Safe and Lock Co., York Ice & Machinery Co., Jos. Black & Sons Co., Read Machine Co., A. B. Farquhar Co., York Corrugating Co., Smyser-Royer Co., Staley-Schmidt Manufacturing Co., International Chain & Mfg. Co., B. M. Root Co., S. Moyer Smith Co. and Certaineed Products Corporation.

York is served with rail transportation by the Pennsylvania Railroad System. The increased amount of rail transportation needed because of the War is reflected in the fact that the number of assigned yard switching crews in the York district has increased from 17 in 1940 to 23 at present. The total number of engines handled per day at York engine house has increased as follows:
1939 - 19; 1941 - 22; 1944 - 26

Operation of the present facilities requires the full time of 23 laborers, beside 9 hours per day for a locomotive crane operator and three hours per day for one yard engine and crew placing and removing coal, ash and sand cars. With the facilities proposed in this project, the number of full time laborers will be reduced to 14, crane operators time will be 2 hours per day instead of 9 hours and only 45 minutes yard engine and crew time will be needed. This gives direct savings in terminal operation of 79 man hours per day for engine house employees and 4-1/2 man hours for engine crews, together with 2-1/4 engine hours per day.

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These reductions in man hours and unproductive engine hours are of the utmost importance in the conservation of labor and motive power for use in War Activities.

The proposed project will materially expedite the handling of the heavy War Traffic at York and will help alleviate the shortage of man power in the York district and the critical situation with respect to motive power for moving War Materials and personnel.

APPENDIX "A"
Page 2 of 2 Pages

The Pennsylvania Railroad Company
Lessee of The Northern Central Railway Company
Application for a Necessity Certificate
New and Rearranged Engine Facilities, York, Penna.
Estimate of Cost

	<u>Capital Expenditure</u>
7,000 C. Y. Grading	\$ 12,480 ⁵
New Bridge connecting Bridges Nos. 57.44 & 12.80	92,804 623 ^f
470 L. F. Track	3,898 ⁵
3 Turnouts	5,744 ^c
2 Standpipes	4,940
Pipe Fittings and Valves	910
1,191 L. F. of C. I. Pipe	11,367
One 140 Ton Coal Capacity, and 75 Ton Sand Capacity Skip Bucket Type Combined Coaling Station and Sand Plant Complete	52,479
250 C. Y. Excavation, including Sheet Piling, Pumping, etc. for Coaling Station	2,350
Treated Piles	2,381
Drainage Pipe and Sump Pump	1,148
1 Car Mover (5,000 lb. pull)	982
160 Ft. Ash Pit	15,976 ⁵
100 Ft. Engine Washing Platform	10,137 ⁵
Switch Layouts, Dwarf Signal and Wire & Cable	4,382 ⁵
560 L. F. 2" Air Supply Line	510
Floodlighting, Transformers, Switches, Cable, etc.	<u>14,096</u>
Total Capital Expenditure	\$ 176,584 152,014

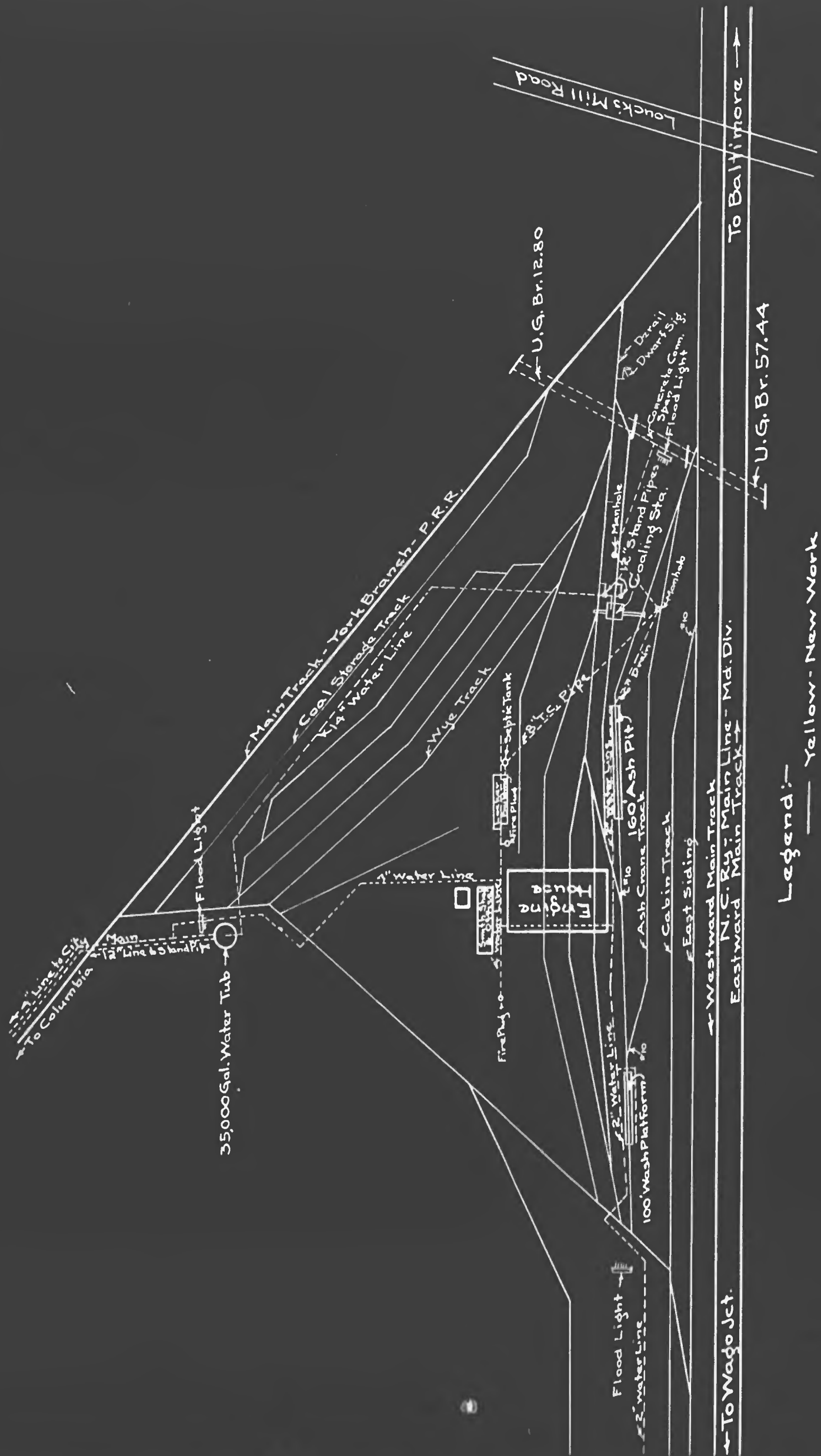
Construction has not Started

APPROVED:

J. L. GRESSITT
Chief Engineer

NC 8476

Appendix A.



41264-B
P.R.R.
Eastern Region
Southern Div. Maryland Div.
N.C. Ry.
YORK
New and Rearranged
Engine Facilities
Jan. 26, 1945
No Scale

FORM WPB-3467 (5-22-44)

PAGE 1 OF 1 PAGES

APPENDIX A - SUMMARY SHEET

(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)

LOCATION OF FACILITIES	NAME OF COMPANY	
Spencer Shop, Spencer, North Carolina Cester Shop, Knoxville, Tennessee	SOUTHERN RAILWAY COMPANY	
	ADDRESS (Street, City, Zone, State) 15th and K Streets N. W. Washington 15, D. C.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)
(a)	(b)	(c)
LAND	--0--	--0--
BUILDING AND OTHER CONSTRUCTION	--0--	--0--
EQUIPMENT: MACHINE TOOLS	--0--	--0--
OTHER METAL WORKING MACHINERY	--0--	--0--
POWER GENERATING AND DISTRIBUTING EQUIPMENT	--0--	--0--
FURNACES	--0--	--0--
OTHER	--0--	--0--
OTHER Turret Lathes	--0--	\$20,000.00
TOTAL	--0--	\$20,000.00
GRAND TOTAL OF ALL FACILITIES, APPENDIX A	--0--	\$20,000.00 ✓
REMARKS		
<div>RECEIVED ISS-1706</div> <div>MAR 10 1945</div> <div>NC 8477</div>		

Page 2 of 2 Pages

APPENDIX A

SOUTHERN RAILWAY COMPANY

A.F.E.

Description

89606
89607

24" Bullard Vertical Turret Lathe, spiral drive type,
standard machine with one turret head on rail and one
side head, speed range 8.9 to 145 R.P.M. complete with
3-jaw combination chuck, one set of 8 high speed
tipped cutting tools with motor and controls for
220 volt, 3 phase, 60 cycle service for Spencer Shop,
Spencer, Rowan County, North Carolina.

Not received

Estimated Cost \$10,000.00

24" Bullard Vertical Turret Lathe, spiral drive type,
standard machine with one turret head on rail and one
side head, speed range 8.9 to 145 R.P.M. complete with
3-jaw combination chuck, one set of 8 high speed
tipped cutting tools with motor and controls for
220 volt, 3 phase, 60 cycle service for Cester Shop,
Knoxville, Knox County, Tennessee.

Not received

Estimated cost \$10,000.00

Total Estimated Cost \$20,000.00

NC 8477

FORM GA-1231 (5-19-44) † RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE		SERIAL NO. NC-8477	
DESCRIPTION OF PRODUCTS Railroad Transportation		AMOUNT REQUESTED FOR AMORTIZATION \$20,000.00	
DESCRIPTION OF FACILITIES Turret Lathes		NAME OF APPLICANT Southern Railway Company	
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) _____ % APPROVED <input type="checkbox"/> DENIED DIV. _____ _____ BY _____ DATE _____ SIGNATURE OF AUTHORIZED OFFICIAL _____		ADDRESS (Street, City, Zone, State) McPherson Square, 15 & K Streets, N.W. Washington, D.C. LOCATION OF FACILITIES Spencer Shop, Spencer, N.C. Coster Shop, Knoxville, Tenn. PROGRAM DETERMINATION NUMBER _____	

CLEARANCE					
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)	RECOMMEND DENIAL (e)	CLEARED BY (f)
PROJECT ANALYSIS BRANCH					
FACILITIES COMMITTEE					

REMARKS BY TAX AMORTIZATION BRANCH

For Tax Amortization Branch Remarks see attached sheet.

TAX AMORTIZATION

35% ☒ APPROVED ☐ DENIED

2/14/45 DATE SECTION W. Paxton SIGNATURE

____ DATE BRANCH _____ SIGNATURE

APPROVED FOR ISSUANCE

35% ☒ APPROVED ☐ DENIED

2/14/45 DATE BY William J. Thomas SIGNATURE

THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED. SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH DATA.

1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORT? ☐ YES ☐ NO. IF "YES", STATE THE BASIS FOR SUCH A CONCLUSION.

2. IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF SO, EXPLAIN.
3. IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE.
4. IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY.
5. ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART.
6. ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input type="checkbox"/> NO
7. WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
8. ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
9. IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
10. COMMENTS
11. RECOMMENDATION
A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED.
DATE _____ BY _____ SIGNATURE _____
B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO _____% OF COST IS RECOMMENDED.
DATE _____ BY _____ SIGNATURE _____

FOR TAX AMORTIZATION BRANCH REMARKS

Justification for partial approval.

NC-8477

1. Applicant proposes acquisition of two turret lathes, one each to be used at his Spencer, North Carolina, and Knoxville, Tennessee shops.
2. As is well known, Southern and Southeastern Railroads have had a very great traffic volume increase since beginning of the emergency. In support of his case, applicant furnishes traffic data which show that, taking the yearly average, 1938-39-40, as 100%:

Locomotive miles were up	51%	in 1944
Freight Car " " "	60%	" 1944
Revenue ton " " "	123%	" 1944

This has caused a greatly increased volume of work in the Spencer and Knoxville shops, and, the situation being further aggravated due to shortage of skilled labor, these heavy turret lathes are needed to take all possible advantage of what skilled labor is available.

3. Applicant advises that unexpectedly early delivery on unrated order is being made, probably this week, and for that reason requests early action. TED memo requests predetermination letter be issued so as to permit applicant to accept delivery without prejudice to amortization.
4. Since this is the type equipment that, because of apparent post-war utility, is only eligible to partial certification, 35% predetermination is recommended.



Wm. Paxton, Analyst
Tax Amortization Branch
February 14, 1945

WP:gfy

FORM GA-1210-A (2-2-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FILE NUMBER NC - 8477	DATE MAR 10 1945
TRANSMITTAL LETTER TO APPLICANT				IN REPLY REFER TO TAX AMORTIZATION BRANCH	
<p>TO: NAME AND ADDRESS OF COMPANY (Street, City, Zone, State)</p> <p>Southern Railway Company McPherson Square 15th and K Streets, N. W. Washington 13, D. C.</p> <p>Gentlemen:</p> <p>There is transmitted herewith for your records a copy of a certificate issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended, in response to your application therefor.</p> <p>The original of this certificate has been transmitted on this date to the Commissioner of Internal Revenue.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of the copy be acknowledged promptly.</p> <p>Very truly yours,</p> <p>for Chief, Tax Amortisation Branch Deputy Director for Tax Amortization Facilities Bureau</p> <p>Incl. Copy of Certificate</p> <p>MAR 10 1945</p>					

FORM GA-1210-B (2-3-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	FILE NUMBER NC - 8477	MAR 10 1945
NECESSITY CERTIFICATE			IN REPLY REFER TO TAX AMORTIZATION BRANCH	
NAME OF APPLICANT Southern Railway Company McPherson Square		ADDRESS (Street, City, Zone, State) 15th and K Streets, N. W. Washington 13, D. C.		
TO: <div style="margin-left: 100px;"> The Commissioner of Internal Revenue Bureau of Internal Revenue Washington 25, D. C. </div>				
<p>Dear Sir:</p> <p>There is transmitted herewith the above certificate, issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of this certificate be acknowledged.</p> <p style="text-align: right;">Very truly yours,</p> <p style="text-align: right;">for Chief, Tax Amortization Branch <u>Dputy Director for Tax Amortization</u> <u>Facilities Bureau</u></p> <p>Incl. Certificate</p>				



Payton

Southern Railway Company
Office of Comptroller
Washington, D. C. (13)

T. H. SEAY,
COMPTROLLER

March 6, 1945.

File 2806

In re: Application of Southern Railway Company for Necessity Certificate **NC-8477**

Tax Amortization Branch,
War Production Board,
Washington 25, D. C.

Gentlemen:

Herewith schedule in affidavit form pursuant to your letter of
Predetermination dated February 14, 1945.

Very truly yours,

THS
Comptroller.



NAME AND ADDRESS OF APPLICANT Southern Railway Company McPherson Square 15th and K Streets, N. W. Washington 13, D. C.				PRIMARY DIVISION TRAN		SERIAL NO. NC-8477		
				TO V	LOCATION	DATE IN	DATE OUT	
LOCATION OF FACILITIES CITY COUNTY STATE Spencer, North Carolina & Knoxville, Tenn.				ROUTING UNIT		2/13/45		
DESCRIPTION OF FACILITIES Turret Lathes				PRIMARY DIV.		FEB 17 1945	FEB 28 1945	
				FACILITIES BUR. CONTROL DESK				
				PROJECT ANALYSIS BR.				
				FACILITIES COMMITTEE				
				TAX AMORTIZATION BRANCH				
				FACILITIES BUR. CONTROL DESK				
PRODUCT OR SERVICE Rail Transport				ISSUANCE UNIT				
<input type="checkbox"/> WPB-617 COPIES. DATED				TYPE OF ACTION		DATE PROJECT OR PRIORITY	DATE NECESSITY CERTIFICATE	
<input type="checkbox"/> WPB-8467 3 COPIES. DATED 2/12/45				LETTER OF PREDETERMINATION			FEB 14 1945	
<input type="checkbox"/> ATTACHMENT A 6 COPIES				APPROVED				
				DENIED				
TOTAL COST PROJECT				COST OF FAC. N. C. APPL. \$20,000.		CLOSED INFORMALLY		
COST EXCL. LAND				AUTHORIZATION TO EXPIRE		CANCELLED		
FORM GA-1504 FORMERLY PR-5 (3-1-44) 3-LN				PROJECT AND/OR NECESSITY CERTIFICATE APPLICATION CONTROL CARD				UNITED STATES OF AMERICA WAR PRODUCTION BOARD

FORM GA-1210-C (2-3-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FILE NUMBER NC- 8477	DATE
LETTER OF PREDETERMINATION				IN REPLY REFER TO: TAX AMORTIZATION BRANCH	

TO:

NAME AND ADDRESS OF COMPANY (Street, City, Zone, State)	Southern Railway Company McPherson Square 15th and K Streets N.W. Washington 13, D.C.
--	--

Gentlemen:

A determination has been made, pursuant to the Regulations prescribed by the Chairman of the War Production Board, that the facilities listed in the attached Appendix A are eligible for tax amortization ~~xxxxxx~~ up to thirty-five per cent provided:

1. The date of ~~the beginning of construction or reconstruction or erection or installation or acquisition of such facilities is subsequent to the date of this letter.~~
2. Appropriate priority assistance, if necessary, has been obtained in connection with such facilities.

A Certificate of Necessity will be issued ~~as soon as possible~~ after receipt by this office of a schedule in affidavit form stating:


1. With respect to each facility, that construction, reconstruction, erection or installation had not begun nor had the facility been acquired as of the date of this letter.
2. With respect to each facility, the priority rating obtained, the type of priority application upon which it was obtained (for example, PD-1A, PD-3A, WPB-617), the serial number of the rating, and the agency (division or branch) which issued it.

A suggested form of schedule is enclosed.

Pending your receipt of such Certificate you may accept this letter as a determination of necessity made by the Chairman of the War Production Board under Article (4) of the amended Regulations dated December 17, 1943, governing the issuance of Necessity Certificates. Therefore, construction, reconstruction, erection or installation, or acquisition of facilities under proper priority authorization may begin after the date of this letter without prejudice to your tax amortization rights.

Very truly yours,

Approved for
 Executive Signature
William J. Thomas
 2/14/45



FORM WPB-3467 (5-22-44)

PAGE 1 OF 2 PAGES

APPENDIX A - SUMMARY SHEET

Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility

LOCATION OF FACILITIES Spencer Shop, Spencer, North Carolina Cester Shop, Knoxville, Tennessee	NAME OF COMPANY SOUTHERN RAILWAY COMPANY	
	ADDRESS (Street, City, Zone, State) McPherson Square 15th and K Streets N. W. Washington 13, D. C.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)
LAND	-0-	-0-
BUILDING AND OTHER CONSTRUCTION	-0-	-0-
EQUIPMENT: MACHINE TOOLS	-0-	-0-
OTHER METAL WORKING MACHINERY	-0-	-0-
POWER GENERATING AND DISTRIBUTING EQUIPMENT	-0-	-0-
FURNACES	-0-	-0-
OTHER	-0-	-0-
OTHER (Specify) Turret Lathes	-0-	\$20,000.00
TOTAL	-0-	\$20,000.00
GRAND TOTAL OF ALL FACILITIES, APPENDIX A	-0-	\$20,000.00

REMARKS

NC 8477

USE REVERSE SIDE FOR ADDITIONAL REMARKS

GPO—War Board 11222B—p. 1

APPENDIX A

SOUTHERN RAILWAY COMPANY

<u>A.F.E.</u>	<u>Description</u>	
89606 89607	24" Bullard Vertical Turret Lathe, spiral drive type, standard machine with one turret head on rail and one side head, speed range 8.9 to 145 R.P.M. complete with 3-jaw combination chuck, one set of 8 high speed tipped cutting tools with motor and controls for 220 volt, 3 phase, 60 cycle service for Spencer Shop, Spencer, Rowan County, North Carolina.	Not received
	Estimated Cost	\$10,000.00
	24" Bullard Vertical Turret Lathe, spiral drive type, standard machine with one turret head on rail and one side head, speed range 8.9 to 145 R.P.M. complete with 3-jaw combination chuck, one set of 8 high speed tipped cutting tools with motor and controls for 220 volt, 3 phase, 60 cycle service for Coster Shop, Knoxville, Knox County, Tennessee.	Not received
	Estimated cost	<u>\$10,000.00</u>
	Total Estimated Cost	\$20,000.00

NC 8477

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
The services to be performed by the facilities listed in Appendix A, subject of this application are, in brief, repair and maintenance of equipment engaged in the transportation of freight and passengers of a common carrier by rail. Many of the shipments transported and passengers carried are either for the armed services or in connection with national defense production, and it is impossible to state the particular governmental agency involved.			
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES The presently owned facilities are inadequate to properly handle Applicant's freight and passenger traffic, and there are no convertible facilities.	
ARMY		B. USE OF OTHER AVAILABLE FACILITIES There are no other available facilities at the location involved.	
NAVY		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES No subcontracting would obviate necessity of installation.	
MARITIME COMMISSION	100%	D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE Not applicable	
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE As soon as installed	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER Paragraph 7 (a), (b) and (c) not applicable. No land sought to be certified.			

FORM WPB-3467 (1-11-45)			PAGE 3 OF 6 PAGES
8. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THOSE BUILDINGS LISTED IN APPENDIX A, WHICH WILL NOT BE CONSTRUCTED ESPECIALLY FOR APPLICANT:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE BUILDINGS HAVE BEEN USED IN THE FOLLOWING MANNER: Paragraph 8 (a), (b) and (c) of Instructions not applicable. No buildings not especially constructed for Applicant involved.			
9. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO ALL OTHER FACILITIES LISTED IN APPENDIX A WHICH ARE TO BE ACQUIRED SECONDHAND:			
A. NAME OF PRESENT OWNER (Indicate if a secondhand dealer)		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE FACILITIES HAVE BEEN USED IN THE FOLLOWING MANNER: Paragraph 9 (a), (b) and (c) not applicable. No second-hand facilities acquired or to be acquired.			
10. LIST BELOW THE FACILITIES IN APPENDIX A WHICH ARE REPLACEMENTS:			
REPLACEMENTS (a)	AGE (b)	ANNUAL RATES OF DEPRECIATION (Dollars) (c)	REMARKS (State what disposition has been made, or is planned, of replaced facilities) (d)
			Not applicable.
11. IN SUPPORT OF THE REPRESENTATION THAT THE FACILITIES ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE, THE FOLLOWING STATEMENT IS MADE, WITH SPECIFIC REFERENCE TO:			
A. NECESSITY OF THE PRODUCT OR SERVICE			
B. SHORTAGE OF CAPACITY IN THE INDUSTRY			
(Applicant may attach exhibits in the support of statements. Such exhibits may consist of communications from Army or Navy officers or WPB officials, orders or letters of inquiry from other customers of the applicant, and any other matters considered relevant.)		(If acquisition of facilities or plans in connection therewith have been discussed with, or approved by, any of the Armed Services or Bureaus or WPB units, give appropriate names and addresses, or attach copies of pertinent information, or both.)	

FORM WPB-3467 (1-11-45)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
Paragraph 12 (a) of Instructions not applicable. Applicant is not engaged in manufacturing.						
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
See answer to Paragraph 11						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?						
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?						
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.						

The facilities which are the subject matter of this application are the enlargements of existing structures and when completed would form parts of continuous structures. It has never been the practice of railroads in the United States to secure Federal aid in financing extensions made to railroad operated property in order to meet the demand for war transportation, and there is nothing involved in this application which would make a change from that previous policy advantageous to the Government or to the railroad.

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467; Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

certainly subject to the war effort be taken.

Whichever transportation facilities there be necessary unless the war of
then directly attributable and necessary to the military effort. The expenditure of
essential facilities including transportation, or when showing demands for transportation
of transportation facilities has not kept pace with the productivity of war and war-

It is further noted that because of military restrictions, the production
and supply be privately financed. NC
8477

uses and that it is to the advantage of the Government that additional facilities for
of supply of the means of transporting adequate transportation for military and naval
boats should find that there is shown by this appropriation the existence of a specific

Whichever transportation facilities there be necessary unless the war of
boats-war value may be in addition to determine.

These facilities will properly have some boat-war value. Under what the
Defense program or war effort.

would not be constructed but for the demands for them resulting from the national

Whichever transportation facilities there be necessary unless the war of

The National Defense Program and war effort have contributed to the greatly increased volume of traffic now being handled by Southern Railway Company as will be noted from the following tabulation of Locomotive Miles, Freight Car Miles and Revenue Ton Miles, handled on Applicant's line of road.

	<u>Revenue Locomotive Miles</u>	<u>Freight Car Miles in Freight Trains</u>	<u>Revenue Ton Miles (Thousands)</u>
Year 1938	31,885,197	504,502,454	6,255,915
Year 1939	32,992,146	563,971,412	7,226,285
Year 1940	<u>34,211,578</u>	<u>606,749,074</u>	<u>8,049,214</u>
Average one year 1938-1939-1940	33,029,640 = 100%	558,407,646 = 100%	7,177,138 = 100%
Year 1941	39,431,695 = 119%	733,393,660 = 131%	10,558,709 = 147%
Year 1942	45,372,391 = 137%	844,168,749 = 151%	13,677,367 = 191%
Year 1943	47,272,780 = 143%	845,983,158 = 151%	15,300,521 = 213%
Year 1944	49,753,195 = 151%	894,295,947 = 160%	16,033,255 = 223%

Revenue from passenger traffic on the Southern Railway increased 59.00% in the year 1943 over 1942 and is continuing to increase, the passenger revenue for the year 1944 having increased 2.79% over year 1943.

This increase in the volume of traffic resulting from the war effort has increased the amount of locomotive and car repair work in Applicant's Spencer, N.C. and Knoxville, Tenn. shops. As a result of this increase, present machine tool equipment is inadequate to handle the greatly increased volume of work. Furthermore, Applicant is seriously hampered due to a shortage of skilled labor and it is essential that every possible facility be provided at this time to perform the necessary repair and maintenance work with a minimum number of man hours.

The volume of locomotive repair work at Spencer and Knoxville Shops has increased steadily due to the war effort. For example, Applicant is now performing class repairs on approximately 35 locomotives per month at Spencer and 34 per month at Knoxville as compared to 28 and 14 respectively in 1938 and 1939. In addition to the class repair work there are large roundhouse operations at both these points

- 2 -

and Applicant is now performing a large amount of machine work for outlying shops and roundhouses in the respective territories.

The proposed 24" vertical turret lathes at Spencer and Knoxville will be used for machine work on red bushings, trailer hub liners, truck liners, piston valve packing rings, piston valve bushings and many other small turning and boring jobs which can be economically performed on a small vertical turret lathe. These parts are used for locomotive class and running repairs at Spencer and Knoxville as well as a number of other shops in their respective districts.

These shops are on main line carrying a heavy volume of war traffic moving north and south and the amount of locomotive repair work has increased to such an extent that boring mill lathe work can no longer be handled on the present turret lathes at these points. It is proposed to install the new machines and to perform heavy machine work for class repair and outlying shops and to locate the existing turret lathes in the roundhouses at Spencer and Knoxville for running repair work only.

This arrangement will provide additional machine capacity to take care of the increased volume of work and will eliminate delays now experienced due to the necessity of holding up class repair work for emergency roundhouse machine jobs.

Provision of the subject facilities is necessary because Applicant does not have the proper facilities for handling the anticipated increased traffic at the locations involved and the facilities covered by this application will not be in excess of the requirements to handle the increased traffic due to the National Defense Program and war effort, which includes the all-out effort to smash Japan.

The authorization for expenditures for these facilities was based on recommendations made to Applicant's management by its officers, they regarding the facilities herein described in Appendix A as necessary to properly handle the increased traffic during the prosecution of the war effort.

- 3 -

Applicant avers that the facilities which are covered by this application would not be constructed but for the demands for them resulting from the National Defense Program or war effort.

These facilities will probably have some post-war value. Just what the post-war value may be is difficult to determine.

Applicant respectfully submits that the Chairman of the War Production Board should find that there is shown by this application the existence of a shortage of supply of the means of furnishing adequate transportation for military and naval uses and that it is to the advantage of the Government that additional facilities for such supply be privately financed.

It is further urged that because of priority restrictions, the provision of transportation facilities has not kept pace with the productivity of war and war-essential industries requiring transportation, or with growing demands for transportation directly attributable and necessary to the military effort. The expansion of Applicant's transportation facilities appears to be necessary unless the risk of serious impediment to the war effort be taken.

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
The services to be performed by the facilities listed in Appendix A, subject of this application are, in brief, repair and maintenance of equipment engaged in the transportation of freight and passengers of a common carrier by rail. Many of the shipments transported and passengers carried are either for the armed services or in connection with national defense production, and it is impossible to state the particular governmental agency involved.			
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES The presently owned facilities are inadequate to properly handle Applicant's freight and passenger traffic, and there are no convertible facilities.	
ARMY		B. USE OF OTHER AVAILABLE FACILITIES There are no other available facilities at the location involved.	
NAVY		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES No subcontracting would obviate necessity of installation.	
WARTIME COMMISSION	100%	D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE Not applicable	
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE As soon as installed	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER Paragraph 7 (a), (b) and (c) not applicable. No land sought to be certified.			

FORM WPB-3467 (1-11-45)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
Paragraph 12 (a) of Instructions not applicable. Applicant is not						
engaged in manufacturing.						
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)	PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
FIRST						
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE-SHEET.						
See answer to Paragraph 11						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.						

The facilities which are the subject matter of this application are the enlargements of existing structures and when completed would form parts of continuous structures. It has never been the practice of railroads in the United States to secure Federal aid in financing extensions made to railroad operated property in order to meet the demand for war transportation, and there is nothing involved in this application which would make a change from that previous policy advantageous to the Government or to the railroad.

FORM WPB-3467 (1-11-45)				PAGE 5 OF 6 PAGES			
16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:							
DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
Applicant has not heretofore filed an application for a necessity certificate for these facilities.							

PRIORITY REFERENCE

Applicant expects to obtain delivery on unrated purchase order.

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:		
NAME	TITLE	ADDRESS (Street, City, Zone, State)
T. H. Seay	Comptroller	Southern Railway Executive Office Building, 15th and K Streets N. W. Washington 18, D. C.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

SOUTHERN RAILWAY COMPANY
NAME OF APPLICANT

ATTEST R. L. Eddington
Assistant Secretary
February 12, 1945.
DATE

BY Harry D. McBeth
SIGNATURE OF AUTHORIZED OFFICIAL
Vice-President
TITLE

SECTION 39 (a) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

APPENDIX A

SOUTHERN RAILWAY COMPANY

<u>A.F.E.</u>	<u>Description</u>	
89606 89607	24" Bullard Vertical Turret Lathe, spiral drive type, standard machine with one turret head on rail and one side head, speed range 8.9 to 145 R.P.M. complete with 3-jaw combination chuck, one set of 8 high speed tipped cutting tools with motor and controls for 220 volt, 3 phase, 60 cycle service for Spencer Shop, Spencer, Rowan County, North Carolina.	Not received

Estimated Cost \$10,000.00

24" Bullard Vertical Turret Lathe, spiral drive type, standard machine with one turret head on rail and one side head, speed range 8.9 to 145 R.P.M. complete with 3-jaw combination chuck, one set of 8 high speed tipped cutting tools with motor and controls for 220 volt, 3 phase, 60 cycle service for Eastern Shop, Knoxville, Knox County, Tennessee.	Not received
---	--------------

Estimated cost \$10,000.00

Total Estimated Cost \$20,000.00

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anyone threatened to the end effort be taken.

Although, a fluoroboration justifies itself to be necessary unless the task of
from directly attributable and necessary to the military effort. The elimination of
essential industries reducing fluoroboration, or with growing demands for fluorobora-
of fluoroboration justifies has not kept pace with the biological of war and mil-

It is further urged that because of biological restrictions, the production of man-made materials is limited.

ness and that it is to the advantage of the Government that additional facilities for the supply of the means of transporting adequate transportation for military and naval forces should find that there is shown by this abstraction the existence of a surplus

Abstract conclusively surmises that the Question of the War Production
Board will have to be left to the Government to determine.

These institutes will properly have some half-day leave. That must be the defense program of the office.

monly not be immediately clear to the customer for whom the product is intended

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The National Defense Program and war effort have contributed to the greatly increased volume of traffic now being handled by Southern Railway Company as will be noted from the following tabulation of Locomotive Miles, Freight Car Miles and Revenue Ton Miles, handled on Applicant's line of road.

	<u>Revenue Locomotive Miles</u>	<u>Freight Car Miles in Freight Trains</u>	<u>Revenue Ton Miles (Thousands)</u>
Year 1938	31,885,197	504,502,454	6,255,915
Year 1939	32,992,146	563,971,412	7,226,285
Year 1940	<u>34,211,578</u>	<u>606,749,074</u>	<u>8,049,214</u>
Average one year 1938-1939-1940	33,029,640 = 100%	558,407,646 = 100%	7,177,138 = 100%
Year 1941	39,431,695 = 119%	733,393,680 = 131%	10,558,709 = 147%
Year 1942	45,372,391 = 137%	844,168,749 = 151%	13,677,367 = 191%
Year 1943	47,272,780 = 143%	845,983,158 = 151%	15,300,521 = 213%
Year 1944	49,753,195 = 151%	894,295,947 = 160%	16,033,255 = 223%

Revenue from passenger traffic on the Southern Railway increased 59.00% in the year 1943 over 1942 and is continuing to increase, the passenger revenue for the year 1944 having increased 2.79% over year 1943.

This increase in the volume of traffic resulting from the war effort has increased the amount of locomotive and car repair work in Applicant's Spencer, N.C. and Knoxville, Tenn. shops. As a result of this increase, present machine tool equipment is inadequate to handle the greatly increased volume of work. Furthermore, Applicant is seriously hampered due to a shortage of skilled labor and it is essential that every possible facility be provided at this time to perform the necessary repair and maintenance work with a minimum number of man hours.

The volume of locomotive repair work at Spencer and Knoxville Shops has increased steadily due to the war effort. For example, Applicant is now performing class repairs on approximately 35 locomotives per month at Spencer and 34 per month at Knoxville as compared to 28 and 14 respectively in 1938 and 1939. In addition to the class repair work there are large roundhouse operations at both these points

- 2 -

and Applicant is now performing a large amount of machine work for outlying shops and roundhouses in the respective territories.

The proposed 24" vertical turret lathes at Spencer and Knoxville will be used for machine work on rod bushings, trailer hub liners, truck liners, piston valve packing rings, piston valve bushings and many other small turning and boring jobs which can be economically performed on a small vertical turret lathe. These parts are used for locomotive class and running repairs at Spencer and Knoxville as well as a number of other shops in their respective districts.

These shops are on main line carrying a heavy volume of war traffic moving north and south and the amount of locomotive repair work has increased to such an extent that boring mill lathe work can no longer be handled on the present turret lathes at these points. It is proposed to install the new machines and to perform heavy machine work for class repair and outlying shops and to locate the existing turret lathes in the roundhouses at Spencer and Knoxville for running repair work only.

This arrangement will provide additional machine capacity to take care of the increased volume of work and will eliminate delays now experienced due to the necessity of holding up class repair work for emergency roundhouse machine jobs.

Provision of the subject facilities is necessary because Applicant does not have the proper facilities for handling the anticipated increased traffic at the locations involved and the facilities covered by this application will not be in excess of the requirements to handle the increased traffic due to the National Defense Program and war effort, which includes the all-out effort to smash Japan.

The authorization for expenditures for these facilities was based on recommendations made to Applicant's management by its officers, they regarding the facilities herein described in Appendix A as necessary to properly handle the increased traffic during the prosecution of the war effort.

- 3 -

Applicant avers that the facilities which are covered by this application would not be constructed but for the demands for them resulting from the National Defense Program or war effort.

These facilities will probably have some post-war value. Just what the post-war value may be is difficult to determine.

Applicant respectfully submits that the Chairman of the War Production Board should find that there is shown by this application the existence of a shortage of supply of the means of furnishing adequate transportation for military and naval uses and that it is to the advantage of the Government that additional facilities for such supply be privately financed.

It is further urged that because of priority restrictions, the provision of transportation facilities has not kept pace with the productivity of war and war-essential industries requiring transportation, or with growing demands for transportation directly attributable and necessary to the military effort. The expansion of Applicant's transportation facilities appears to be necessary unless the risk of serious impediment to the war effort be taken.

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FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING EVD PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	

9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:

TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)
<p>The services to be performed by the facilities listed in Appendix A, subject of this application are, in brief, repair and maintenance of equipment engaged in the transportation of freight and passengers of a common carrier by rail. Many of the shipments transported and passengers carried are either for the armed services or in connection with national defense production, and it is impossible to state the particular governmental agency involved.</p>		

4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?

AGENCY (a)	PERCENT (b)
ARMY	
NAVY	
MARITIME COMMISSION	100%
AIRCRAFT RESOURCES CONTROL BOARD	
OTHER AGENCIES (Specify)	

5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:

A. CONVERTING PRESENTLY OWNED FACILITIES
The presently owned facilities are inadequate to properly handle Applicant's freight and passenger traffic, and there are no convertible facilities.

B. USE OF OTHER AVAILABLE FACILITIES
There are no other available facilities at the location involved.

C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES
No subcontracting would obviate necessity of installation.

D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE
Not applicable

6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE

DATE
As soon as installed

7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:

A. NAME OF PRESENT OWNER	B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY

C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER
Paragraph 7 (a), (b) and (c) not applicable. No land sought to be certified.

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12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
Paragraph 12 (a) of Instructions not applicable. Applicant is not engaged in manufacturing.						
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)	PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
FIRST						
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET. See answer to Paragraph 11						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.						

The facilities which are the subject matter of this application are the enlargements of existing structures and when completed would form parts of continuous structures. It has never been the practice of railroads in the United States to secure Federal aid in financing extensions made to railroad operated property in order to meet the demand for war transportation, and there is nothing involved in this application which would make a change from that previous policy advantageous to the Government or to the railroad.

FORM WPB-3467 (1-11-45)PAGE 5 OF 6 PAGES

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE *FOR THIS PLANT* AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:

DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
Applicant has not heretofore filed an application for a necessity certificate for these facilities.							

PRIORITY REFERENCE

Applicant expects to obtain delivery on unrated purchase order.

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:

NAME	TITLE	ADDRESS (Street, City, Zone, State)
T. H. Seay	Comptroller	Southern Railway Executive Office Building, 15th and K Streets N. W. Washington 18, D. C.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

ATTEST
R. E. Eddington
Assistant Secretary
February 12, 1945.
DATE

SOUTHERN RAILWAY COMPANY

NAME OF APPLICANT

BY *Harry A. Webb*
SIGNATURE OF AUTHORIZED OFFICIAL
Vice-President
TITLE

SECTION 351(A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

GPO—War Board 14111—p. 5

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

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Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

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"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

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actions impeding to the war effort be taken.

Accordingly, a transportation restriction appears to be necessary unless the lack of
from directly attributable and necessary to the military effort. The expansion of
essential industries resulting transportation, or when growing demands for transportation
of transportation facilities has not kept pace with the production of war and mil-

It is further noted that because of priority restrictions, the production
and supply be effectively increased.

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used and that it is to the advantage of the Government that additional facilities for
of supply of the means of transporting adequate transportation for military and naval
boats should find that there is a problem by this transportation the existence of a problem

Accordingly respectfully submits that the question of the war production
boat-mil value may be in question to determine.

These facilities will properly have some boat-mil value. That must be
Defense Program or war effort.

would not be considered but for the demands for them resulting from the national

Accordingly, it is suggested that the facilities which are covered by this transportation

The National Defense Program and war effort have contributed to the greatly increased volume of traffic now being handled by Southern Railway Company as will be noted from the following tabulation of Locomotive Miles, Freight Car Miles and Revenue Ton Miles, handled on Applicant's line of road.

	<u>Revenue Locomotive Miles</u>	<u>Freight Car Miles in Freight Trains</u>	<u>Revenue Ton Miles (Thousands)</u>
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Revenue from passenger traffic on the Southern Railway increased 59.00% in the year 1943 over 1942 and is continuing to increase, the passenger revenue for the year 1944 having increased 2.79% over year 1943.

This increase in the volume of traffic resulting from the war effort has increased the amount of locomotive and car repair work in Applicant's Spencer, N.C. and Knoxville, Tenn. shops. As a result of this increase, present machine tool equipment is inadequate to handle the greatly increased volume of work. Furthermore, Applicant is seriously hampered due to a shortage of skilled labor and it is essential that every possible facility be provided at this time to perform the necessary repair and maintenance work with a minimum number of man hours.

The volume of locomotive repair work at Spencer and Knoxville Shops has increased steadily due to the war effort. For example, Applicant is now performing class repairs on approximately 35 locomotives per month at Spencer and 34 per month at Knoxville as compared to 28 and 14 respectively in 1938 and 1939. In addition to the class repair work there are large roundhouse operations at both these points

- 2 -

and Applicant is now performing a large amount of machine work for outlying shops and roundhouses in the respective territories.

The proposed 24" vertical turret lathes at Spencer and Knoxville will be used for machine work on rod bushings, trailer hub liners, truck liners, piston valve packing rings, piston valve bushings and many other small turning and boring jobs which can be economically performed on a small vertical turret lathe. These parts are used for locomotive class and running repairs at Spencer and Knoxville as well as a number of other shops in their respective districts.

These shops are on main line carrying a heavy volume of war traffic moving north and south and the amount of locomotive repair work has increased to such an extent that boring mill lathe work can no longer be handled on the present turret lathes at these points. It is proposed to install the new machines and to perform heavy machine work for class repair and outlying shops and to locate the existing turret lathes in the roundhouses at Spencer and Knoxville for running repair work only.

This arrangement will provide additional machine capacity to take care of the increased volume of work and will eliminate delays now experienced due to the necessity of holding up class repair work for emergency roundhouse machine jobs.

Provision of the subject facilities is necessary because Applicant does not have the proper facilities for handling the anticipated increased traffic at the locations involved and the facilities covered by this application will not be in excess of the requirements to handle the increased traffic due to the National Defense Program and war effort, which includes the all-out effort to smash Japan.

The authorization for expenditures for these facilities was based on recommendations made to Applicant's management by its officers, they regarding the facilities herein described in Appendix A as necessary to properly handle the increased traffic during the prosecution of the war effort.

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Applicant avers that the facilities which are covered by this application would not be constructed but for the demands for them resulting from the National Defense Program or war effort.

These facilities will probably have some post-war value. Just what the post-war value may be is difficult to determine.

Applicant respectfully submits that the Chairman of the War Production Board should find that there is shown by this application the existence of a shortage of supply of the means of furnishing adequate transportation for military and naval uses and that it is to the advantage of the Government that additional facilities for such supply be privately financed.

It is further urged that because of priority restrictions⁸⁷⁵⁵, the provision of transportation facilities has not kept pace with the productivity of war and war-essential industries requiring transportation, or with growing demands for transportation directly attributable and necessary to the military effort. The expansion of Applicant's transportation facilities appears to be necessary unless the risk of serious impediment to the war effort be taken.

FORM WPB-3467 (1-11-46)

PAGE 4 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPD-3467 (1-11-45)		PAGE 1 OF PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Ras Tanura Peninsula El Hasa, Saudi Arabia		Arabian American Oil Company	
		ADDRESS (Street, City, Zone, State) c/o Mr. C. W. Bartholmes Shoreham Building Washington 5, D. C.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND		None	
BUILDING AND OTHER CONSTRUCTION		788,850	
EQUIPMENT: MACHINE TOOLS		None	
OTHER METAL WORKING MACHINERY		None	
POWER GENERATING AND DISTRIBUTING EQUIPMENT		None	
FURNACES		None	
OTHER		62,000	
OTHER (Specify)		678,950	
TOTAL		1,447,800	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		1,447,800	
REMARKS			
<p>The facilities covered by this Application consist of quarters to house administrative and operating personnel for the Saudi Arabian Refinery Project being constructed under Builder's Serial No. 119033.</p> <p>The products of this refinery are motor gasoline, Diesel fuel oil and Navy Special fuel oil.</p> <p>Construction of this portion of the project has not started nor has acquisition of new equipment for these facilities been made as of the date of this application.</p> <p>Facilities consist of 20 1-bedroom houses, each having an area of 980 square feet, and 30 2-bedroom houses, each with an area of 1,720 square feet, with supporting required utilities.</p> <p>These utilities are raw water, drinking water, chilled water for space cooling, gas for water heating, electricity for cooking and lighting, telephone and sewage collection and disposal.</p>			

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Chilled water plant consists of a centrifugal motor-driven compressor, water circulating pumps and building for equipment and operating personnel protection. Cooling water for heat dispersion is obtained from extension of the Refinery cooling Water System.

Gas Sweetening plant for hydrogen sulphide removal from refinery gas to be distributed through the development consists of a caustic treater and caustic circulating pumps.

Source of supply for utilities system are facilities constructed to support the refinery and construction forces. Mains to and distributing system through the personnel quartering area are covered by this application.

FORM WPB-3467 (5-22-44)		PAGE OF PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT Arabian American Oil Company		ADDRESS (Street, City, Zone, State) c/o Mr. C. W. Bartholmes Shoreham Bldg., Washington 5, D.C.	DATE 2-2-45
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	COST (Dollars) None	
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) Total of 81 units - 72,000	LOCATION OF BUILDING Ras Tanura Peninsula, Saudi Arabia		FLOORS (Number) One
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.) Wood frame and stucco	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars) 726,250
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER Not selected		SIZE 250 tons	SPECIAL FEATURES Synchronous Motor
KIND Refrigeration Machine	MODEL NO. Not known	TYPE Centrifugal	QUANTITY One COST (Dollars) 50,000 fas
NAME OF MANUFACTURER Not selected		SIZE 300 GPM @ 125 ft.	SPECIAL FEATURES None
KIND Circulating Pumps	MODEL NO. Not known	TYPE Centrifugal Motor-Driven	QUANTITY 2 COST (Dollars) 2,000 fas
NAME OF MANUFACTURER Not selected		SIZE 1,500,000 BTU per hour	SPECIAL FEATURES None
KIND Water heater	MODEL NO. Not known	TYPE Gas Fired Instantaneous	QUANTITY 1 COST (Dollars) 1,000 fas
NAME OF MANUFACTURER Not selected		SIZE 2'-6"x50'	SPECIAL FEATURES None
KIND Pressure Vessel	MODEL NO. None	TYPE Caustic Treating Column	QUANTITY 1 COST (Dollars) 1,000 fas
NAME OF MANUFACTURER Not selected		SIZE 50 GPM @ 100 ft.	SPECIAL FEATURES None
KIND Caustic Circulating Pumps	MODEL NO.	TYPE Centrifugal Motor-Driven	QUANTITY 2 COST (Dollars) 1,000 fas
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Not selected		200 GPM @ 70 ft.	None				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Sewage Pumps	Not known	Centrifugal Motor-driven	4	7,000 fms			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.							

SUPPLEMENT TO APPENDIX A

	<u>Equip. Cost f a s</u>	<u>Estimated Erected Cost</u>	<u>Total</u>
<u>BUILDINGS AND OTHER CONSTRUCTION</u>			
(1) 20 1-bedroom houses		\$213,500	
(2) 30 2-bedroom houses		440,000	
(3) Water Chilling Building		8,700	
(4) Gas Sweetening Plant less equipment		11,750	
(5) Water Chilling Plant less equipment and building		<u>55,300</u>	
			\$ 726,250
<u>EQUIPMENT</u>			
OTHER			
(6) Gas Sweetening Plant Equipment	8,000		
(7) Water Chilling Equipment	33,000		
(8) Sewage Pumping Equipment	<u>7,000</u>		42,000
<u>OTHER</u>			
(9) House Furnishings		69,000	
(10) Utilities Mains and Distribution System - (Raw water, drinking water, chilled water, gas, telephone and sewer)		<u>609,950</u>	
			<u>678,950</u>
TOTAL			<u>\$1,447,200</u>

8-2-45

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ATTACHMENT 1A

The facilities in the proposed addition to the project are not productive in themselves but are a necessary adjunct to the operation of the refinery, and, therefore may be considered essential to the production of 80-octane motor gasoline, Diesel fuel oil and Navy Special fuel oil, all of which are to be produced for use of the armed forces.

2-2-45

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FORM WPB-3467 (1-11-45) PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:
A. MANUFACTURING FACILITIES ONLY:
(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST	No existing facilities are considered as this is an entirely new project.				5	48
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET. **All facilities included in Appendix A are essential to the success of the complete project.**

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☐ YES ☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☐ YES ☒ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.
Location of project.

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (1-11-45)		PAGE 1 OF PAGES.	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Ras Tanura Peninsula El Haca, Saudi Arabia		Arabian American Oil Company	
		ADDRESS (Street, City, Zone, State) c/o Mr. C. W. Bartholmes Shoreham Building Washington 8, D. C.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND		None	
BUILDING AND OTHER CONSTRUCTION		726,250	
EQUIPMENT: MACHINE TOOLS		None	
OTHER METAL WORKING MACHINERY		None	
POWER GENERATING AND DISTRIBUTING EQUIPMENT		None	
FURNACES		None	
OTHER		42,000	
OTHER (Specify)		678,950	
TOTAL		1,447,200	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		1,447,200	
REMARKS			
The facilities covered by this Application consist of quarters to house administrative and operating personnel for the Saudi Arabian Refinery Project being constructed under Builder's Serial No. 119083.			
The products of this refinery are motor gasoline, Diesel fuel oil and Navy Special fuel oil.			
Construction of this portion of the project has not started nor has acquisition of new equipment for these facilities been made as of the date of this application.			
Facilities consist of 20 1-bedroom houses, each having an area of 980 square feet, and 30 2-bedroom houses, each with an area of 1,720 square feet, with supporting required utilities.			
These utilities are raw water, drinking water, chilled water for space cooling, gas for water heating, electricity for cooking and lighting, telephone and sewage collection and disposal.			
NC 8479			

Chilled water plant consists of a centrifugal motor-driven compressor, water circulating pumps and building for equipment and operating personnel protection. Cooling water for heat dispersion is obtained from extension of the Refinery cooling Water System.

Gas Sweetening plant for hydrogen sulphide removal from refinery gas to be distributed through the development consists of a caustic treater and caustic circulating pumps.

Source of supply for utilities system are facilities constructed to support the refinery and construction forces. Mains to and distributing system through the personnel quartering area are covered by this application.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT Arabian American Oil Company		ADDRESS (Street, City, Zone, State) c/o Mr. C. W. Bartholmes Shoreham Bldg., Washington 5, D.C.	
		DATE 2-2-48	
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars) None
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) Total of 61 units - 78,000	LOCATION OF BUILDING Ras Tanura Peninsula, Saudi Arabia		FLOORS (Number) One
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.) Wood frame and Stucco	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars) 788,250
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER Not selected		SIZE 250 tons	SPECIAL FEATURES Synchronous Motor
KIND Refrigeration Machine	MODEL NO. Not known	TYPE Centrifugal	QUANTITY One
		COST (Dollars) 80,000 fas	
NAME OF MANUFACTURER Not selected		SIZE 500 GPM @ 125 ft.	SPECIAL FEATURES None
KIND Circulating Pumps	MODEL NO. Not known	TYPE Centrifugal Motor-Driven	QUANTITY 2
		COST (Dollars) 2,000 fas	
NAME OF MANUFACTURER Not selected		SIZE 1,500,000 BTU per hour	SPECIAL FEATURES None
KIND Water heater	MODEL NO. Not known	TYPE Gas Fired Instantaneous	QUANTITY 1
		COST (Dollars) 1,000 fas	
NAME OF MANUFACTURER Not selected		SIZE 2'-6"x50'	SPECIAL FEATURES None
KIND Pressure Vessel	MODEL NO. None	TYPE Caustic Treating Column	QUANTITY 1
		COST (Dollars) 1,000 fas	
NAME OF MANUFACTURER Not selected		SIZE 50 GPM @ 100 ft.	SPECIAL FEATURES None
KIND Caustic Circulating Pumps	MODEL NO.	TYPE Centrifugal Motor-Driven	QUANTITY 2
		COST (Dollars) 1,000 fas	
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
Not selected		800 GPM @ 70 ft.	None				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
Sewage Pumps	Not known	Centrifugal Motor-Driven	4	7,000 lbs			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.							

SUPPLEMENT TO APPENDIX A

	<u>Equip. Cost f a s</u>	<u>Estimated Erected Cost</u>	<u>T o t a l</u>
<u>BUILDINGS AND OTHER CONSTRUCTION</u>			
(1) 20 1-bedroom houses		\$213,500	
(2) 30 2-bedroom houses		440,000	
(3) Water Chilling Building		8,700	
(4) Gas Sweetening Plant less equipment		11,750	
(5) Water Chilling Plant less equipment and building		<u>55,300</u>	
			\$ 728,250
<u>EQUIPMENT</u>			
OTHER			
(6) Gas Sweetening Plant Equipment	2,000		
(7) Water Chilling Equipment	33,000		
(8) Sewage Pumping Equipment	<u>7,000</u>		42,000
<u>OTHER</u>			
(9) House Furnishings		69,000	
(10) Utilities Mains and Distribution System - (Raw water, drinking water, chilled water, gas, telephone and sewer)		<u>609,950</u>	
TOTAL			<u>678,950</u> <u>\$1,447,200</u>

2-2-45

ATTACHMENT 1A

The facilities in the proposed addition to the project are not productive in themselves but are a necessary adjunct to the operation of the refinery, and, therefore may be considered essential to the production of 80-octane motor gasoline, Diesel fuel oil and Navy Special fuel oil, all of which are to be produced for use of the armed forces.

2-2-45

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FORM WPB-3467 (1-11-45)PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:

(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST	No existing facilities are considered as this is an entirely new project.				5	48
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET. All facilities included in Appendix A are essential to the success of the complete project.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?

☐ YES☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?

☐ YES☒ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

Location of project.

GPO—War Board 14111A—p. 4

FORM WPB-3467 (1-11-45)

PAGE 1 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3461 (1-11-45)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Ras Tanura Peninsula El Hasa, Saudi Arabia		Arabian American Oil Company	
		ADDRESS (Street, City, Zone, State) c/o Mr. C. W. Bartholmes Shoreham Building Washington 8, D. C.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND		None	
BUILDING AND OTHER CONSTRUCTION		786,250	
EQUIPMENT: MACHINE TOOLS		None	
OTHER METAL WORKING MACHINERY		None	
POWER GENERATING AND DISTRIBUTING EQUIPMENT		None	
FURNACES		None	
OTHER		42,000	
OTHER (Specify)		678,950	
TOTAL		1,447,200	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		1,447,200	
REMARKS			
<p>The facilities covered by this Application consist of quarters to house administrative and operating personnel for the Saudi Arabian Refinery Project being constructed under Builder's Serial No. 119053.</p> <p>The products of this refinery are motor gasoline, Diesel fuel oil and Navy Special fuel oil.</p> <p>Construction of this portion of the project has not started nor has acquisition of new equipment for these facilities been made as of the date of this application.</p> <p>Facilities consist of 20 1-bedroom houses, each having an area of 980 square feet, and 30 2-bedroom houses, each with an area of 1,720 square feet, with supporting required utilities.</p> <p>These utilities are raw water, drinking water, chilled water for space cooling, gas for water heating, electricity for cooking and lighting, telephone and sewage collection and disposal.</p>			

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Chilled water plant consists of a centrifugal motor-driven compressor, water circulating pumps and building for equipment and operating personnel protection. Cooling water for heat dispersion is obtained from extension of the Refinery cooling Water System.

Gas Sweetening plant for hydrogen sulphide removal from refinery gas to be distributed through the development consists of a caustic treater and caustic circulating pumps.

Source of supply for utilities system are facilities constructed to support the refinery and construction forces. Mains to and distributing system through the personnel quartering area are covered by this application.

FORM WPB-3467 (5-22-44)		PAGE OF PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT Arabian American Oil Company		ADDRESS (Street, City, Zone, State) 870 Mr. G. W. Marchbanks Shoreham Bldg., Washington 5, D.C.	DATE 2-2-45
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars) None
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) Total of 51 units - 72,000	LOCATION OF BUILDING Ras Tanura Peninsula, Saudi Arabia		FLOORS (Number) One
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.) Wood frame and stucco	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars) 720,250
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER Not selected		SIZE 250 tons	SPECIAL FEATURES Synchronous Motor
KIND Refrigeration Machine	MODEL NO. Not known	TYPE Centrifugal	QUANTITY One COST (Dollars) 50,000 fas
NAME OF MANUFACTURER Not selected		SIZE 500 GPM @ 125 ft.	SPECIAL FEATURES None
KIND Circulating Pumps	MODEL NO. Not known	TYPE Centrifugal Motor-Driven	QUANTITY 2 COST (Dollars) 2,000 fas
NAME OF MANUFACTURER Not selected		SIZE 1,500,000 BTU per hour	SPECIAL FEATURES None
KIND Water heater	MODEL NO. Not known	TYPE Gas Fired Instantaneous	QUANTITY 1 COST (Dollars) 1,000 fas
NAME OF MANUFACTURER Not selected		SIZE 2'-6"x50'	SPECIAL FEATURES None
KIND Pressure Vessel	MODEL NO. None	TYPE Caustic Treating Column	QUANTITY 1 COST (Dollars) 1,000 fas
NAME OF MANUFACTURER Not selected		SIZE 50 GPM @ 100 ft.	SPECIAL FEATURES None
KIND Caustic Circulating Pumps	MODEL NO.	TYPE Centrifugal Motor-Driven	QUANTITY 2 COST (Dollars) 1,000 fas
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)		PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES			
Not selected		200 GPM @ 70 ft.	None			
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)		
Sewage Pumps	Not known	Centrifugal Motor-Driven	4	7,000 fms		
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES			
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)		
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES			
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)		
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES			
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)		
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NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES			
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SUPPLEMENT TO APPENDIX A

	<u>Equip. Cost f a s</u>	<u>Estimated E r e s t e d Cost</u>	<u>T o t a l</u>
<u>BUILDINGS AND OTHER CONSTRUCTION</u>			
(1) 20 1-bedroom houses		\$213,500	
(2) 30 2-bedroom houses		440,000	
(3) Water Chilling Building		5,700	
(4) Gas Sweetening Plant less equipment		11,750	
(5) Water Chilling Plant less equipment and building		<u>55,300</u>	
			\$ 725,250
<u>EQUIPMENT</u>			
OTHER			
(6) Gas Sweetening Plant Equipment	2,000		
(7) Water Chilling Equipment	33,000		
(8) Sewage Pumping Equipment	<u>7,000</u>		42,000
<u>OTHER</u>			
(9) House Furnishings		69,000	
(10) Utilities Mains and Distribution System - (Raw water, drinking water, chilled water, gas, telephone and sewer)		<u>609,950</u>	
			<u>678,950</u>
TOTAL			<u>\$1,447,200</u>

2-2-45

ATTACHMENT 1A

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FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES															
B - SUBCONTRACTS																	
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)														
Grey iron Castings	Continental Motors, Corp. Muskegon, Michigan	A Army service forces B Not known	560,000.00														
"	Red Motors, Inc. Lansing, Michigan	A Army service forces B	27,000.00														
"	International Harvester Chicago, Illinois.	A Army service forces B	9,000.00														
"	Continental Motors, Corp. Muskegon, Michigan.	A Naval procurement B	160,000.00														
"	Continental Motors, Corp. Muskegon, Michigan.	A Army service forces B	4,400.00														
"	Hudson Motors Detroit, Michigan.	A Army service forces B	5,600.00														
		A B															
		A B															
		A B															
		A B															
		A B															
		A B															
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:																	
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)															
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:															
<table border="1"> <thead> <tr> <th>AGENCY (a)</th> <th>PERCENT (b)</th> </tr> </thead> <tbody> <tr> <td>ARMY Ordnance</td> <td>72%</td> </tr> <tr> <td>NAVY Procurement</td> <td>25%</td> </tr> <tr> <td>MARITIME COMMISSION</td> <td></td> </tr> <tr> <td>AIRCRAFT RESOURCES Central CONTROL BOARD Procurement</td> <td>3%</td> </tr> <tr> <td>OTHER AGENCIES (Specify)</td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </tbody> </table>		AGENCY (a)	PERCENT (b)	ARMY Ordnance	72%	NAVY Procurement	25%	MARITIME COMMISSION		AIRCRAFT RESOURCES Central CONTROL BOARD Procurement	3%	OTHER AGENCIES (Specify)				A. CONVERTING PRESENTLY OWNED FACILITIES Present owned facilities are producing at capacity. B. USE OF OTHER AVAILABLE FACILITIES None available C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES No source can be located. D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE None available	
AGENCY (a)	PERCENT (b)																
ARMY Ordnance	72%																
NAVY Procurement	25%																
MARITIME COMMISSION																	
AIRCRAFT RESOURCES Central CONTROL BOARD Procurement	3%																
OTHER AGENCIES (Specify)																	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE April 16, 1945.															
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:																	
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY															
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER																	

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

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FORM WPB-3467 (5-22-44)		PAGE 2 OF 5 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	DATE
Montague Castings Company		791 W. Clay, Muskegon, Michigan	2/3/45
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
11,000	791 W. Clay Avenue		1
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
100	Brick, Concrete and Steel		60,000.00
110			
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Modern Equipment Company			
KIND	MODEL NO.	TYPE	QUANTITY
72 in. cupola	7	with mechanical charger	2
			COST (Dollars)
			22,000.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Slaughter Manufacturing Co.			Designed and to be built for this specific plant.
KIND	MODEL NO.	TYPE	QUANTITY
Sand handling system			1
			COST (Dollars)
			36,255.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Beardsley & Piper Company			
KIND	MODEL NO.	TYPE	QUANTITY
Sand Slinger		D.B. Stationary.	2
			COST (Dollars)
			12,800.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Scully Foundry Equipment Co.			(used)
KIND	MODEL NO.	TYPE	QUANTITY
Simpson Mixer	3		2
			COST (Dollars)
			7,100.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Modern Equipment Company			Designed to be built for this specific plant.
KIND	MODEL NO.	TYPE	QUANTITY
Pouring rail system			1
			COST (Dollars)
			3,000.00
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FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE 5 OF 5 PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
Simplicity Manufacturing Co.					
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
Shakeouts		3 ft. x 5 ft.		8,000.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
Stoney Foundry Engineering Co.					
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
Core knockouts			2	2,500.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
International Moulding Machine Co.					
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
Moulding Machine-jolt squeeze strip	PKL		4	5,200.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
Clark Equipment Company		6,000 lb. capacity			
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
Lift trucks		one high lift one low lift	2	7,285.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
Hammond Machine Builders		2 1/2 x 24-in. wheel			
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
Pedestal grinders	WR-210		2	2,550.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
Hanchett Manufacturing Co.		53-in. wheel			
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
Disc grinder	#153		1	3,035.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
Logan Manufacturing Co.		2 3/4 x 24-in. h.d. rollers			
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
Line conveyors		gravity	3	6,000.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
Chicago Pneumatic Tool Co.					
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
Hoist, chippers, etc.		1,000 lbs. cap.		2,000.00	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
Colman Foundry Equipment Co.		3 battery			
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
Rotary Core Oven		6 ft. x 14 ft.	1	7,000.00	

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Page 4 of 5 pages

Name of Manufacturer	Size	Special Features	Kind	Model No.	Type	Quantity	Cost (Dollars)
Foundry Equipment Co.	15 ft. x 4 ft. x 3 ft. high		Annealing Oven			1	\$5,400.00
American Foundry Equipment Co.	42 x 54 in.		Wheelabrator			1	8,800.00
Continental Manufacturing Co.	1600 ft.		Steel fence		3 B R	1	3,200.00
Columbia Scale Company	3500 lbs.		Scale, pit (used)		Dial scale	1	1,000.00
Schuster Manufacturing Company			Wire-straightener			2	2,400.00
Gardner Denver Co.	7 & 5 3/4 x 5		Air-compressor		Class WBC	2	5,000.00
Clarage Fan Mfg. Co.			Ventilating Fans		Multi-blade	3	1,000.00
Scully Foundry Equip. Co.	NC		Simpson Mixer (used)	2		2	5,500.00
National Engineering Co.	8481		Self-loader for Simpson mixer	#1		1	525.00
International Moulding Machine Company			Core blower		SB-13	2	3,800.00
International Moulding Machine Company			Moulding Machine, Pin lift		JWP	2	1,600.00
International Moulding Machine Company	24 x 24		Hand stripper		Y	4	1,800.00

Page 5 of 5 pages

Name of Manufacturer	Size	Special Features	Kind	Model No.	Type	Quantity	Cost (Dollars)
International Moulding Machine Company	20 x 8		Rollover		R	4	\$1,800.00
Jeffery Manufacturing Company	30 x 46		Power conveyor			1	7,000.00
International Moulding Machine Co.			Moulding machine, jolt squeeze		PJS	3	1,800.00

NC

8481

DECLASSIFIED PER E.O. 12065/DOD 5200.30 - 6/18/74 BY GBS NARS, DATE 4/13/82



75/8

Form WFB 3467

Page 1 of 2 pages

Summary Sheet - Appendix A
AMENDED APPENDIX A

In re: Necessity Certificate NC-8452
Application dated 2/5/45, filed with WFB 2/9/45
Certificate issued 3/10/45, amended by WFB 3/20/45

Location of Facilities
The Bell Machine Company
53-65 Jackson Drive
Oshkosh, Wisconsin

Name of Company
The Bell Machine Company

Address
Same as "location"

Item (a)
Building & other construction
Other equipment
Grand total of all facilities

Actual (b)	Estimated (c)
\$ 81 050 28	\$ 81 822 00
4 822 00	4 100 00
<u>85 902 28</u>	<u>85 922 00</u>

Remarks:

Construction and installation of the above facilities was completed by August 31, 1945, except for a few minor building fixtures and incidental painting aggregating about \$2,000.00, delivery of which was delayed. Full use of the building and other equipment began on July 23, 1945. The remaining work was completed during November 1945, and the final costs have now been determined.

State of Wisconsin)
Winnebago County) ss

H.J. Bell, Jr., being first duly sworn, deposes that he is the Secretary-Treasurer of The Bell Machine Company, a Wisconsin corporation, the applicant for the foregoing described Necessity Certificate; that the foregoing Amended Appendix A, consisting of two pages, is a revision of the Appendix A accompanying the application for said Necessity Certificate and shows the final cost of each of the items in said original Appendix A and no other changes; that he is duly authorized to acknowledge said Amended Appendix A under oath; that he has read said Amended Appendix A, and that the statements contained therein are true of his own knowledge.

CORPORATE
SEAL

Sworn and subscribed to before me
this 31 day of December, 1945

Kenneth Kire
Notary Public, Winnebago County, Wis.



Form WFB 3467

Page 2 of 2 pages

Appendix A - Detail sheet - Description of Facilities
Attached to Amended Appendix A

Name of Applicant

The Bell Machine Company

Date

December 28, 1945

Address

53-65 Jackson Drive, Oshkosh, Wis.

LAND

None

BUILDINGS

Floor space

9224 sq. ft.
One wing 126' x 32'
One wing 118' x 44'
Blue print - attached to original Appendix A

Location

Above address
Construction
Cement block

Floors

1 - added 2nd story to
existing plant bldg.
Cost - \$81,050.28

Products to be produced

4.2" M2 Chemical Mortars
4.2" M28 Recoilless Chemical Mortars
Mark 8A Target Reels

OTHER EQUIPMENT

Manufacturer

Diebold Safe & Lock Co., Canton, Ohio

Description

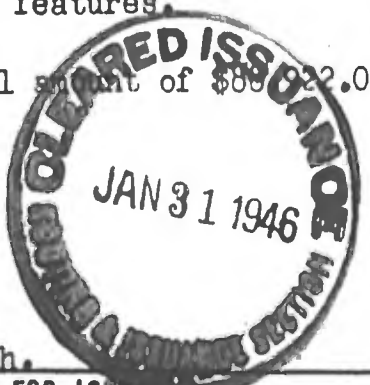
One fireproof all steel vault door 43" x 80" - cost \$384.00
(Application specified two doors (inner & outer); it was found that a single door of greater fire resistance was available without delay, which was therefore substituted.)

Manufacturer

A. Kieckhefer Elevator Co., Milwaukee, Wisconsin

Description

One hydraulic freight elevator 5000 lbs. capacity - cost \$468.00

FORM GA-1231 (5-19-44) †		UNITED STATES OF AMERICA Civilian Production Administration RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE		SERIAL NO. NC-8482 ✓
DESCRIPTION OF PRODUCTS Chemical Mortars		AMOUNT REQUESTED FOR AMORTIZATION \$85,902.28 ✓		
DESCRIPTION OF FACILITIES Construction of 2nd story addition.		NAME OF APPLICANT The Bell Machine Co. ✓		
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE		ADDRESS (Street, City, Zone, State) 53-65 Jackson Drive, Oshkosh, Wis. ✓		
ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) _____% APPROVED <input type="checkbox"/> DENIED DIV. _____		LOCATION OF FACILITIES As above ✓		
DATE _____ BY _____ SIGNATURE OF AUTHORIZED OFFICIAL		PROGRAM DETERMINATION NUMBER <i>man</i>		
CLEARANCE				
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)	RECOMMEND DENIAL (e)
PROJECT ANALYSIS BRANCH				
FACILITIES COMMITTEE				
REMARKS BY TAX AMORTIZATION BRANCH				
JUSTIFICATION FOR APPROVAL AMENDMENT				
<p>1. Applicant submits in an amended Appendix A final actual costs and descriptions of completed facilities he deems within the scope of above certificate as issued March 10, 1945.</p> <p>2. The descriptions of the facilities are practically the same as originally certified except that cost increase on vault door was due to only one door being purchased of greater fire resistance which was available without delay instead of two (inner and outer) as certified which could not be obtained at the time. Cost increase on freight elevator appears to be reasonable and not due to any additive features.</p> <p>3. Final total cost decreased from the originally certified total amount of \$89,222.00 to actual cost of \$85,902.28.</p> <p>4. Recommend amendatory action.</p>				
H.A. Magnuson, Tax Amortization Branch.				
TAX AMORTIZATION Amendment <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED 1-25-46 DATE SECTION <i>[Signature]</i> SIGNATURE _____ DATE BRANCH SIGNATURE		APPROVED FOR ISSUANCE <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED 1/29/46 DATE BY <i>[Signature]</i> SIGNATURE		
THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED. SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH DATA.				
1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE THE BASIS FOR SUCH A CONCLUSION.				

2. IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF SO, EXPLAIN.
3. IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE.
4. IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY.
5. ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART.
6. ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input type="checkbox"/> NO
7. WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
8. ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
9. IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
10. COMMENTS
11. RECOMMENDATION
A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED.
DATE _____ BY _____ SIGNATURE _____
B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO _____% OF COST IS RECOMMENDED.
DATE _____ BY _____ SIGNATURE _____

IF MORE SPACE IS NECESSARY USE ADDITIONAL SHEETS

(114)—War Board 111881—p. 2

NAME AND ADDRESS OF APPLICANT The Bell Machine Company Oshkosh, Wisconsin		PRIMARY DIVISION (CHEM)		SERIAL NO. NC-8482	
CITY Oshkosh		COUNTY Wisc.		STATE	
LOCATION OF FACILITIES Oshkosh		ROUTING UNIT		DATE IN 3/19/45	
DESCRIPTION OF FACILITIES ORIGINAL FOLDER Amendment to Necessity Certificate for additional 65% amortization Letter from applicant dated 3/14/45 Memo from Tax Amort. Br. dated 3/19/45		PRIMARY DIV. FACILITIES BUR. CONTROL DESK PROJECT ANALYSIS BR. FACILITIES COMMITTEE		ROUTING & ISSUANCE SECTION 20 MAR 1945	
PRODUCT OR SERVICE Chemical mortars		X TAX AMORTIZATION BRANCH FACILITIES BUR. CONTROL DESK			
COPIES DATED WPD-817		ISSUANCE UNIT		DATE PROJECT OR PRIORITY	
COPIES DATED WPD-8487		TYPE OF ACTION		DATE NECESSITY CERTIFICATE	
APPENDIX A COPIES		LETTER OF PREDETERMINATION		amended	
TOTAL COST PROJECT		COST OF FAC. U. S. APPL.		APPROVED 100%	
1947 EXCL. LAW		AMORTIZATION TO EXPIRE		DENIED	
FORM 80-1804 REV. MARCH 1942		2:AT		CLOSED INFORMALLY	
		PROJECT AND/OR NECESSITY CERTIFICATE		CANCELLED	
		AMOUNT OF AMORTIZATION		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	

Tax Amortisation Branch

Commissioner of Internal Revenue
Bureau of Internal Revenue
Washington 25, D. C.

Subject: The Bell Machine Company
Necessity Certificate NO-8482

Dear Sir:

Necessity Certificate NO-8482 issued March 10, 1945, is hereby amended by deleting the phrase, "up to 35% of the cost attributable to the construction, reconstruction, erection, installation or acquisition thereof", and substituting therefor the phrase, "up to 100% of the cost attributable to the construction, reconstruction, erection, installation or acquisition thereof".

Necessity Certificate NO-8482 is further amended by deleting the phrase, "prior to June 1, 1945", and substituting therefor the phrase, "prior to June 15, 1945".


Very truly yours,



Approved for
Machine Signature

Robert A. Lavin

DURKIN/ira

FORM GA-1231 (5-19-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		SERIAL NO. NC-8482	
RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE				AMOUNT REQUESTED FOR AMORTIZATION \$88,922.	
				NAME OF APPLICANT The Bell Machine Company	
DESCRIPTION OF PRODUCTS Chemical Warfare Mortars				ADDRESS (Street, City, Zone, State) 53-65 Jackson Drive Oshkosh, Wisconsin	
DESCRIPTION OF FACILITIES Construction of 2nd story addition				LOCATION OF FACILITIES Oshkosh, Wisconsin	
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE				PROGRAM DETERMINATION NUMBER	
ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED DIV. _____ DATE _____ BY _____ SIGNATURE OF AUTHORIZED OFFICIAL _____					
CLEARANCE					
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)	RECOMMEND DENIAL (e)	CLEARED BY (f)
PROJECT ANALYSIS BRANCH					
FACILITIES COMMITTEE					
REMARKS BY TAX AMORTIZATION BRANCH					
<p>The 35% certificate was issued on facilities listed in this application on March 10, 1945. In a letter dated March 14, 1945, the applicant appealed and on the basis of information contained in said letter and other data in the file, it has been decided, with the concurrence of the Director, that the facilities listed herein are eligible for 100% certification.</p> <p>The amendment increasing certification from 35% to 100% is accordingly prepared and recommended.</p>					
					
TAX AMORTIZATION <u>100</u> % APPROVED <input type="checkbox"/> DENIED DATE <u>3-19-45</u> SECTION <u>James P. Durkin</u> SIGNATURE DATE <u>3/19/45</u> BRANCH <u>William J. Thomas</u> SIGNATURE			APPROVED FOR ISSUANCE <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED DATE <u>3/19/45</u> BY <u>Robert A. Levin</u> SIGNATURE		
THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED. SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH DATA.					
1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE THE BASIS FOR SUCH A CONCLUSION.					

2. IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF SO, EXPLAIN..
3. IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE.
4. IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY.
5. ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART.
6. ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input type="checkbox"/> NO
7. WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
8. ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
9. IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
10. COMMENTS
11. RECOMMENDATION
A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED.
DATE _____ BY _____ SIGNATURE _____
B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO _____% OF COST IS RECOMMENDED.
DATE _____ BY _____ SIGNATURE _____

Tax Amortisation Branch

The Bell Machine Company
55-65 Jackson Drive
Oshkosh, Wisconsin

Subject: Necessity Certificate
HC-8482

Gentlemen:


Enclosed please find a copy of an amendment mailed
this date to the Commissioner of Internal Revenue.


Very truly yours,

James P. Durkin
For Chief
Tax Amortisation Branch
Procurement Policy Division

DURKIN/Am



NAME AND ADDRESS OF APPLICANT The Bell Machine Company 5365 Jackson Drive Oshkosh, Wisconsin		PRIMARY DIVISION CHEM		SERIAL NO. NC-8482	
LOCATION OF FACILITIES CITY: Oshkosh COUNTY: Wisc. STATE: Wisc.		TO X	LOCATION	DATE IN	DATE OUT 2/14/45
DESCRIPTION OF FACILITIES Construction of one-story addition "L" shaped in two parts, concrete walls, steel girders, etc. installation of freight elevator, communication stations, etc.					
PRODUCT OR SERVICE Chemical mortars					
IX WPD-617 4 COPIES DATED 2/5/45 Without recommendation from Field Office WPB-1319(U8) 2 cps. 2/9/45 COMM - <i>Voided</i> Drawings					
IX WPD-2487 3 COPIES DATED 2/5/45 One copy WPB-3467 and one copy WPB-617 sent to Army					
IX APPENDIX A 6 COPIES No copy GA-862					
TOTAL COST PROJECT COST EXCL. LAND \$89,522.					
FORM GA-1004 (9-1-40)		PROJECT AND/OR NECESSITY CERTIFICATE APPLICATION CONTROL CARD		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	

FORM 2A-1239 (10-11-44)	UNITED STATES OF AMERICA WAR PRODUCTION BOARD	DATE	NC - 8482 ✓
R NECESSITY CERTIFICATE			
To The Commissioner of Internal Revenue:			
Pursuant to Section 124 of the Internal Revenue Code, particularly subsection (f) thereof, and in response to the application filed by			
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State)	The Bell Machine Company 53-55 Jackson Drive Oshkosh, Wisconsin	IT IS HEREBY CERTIFIED that the facilities described in the attached Appendix A (consisting of <u>two</u> pages) are necessary in the interest of national defense during the emergency period, up to <u>55</u> %	
of the cost attributable to the construction, reconstruction, erection, installation or acquisition thereof, to the extent that such construction, reconstruction, erection or installation is begun or such acquisition is effected on or after June 1, 1945 <u>prior to June 1, 1945</u> .			
BY _____			

2-42003

NC 8482

FORM WPB-3467 43-22-441		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
The Bell Machine Company 53-63 Jackson Drive Oshkosh, Wisconsin		The Bell Machine Company	
		ADDRESS (Street, City, Zone, State) 540 53-63 Jackson Drive, P. B. Oshkosh, Wisconsin Green Bay, Wis.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION		\$64,822.00	
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify) Other Equipment		4,700.00	
TOTAL		\$69,522.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$69,522.00	
REMARKS			
<p>Appendix A - Page 1 of 1 page Attached to application for Certificate of Necessity Dated 2/5/45</p>			



FORM WPB-3467 45-22-44		PAGE 1 OF 1 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT THE BELL MACHINE COMPANY		ADDRESS (Street, City, Zone, State) 53-65 Jackson Drive Oakkosh, Wis.	
		DATE 2/5/45	
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND None		
FT. BY	INDICATED BY AREA ENCLOSED BY RED		
FT.	LINE ON ATTACHED BLUEPRINT MARKED		
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) 9,224	LOCATION OF BUILDING		FLOORS (Number) 1 - 2nd Story
One wing 126' x 32' " " 118' x 44' FT.	CONSTRUCTION (Wood, Brick, Cement, etc.) Cement Block	INDICATED ON ATTACHED BLUEPRINT AS BUILDING 8	COST (Dollars) \$54,522.00
PRODUCT(S) TO BE PRODUCED 4.2" M2 Chemical Mortars 4.2" M28 Recoilless Chemical Mortars Mark 8 AA Target Reels			
Other EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER Excelsior Inc. 415 Lexington Ave., N.Y., N.Y.		SIZE 22 Station Capacity	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
Excelsior		2700 Station	5
			\$600.00
NAME OF MANUFACTURER Canton, Diebold Safe & Lock Co., Ohio		SIZE Approx. 43" x 60"	SPECIAL FEATURES Fireproof
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
All Steel			two
			\$300.00
NAME OF MANUFACTURER A. Kieckhefer Elevator Co. Milwaukee, Wisconsin		SIZE 3,000 lbs.	SPECIAL FEATURES Hydraulic
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
Freight		Freight	One
			\$3500.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

NC 8482

FORM WPB-3467 (5-22-44)		PAGE OF PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				

FORM GA-1231 (5-19-44) UNITED STATES OF AMERICA WAR PRODUCTION BOARD		SERIAL NO. NE-8482	
RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE		AMOUNT REQUESTED FOR AMORTIZATION \$88,922.	
DESCRIPTION OF PRODUCTS Chemical Warfare Mortars		NAME OF APPLICANT The Bell Machine Company	
DESCRIPTION OF FACILITIES Construction of 2nd story addition		ADDRESS (Street, City, Zone, State) 5365 Jackson Drive Oshkosh, Wisconsin	
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) ON \$88,922 (SPEAKER SYSTEM EXCLUDED) <input checked="" type="checkbox"/> 100% APPROVED <input type="checkbox"/> DENIED DIV. Basic Chemicals Div. BY W. G. Whitman DATE _____ SIGNATURE OF AUTHORIZED OFFICIAL W. G. Whitman Director		LOCATION OF FACILITIES Oshkosh, Wisconsin	
PROGRAM DETERMINATION NUMBER		SIGNATURE SW	
CLEARANCE			
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)
PROJECT ANALYSIS BRANCH	7/26	2/26/45	X
FACILITIES COMMITTEE		2/26	✓
REMARKS BY TAX AMORTIZATION BRANCH <p style="text-align: center;">See attached sheet</p>			
TAX AMORTIZATION <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED SECTION James P. Dugan SIGNATURE BRANCH Richard J. Thomas SIGNATURE DATE 3/2/45		APPROVED FOR FINANCE <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED DATE 3/8/45 BY Robert A. Dugan SIGNATURE	
THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED. SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH DATA.			
1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE THE BASIS FOR SUCH A CONCLUSION. See letters in case folder from Lt. Col. Robert T. Norman and Col. R. H. Tatlow			

2. IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? ☒ YES ☐ NO. IF SO, EXPLAIN.
See No. 1

3. IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? ☐ YES ☐ NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE.

4. IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? ☒ YES ☐ NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY.

5. ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? ☐ YES ☒ NO. IF "YES", EXPLAIN AND STATE WHAT PART.
They are additional

6. ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? ☐ YES ☒ NO

7. WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? ☐ YES ☒ NO. IF "NO", STATE WHY.
They would be integrated with other facilities and could not be separated.

8. ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? ☐ YES ☒ NO. IF "NO", STATE WHY.
The applicant advises that they have previously built 7500 square feet of floor space at own expense and could not conceive that requested addition would be of any value postwar in the conduct of their regular business.

9. IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? ☐ YES ☒ NO. IF "NO", STATE WHY.
See No. 8

10. COMMENTS
These facilities are needed wholly for manufacture of highly essential war work. The applicant has spent own funds in the development of these chemical mortars and are in no position to spend any more. It is felt that this is an exceptional case which merits 100% tax amortization.

Prepared by: **W. C. Cope** *W. C. Cope*
Deputy Chief
Nitrogen Unit

11. RECOMMENDATION

A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED.

DATE _____ BY _____ SIGNATURE _____

B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO 100% OF COST IS RECOMMENDED. (SPEAKER SYSTEM EXCLUDED)

February 15, 1945 DATE BY **J. W. Wiseman** *J. W. Wiseman* SIGNATURE **Chief, Inorganics Br.**

IF MORE SPACE IS NECESSARY USE ADDITIONAL SHEETS

GPO—War Board 11188—p. 2

March 6, 1945

The Bell Machine Company
NC-8482

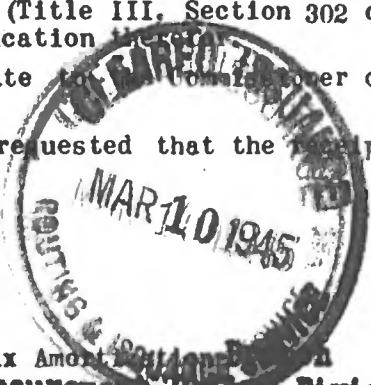
Facilities listed in this application consist of the construction of a second story addition to an existing building and the installation of manufacturing facilities required for the increased production of 4.2" Chemical Mortars and 4.2" E 28 Recoilless Chemical Mortars and Mark 8 AA Target Reels.

Shortage and essentiality are clearly established in the attached reports from Chemicals Bureau and from the War Department. The applicant has a "know-how" of which the contracting officer has been unable to find in the war effort and its increased production is urgently requested by the War Department.

The applicant has stated that it will not begin construction unless it is granted 100% certification on these facilities for the reason that it has already expanded its plant 30% over the pre war level and that present expansion represents another 30% of that level for which it has no foreseeable post war use.

The building listed in this application falls squarely into the 35% certification rule for the reason that it is not at all unreasonable to believe that the facilities may be of use to the applicant in the post war period. Accordingly, it is recommended that 35% certification be granted.

James P. Durkin

FORM 6A-1210-A (2-2-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FILE NUMBER NC - 8482	DATE
TRANSMITTAL LETTER TO APPLICANT				IN REPLY REFER TO TAX AMORTIZATION BRANCH	
<p>TO: NAME AND ADDRESS OF COMPANY (Street, City, Zone, State)</p> <p>The Bell Machine Company 53-65 Jackson Drive Oshkosh, Wisconsin</p> <p>Gentlemen:</p> <p>There is transmitted herewith for your records a copy of a certificate issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended, in response to your application.</p> <p>The original of this certificate has been transmitted on this date to the Commissioner of Internal Revenue.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of the copy be acknowledged promptly.</p> <p>Very truly yours,</p> <p>For Chief, Internal Revenue Service Tax Amortization Branch Procurement Division</p> <p>Incl. Copy of Certificate</p> <p></p>					

FORM GA-1210-B (2-3-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FILE NUMBER NC - 8482	DATE
NECESSITY CERTIFICATE				IN REPLY REFER TO TAX AMORTIZATION BRANCH	
NAME OF APPLICANT The Bell Machine Company			ADDRESS (Street, City, Zone, State) 53-65 Jackson Drive Oshkosh, Wisconsin		
TO: <div style="margin-left: 100px;"> The Commissioner of Internal Revenue Bureau of Internal Revenue Washington 25, D. C. </div>					
<p>Dear Sir:</p> <p>There is transmitted herewith the above certificate, issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of this certificate be acknowledged.</p> <p style="text-align: right;">Very truly yours,</p> <div style="text-align: right;"> <p>For Chief, Procurement Policy Division Tax Amortization Branch Procurement Policy Division</p> </div> <div style="position: absolute; right: 0; bottom: 0; border: 1px solid black; border-radius: 50%; padding: 5px; text-align: center;"> MAR 10 1945 RECEIVED TAX AMORTIZATION SERVICE </div>					
Incl. Certificate					

OFFICIAL FILE COPY

FORM WPB-3467 (1-11-45)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FORM APPROVED BUDGET BUREAU NO. 12-11676.3	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE				AMOUNT SOUGHT TO BE CERTIFIED \$89,522.00	
TO: War Production Board, Washington 25, D. C.				DATE 2/5/45 W. P. B. FOR WPB USE ONLY	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) The Bell Machine Company 53-65 Jackson Drive Oshkosh, Wisconsin				WPB FILE NO. NC 8482	
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.					
1. DESCRIBE THE PRODUCTS TO BE MANUFACTURED OR THE SERVICES TO BE RENDERED BY THE FACILITIES LISTED IN APPENDIX A. A. IF FACILITIES ARE NON-PRODUCTIVE (toilets, cafeteria, etc.) DESCRIBE PRINCIPAL PRODUCTS. B. IF FACILITIES ARE PRODUCTIVE MENTION ONLY THOSE PRODUCTS FOR WHICH FACILITIES HEREIN WILL BE USED. DESCRIBE PRODUCTS IN DETAIL; DO NOT USE VAGUE GENERAL DESIGNATIONS SUCH AS "AIRCRAFT PARTS," "RADAR PARTS," ETC. See letter attached.					
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, (WHICH WILL BE MANUFACTURED WITH THE FACILITIES LISTED IN APPENDIX A) WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.					
A - PRIME CONTRACTS					
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d)	AMOUNT (Dollars) (e)	
W799-CWS-952	1/7/44	4.2" Chemical Mortars	Chemical Warfare Serv.	\$3,161,183.29	
W799-CWS-649	1/31/44	" " "	" " "	323,132.70	
NOrd 4676	2/1/44	Mark 8 AA Target Reel	U.S.N. Bureau of Ordn.	789,405.05	
W799-CWS-233	4/7/44	4.2" Chemical Mortars	Chemical Warfare Serv.	477,847.15	
W11-021-CWS-295	5/26/44	" " "	" " "	8,600.00	
NOrd-6426	6/17/44	Mark 8 AA Target Reel	U.S.N. Bureau of Ordn.	55,199.04	
W11-021-CWS-356	8/23/44	4.2" Chemical Mortars	Chemical Warfare Serv.	104,336.58	
W11-021-CWS-354	9/6/44	" " "	" " "	214,279.53	
W11-021-CWS-368	10/30/44	" " "	" " "	1,918,939.35	
W11-201-CWS-438	9/22/44	" " "	" " "	80,280.00	
W11-021-CWS-528	1/22/45	" " "	" " "	6,300.62	
W11-021-CWS-529	1/24/45	" " "	" " "	900,000.00	
				\$8,039,503.31	

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	None	A	
		B	
	All of our war production is	A	
		B	
	under prime contract with U.S.	A	
		B	
	Army - Chicago Chemical Warfare	A	
		B	
	Service and Naval Aircraft.	A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS: None			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
No services rendered. Facilities to be used as indicated in attached letter under			
reference - Page 1, Item 1-B.			
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES All present facilities have been completely converted to war production.	
ARMY	100	B. USE OF OTHER AVAILABLE FACILITIES No other facilities available. Contact made with local Chamber of Commerce, through newspapers, Smaller War Plants Corp. & W.P.B.	
NAVY	---	C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES See Cover letter attached.	
MARITIME COMMISSION	---	D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
AIRCRAFT RESOURCES CONTROL BOARD	---	No other facilities available -- see item 5-B above.	
OTHER AGENCIES (Specify)	---		

6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE May 15, 1945	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER NO LAND INVOLVED.		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (1-11-45)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING <u>December 31</u> 194 <u>4</u>		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
4.2" M2 Chemical Mortars	Dollar	\$787,483.00	\$800,000.00	\$800,000.00		
4.2" Recoilless M28 Chemical Mortars	"	None	—	900,000.00		
Mark 8 Antiaircraft Target Reel	"	None	—	300,000.00		
See WPB 617						
Also see letter attached.						
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)	PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
FIRST	139	11 hrs. day	139	11 hrs. day	159	11 hrs. day
SECOND	12	12 " "	12	12 " "	32	12 " "
THIRD Guards	2	8 " "	2	8 " "	2	8 " "
SWING						
		See letter attached.				
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Not necessary - no application made.						

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

8182

FORM WPB-3467, (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
The Roll Machine Company 53-65 Jackson Drive Oshkosh, Wisconsin		The Roll Machine Company	
		ADDRESS (Street, City, State, Zip)	
		53-65 Jackson Drive Oshkosh, Wisconsin	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND		---	
BUILDING AND OTHER CONSTRUCTION		\$84,522.00	
EQUIPMENT: MACHINE TOOLS		---	
OTHER METAL WORKING MACHINERY		---	
POWER GENERATING AND DISTRIBUTING EQUIPMENT		---	
FURNACES		---	
OTHER		---	
OTHER (Specify) Other Equipment		4,700.00	
TOTAL		\$89,522.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$89,522.00	
REMARKS			
<p>Appendix A - Page 1 of 1 page Attached to application for Certificate of Necessity Dated 2/5/45</p>			

USE REVERSE SIDE FOR ADDITIONAL REMARKS

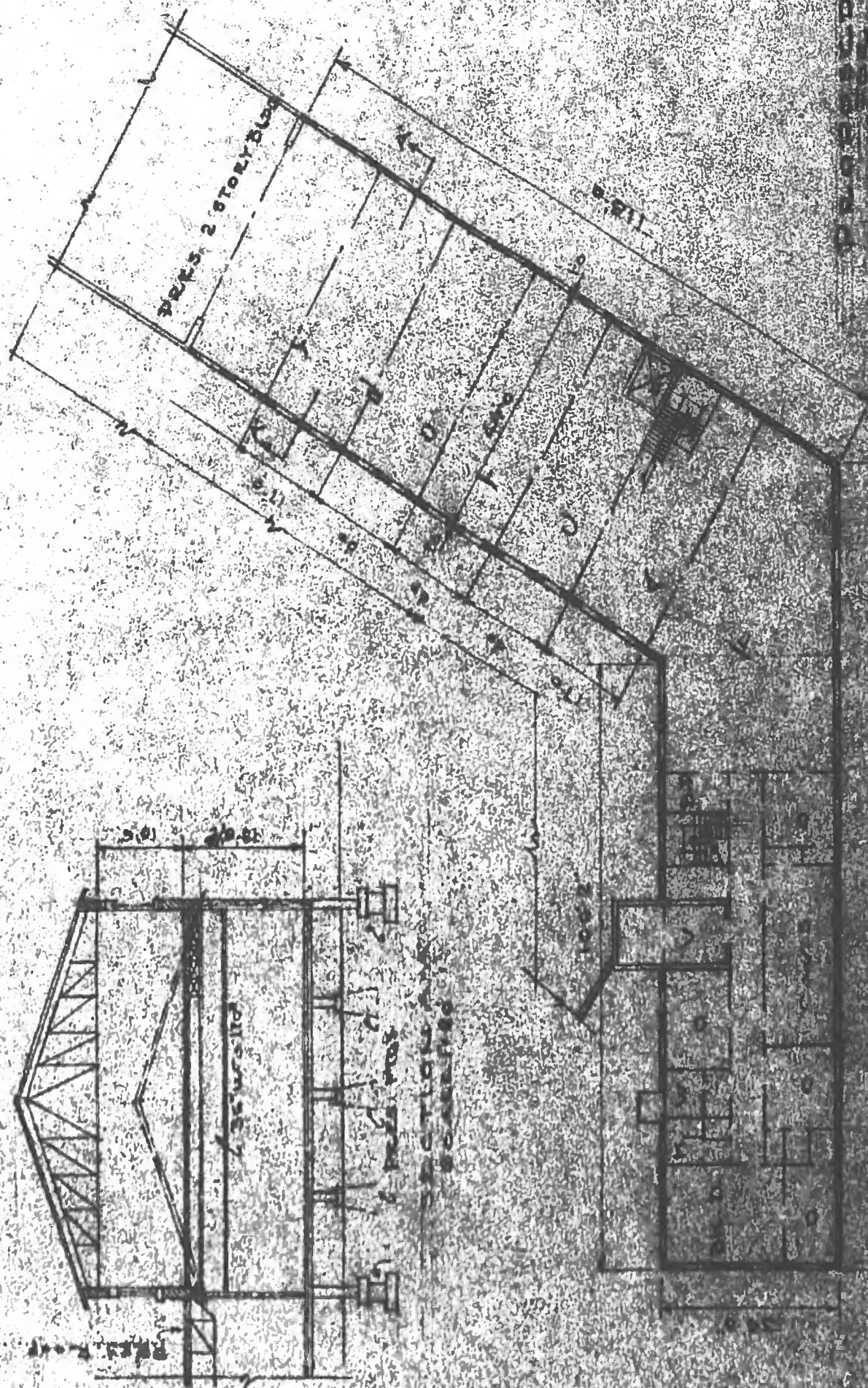
GPO—War Board 11222B—p. 1

FORM WPB-3467 (15-22-44)		PAGE 1		PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES					
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)		DATE	
THE BELL MACHINE COMPANY		53-65 Jackson Drive Oakbrook, Wis.		2/5/45	
LAND					
SQUARE FEET (Approximate)		LOCATION OF LAND			
		None			
FT. BY		INDICATED BY AREA ENCLOSED BY RED			
FT.		LINE ON ATTACHED BLUEPRINT MARKED			
BUILDINGS					
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING			
9,224					
One wing 126' x 32'		CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	
" " 116' x 44'		Cement Block		COST (Dollars)	
				844,822.00	
PRODUCT(S) TO BE PRODUCED					
4.2" M2 Chemical Mortars					
4.2" M28 Recoilless Chemical Mortars					
Mark 5 AA Target Reels					
OTHER EQUIPMENT					
NAME OF MANUFACTURER		SIZE		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE		QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE		SPECIAL FEATURES	
Exocentone Inc.		22 Station Capacity		---	
415 Lexington Ave., N.Y., N.Y.					
KIND	MODEL NO.	TYPE		QUANTITY	COST (Dollars)
Exocentone	2300 Station	---		5	\$600.00
NAME OF MANUFACTURER		SIZE		SPECIAL FEATURES	
Canton, Diebold Safe & Lock Co., Ohio		Approx. 43" x 80"		Fireproof	
KIND	MODEL NO.	TYPE		QUANTITY	COST (Dollars)
All Steel	---	---		two	\$300.00
NAME OF MANUFACTURER		SIZE		SPECIAL FEATURES	
A. Kieckhefer Elevator Co.		5,000 lbs.		Hydraulic	
Milwaukee, Wisconsin					
KIND	MODEL NO.	TYPE		QUANTITY	COST (Dollars)
Freight	---	Freight		One	\$3500.00
NAME OF MANUFACTURER		SIZE		SPECIAL FEATURES	
KIND	MODEL NO.	TYPE		QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.					

NC 8482

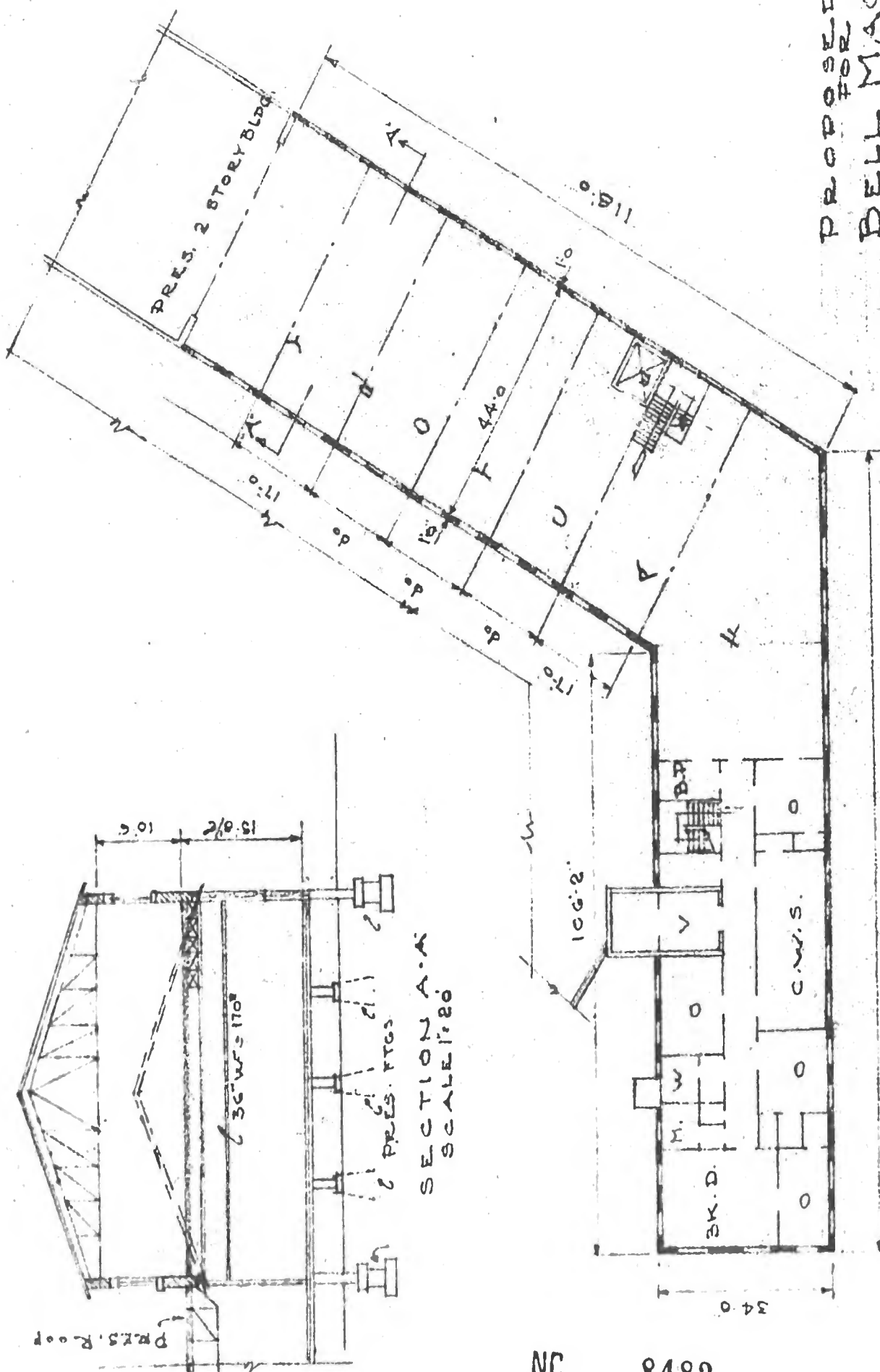
FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
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PLANNING ADDITION
DELL MACHINE ROOM

CRITIQUE & REVISIONS
DATE



PROPOSED ADDITION
BELL MACHINE SHOP

SECOND FLOOR PLAN
SCALE 1/8" = 1'-0"

Plan #8

NC 8482

TAX AMORTIZATION

BRANCH 745-6287

(1-11-45)

UNITED STATES OF AMERICA
WAR PRODUCTION BOARDAPPLICATION FOR A NECESSITY CERTIFICATE
FOR TAX AMORTIZATION PRIVILEGE
UNDER SECTION 124 OF INTERNAL REVENUE CODE

TO: War Production Board, Washington 25, D. C.

NAME AND
ADDRESS OF
APPLICANT
(Street,
City, Zone,
State)The Bell Machine Company
33-65 Jackson Drive
Oshkosh, Wisconsin

INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form.

SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.

1. DESCRIBE THE PRODUCTS TO BE MANUFACTURED OR THE SERVICES TO BE RENDERED BY THE FACILITIES LISTED IN APPENDIX A.

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B. IF FACILITIES ARE PRODUCTIVE MENTION ONLY THOSE PRODUCTS FOR WHICH FACILITIES HEREIN WILL BE USED. DESCRIBE PRODUCTS IN DETAIL; DO NOT USE VAGUE GENERAL DESIGNATIONS SUCH AS "AIRCRAFT PARTS," "RADAR PARTS," ETC.

See letter attached.

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A - PRIME CONTRACTS

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W11-021-OVS-368	10/30/44	" " "	" " "	1,918,939.35
W11-201-OVS-438	9/22/44	" " "	" " "	88,280.00
W11-021-OVS-528	1/22/45	" " "	" " "	6,300.62
W11-021-OVS-529	1/22/45	" " "	" " "	900,000.00
				\$8,039,503.31

FORM APPROVED
BUDGET BUREAU NO. 12-R1676.3

AMOUNT SOUGHT TO BE CERTIFIED

\$89,522.00

DATE

2/1/45 FEB 9 1945

FOR WPB USE ONLY

WPB FILE NO.

NC

Green Bay, Wis.



6/1/45

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FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	None	A B	
	All of our war production is	A B	
	under prime contract with U.S.	A B	
	Army - Chicago Chemical Warfare	A B	
	Service and Naval Aircraft.	A B	
		A B	
		A B	
		A B	
		A B	
		A B	
		A B	
		A B	
		A B	
		A B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS: None			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
No services rendered. Facilities to be used as indicated in attached letter under			
reference - Page 1, Item 1-B.			
8. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES All present facilities have been completely converted to war production.	
ARMY	100	B. USE OF OTHER AVAILABLE FACILITIES No other facilities available. Contact made with local Chamber of Commerce, through newspapers, Smaller War Plants Corp. & W.P.B.	
NAVY	---	C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES See Cover letter attached.	
MARITIME COMMISSION	---	D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE No other facilities available -- see item 5-B above.	
AIRCRAFT RESOURCES CONTROL BOARD	---		
OTHER AGENCIES (Specify)	---		

6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE May 15, 1945	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER NO LAND INVOLVED.		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (1-11-45)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING <u>December 31</u> 194 <u>4</u>		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
4.2" M2 Chemical Mortars	Dollar	\$757,453.00	\$800,000.00	\$800,000.00		
4.2" Recoilless M2 Chemical Mortars	"	None	None	900,000.00		
Mark 8 Antiaircraft Target Reel	"	None	None	300,000.00		
See WPB 627						
Also see letter attached.						
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)	PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
FIRST	139	11 hrs. day	139	11 hrs. day	139	11 hrs. day
SECOND	12	12 " "	12	12 " "	12	12 " "
THIRD Guards	2	8 " "	2	8 " "	2	8 " "
SWING						
See letter attached.						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Not necessary - no application made.						

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

NC 8482

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES The Bell Machine Company 53-65 Jackson Drive Oshkosh, Wisconsin		NAME OF COMPANY The Bell Machine Company ADDRESS (Street, City, P. Box, State) Green Bay, Wis. 53-65 Jackson Drive Oshkosh, Wisconsin	
ITEM	ACTUAL	ESTIMATED	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION		\$54,522.00	
EQUIPMENT:			
MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
Other Equipment		4,700.00	
TOTAL		59,222.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$59,522.00	
REMARKS Appendix A - Page 1 of 1 page Attached to application for Certificate of Necessity Dated 2/5/45			

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT THE BELL MACHINE COMPANY		ADDRESS (Street, City, Zone, State) 53-65 Jackson Drive Oakbrook, Ill.	
DATE 2/5/45			
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND None		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) 9,224	LOCATION OF BUILDING		FLOORS (Number) 1 - 2nd story
One wing 126' x 32' " " 116' x 44' FT. BY	CONSTRUCTION (Wood, Brick, Cement, etc.) Cement Block	INDICATED ON ATTACHED BLUEPRINT AS BUILDING 2	COST (Dollars) \$54,622.00
PRODUCT(S) TO BE PRODUCED 4.2" M2 Chemical Mortars 4.2" M28 Recoilless Chemical Mortars Mark 8 AA Target Reals			
OTHER EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			
NAME OF MANUFACTURER Excelsior Inc. 415 Lexington Ave., N.Y., N.Y.		SIZE 22 Station Capacity	SPECIAL FEATURES ---
KIND Excelsior	MODEL NO. 2300 Station	TYPE ---	QUANTITY 5
COST (Dollars) \$600.00			
NAME OF MANUFACTURER Canton, Diebold Safe & Lock Co., Ohio		SIZE Approx. 43" x 60"	SPECIAL FEATURES Fireproof
KIND All Steel	MODEL NO. ---	TYPE ---	QUANTITY two
COST (Dollars) \$300.00			
NAME OF MANUFACTURER A. Klockhofer Elevator Co. Milwaukee, Wisconsin		SIZE 5,000 lbs.	SPECIAL FEATURES Hydraulic
KIND Freight	MODEL NO. ---	TYPE Freight	QUANTITY One
COST (Dollars) \$3800.00			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

NC 8482

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467 (5-22-44)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
	Not applicable	A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
Railroad Transportation	U.S. Gov't., its contractors and suppliers; also U.S. Public	All Government Agencies	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
		A. CONVERTING PRESENTLY OWNED FACILITIES	
		Present facilities not adequate	
		B. USE OF OTHER AVAILABLE FACILITIES	
		Not applicable	
		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
		Not applicable	
		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
		Not applicable	
AGENCY (a)	PERCENT (b)		
ARMY	Approximately 100% not practicable to allocate transportation percentage to each agency.		
NAVY	All agencies are served		
MARITIME COMMISSION			
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE April 30th, 1944	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
Not applicable		Not applicable	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER		Not applicable	

FORM WPB-3467 (5-22-44).		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION: A. MANUFACTURING FACILITIES ONLY: (1) PRODUCTION						
PRODUCT <i>(List only the products for which the facilities herein listed will be used)</i> (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
Not applicable						
(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		EMPLOYEES (f)	WORK HOURS PER WEEK (g)
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)		
FIRST						
SECOND	Not Applicable					
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. <i>(This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.)</i> IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. No Government Agency has financed any expansion of Applicant's Railroad.						

FORM WPB-3467 (5-22-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (5-22-44)		PAGE 1 OF PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Missoula, Montana		Northern Pacific Ry. Co.	
Proposed Lead Tracks		ADDRESS (Street, City, Zone, State)	
		176 East Fifth St. St. Paul 1, Minnesota Bernard Blum, Chief Engineer	
ITEM	ACTUAL	ESTIMATED	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT:			
MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
Track Work	\$18,708	\$18,708	
TOTAL	18,708	18,708	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
Construct lead track 4950 feet long of 100# rail, place one new turnout and move one turnout, place 64 feet of 48" reinforced concrete pipe, as per print dated January 11, 1945.			
NC 8184			

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES		
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES				
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	DATE	
Northern Pacific Railway Company		176 East Fifth Street St. Paul 1, Minnesota		
LAND				
SQUARE FEET (Approximate)	LOCATION OF LAND			
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)	
BUILDINGS				
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON AT- TACHED BLUEPRINT AS BUILDING	COST (Dollars)	
PRODUCT(S) TO BE PRODUCED				
EQUIPMENT				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Track work - Construct lead track 4050 feet long of 100# rail, place one new turnout and move one turnout, place 64 feet of 48" reinforced concrete pipe				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
				\$18,706
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				

FORM WPB-3467 (5-22-44)

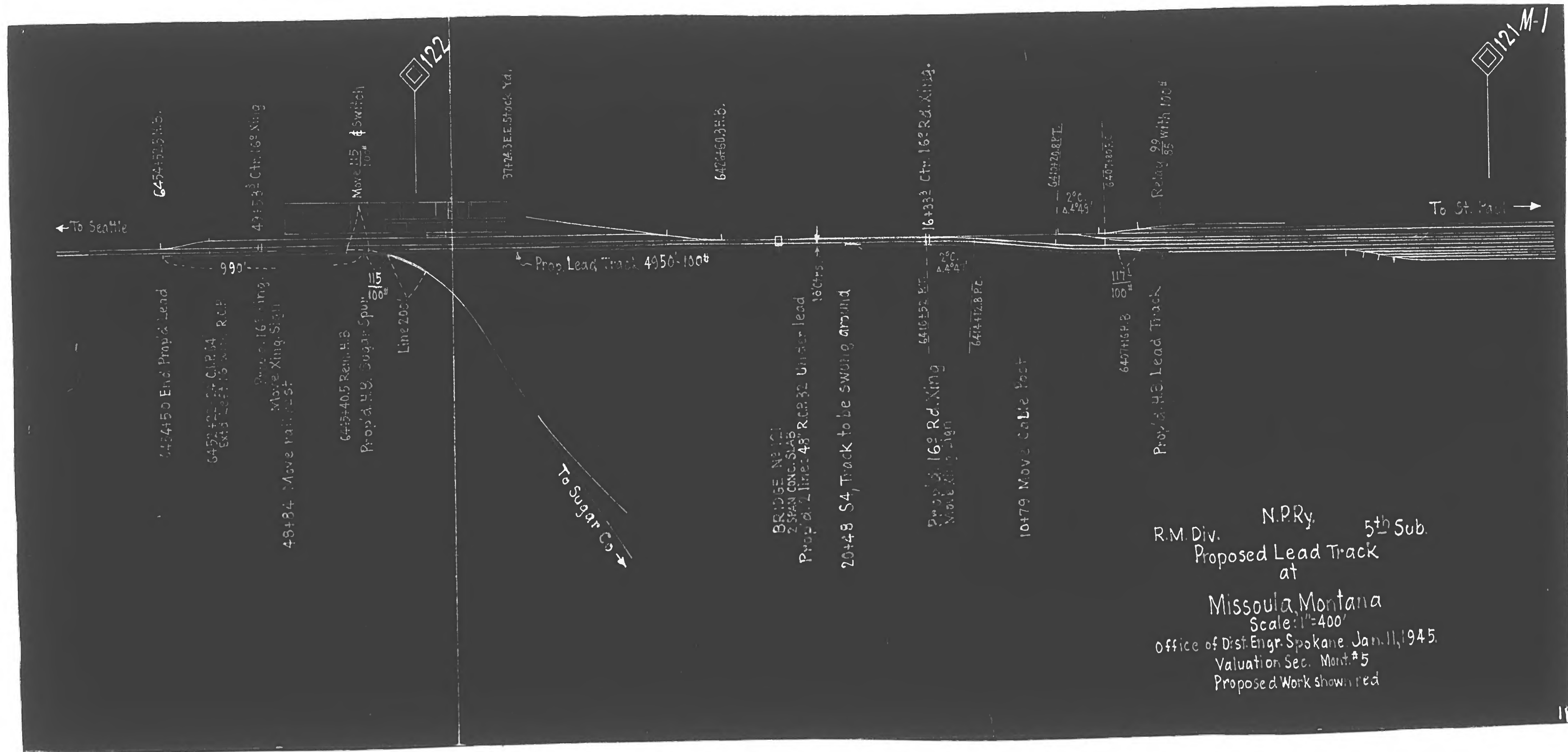
PAGE: OF PAGES

EQUIPMENT (Continued)

NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

0190 - War Board 11223A - p. 2



WPB Form 3487

Sheet 1 of 2 sheets

Northern Pacific Railway Company
St. Paul, MinnesotaConstruction of Lead Track
Missoula, Montana

Question 11. A.

The Northern Pacific Railway Company operates between St. Paul and Duluth, Minnesota to the Pacific Coast points of Seattle, Tacoma and Portland, a distance of about 1900 miles. Located in the territory served by the Applicant are many important war industries. The terminal points on the Pacific Coast are vital ports for the trans-shipment of war materials and personnel to and from the war zone.

Due to the heavy increase of business, account handling of military materiel and personnel and also the handling of raw and completed products to and from war production plants, there has been congestion at terminal points account lack of adequate trackage to handle the business. This has resulted in delays in the movement of freight very necessary to the successful prosecution of the war.

Traffic on the Northern Pacific is now more than double that of the prewar years of 1939. The following table shows the growth of traffic.

Freight train gross ton miles of cars, contents and cabooses

Year	Gross Ton Miles	% of Increase over 1939
1939	16,165,862,000	-
1940	17,795,041,000	10%
1941	22,519,879,000	39%
1942	27,646,252,000	71%
1943	30,901,388,000	91%
1944	33,011,235,000	104%

For 1945 it is anticipated a 10% increase over the 1944 traffic will result account war activity and should the war in Europe be successfully concluded and the war activity concentrated in the Pacific, it is expected a further increase in traffic of 50% can be anticipated.

Missoula, Montana, is a division point on the Main Line of the Northern Pacific Railway Company and is 1248 miles west of St. Paul and 656 miles east of Seattle. Missoula is an important yard terminal and handles all freight consigned from points east and routed over the Northern Pacific Railway to Pacific Coast points and points west of Missoula. It is also the terminal point for the Bitter Root Branch which runs from Missoula to Darby, a distance of 65 miles, through the Bitter Root Valley.

At Missoula, it is proposed to overcome congestion and tying up main line tracks by providing a switching lead at the west end of the yard. At the west end of the yard, if a long string of cars has to be switched out, it is necessary to use the main line as a tail track and this hampers free movement of trains. If the main track could not be used, then shorter strings of cars have to be handled to accommodate the existing trackage which results in increased switching hours.

Located at Missoula is a Sugar Factory manufacturing beet sugar. The switching to the sugar factory is over a spur with the switch located on the main line at

NE

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WPB Form 3467

Sheet 2 of 2 sheets

Northern Pacific Railway Company
St. Paul, Minnesota

Construction of Lead Track
Missoula, Montana

Question 11. A. (Cont'd.)

Mile Post 122. To reach this spur from the main yard it is necessary to use the main line from the west yard switch at Station 6407+16 to the sugar spur switch on the main line at Station 6445+40, a distance of 3824 feet. As the main line ~~was not~~ always available for yard switching movements account heavy main line train movements it has resulted in delays and increased switching hours to handle the necessary switching at the sugar plant.

During the month of October 1939, 221 switch crew shifts were used to operate the yard and during October 1944, 425 switch crew shifts were necessary or an increase of 204 shifts or 92% increase over the same period 1939. This increase was due to the heavy movement of war traffic. The number of cars handled in the Missoula Yard during October 1939 was 37,964 and during October 1933, 72,436 an increase over 1939 of 34,472 cars or 91%.

It is proposed to provide a switching lead track, as per sketch attached dated January 11, 1945, which will allow switching of the yard and the Sugar Company tracks without interfering with main line operation. This lead track will allow switch crews to work with strings of cars long enough so that the switching can be done in less time, releasing the crews for other switching. Switching to the sugar tracks will be over the yard lead track without hampering or interfering with main line operation and will result in a decrease in switching time necessary. It is estimated that with the installation of the lead track an annual savings of 135 switch crew shifts will be obtained.

This will result in an annual savings of 675 man days and 22,000 car days and 135 locomotive days.

It is expected to do the yard extension with available railway company maintenance forces and no new labor will be recruited for this particular work.

The savings as estimated would not be realized under normal business conditions and the yard lead track is being provided for the sole purpose of enabling us to handle the present and anticipated increase in transportation incidental to the war effort.

FORM WPB-3467 (5-22-44)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
	Not applicable	A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
Railroad Transportation	U.S. Gov't., its contractors and suppliers; also U.S. Public	All Government Agencies	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
		A. CONVERTING PRESENTLY OWNED FACILITIES	
		Present facilities not adequate	
		B. USE OF OTHER AVAILABLE FACILITIES	
		Not applicable	
		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
		Not applicable	
		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
		Not applicable	
AGENCY (a)	PERCENT (b)		
ARMY	Approximately 100% not practicable to allocate transportation percentage to each agency. All agencies are served		
NAVY			
MARITIME COMMISSION			
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE April 30th, 1945	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
Not applicable		Not applicable	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER		Not applicable	

FORM WPB-3467 (5-22-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

WPB Form 3467

Sheet 1 of 2 sheets

Northern Pacific Railway Company
St. Paul, Minnesota

Construction of Lead Track
Missoula, Montana

Question 11. A.

The Northern Pacific Railway Company operates between St. Paul and Duluth, Minnesota to the Pacific Coast points of Seattle, Tacoma and Portland, a distance of about 1900 miles. Located in the territory served by the Applicant are many important war industries. The terminal points on the Pacific Coast are vital ports for the trans-shipment of war materials and personnel to and from the war zone.

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NPB Form 3467

Sheet 2 of 2 sheets

Northern Pacific Railway Company
St. Paul, Minnesota

Construction of Lead Track
Missoula, Montana

Question 11. A. (Cont'd.)

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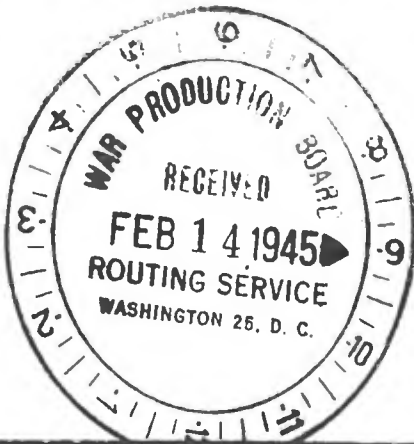
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FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Missoula, Montana		Northern Pacific Ry. Co.	
Proposed Lead Tracks		ADDRESS (Street, City, Zone, State) 176 East Fifth St. St. Paul 1, Minnesota Bernard Blum, Chief Engineer	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify) Track Work	\$18,705	\$18,705	
TOTAL	18,705	18,705	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
Construct lead track 4950 feet long of 100# rail, place one new turnout and move one turnout, place 64 feet of 48" reinforced concrete pipe, as per print dated January 11, 1948.			
NC 8484			

FORM WPB-3467 (5-22-44)		PAGE 2 OF 2 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT Northern Pacific Railway Company		ADDRESS (Street, City, Zone, State) 174 East Fifth Street St. Paul 1, Minnesota	DATE
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____	INDICATED BY AREA ENCLOSED BY RED		COST (Dollars)
_____ FT.	LINE ON ATTACHED BLUEPRINT MARKED _____		
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
_____ FT. BY _____	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
_____ FT.			
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Track work - Construct lead track 4950 feet long of 100# rail, place one new turnout and move one turnout, place 64 feet of 48" reinforced concrete pipe			
KIND	MODEL NO.	TYPE	QUANTITY
			\$18,705
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)		PAGE OF PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
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NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
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KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
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SERVICE FILE

FORM WPB-3467 UNITED STATES OF AMERICA (5-22-44) WAR PRODUCTION BOARD		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		AMOUNT SOUGHT TO BE CERTIFIED <div style="text-align: center; font-size: 1.2em;">\$ 7,000</div>	
TO: War Production Board, Washington 25, D. C.		DATE 26 JAN 1945 FOR WPB USE ONLY WPB FILE NO. NC 8485	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px; margin: 5px;"> The Pennsylvania Railroad Company Room 1658, Broad Street Station Building 1617 Pennsylvania Boulevard Philadelphia (4), Pa. </div>			
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.			
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d) AMOUNT (Dollars) (e)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	NOT APPLICABLE	A _____ B _____	
12. JUSTIFICATION FOR EXPANSION:			
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.			
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="text-align: center; font-weight: bold; margin-top: 10px;">Not considered appropriate</div>			

The Pennsylvania Railroad Company
Application for a "Necessity Certificate"
Harrisburg, Pa. - Enginehouse - One (1) Gasoline Motor Operated Crane Truck
Statement Answering Item 12 - WPB-3467 Form

This project involves the purchase of one (1) 6,000-lbs. capacity gasoline motor operated crane truck for handling heavy locomotive parts.

Harrisburg Enginehouse has no assigned crane truck facilities and except for a very small per cent of the time, when a low capacity crane truck assigned to the Storehouse is available, the removing and replacing of pumps, rods, throttles, pilots and generators must be done with chain hoists on jib cranes. This procedure involves excessive handling by a shop shifter due to the limited span of these jib cranes and as a result an excessive amount of skilled man-power is expended which could be conserved for other essential repair operations.

Harrisburg Enginehouse is located on the Main Line of the Pennsylvania Railroad, from which point traffic radiates, North, South, East and West. Based on the greatly increased repair schedule at this important Terminal, which is shown in the following tabulation, the installation of a 6,000-lbs. capacity crane truck to handle all heavy repair parts will permit the conservation of over 2,800 man-hours annually for other repair operations, which will reduce the out of service time of locomotives undergoing repairs. In view of the demands on the Railroad during the present emergency to maintain in service at all times a maximum number of locomotives, the proposed installation would be a definite contribution to the War Effort.

<u>Year</u>	<u>Number of Locomotives Handled Daily</u>	<u>Per cent of 1939</u>	<u>Number of Locomotives Boilerwashed Monthly</u>	<u>Per cent of 1939</u>
1939	135	100.0	140	100.0
1941	147	108.9	169	120.7
1944	235	174.1	189	135.0

As a further indication of the extraordinary demands being made by the War Effort on existing power, there is shown below the increase in volume of traffic handled on the Pennsylvania Railroad since 1939:

<u>Year</u>	<u>Net Ton Miles (Thousands)</u>	<u>Per cent of 1939</u>
1939	37,010,110	100.0
1941	55,577,935	150.2
1944	75,765,181	204.6

This proposed crane truck is an additional work unit; it does not replace any existing equipment and would not be required except for the extraordinary number of locomotives required to be shopped in order that the present War Traffic might move safely and with a minimum of delay.

NC

8485

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Harrisburg, Pa.-Enginehouse-Purchase of one gasoline motor operated crane truck		The Pennsylvania Railroad Company	
		ADDRESS (Street, City, Zone, State) Room 1638, Broad Street Station Bldg., 1617 Pennsylvania Boulevard, Philadelphia 4, Pa.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify) One gasoline motor operated crane truck		\$ 7,000	
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$ 7,000	
REMARKS			
Not Acquired			
NC 8485			

EXHIBIT "A"

Page 2 of 2 Pages

The Pennsylvania Railroad Company

Application for a "Necessity Certificate"

Harrisburg, Pa. - Enginehouse - One (1) Gasoline Motor Operated Crane Truck

Estimate of Cost

Capital Expenditure

One (1) Gasoline Motor Operated Crane Truck

\$7,800.

Work not started.

APPROVED:

J. L. GRESSITT

Chief Engineer.

NC

8485

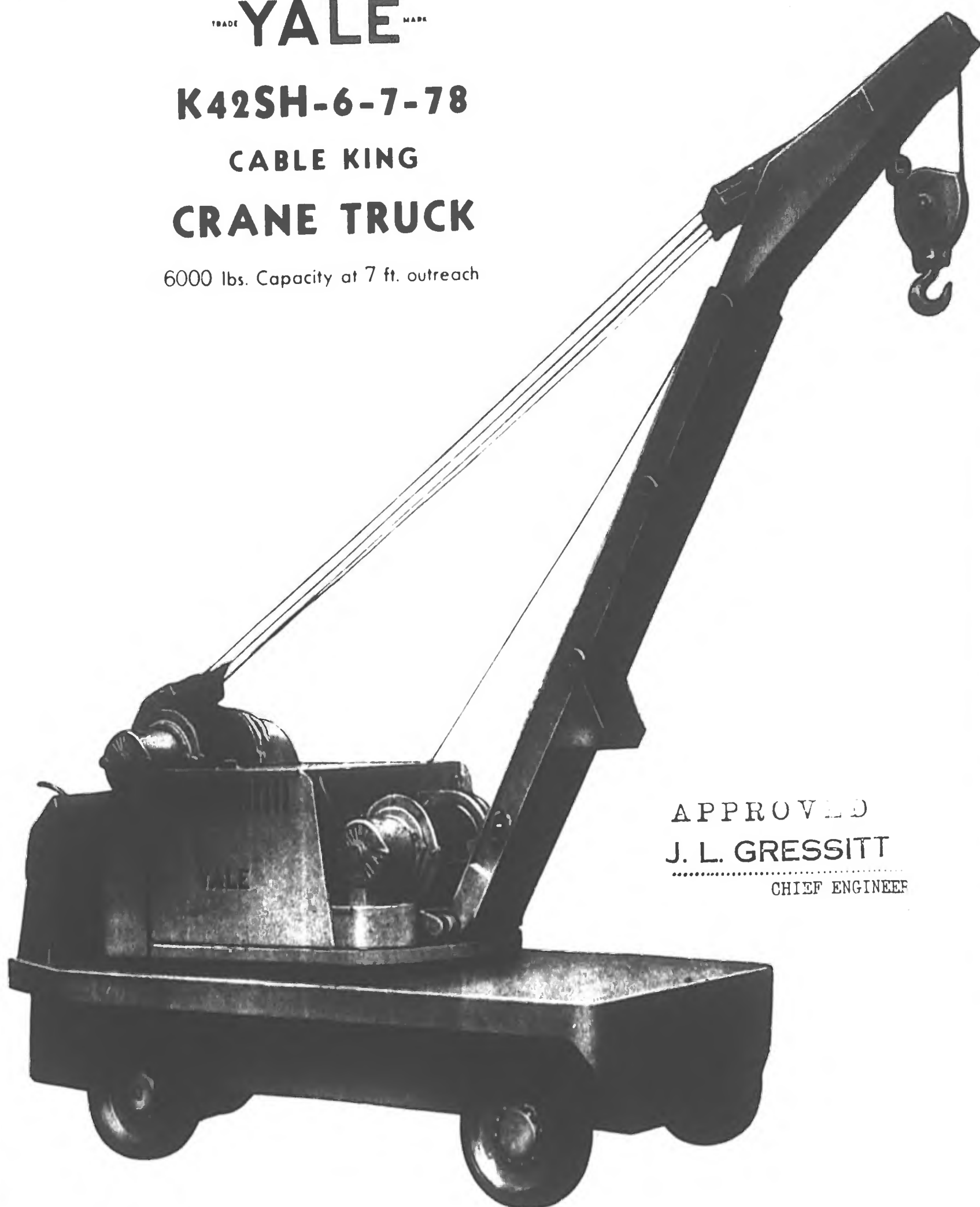
TRADE **YALE** MARK

K42SH-6-7-78

CABLE KING

CRANE TRUCK

6000 lbs. Capacity at 7 ft. outreach



APPROVED
J. L. GRESSITT
.....
CHIEF ENGINEER

NC 8185

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:

DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
Sep 23 1942	WD-N-11629	\$ 10,310	Oct 27 1942				
Aug 9 1943	WD-N-25172	17,306	Sep 8 1943				
Dec 9 1943	WD-N-30722	54,513	Mar 22 1943				
Oct 23 1943	WD-N-28405	61,191	Mar 3 1944				
Jan 6 1944	NC-5960	217,474	Dec. 4 1944				

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:

NAME	TITLE	ADDRESS (Street, City, Zone, State)
J. L. Gressitt	Chief Engineer	Broad Street Station Building
		Philadelphia (4), Pa.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

The Pennsylvania Railroad Company

NAME OF APPLICANT

J. L. GRESSITT

BY

SIGNATURE OF AUTHORIZED OFFICIAL

Chief Engineer

TITLE

ATTEST

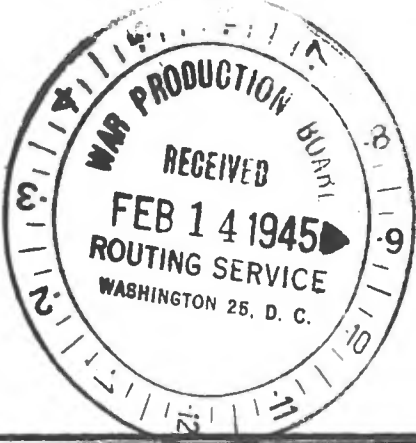
ASST SECRETARY

26 JAN 1945

DATE

SECTION 35(A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

AMORTIZATION
BRANCH FILE COPY

FORM WPB-3467 (15-22-44) UNITED STATES OF AMERICA WAR PRODUCTION BOARD		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		AMOUNT SOUGHT TO BE CERTIFIED <div style="text-align: center; font-size: 1.2em; font-weight: bold;">\$ 7,000</div>	
TO: War Production Board, Washington 25, D. C.		DATE 26 JAN 1945 FOR WPB USE ONLY WPB FILE NO. NC 8485	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> The Pennsylvania Railroad Company Room 1658, Broad Street Station Building 1617 Pennsylvania Boulevard Philadelphia (4), Pa. </div>			
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.			
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	NOT APPLICABLE	A _____ B _____	
12. JUSTIFICATION FOR EXPANSION:			
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.			
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.			
Not considered appropriate			
		NC 8485	

The Pennsylvania Railroad Company
Application for a "Necessity Certificate"
Harrisburg, Pa. - Enginehouse - One (1) Gasoline Motor Operated Crane Truck
Statement Answering Item 12 - WFB-3467 Form

This project involves the purchase of one (1) 6,000-lbs. capacity gasoline motor operated crane truck for handling heavy locomotive parts.

Harrisburg Enginehouse has no assigned crane truck facilities and except for a very small per cent of the time, when a low capacity crane truck assigned to the Storehouse is available, the removing and replacing of pumps, rods, throttles, pilots and generators must be done with chain hoists on jib cranes. This procedure involves excessive handling by a shop shifter due to the limited span of these jib cranes and as a result an excessive amount of skilled man-power is expended which could be conserved for other essential repair operations.

Harrisburg Enginehouse is located on the Main Line of the Pennsylvania Railroad, from which point traffic radiates, North, South, East and West. Based on the greatly increased repair schedule at this important Terminal, which is shown in the following tabulation, the installation of a 6,000-lbs. capacity crane truck to handle all heavy repair parts will permit the conservation of over 2,800 man-hours annually for other repair operations, which will reduce the out of service time of locomotives undergoing repairs. In view of the demands on the Railroad during the present emergency to maintain in service at all times a maximum number of locomotives, the proposed installation would be a definite contribution to the War Effort.

<u>Year</u>	<u>Number of Locomotives Handled Daily</u>	<u>Per cent of 1939</u>	<u>Number of Locomotives Boilerwashed Monthly</u>	<u>Per cent of 1939</u>
1939	135	100.0	140	100.0
1941	147	108.9	169	120.7
1944	235	174.1	189	135.0

As a further indication of the extraordinary demands being made by the War Effort on existing power, there is shown below the increase in volume of traffic handled on the Pennsylvania Railroad since 1939:

<u>Year</u>	<u>Net Ton Miles (Thousands)</u>	<u>Per cent of 1939</u>
1939	37,010,110	100.0
1941	55,599,935	150.2
1944	75,705,181	204.6

This proposed crane truck is an additional work unit; it does not replace any existing equipment and would not be required except for the extraordinary number of locomotives required to be shopped in order that the present War Traffic might move safely and with a minimum of delay.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Harrisburg, Pa.-Enginehouse-Purchase of one gasoline motor operated crane truck		The Pennsylvania Railroad Company	
		ADDRESS (Street, City, Zone, State) Room 1638, Broad Street Station Bldg., 1617 Pennsylvania Boulevard, Philadelphia 4, Pa.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify) One gasoline motor operated crane truck		\$ 7,800	
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$ 7,800	
REMARKS			
Not Acquired			
NC 8485			

EXHIBIT "A"

Page 2 of 2 Pages

The Pennsylvania Railroad Company

Application for a "Necessity Certificate"

Harrisburg, Pa. - Englestown - One (1) Gasoline Motor Operated Crane Truck

Estimate of Cost

Capital Expenditure

One (1) Gasoline Motor Operated Crane Truck

\$7,800.

Work not started.

APPROVED:

J. L. GRESSITT

Chief Engineer.

NC 8485

WL 4135

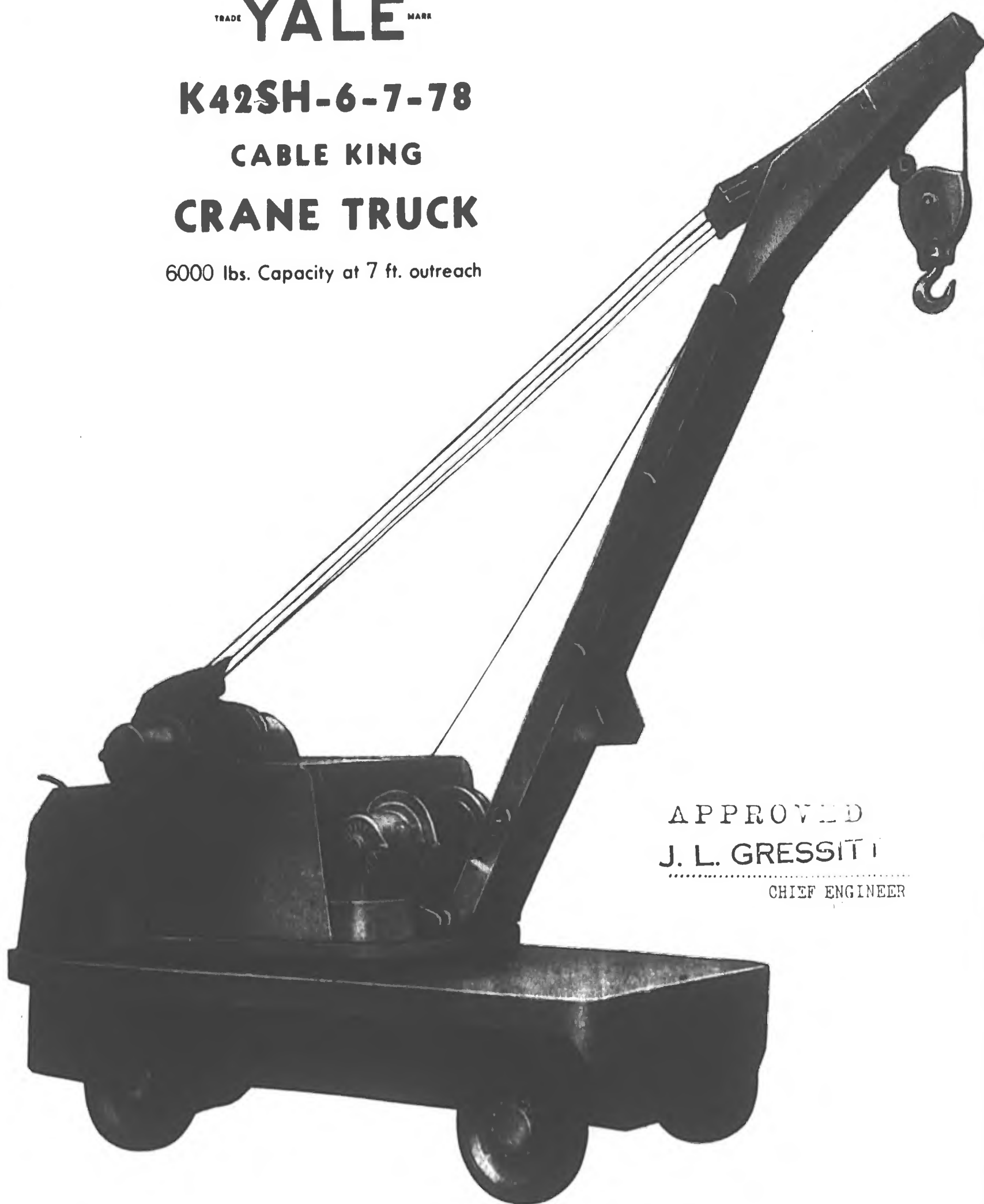
TRADE **YALE** MARK

K42SH-6-7-78

CABLE KING

CRANE TRUCK

6000 lbs. Capacity at 7 ft. outreach



APPROVED
J. L. GRESSIT
CHIEF ENGINEER

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:

DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
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Oct 29 1943	WD-N-28405	61,191	Mar 3 1944				
Jan 6 1944	WD-9960	217,474	Dec. 4 1944				

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:

NAME	TITLE	ADDRESS (Street, City, Zone, State)
J. L. Gressitt	Chief Engineer	Broad Street Station Building
		Philadelphia (4), Pa.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

The Pennsylvania Railroad Company

NAME OF APPLICANT

ATTEST

ASST. SECRETARY

26 JAN 1945

DATE

BY

J. L. GRESSITT

SIGNATURE OF AUTHORIZED OFFICIAL

Chief Engineer

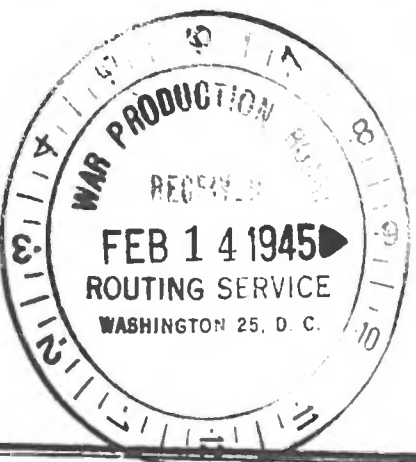
TITLE

SECTION 35 (A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

NC

8485

OFFICIAL FILE COPY

FORM WPB-3467 (5-22-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
TO: War Production Board, Washington 25, D. C.		AMOUNT SOUGHT TO BE CERTIFIED <div style="text-align: center; font-size: 1.2em;">\$ 7,800</div>	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> The Pennsylvania Railroad Company Room 1658, Broad Street Station Building 1617 Pennsylvania Boulevard Philadelphia (4), Pa. </div>		DATE <div style="text-align: center; font-size: 1.2em;">26 JAN 1945</div>	
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B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.			
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The Pennsylvania Railroad Company
Application for a "Necessity Certificate"
Harrisburg, Pa. - Enginehouse - One (1) Gasoline Motor Operated Crane Truck
Statement Answering Item 12 - WPB-3467 Form

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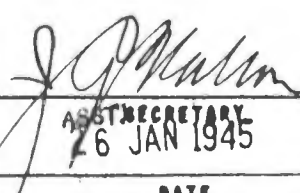
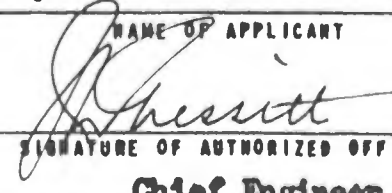
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16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:							
DATE OF APPLI- CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES- SITY CERTIF- ICATE IF KNOWN	DATE OF APPLI- CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES- SITY CERTIF- ICATE IF KNOWN
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Oct 23 1943	WD-N-28405	61,191	Mar 3 1944				
Jun 6 1944	NC-5960	217,474	Dec. 4 1944				
17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:							
NAME		TITLE		ADDRESS (Street, City, Zone, State)			
J. L. Grossitt		Chief Engineer		Broad Street Station Building			
				Philadelphia (4), Pa.			
CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.							
CORPORATE SEAL							
ATTEST  J. P. Malin SECRETARY 6 JAN 1945 DATE				BY  J. L. Grossitt SIGNATURE OF AUTHORIZED OFFICIAL Chief Engineer TITLE			
SECTION 351A1 OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.							

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility.)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Harrisburg, Pa.-Enginehouse-Purchase of one gasoline motor operated crane truck		The Pennsylvania Railroad Company	
		ADDRESS (Street, City, Zone, State) Room 1638, Broad Street Station Bldg., 1617 Pennsylvania Boulevard, Philadelphia 4, Pa.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: • MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify) One gasoline motor operated crane truck		\$ 7,800	
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$ 7,800	
REMARKS			
Not Acquired			
NC 8485			

EXHIBIT "A"

Page 2 of 2 Pages

The Pennsylvania Railroad Company

Application for a "Necessity Certificate"

Harrisburg, Pa. - Enginehouse - One (1) Gasoline Motor Operated Crane Truck

Estimate of Cost

Capital Expenditure

One (1) Gasoline Motor Operated Crane Truck	\$7,800.
---	----------

Work not started.

APPROVED:

J. L. GRESSITT

Chief Engineer

NC 8485

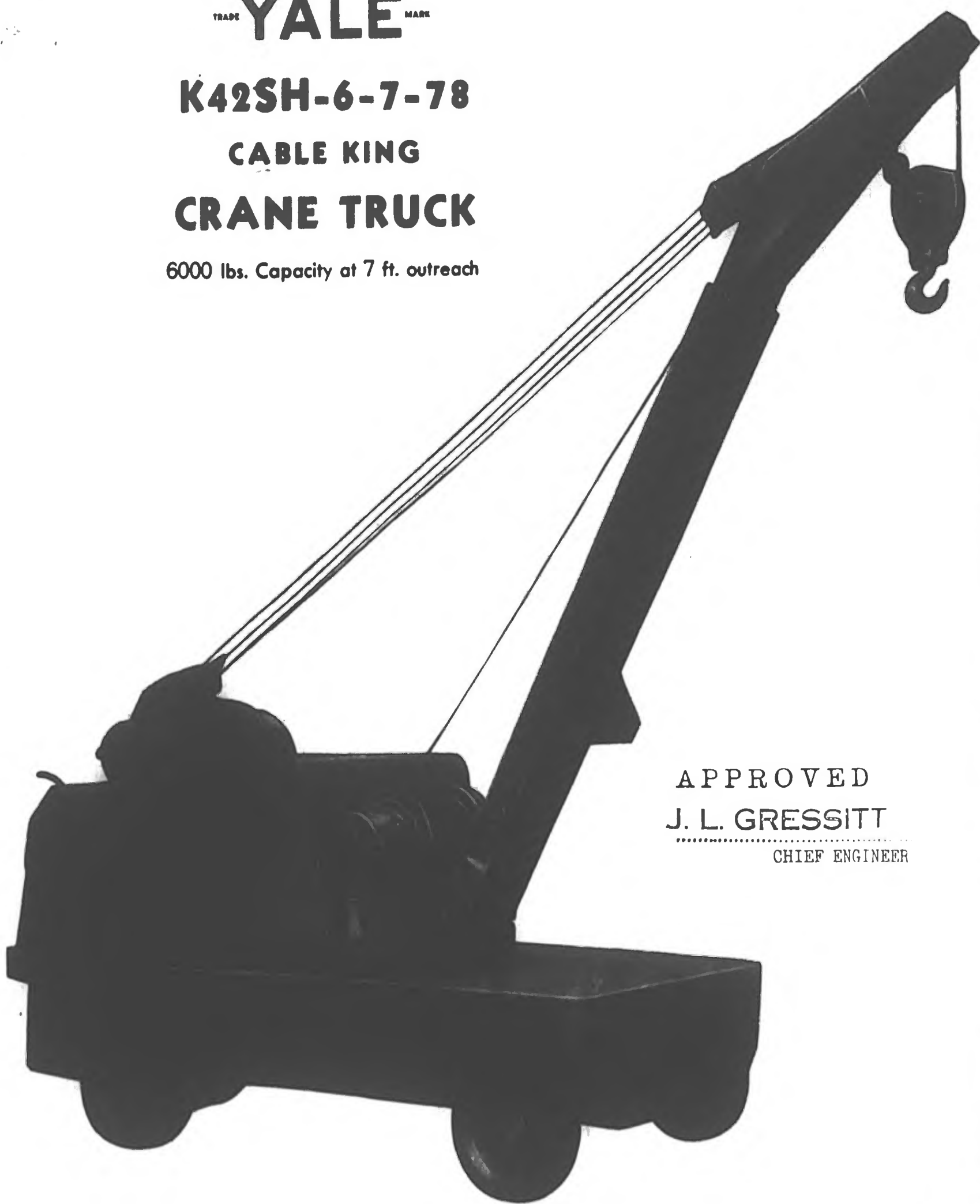
TRADE **YALE** MARK

K42SH-6-7-78

CABLE KING

CRANE TRUCK

6000 lbs. Capacity at 7 ft. outreach



APPROVED
J. L. GRESSITT
.....
CHIEF ENGINEER

NC

FORM WPB-3467 (5-22-44)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
25 Fuse	Milwaukee Stamping Company Milwaukee, 14, Wisconsin	A Chemical Warfare Ser. B W11-081-cwa-328	306,725.78
T-109 Fuse	Do.	A Chemical Warfare Ser. B W12-035-cwa-727	4,000.00
T-109 Fuse	Do.	A Chemical Warfare Ser. B W11-081-cwa-369	5,982.00
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES	
ARMY		B. USE OF OTHER AVAILABLE FACILITIES	
NAVY		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
MARITIME COMMISSION		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (5-22-44)			PAGE 3 OF 6 PAGES
THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THOSE BUILDINGS LISTED IN APPENDIX A, WHICH WILL NOT BE CONSTRUCTED ESPECIALLY FOR APPLICANT:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE BUILDINGS HAVE BEEN USED IN THE FOLLOWING MANNER:			
9. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO ALL OTHER FACILITIES LISTED IN APPENDIX A WHICH ARE TO BE ACQUIRED SECONDHAND:			
A. NAME OF PRESENT OWNER (Indicate if a secondhand dealer)		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE FACILITIES HAVE BEEN USED IN THE FOLLOWING MANNER:			
10. LIST BELOW THE FACILITIES IN APPENDIX A WHICH ARE REPLACEMENTS:			
REPLACEMENTS (a)	AGE (b)	ANNUAL RATES OF DEPRECIATION (Dollars) (c)	REMARKS (State what disposition has been made, or is planned, of replaced facilities) (d)
11. IN SUPPORT OF THE REPRESENTATION THAT THE FACILITIES ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE, THE FOLLOWING STATEMENT IS MADE, WITH SPECIFIC REFERENCE TO:			
A. NECESSITY OF THE PRODUCT OR SERVICE			
B. SHORTAGE OF CAPACITY IN THE INDUSTRY			
(Applicant may attach exhibits in the support of statements. Such exhibits may consist of communications from Army or Navy officers or WPB officials, orders or letters of inquiry from other customers of the applicant, and any other matters considered relevant.)		(If acquisition of facilities or plans in connection therewith have been discussed with, or approved by, any of the Armed Services or Bureau or WPB units, give appropriate names and addresses, or attach copies of pertinent information, or both.)	

NC

8487

OPC—War Board 11100C—p. 8

FORM WPB-3467 (5-22-44)				PAGE 4 OF 6 PAGES		
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)		
FIRST					EMPLOYEES (f)	WORK HOURS PER WEEK (g)
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING. Machine Tools - DPO Planner #2265 12-18-44 \$82,541.25						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. See Continuation Sheet No. 1						

FORM WPB-3467 (5-22-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

RESEARCH UNIT 100-1000
100-1000

WFB - 1467
CONTINUATION SHEET
WILLIAM H FINGIL, CO.

15. Financing with Government funds not practicable on to the best interests of the Government. As explained in detail in form WFB-617, dated 2-6-45, filed herewith the proposed new facility consists of a structural addition to and necessary alteration of existing building, which is privately owned and located on privately owned land. Both the new facility and the existing building will be used for the production of a purely military item, the assembling and loading of Army Fuses. Heating and sewer facilities in existing building are adequate for and will be utilized for proposed structural addition. (No request is being made to include such land or existing building in the necessity certificate).

The project is situated in a small town - Huntley, Illinois - having a population of approximately 650, and therefore will have little industrial value or post-war market. The belief that there would be little; if any, post-war market is borne out by the fact that the existing building mentioned above and another building which we own and which houses our gasket business, lay idle for a great many years before we acquired them.

Our normal business is the manufacture of gaskets, which business is housed in a separate building, owned by us, which is entirely adequate for our normal volume of peacetime business plus considerable increase in volume.

For the foregoing reasons we believe that the proposed new facility would have little or no post-war value. It has no relation to our normal business; we now own and operate facilities fully adequate for our normal business and normal peacetime labor supply; we do not expect to remain in the business of assembling and loading fuses after the war. We therefore, believe that 100% of the cost of the additional facilities should be covered by a Necessity Certificate.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT WILLIAM M. FENOIL COMPANY		ADDRESS (Street, City, Zone, State) 600 W. Madison St., Chicago 6, Ill.	DATE Feb. 6, 1945
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate) 20,000	LOCATION OF BUILDING Huntley, Illinois		FLOORS (Number) ONE
_____ FT. BY _____ FT. 200 60	CONSTRUCTION (Wood, Brick, Cement, etc.) Brick Walls - Cement Floor	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars) \$125,000.00
PRODUCT(S) TO BE PRODUCED Loading Fuses for 4.2" Chemical Mortar Shell			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			

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Page 3 of 3

N

8487

ND

STATE RTE. 47

BORDEN AVE.

WATER
TANK

ADDITION
90' x 225'

CANAL

SCALE :- 1" = 100'

DATE :- 2-3-45

WILLIAM M. FENCIL CO.
HUNTLEY, ILL.

GENERAL LAYOUT OF PROPERTY
LAND, PRESENT BUILDINGS,
AND PROPOSED STRUCTURAL
ADDITION RELATIVE TO FORMS
WPB 617 & WPB 3467

FORM WPB-3467 (5-22-44)		PAGE 2 OF 2 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	DATE
WILLIAM M. FENCIL COMPANY		400 W. Madison St., Chicago 6, Ill.	Feb. 6, 1945
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
22,000	Huntley, Illinois		
220 FT. BY	INDICATED BY AREA ENCLOSED BY RED		COST (Dollars)
22 FT.	LINE ON ATTACHED BLUEPRINT MARKED		
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
20,000	Huntley, Illinois		ONE
200 FT. BY	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
20 FT.	Brick Walls - Cement Floor		\$125,000.00
PRODUCT(S) TO BE PRODUCED			
Loading Fuses for 4.2" Chemical Mortar Shell			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

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FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
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KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			

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FORM WPB-3467 (5-22-44).

PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:

(1) PRODUCTION

PRODUCT <i>(List only the products for which the facilities herein listed will be used)</i>	UNIT OF MEASURE	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION
		ACTUAL	CAPACITY	
(a)	(b)	(c)	(d)	(e)
Installation of the facilities described in Appendix A will increase the octane number of the alkylate produced in applicant's Alkylation Plant by 0.3 of an octane number. This increase in octane number will permit blending additional quantities of low octane petroleum fractions with the alkylate to produce approximately 260 barrels per day of additional 100 octane gasoline.				

(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)

SHIFT	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING _____ 194 ____				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		EMPLOYEES (f)	WORK HOURS PER WEEK (g)
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)		
(a)						
FIRST	Operation of the proposed facilities will not require any additional employees.					
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?
☒ YES ☐ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?
☒ YES ☐ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.
 (See Attachment)

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Facilities will be constructed integral with existing alkylation units owned by Applicant, thus Government financing would not be feasible. These alkylation units are covered by Necessity Certificates Nos. WD-N-610 and WD-N-20373. The cost of this project is small in relation to other privately financed war emergency units in Applicant's refinery.

FORM WPB-3467 (5-22-44)

PAGE 5 OF 6 PAGES

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:

DATE OF APPLI- CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES- SITY CERTIF- ICATE IF KNOWN	DATE OF APPLI- CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES- SITY CERTIF- ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
8-14-41	WD-N-3422	\$ 12,569,000		12-14-42	Informal		
3-26-42 (Amended)		12,174,430	4-30-42	8-14-43	WD-N-26295	\$ 3,633,500	7-9-44
3-24-43 (Amended)		9,353,000					
				1-10-44	WD-1341	275,000	2-15-44
1-12-42	WD-N-6410	21,630,000	2-25-42				
3-17-43 (Amended)		27,538,000		1-12-44	WD-1526	500,000	2-28-44
				3-7-44	(Amended)	531,000	
5-29-42	WD-N-8792	380,000	6-19-42	3-21-44	1526-A	144,000	5-17-44
11-23-42	WD-N-14132	776,500	2-24-43				
4-17-43	Informal	1,000,000					
9-22-43	WD-N-20373	1,262,653.67	10-21-43				

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:

NAME	TITLE	ADDRESS (Street, City, Zone, State)
M. W. Boyer	Vice President	P. O. Box 551, Baton Rouge 1, La.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

STANDARD OIL CO. OF N.J. - LOUISIANA DIVISION

NAME OF APPLICANT

ATTEST

H. R. Walters
ASST. SECRETARY1/27/45
DATE

BY

M. W. Boyer
SIGNATURE OF AUTHORIZED OFFICIAL

Vice President

TITLE

SECTION 351(A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

FORM WPB-3467 (5-22-44)

PAGE 6 OF 6 PAGES

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unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

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2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

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The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

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The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 3 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
On site of Baton Rouge Refinery of Standard Oil Company of New Jersey, Louisiana Division, North Baton Rouge, Louisiana. Specifically, within the battery limits of three alkylation units as shown on attached map.		Standard Oil Company of New Jersey Louisiana Division	
		ADDRESS (Street, City, Zone, State)	
		P. O. Box 551 Baton Rouge 1, Louisiana	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT:			
MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify) Reactor Product Pumps and Piping at Nos. 1, 2 & 3 Alkylation Units		\$ 50,000	
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS		Estimated Cost	
<u>Reactor Product Pump at No. 1 Alkylation Unit</u>			
Pump, including motor and foundation	\$5,500		
Electric power and wiring	2,800		
Piping, valves and fittings	7,000		
Cork insulation	2,700		
Total		\$ 18,000	
<u>Reactor Product Pump at No. 2 Alkylation Unit</u>			
Pump, including motor and foundation	\$5,500		
Electric power and wiring	2,800		
Piping, valves and fittings	5,500		
Cork insulation	2,200		
Total		\$ 16,000	
<u>Reactor Product Pump at No. 3 Alkylation Unit</u>			
Pump, including motor and foundation	\$5,500		
Electric power and wiring	2,800		
Piping, valves and fittings	5,500		
Cork insulation	2,200		
Total		\$ 16,000	
<u>Total Cost of facilities covered by this Appendix A</u>		<u>\$ 50,000</u>	

Page 2 of 3 Pages

Description of Reactor Product Pumps and Piping at Nos. 1, 2 & 3 Alkylation Units - Standard Oil Company of New Jersey, Louisiana Division

The three Alkylation Units owned and operated by the Standard Oil Company of New Jersey, Louisiana Division, are operated independently from each other and any one may be shut down without affecting the other operating units. Each unit at present has four pumps for recycling an emulsion of hydrocarbons and sulfuric acid in the reactor sections. Part of the capacity of these pumps is required to feed the fractionation section of the units, where separation of recycle materials and alkylate product is effected. The units were originally designed to each produce 2350 B/SD whereas they are now producing approximately 3650 B/SD or 55% over design capacity. This increase in capacity has been brought about by a series of minor changes for improvement of operation and elimination of capacity limitations.

In view of the pressing need for additional 100 octane gasoline, the installation of a fifth pump and connecting piping at each unit for emulsion recycle and reactor product service is the next step required to increase the quality of the alkylate produced and the amount of 100 octane gasoline manufactured. The added pump capacity will permit an increase in the isobutane-olefin ratio in the reactors which will result in a higher octane alkylate. The location of the facilities described in this Appendix A are shown on the attached Drawing No. 45-E-8.

NC 8488

DECLASSIFIED PER E.O. 12065/DOD 5200.30 - 6/18/74 BY GBS NARS, DATE 4/13/82

NC 8488

100535

DECLASSIFIED PER E.O. 12065/DOD 5200.30 - 6/18/74 BY GBS NARS, DATE 4/13/82



ATTACHMENT TO FORM WPB-3467
REACTOR PRODUCT PUMPS AT NOS. 1, 2 & 3 ALKYLATION UNITS
BATON ROUGE REFINERY
STANDARD OIL COMPANY OF NEW JERSEY - LOUISIANA
DIVISION

1. The facilities listed in Appendix A are for increasing the production of 100 octane aviation gasoline. These Facilities, to be installed in each of Applicant's three Alkylation Units, will increase the octane number of the alkylate produced by 0.3 of an octane number and permit blending in more low octane components to produce approximately 260 barrels per day of additional Grade 130 aviation gasoline.

Items 2 through 10 - See Form WPB-3467.

11. A. With respect to the necessity of the material produced by the facilities sought to be certified, alkylate is the major high octane component of 100 octane aviation gasoline and this fuel is being used by all United States combat aircraft. The fact that the Petroleum Industry, at the request of the Government, has just completed a tremendous construction program for the production of 100 octane gasoline, attests to the necessity of this materials in the war effort. All of the 100 octane gasoline produced by applicant is being sold under contract with Defense Supplies Corporation as mentioned in Item 2.
- B. On November 21, 1944, Applicant received a telegram from Mr. A. P. Frame, Director of Refining, Petroleum Administration for War, stating that present estimates indicated a shortage of about 50,000 barrels per day of 100 octane aviation gasoline for the next seven or eight months. This telegram, a copy of which is attached, urged that applicant review operations to determine what facilities might be installed to remove bottlenecks or otherwise increase production. This telegram was followed by a letter, dated December 4, 1944, from Mr. Frame giving further details on 100 octane gasoline production and requirements and the obtaining of priorities and Necessity Certificates. In addition to the facilities described in Appendix A, Applicant is making many other minor changes and additions to the existing 100 octane gasoline plant to provide added production. It is anticipated that the facilities sought to be certified will have little or no postwar value to Applicant.

Items 12 and 13 - See Form

- 2 -

14. The Defense Plant Corporation has financed the following new plants and plant expansions in or adjacent to the applicant's Baton Rouge Refinery:

<u>Plant</u>	<u>Agency Sponsoring</u>	<u>Product</u>	<u>Production</u>	<u>Estimated Cost</u>
a) Plancor 152	Rubber Reserve	Butadiene	18,000 ST/Yr.	\$ 9,579,325
b) Plancor 572	Rubber Reserve	Butyl Rubber	33,000 ST/Yr.	26,461,000
c) Plancor 1065	Petroleum Administration for War	100 octane gasoline components	-	2,824,254
d) Plancor 1355	Rubber Reserve	Butadiene	6,800 ST/Yr.	1,812,987
e) Plancor 1526	Rubber Reserve	1707 Butadiene Catalyst	Stand-By Plant	683,000
f) Plancor 1868	Petroleum Administration for War	100 octane gasoline components	-	4,000,000

- g) In a contract dated July 9, 1942, between Rubber Reserve Company and Standard Oil Company of Louisiana, Rubber Reserve Company agreed to advance Standard Oil Company \$1,480,000 for the construction of offsite facilities for supplying isobutylene, isoprene, and utilities to Plancor 572. Standard will repay Reserve with cash or by credits against invoices rendered for sales of Butyl rubber manufactured in the Plancor 572 Plant.
- h) Defense Supplies Corporation, in connection with its 100 Octane Aviation Gasoline Supply Contract with the Standard Oil Company of New Jersey, dated January 13, 1942, as amended, has agreed to advance the Standard Oil Company of New Jersey \$14,400,000 to be used in expansion of aviation gasoline facilities by Standard Oil Company of New Jersey and its suppliers.
- i) The butadiene supply contract between Standard Oil Company of Louisiana and Rubber Reserve Company, dated March 19, 1942, permits the cost of any experimental work approved by Rubber Reserve Company and considered necessary for the production of butadiene, to be charged to Rubber Reserve. Under this provision of the contract, one of the Ethyl Corporation's ethylene manufacturing plants has been converted to an experimental butene dehydrogenation plant for the manufacture of butadiene. The cost of converting this unit is estimated to be about \$467,000.

Items 15 through 17 - See Form

NC 8488

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TELEGRAM

WU45 129/128 GOVT

ID WASHINGTON DC NOV 21 1944 819P

DUE TO INCREASED MILITARY REQUIREMENTS FOR GRADE 100/130 AVIATION GASOLINE AND TO DOWNWARD REVISION OF ESTIMATED PRODUCTION WE ARE FACED WITH A SHORTAGE OF ABOUT 50000 BARRELS PER DAY OF THIS PRODUCT FOR AT LEAST THE NEXT SEVEN OR EIGHT MONTHS WITHOUT ANY SUPER FUEL PRODUCTION. TO MEET THIS SHORTAGE WE URGE YOU IMMEDIATELY REVIEW YOUR OPERATIONS TO DETERMINE WHAT FACILITIES MIGHT BE INSTALLED YOUR PLANT TO REMOVE BOTTLENECKS OR OTHERWISE INCREASE PRODUCTION RAPIDLY. WE HAVE ASSURANCE FROM WAR PRODUCTION BOARD THAT 100 O/O NECESSITY CERTIFICATES WILL BE APPROVED FOR ALL SUCH PROJECTS WHEN RECOMMENDED BY PAW. PAW WILL RECOMMEND 100 O/O NECESSITY CERTIFICATE ON THIS TYPE OF PROJECT IN ABSENCE OF CLEAR CASE OF POST WAR UTILITY LETTER FOLLOWING OUTLINING PROCEDURE TO BE FOLLOWED IN SUBMITTING PROJECTS TO PAW

A P FRAME DIR OF REFINING

943 P

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8488

DEL-MFG-158-BP-6896

STANDARD OIL COMPANY OF NEW JERSEY

26 BROADWAY

M. J. RATHBONE

NEW YORK 4, N. Y.

February 8, 1945

Mr. A.P. Frame
Petroleum Administration for War
Washington 25, D.C.

Dear Sir:

Attached is a letter addressed to the Chairman of the War Production Board together with application for Certificate of Necessity for additional facilities at the three existing alkylation units at the Baton Rouge Refinery of the Standard Oil Company of New Jersey, Louisiana Division.

This application is made pursuant to your telegram of November 21, 1944 and Mr. Robert A. Irwin's letter to Mr. Bruce K. Brown of November 28, 1944 which pertained to 100 octane gasoline bottleneck removal projects. As expressed in the application, the facilities will have little or no post-war value and a 100% certificate is therefore requested. As the value of the material to be purchased for each alkylation unit is less than \$25,000, no priority application is being made.

Very truly yours,

STANDARD OIL COMPANY OF NEW JERSEY

LBP/ALA

By M. J. RATHBONE

CC: Mr. G.L. Parkhurst - P.A.W.

NC 8488

ULA-MFG-IB-BP 2-637

STANDARD OIL COMPANY OF LOUISIANA

M. W. BOYER
EXECUTIVE VICE PRESIDENT

Effective January 1, 1945
NAME CHANGED TO
STANDARD OIL COMPANY OF NEW JERSEY
LOUISIANA DIVISION

P. O. BOX 551
BATON ROUGE 1, LA.

January 27, 1945

Chairman of the War Production Board
Washington, D. C.

Subject: Form WPB-3467 - Application
for Necessity Certificate
under Sec. 124, Internal
Revenue Code

Facilities: Installation of an additional
emulsion recycle and reactor
product pump and piping in each
of three existing alkylation
units owned by the Standard Oil
Company of New Jersey, Louisiana
Division, at Baton Rouge, Louisiana

Dear Sir:

We are enclosing herewith three copies of Form WPB-3467, application for Necessity Certificate, dated January 27, 1945, covering installation of an additional emulsion recycle and reactor product pump in each of three existing alkylation units owned and operated by the Standard Oil Company of New Jersey, Louisiana Division, at Baton Rouge, Louisiana. Also enclosed are six copies of Appendix A, consisting of two sheets, containing more detailed description of the facilities covered by the application, together with a map showing location of the facilities.

In accordance with the request by Petroleum Administration for War, the Standard Oil Company of New Jersey is doing everything possible to increase production of Grade 130 aviation gasoline and many changes and plant additions are being made toward this end. The facilities sought to be certified represent one of the plant additions in this program. According to the present postwar outlook of the Company's operations, we will have an excess of alkylation plant capacity, and, hence, these additions will have little or no postwar value.

As stated in the application, the installation of an additional emulsion recycle and reactor product pump will permit increased acid-hydrocarbon emulsion rates through the reactors. The ensuing increase in ratio of isobutane to olefin in the reactors will increase the octane number of the alkylate by 0.3 of an octane number. This increase in quality will permit blending additional lower

* Telegram of November 21, 1944 from Mr. A.P. Frame.

NC 8488

- 2 -

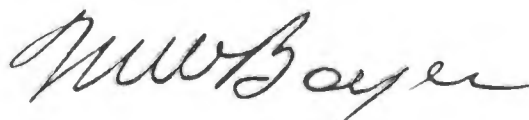
quality petroleum fractions to produce approximately 260 barrels per day of additional Grade 130 aviation gasoline.

Priority authorization for this project is under P-98-b which permits the purchase of \$25,000 worth of material for each individual job. This project, totalling \$50,000, is comprised of three separate installations costing less than \$25,000 each. Since each installation may be made independent of the others, P-98-b is applicable.

It is expected that construction will have commenced on all three installations within 90 days of issuance of a Necessity Certificate. Present estimates are that the installation of No. 3 Alkylation Unit will be completed by May 1 and No. 2 Unit by June 15, 1945. The No. 3 Unit installation is controlled by delivery of the pump, and on No. 2 by delivery of the motor. Completion at No. 1 Unit will depend upon the next general inspection turnaround now scheduled for July; however, it is possible that the turnaround may be delayed since it will coincide with a Catalytic Cracking Unit turnaround.

We are forwarding one copy of Form WPB-3467 to PAW to assist and expedite review of this application.

Yours very truly,



GHC/eg

Enclosures

cc - Petroleum Administration for War (with attach.)

NC 8488

NAME AND ADDRESS OF APPLICANT Southern Railway Company McPherson Square 15th & K Streets N. W. Washington 13, D. C.			PRIMARY DIVISION TRAN		SERIAL NO. NO 8489	
LOCATION OF FACILITY Selma CITY Dallas COUNTY Ala. STATE Princeton Gibson Indiana			TO I		LOCATION ROUTING UNIT 2/14/45	
DESCRIPTION OF FACILITY Crane Trucks			DATE IN		DATE OUT	
PRODUCT OR SERVICE Rail Transport			FACILITY OWNED BY PROJECT ANALYSIS CO.			
WPD-817 COPIES DATED WPD-1319 (L-112) 4 ops. 1/19/45 \$6,250.00 WPD-1319 (L-112) 4 ops. 1/31/45 \$6,250.00 6122			FACILITY CONTROL DECK			
WPD-3407 3 COPIES DATED 2/1/45			INSURANCE UNIT			
APPENDIX A 6 COPIES			TYPE OF ACTION		DATE PROJECT OR PRIORITY	
			LETTER OF DISCONTINUATION		DATE NECESSITY CERTIFICATE	
			APPROVED		3570	
			REMARKS			
TOTAL COST PROJECT			COST OF FAC. N. C. APP. \$12,500.00		CLOSED INTERNALLY	
COST EXCL (LAND)			AUTHORIZATION TO EXPIRE		CANCELLED	
FORM 68-1264 FORMERLY FE-9 (8-1-44)			PROJECT AND/OR NECESSITY CERTIFICATE APPLICATION CONTROL CARD			
3-JU			UNITED STATES OF AMERICA WAR PRODUCTION BOARD			


FORM GA-1239 (10-11-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	DATE	NC -
R		NECESSITY CERTIFICATE		8489

To The Commissioner of Internal Revenue:

Pursuant to Section 124 of the Internal Revenue Code, particularly subsection (f) thereof, and in response to the application filed by

NAME AND ADDRESS OF APPLICANT
(Street, City, Zone, State)

Southern Railway Company
McPherson Square
15th and K Streets N.W.
Washington 13, D.C.



IT IS HEREBY CERTIFIED that the facilities described in the attached Appendix A (consisting of two) are necessary in the interest of national defense during the emergency period, up to 35 % of the cost attributable to the construction, reconstruction, erection, installation or acquisition thereof, to the extent that ~~such acquisition is effected prior to September 1, 1945.~~

MAR 8 - 1945

BY _____

SIGNATURE

FORM WPB-3467 (5-22-44)

PAGE 1 OF 1 PAGES

RECEIVED
FEB 12 1945
WAR PRODUCTION BOARD
Birmingham, Alabama

APPENDIX A - SUMMARY SHEET
(Applicant must attach hereto additional Appendix A sheets numbered 2, 3, 4 etc.) supplying a description of each facility)

LOCATION OF FACILITIES		NAME OF COMPANY	
Selma, Dallas County, Alabama Princeton, Gibson County, Indiana		SOUTHERN RAILWAY COMPANY	
		ADDRESS (Street, City, Zone, State) McPherson Square 15th and K Streets N. W. Washington 15, D. C.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND	--0--	--0--	
BUILDING AND OTHER CONSTRUCTION	--0--	--0--	
EQUIPMENT: MACHINE TOOLS	--0--	--0--	
OTHER METAL WORKING MACHINERY	--0--	--0--	
POWER GENERATING AND DISTRIBUTING EQUIPMENT	--0--	--0--	
FURNACES	--0--	--0--	
OTHER	--0--	--0--	
OTHER (Specify) Crane Trucks	--0--	\$12,500.00	
TOTAL	--0--	\$12,500.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A	--0--	\$12,500.00	
REMARKS			
<div>MAILED 158 BARGE MAR 8-1945 UNITED STATES DEPARTMENT OF WAR</div>			

NC 8489

Page 2 of 2 Pages

APPENDIX A

SOUTHERN RAILWAY COMPANY

<u>A.F.R.</u>	<u>Description</u>	
89854	Gasoline engine driven swing boom crane truck, Silent Hoist Winch and Crane Co. Model AX for Selma Shops, Selma, Dallas County, Alabama	Not received

Estimated cost chargeable to Capital Account \$6,250.00

89883	Gasoline engine driven swing boom crane truck, Silent Hoist Winch and Crane Co. Model AX for Princeton Shop, Princeton, Gibson County, Indiana	Not received
-------	--	--------------

Estimated cost chargeable to Capital Account \$6,250.00

NC 8489

FEB 26 1945

FORM/GA-1231 (5-19-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		SERIAL NO. NC-8489	
† RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE				AMOUNT REQUESTED FOR AMORTIZATION \$12,500.00	
DESCRIPTION OF PRODUCTS Railway Transportation				NAME OF APPLICANT Southern Railway Co.	
DESCRIPTION OF FACILITIES The purchase of two crane trucks.				ADDRESS (Street, City, Zone, State) 15th & K Streets, N.W. Washington 13, D.C.	
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE				LOCATION OF FACILITIES	
ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED DIV. <u>Railway, O.D.T.</u> <u>2-23-45</u> BY <u>M. Ellis Burk, Ass't. Div. Dir.</u> DATE SIGNATURE OF AUTHORIZED OFFICIAL				Selma, Ala. and Princeton, Ind.	
PROGRAM DETERMINATION NUMBER					
CLEARANCE					
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)	RECOMMEND DENIAL (e)	CLEARED BY (f)
PROJECT ANALYSIS BRANCH					
FACILITIES COMMITTEE					
REMARKS BY TAX AMORTIZATION BRANCH					
For Tax Amortization Branch Remarks see attached sheet.					
TAX AMORTIZATION <u>35</u> % APPROVED <input type="checkbox"/> DENIED <u>3/7/45</u> DATE SECTION <u>E. Fenger</u> SIGNATURE _____ BRANCH _____ SIGNATURE			APPROVED FOR ISSUANCE <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED <u>35</u> % <u>3/7/45</u> DATE BY <u>Richard J. Thomas</u> SIGNATURE		
THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED. SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH DATA.					
1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE THE BASIS FOR SUCH A CONCLUSION.					



2.	IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF SO, EXPLAIN.
3.	IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE.
4.	IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY.
5.	ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART.
6.	ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input type="checkbox"/> NO
7.	WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
8.	ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
9.	IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
10.	COMMENTS
11.	RECOMMENDATION
A.	BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED.
	DATE _____ BY _____ SIGNATURE _____
B.	BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO _____% OF COST IS RECOMMENDED.
	DATE _____ BY _____ SIGNATURE _____

Tax Amortization Branch

Justification for partial approval. NC-8489

1. Applicant proposes acquisition of two (2) gasoline engine driven crane trucks of 5 tons capacity, to be used, one each, at Selma, Alabama and Princeton, Indiana. Cost of each is estimated at \$6,250.
2. As a result of a 123% increase in revenue ton miles, 1944 over average of 1938-9-40, applicants heavy duty repair work was doubled in 1944 compared to 1939, at the Selma and Princeton Shops. Heavy repair parts such as air pumps, water pumps, wheels, axles, piston rods, cross heads etc., must now be handled manually or by chain hoist, and the critical manpower shortage makes these crane trucks necessary to speed up the returning of rolling stock to active service.
3. The ODT report establishes essentiality and shortage, as applicable to this case, and recommends "issuance of a certificate". TED memo points out the post war value of these trucks and recommends "amortization of excess wartime cost".
4. Since this labor saving equipment will undoubtedly be continued in use after the emergency, 35% certification is recommended.
5. Priorities state delivery is scheduled for August, 1945.



Wm. Paxton, Analyst
Tax Amortization Branch
March 6, 1945

WP:gfy

NC-8489

- 2 -


1,2,3 & 4. An excessive number of man-hours is now consumed in lifting heavy material by hand or by means of chain hoists. This condition was not too serious with the limited volume of work, but with the great increase in the amount of locomotive and car repair work resulting from the war effort in conjunction with the present manpower shortage, applicant is being seriously hampered in the repair work.

At the Selma Shop repairs are now being performed on approximately 142 locomotives per week as compared with 70 per week in 1939. In Princeton Shop they are now handling repairs on approximately 17 locomotives per month as compared with 6 in 1938.

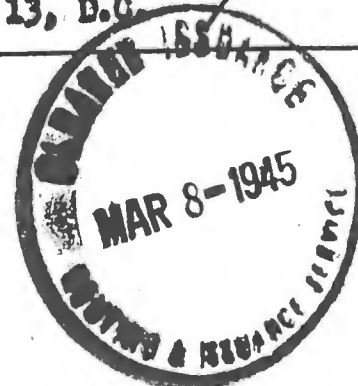
It is necessary therefore that the crane trucks be acquired to expedite locomotive and car repair operations at these important shops.

5. These crane trucks do not represent replacement.
6. They will not be acquired from an affiliate.
7. The Government would not be in a good bargaining position after the war as these crane trucks will become integrated with applicant's property.
8. See answer to Question 7.
9. The applicant will use this equipment after the war, but previous equipment was ample to take care of prewar normal requirements.
10. No further comments.
- 11-B. Based upon the foregoing it is our opinion that it is to the advantage of the Government that the facilities be privately financed. In addition, recognizing the Government's financial interest in a certified facility, we are of the opinion that the facilities listed in Appendix A are so essential to the progress of the war that the issuance of a certificate is recommended.

M. Ellis Burk
Assistant Division Director
Railway Transport Department

FORM GA-1210-A (2-2-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	FILE NUMBER NC - 8489	DATE MAR 8 - 1945
TRANSMITTAL LETTER TO APPLICANT			IN REPLY REFER TO TAX AMORTIZATION BRANCH	
<p>TO: NAME AND ADDRESS OF COMPANY (Street, City, Zone, State)</p> <p>Southern Railway Company McPherson Square 15th and K Streets N.W. Washington, 13, D.C.</p> <p>Gentlemen:</p> <p>There is transmitted herewith for your records a copy of a certificate issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended, in response to your application therefor.</p> <p>The original of this certificate has been transmitted on this date to the Commissioner of Internal Revenue.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of the copy be acknowledged promptly.</p> <p>Very truly yours,</p> <p>for Chief, Tax Amortization Branch</p> <p>Incl. Copy of Certificate</p> <p>RECEIVED RECEIVED</p> <p></p>				

FORM GA-1210-B (2-3-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	FILE NUMBER NC - 8489	DATE MAR 8 - 1945
NECESSITY CERTIFICATE			IN REPLY REFER TO TAX AMORTIZATION BRANCH	
NAME OF APPLICANT Southern Railway Company Mc herson Square		ADDRESS (Street, City, Zone, State) 15th and K Streets N.W. Washington 13, D.C.		
TO: <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 80%;"> The Commissioner of Internal Revenue Bureau of Internal Revenue Washington 25, D. C. </div>				
<p>Dear Sir:</p> <p>There is transmitted herewith the above certificate, issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of this certificate be acknowledged.</p> <p style="text-align: right;">Very truly yours,</p> <p style="text-align: right;">for Chief, Tax Amortization Branch XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXX</p> <p>Incl. Certificate</p>				



FORM WPB-3467 (1-11-45)

PAGE 2 OF 6 PAGES

B - SUBCONTRACTS

PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	

3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:

TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)
The services to be performed by the facilities listed in Appendix A, subject of this application are, in brief, repair and maintenance of equipment engaged in the transportation of freight and passengers of a common carrier by rail. Many of the shipments transported and passengers carried are either for the armed services or in connection with national defense production, and it is impossible to state the particular governmental agency involved.		

4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?

AGENCY (a)	PERCENT (b)
ARMY	
NAVY	
MARITIME COMMISSION	100%
AIRCRAFT RESOURCES CONTROL BOARD	
OTHER AGENCIES (Specify)	

5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:

A. CONVERTING PRESENTLY OWNED FACILITIES

The presently owned facilities are inadequate to properly handle Applicant's freight and passenger traffic, and there are no convertible facilities.

B. USE OF OTHER AVAILABLE FACILITIES

There are no other available facilities at the locations involved.

C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES

No subcontracting would obviate necessity of installation.

D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE

Not applicable

6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE

DATE **As soon as installed**

7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:

A. NAME OF PRESENT OWNER

B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY

C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER

Paragraph 7 (a), (b) and (c) not applicable. No land sought to be certified.

FORM WPB-3467 (1-11-45)			PAGE 3 OF 6 PAGES
8. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THOSE BUILDINGS LISTED IN APPENDIX A, WHICH WILL NOT BE CON- STRUCTED ESPECIALLY FOR APPLICANT:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE BUILDINGS HAVE BEEN USED IN THE FOLLOWING MANNER: Paragraph 8 (a), (b) and (c) of Instructions not applicable. No buildings not especially constructed for Applicant involved.			
9. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO ALL OTHER FACILITIES LISTED IN APPENDIX A WHICH ARE TO BE AC- QUIRED SECONDHAND:			
A. NAME OF PRESENT OWNER (Indicate if a secondhand dealer)		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE FACILITIES HAVE BEEN USED IN THE FOLLOWING MANNER: Paragraph 9 (a), (b) and (c) not applicable. No second-hand facilities acquired or to be acquired.			
10. LIST BELOW THE FACILITIES IN APPENDIX A WHICH ARE REPLACEMENTS:			
REPLACEMENTS (a)	AGE (b)	ANNUAL RATES OF DEPRECIATION (Dollars) (c)	REMARKS (State what disposition has been made, or is planned, of replaced facilities) (d)
			Not a plicable.
11. IN SUPPORT OF THE REPRESENTATION THAT THE FACILITIES ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE, THE FOL- LOWING STATEMENT IS MADE, WITH SPECIFIC REFERENCE TO:			
A. NECESSITY OF THE PRODUCT OR SERVICE			
B. SHORTAGE OF CAPACITY IN THE INDUSTRY			
(Applicant may attach exhibits in the support of state- ments. Such exhibits may consist of communications from Army or Navy officers or WPB officials, orders or letters of inquiry from other customers of the applicant, and any other matters considered relevant.)		(If acquisition of facilities or plans in connection there- with have been discussed with, or approved by, any of the Armed Services or Bureaus or WPB units, give appropriate names and addresses, or attach copies of pertinent infor- mation, or both.)	

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing:
A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467; Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

OFFICIAL USE ONLY

actions impediment to the war effort be taken. Applicant's transportation facilities appears to be necessary unless the lack of them directly attributable and necessary to the military effort. The expansion of essential industries requiring transportation, or with growing demands for transportation facilities has not kept pace with the productivity of war and war-

It is further urged that because of priority restrictions, the production of supply be privately financed.

and that it is to the advantage of the Government that additional facilities for such supply of the means of furnishing adequate transportation for military and naval needs should find that there is shown by this application the existence of a shortage of

Applicant respectfully submits that the Chairman of the War Production Board war value may be is difficult to determine.

These facilities will properly have some post-war value. Just what the post-war program of war effort.

would not be constructed but for the demands for them resulting from the National Defense

Applicant avers that the facilities which are covered by this application during the prosecution of the war effort.

herein described in Appendix A as necessary to properly handle the increased traffic questions made to Applicant's management by its officers, they regarding the facilities

NC 8489

The National Defense Program and war effort have contributed to the greatly increased volume of traffic now being handled by Applicant, as will be noted from the following tabulation of Freight Car Miles, Revenue Locomotive Miles and Revenue Ton Miles handled on Applicant's line of road.

	<u>Freight Car Miles in Freight Trains</u>	<u>Revenue Ton Miles (Thousands)</u>	<u>Revenue Locomotive Miles</u>
Year 1938	504,602,454	6,255,916	31,885,197
Year 1939	563,971,412	7,226,285	32,992,146
Year 1940	<u>606,749,074</u>	<u>8,049,214</u>	<u>34,211,578</u>
Average one year 1938-1939-1940	558,407,646 = 100%	7,177,138 = 100%	33,029,640 = 100%
Year 1941	733,393,660 = 131%	10,558,709 = 147%	39,431,695 = 119%
Year 1942	844,168,749 = 151%	13,677,367 = 191%	45,372,391 = 137%
Year 1943	845,983,158 = 151%	15,300,521 = 213%	47,272,780 = 143%
Year 1944	894,295,947 = 160%	16,033,255 = 223%	49,753,195 = 151%

This increase in the volume of traffic resulting from the war effort has increased the amount of locomotive and car repair work in Applicant's shops at Selma, Alabama and Princeton, Indiana.

At the present time, an excessive number of manhours are consumed in lifting heavy material by hand or by means of chain hoists. This condition was not too serious with the limited volume of work, but with the great increase in the amount of locomotive and car repair work resulting from the war effort, in conjunction with the manpower shortage, which is now critical, Applicant is being seriously hampered in its repair work. To expedite this repair work and assist in the efforts to handle the heavy volume of traffic with minimum delays, Applicant proposes to install crane trucks at these two shops.

Crane Truck - Selma Shop, Selma, Alabama

Applicant's shop at Selma, Alabama is now performing repairs on approximately 142 locomotives per week as compared to 70 per week in 1939.

- 2 -

Selma Shop, which is entirely devoted to locomotive repair work, is in urgent need of this gasoline operated crane truck to handle heavy material between the Storehouse, Roundhouse, Erecting Shop, Machine Shop, etc. The continuous flow of heavy materials such as air pumps, water pumps, wheels, axles, main rods, tires, stokers, driving boxes, cylinders, heavy castings, crossheads, guides, side rods, etc., must now be handled by hand. Furthermore, heavy parts such as piston rods, crossheads, air pumps, etc., must be handled on and off locomotives by hand or means of a chain hoist. This practice requires an excessive number of manhours.

Crane Truck - Princeton Shop, Princeton, Indiana

Applicant's shop at Princeton, Indiana is now performing repairs on approximately 17 locomotives per month as compared to 6 in a similar period in 1938.

Princeton Shop, which is entirely devoted to locomotive and car repair work, is in urgent need of this gasoline operated crane truck to handle heavy material between the Storehouse, Roundhouse, Erecting Shop, Machine Shop, etc. The continuous flow of heavy materials, such as air pumps, water pumps, wheels, axles, main rods, tires, stokers, driving boxes, cylinders, heavy castings, crossheads, guides, side rods, etc., must now be handled by hand. Furthermore, heavy parts such as piston rods, crossheads, air pumps, etc., must be handled on and off locomotives by hand or means of a chain hoist. This practice requires an excessive number of manhours.

It is essential that these crane trucks be provided during April 1945 due to the large increase in traffic in the territory served by these shops in conjunction with the shortage of skilled labor and motive power. It is impossible to hire qualified men and many employees are being lost through draft or transfer to other war work. As a result of these conditions, it is necessary that the crane trucks be acquired to expedite locomotive and car repair operations at these important shops.

- 3 -

Provision of the subject facilities is necessary because Applicant does not have the proper facilities for handling the anticipated increased traffic at the locations involved and the facilities covered by this application will not be in excess of the requirements to handle the increased traffic due to the National Defense Program and war effort, which includes the all-out effort to smash Japan.

The authorization for expenditures for these facilities was based on recommendations made to Applicant's management by its officers, they regarding the facilities herein described in Appendix A as necessary to properly handle the increased traffic during the prosecution of the war effort.

Applicant avers that the facilities which are covered by this application would not be constructed but for the demands for them resulting from the National Defense Program or war effort.

These facilities will probably have some post-war value. Just what the post-war value may be is difficult to determine.

Applicant respectfully submits that the Chairman of the War Production Board should find that there is shown by this application the existence of a shortage of supply of the means of furnishing adequate transportation for military and naval uses and that it is to the advantage of the Government that additional facilities for such supply be privately financed.

It is further urged that because of priority restrictions, the provision of transportation facilities has not kept pace with the productivity of war and war-essential industries requiring transportation, or with growing demands for transportation directly attributable and necessary to the military effort. The expansion of Applicant's transportation facilities appears to be necessary unless the risk of serious impediment to the war effort be taken.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Selma, Dallas County, Alabama Princeton, Gibson County, Indiana		SOUTHERN RAILWAY COMPANY	
		ADDRESS (Street, City, Zone, State) McPherson Square 15th and K Streets N. W. Washington, D. C.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND	-0-	-0-	
BUILDING AND OTHER CONSTRUCTION	-0-	-0-	
EQUIPMENT: MACHINE TOOLS	-0-	-0-	
OTHER METAL WORKING MACHINERY	-0-	-0-	
POWER GENERATING AND DISTRIBUTING EQUIPMENT	-0-	-0-	
FURNACES	-0-	-0-	
OTHER	-0-	-0-	
OTHER (Specify) Crane Trucks	-0-	\$12,500.00	
TOTAL	-0-	\$12,500.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A	-0-	\$12,500.00	
REMARKS			
NC 8489			

APPENDIX A

SOUTHERN RAILWAY COMPANY

<u>A.F.E.</u>	<u>Description</u>	
89654	Gasoline engine driven swing boom crane truck, Silent Hoist Winch and Crane Co. Model AX for Selma Shops, Selma, Dallas County, Alabama	Not received

Estimated cost chargeable to Capital Account \$6,250.00

89653	Gasoline engine driven swing boom crane truck, Silent Hoist Winch and Crane Co. Model AX for Princeton Shop, Princeton, Gibson County, Indiana	Not received
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Estimated cost chargeable to Capital Account \$6,250.00

FORM WPB-3467 (1-11-45)PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:

(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	
Paragraph 12 (a) of Instructions not applicable. Applicant is not engaged in manufacturing.				

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)	PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
FIRST						
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

See answer to Paragraph 11

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?

☐ YES ☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?

☐ YES ☒ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

The facilities which are the subject matter of this application are the enlargements of existing structures and when completed would form parts of continuous structures. It has never been the practice of railroads in the United States to secure Federal aid in financing extensions made to railroad operated property in order to meet the demands for war transportation, and there is nothing involved in this application which would make a change from that previous policy advantageous to the Government or to the railroad.

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

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When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

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SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

The National Defense Program and war effort have contributed to the greatly increased volume of traffic now being handled by Applicant, as will be noted from the following tabulation of Freight Car Miles, Revenue Locomotive Miles and Revenue Ton Miles handled on Applicant's line of road.

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This increase in the volume of traffic resulting from the war effort has increased the amount of locomotive and car repair work in Applicant's shops at Selma, Alabama and Princeton, Indiana.

At the present time, an excessive number of manhours are consumed in lifting heavy material by hand or by means of chain hoists. This condition was not too serious with the limited volume of work, but with the great increase in the amount of locomotive and car repair work resulting from the war effort, in conjunction with the manpower shortage, which is now critical, Applicant is being seriously hampered in its repair work. To expedite this repair work and assist in the efforts to handle the heavy volume of traffic with minimum delays, Applicant proposes to install crane trucks at these two shops.

Crane Truck - Selma Shop, Selma, Alabama

Applicant's shop at Selma, Alabama is now performing repairs on approximately 142 locomotives per week as compared to 70 per week in 1939.

- 2 -

Selma Shop, which is entirely devoted to locomotive repair work, is in urgent need of this gasoline operated crane truck to handle heavy material between the Storehouse, Roundhouse, Erecting Shop, Machine Shop, etc. The continuous flow of heavy materials such as air pumps, water pumps, wheels, axles, main rods, tires, stokers, driving boxes, cylinders, heavy castings, crossheads, guides, side rods, etc., must now be handled by hand. Furthermore, heavy parts such as piston rods, crossheads, air pumps, etc., must be handled on and off locomotives by hand or means of a chain hoist. This practice requires an excessive number of manhours.

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It is essential that these crane trucks be provided during April 1945 due to the large increase in traffic in the territory served by these shops in conjunction with the shortage of skilled labor and motive power. It is impossible to hire qualified men and many employees are being lost through draft or transfer to other war work. As a result of these conditions, it is necessary that the crane trucks be acquired to expedite locomotive and car repair operations at these important shops.

- 3 -

Provision of the subject facilities is necessary because Applicant does not have the proper facilities for handling the anticipated increased traffic at the locations involved and the facilities covered by this application will not be in excess of the requirements to handle the increased traffic due to the National Defense Program and war effort, which includes the all-out effort to smash Japan.

The authorization for expenditures for these facilities was based on recommendations made to Applicant's management by its officers, they regarding the facilities herein described in Appendix A as necessary to properly handle the increased traffic during the prosecution of the war effort.

Applicant avers that the facilities which are covered by this application would not be constructed but for the demands for them resulting from the National Defense Program or war effort.

These facilities will probably have some post-war value. Just what the post-war value may be is difficult to determine.

Applicant respectfully submits that the Chairman of the War Production Board should find that there is shown by this application the existence of a shortage of supply of the means of furnishing adequate transportation for military and naval uses and that it is to the advantage of the Government that additional facilities for such supply be privately financed.

It is further urged that because of priority restrictions, the provision of transportation facilities has not kept pace with the productivity of war and war-essential industries requiring transportation, or with growing demands for transportation directly attributable and necessary to the military effort. The expansion of Applicant's transportation facilities appears to be necessary unless the risk of serious impediment to the war effort be taken.

FORM WPB-3467 (5-22-44)		PAGE 1 OF 2 PAGES	
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(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
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Selma, Dallas County, Alabama Princeton, Gibson County, Indiana		SOUTHERN RAILWAY COMPANY	
		ADDRESS (Street, City, Zone, State)	
		McPherson Square 15th and K Streets N. W. Washington, D. C.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND	-0-	-0-	
BUILDING AND OTHER CONSTRUCTION	-0-	-0-	
EQUIPMENT:			
MACHINE TOOLS	-0-	-0-	
OTHER METAL WORKING MACHINERY	-0-	-0-	
POWER GENERATING AND DISTRIBUTING EQUIPMENT	-0-	-0-	
FURNACES	-0-	-0-	
OTHER	-0-	-0-	
OTHER (Specify)			
Crane Trucks	-0-	\$12,500.00	
TOTAL	-0-	\$12,500.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A	-0-	\$12,500.00	
REMARKS			
NC 8489			

USE REVERSE SIDE FOR ADDITIONAL REMARKS

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APPENDIX A

SOUTHERN RAILWAY COMPANY

<u>A.F.E.</u>	<u>Description</u>	
89654	Gasoline engine driven swing boom crane truck, Silent Hoist Winch and Crane Co. Model AX for Selma Shops, Selma, Dallas County, Alabama	Not received
Estimated cost chargeable to Capital Account		\$6,250.00
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Estimated cost chargeable to Capital Account		\$6,250.00

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
The services to be performed by the facilities listed in Appendix A, subject of this application are, in brief, repair and maintenance of equipment engaged in the transportation of freight and passengers of a common carrier by rail. Many of the shipments transported and passengers carried are either for the armed services or in connection with national defense production, and it is impossible to state the particular governmental agency involved.			
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES The presently owned facilities are inadequate to properly handle Applicant's freight and passenger traffic, and there are no convertible facilities.	
ARMY		B. USE OF OTHER AVAILABLE FACILITIES There are no other available facilities at the locations involved.	
NAVY		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES No subcontracting would obviate necessity of installation.	
MARITIME COMMISSION	100%	D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE Not applicable	
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE As soon as installed	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER Paragraph 7 (a), (b) and (c) not applicable. No land sought to be certified.			

FORM WPB-3467 (1-11-45)PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:

(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)
		ACTUAL (c)	CAPACITY (d)	
Paragraph 12 (a) of Instructions not applicable. Applicant is not engaged in manufacturing.				

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

See answer to Paragraph 11

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?

☐ YES ☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?

☐ YES ☒ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

The facilities which are the subject matter of this application are the enlargements of existing structures and when completed would form parts of continuous structures. It has never been the practice of railroads in the United States to secure Federal aid in financing extensions made to railroad operated property in order to meet the demands for war transportation, and there is nothing involved in this application which would make a change from that previous policy advantageous to the Government or to the railroad.

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

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Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

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2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

Page 2 of 2 Pages

APPENDIX A

SOUTHERN RAILWAY COMPANY

<u>A.F.E.</u>	<u>Description</u>	
89654	Gasoline engine driven swing boom crane truck, Silent Hoist Winch and Crane Co. Model AX for Selma Shops, Selma, Dallas County, Alabama	Not received

Estimated cost chargeable to Capital Account \$6,250.00

89653	Gasoline engine driven swing boom crane truck, Silent Hoist Winch and Crane Co. Model AX for Princeton Shop, Princeton, Gibson County, Indiana	Not received
-------	--	--------------

Estimated cost chargeable to Capital Account \$6,250.00

NC

8489

The National Defense Program and war effort have contributed to the greatly increased volume of traffic now being handled by Applicant, as will be noted from the following tabulation of Freight Car Miles, Revenue Locomotive Miles and Revenue Ton Miles handled on Applicant's line of road.

	<u>Freight Car Miles in Freight Trains</u>	<u>Revenue Ton Miles (Thousands)</u>	<u>Revenue Locomotive Miles</u>
Year 1938	504,502,454	6,255,915	31,885,197
Year 1939	563,971,412	7,226,285	32,992,146
Year 1940	606,749,074	8,049,214	34,211,578
Average one year 1938-1939-1940	558,407,646 = 100%	7,177,138 = 100%	33,029,640 = 100%
Year 1941	733,393,660 = 131%	10,558,709 = 147%	39,431,695 = 119%
Year 1942	844,168,749 = 151%	13,677,367 = 191%	45,372,391 = 137%
Year 1943	845,983,158 = 151%	15,300,521 = 213%	47,272,780 = 143%
Year 1944	894,295,947 = 160%	16,033,255 = 223%	49,753,195 = 151%

This increase in the volume of traffic resulting from the war effort has increased the amount of locomotive and car repair work in Applicant's shops at Selma, Alabama and Princeton, Indiana.

At the present time, an excessive number of manhours are consumed in lifting heavy material by hand or by means of chain hoists. This condition was not too serious with the limited volume of work, but with the great increase in the amount of locomotive and car repair work resulting from the war effort, in conjunction with the manpower shortage, which is now critical, Applicant is being seriously hampered in its repair work. To expedite this repair work and assist in the efforts to handle the heavy volume of traffic with minimum delays, Applicant proposes to install crane trucks at these two shops.

Crane Truck - Selma Shop, Selma, Alabama

Applicant's shop at Selma, Alabama is now performing repairs on approximately 142 locomotives per week as compared to 70 per week in 1939.

- 2 -

Selma Shop, which is entirely devoted to locomotive repair work, is in urgent need of this gasoline operated crane truck to handle heavy material between the Storehouse, Roundhouse, Erecting Shop, Machine Shop, etc. The continuous flow of heavy materials such as air pumps, water pumps, wheels, axles, main rods, tires, stokers, driving boxes, cylinders, heavy castings, crossheads, guides, side rods, etc., must now be handled by hand. Furthermore, heavy parts such as piston rods, crossheads, air pumps, etc., must be handled on and off locomotives by hand or means of a chain hoist. This practice requires an excessive number of manhours.

Crane Truck - Princeton Shop, Princeton, Indiana

Applicant's shop at Princeton, Indiana is now performing repairs on approximately 17 locomotives per month as compared to 6 in a similar period in 1938.

Princeton Shop, which is entirely devoted to locomotive and car repair work, is in urgent need of this gasoline operated crane truck to handle heavy material between the Storehouse, Roundhouse, Erecting Shop, Machine Shop, etc. The continuous flow of heavy materials, such as air pumps, water pumps, wheels, axles, main rods, tires, stokers, driving boxes, cylinders, heavy castings, crossheads, guides, side rods, etc., must now be handled by hand. Furthermore, heavy parts such as piston rods, crossheads, air pumps, etc., must be handled on and off locomotives by hand or means of a chain hoist. This practice requires an excessive number of manhours.

It is essential that these crane trucks be provided during April 1945 due to the large increase in traffic in the territory served by these shops in conjunction with the shortage of skilled labor and motive power. It is impossible to hire qualified men and many employees are being lost through draft or transfer to other war work. As a result of these conditions, it is necessary that the crane trucks be acquired to expedite locomotive and car repair operations at these important shops.

- 3 -

Provision of the subject facilities is necessary because Applicant does not have the proper facilities for handling the anticipated increased traffic at the locations involved and the facilities covered by this application will not be in excess of the requirements to handle the increased traffic due to the National Defense Program and war effort, which includes the all-out effort to smash Japan.

The authorization for expenditures for these facilities was based on recommendations made to Applicant's management by its officers, they regarding the facilities herein described in Appendix A as necessary to properly handle the increased traffic during the prosecution of the war effort.

Applicant avers that the facilities which are covered by this application would not be constructed but for the demands for them resulting from the National Defense Program or war effort.

These facilities will probably have some post-war value. Just what the post-war value may be is difficult to determine.

Applicant respectfully submits that the Chairman of the War Production Board should find that there is shown by this application the existence of a shortage of supply of the means of furnishing adequate transportation for military and naval uses and that it is to the advantage of the Government that additional facilities for such supply be privately financed.

It is further urged that because of priority restrictions, the provision of transportation facilities has not kept pace with the productivity of war and war-essential industries requiring transportation, or with growing demands for transportation directly attributable and necessary to the military effort. The expansion of Applicant's transportation facilities appears to be necessary unless the risk of serious impediment to the war effort be taken.

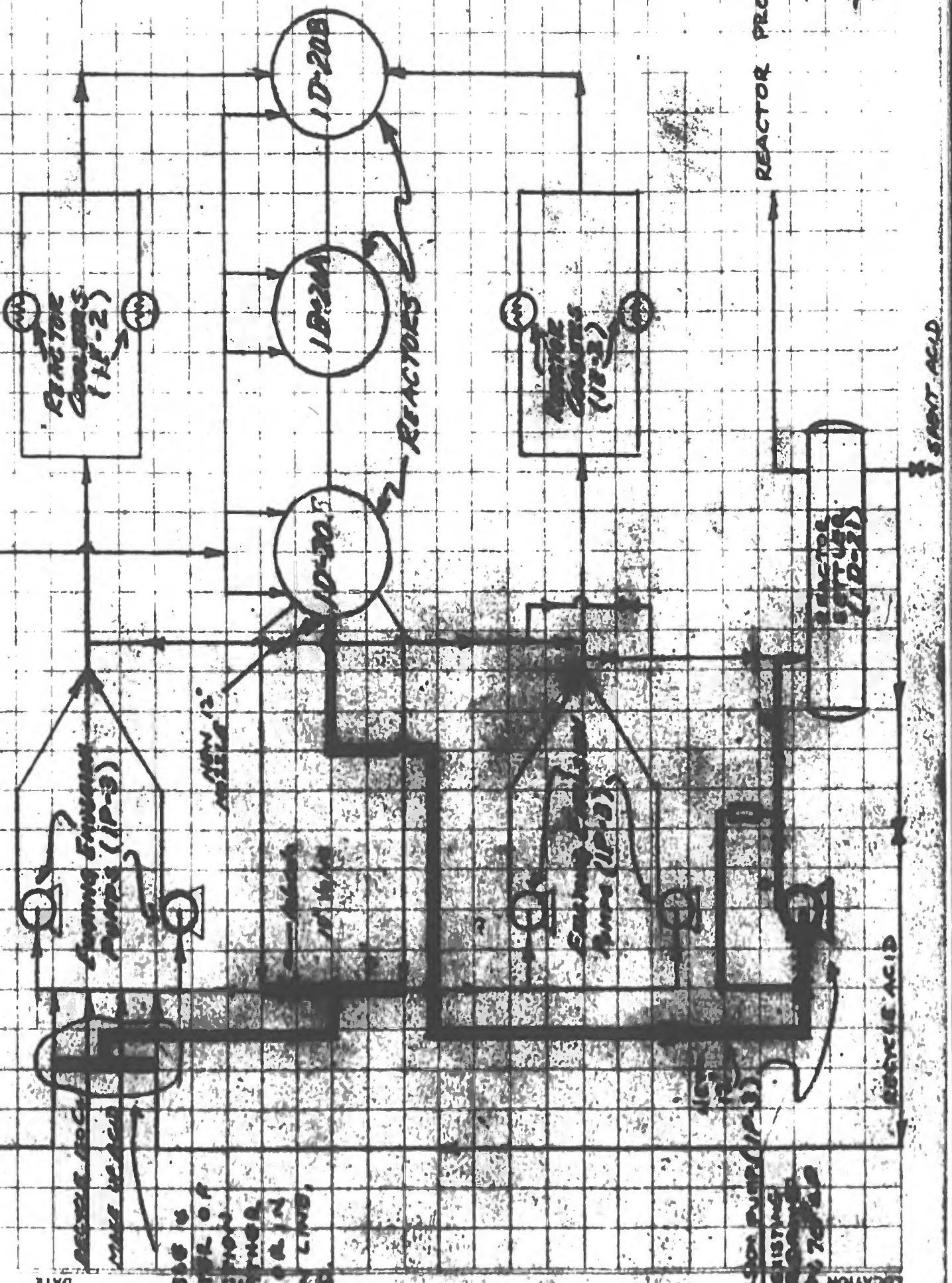
FORM WPB-3467 (1-11-45)		PAGE 1 OF 1 PAGES									
APPENDIX A - SUMMARY SHEET											
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)											
LOCATION OF FACILITIES		NAME OF COMPANY									
On site of Baltimore Refinery of Standard Oil Company of New Jersey Boston and Dean Streets, Baltimore, Maryland In block bounded by Boston Street, Raven Street, Cardiff Avenue and Laton Street.		Standard Oil Company of New Jersey									
		ADDRESS (Street, City, Zone, State)									
		26 Broadway, New York 4, New York									
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)									
(a)	(b)	(c)									
LAND											
BUILDING AND OTHER CONSTRUCTION											
EQUIPMENT: MACHINE TOOLS											
OTHER METAL WORKING MACHINERY											
POWER GENERATING AND DISTRIBUTING EQUIPMENT											
FURNACES											
OTHER											
OTHER (Specify) Emulsion pump		\$17,500.									
TOTAL		17,500.									
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$17,500. /									
REMARKS											
<p>These facilities consist of a 1350 GPM centrifugal emulsion pump driven by a 100 h.p., 1800 R.P.M., 400V explosion-proof motor including the necessary piping (shown on sketch SK-1050-1 dated 1/15/45 attached), motor starter, insulation, foundations, and paving, instruments and power wiring. Location of this pump with respect to existing facilities is shown on drawing E-277 dated 1/15/45 also attached.</p> <p>The cost of these facilities is estimated, subject to adjustment when final cost figures are available on completion of construction, to be as follows:</p> <table border="0"> <tr> <td>Material</td> <td>\$9,100.</td> </tr> <tr> <td>Labor</td> <td>5,400.</td> </tr> <tr> <td>Engineering</td> <td>1,000.</td> </tr> <tr> <td></td> <td><u>\$17,500.</u></td> </tr> </table> <p>This pump will be adjacent to, and will supplement four existing emulsion pumps which are units in the operating assembly known as Alkylation Plant.</p>				Material	\$9,100.	Labor	5,400.	Engineering	1,000.		<u>\$17,500.</u>
Material	\$9,100.										
Labor	5,400.										
Engineering	1,000.										
	<u>\$17,500.</u>										



INCREASING GEAR PUMP AVIATION GASOLINE - BALTIMORE
NEW EMULSION PUMP AT ALKYLATION PLANT (ABL)

[NEW FACILITIES SHOWN BY
 HEAVY LINES]

FRESH FEED



BACKUP TUBES IS
 LINES TO CENTER OF
 NEW 12" SUGAR
 JUMPERS, OTHER
 APPROPRIATELY OR IN
 NEW COMMON LINES,
 AS DESIRED

NEW EMULSION PUMP (IP-3)
 EVALUATE OF EXISTING
 PUMP, REDESIGN
 NEW GEAR, 700 GPM

SK-1000-A
 75.0-C.F.
 1/15/74

DATE _____

DEPT _____

SUBJECT _____

COMPANY _____

LOCATION _____

CALCULATION SHEET

DECLASSIFIED PER E.O. 12065/DOD 5200.30 - 6/18/74 BY GBS NARS, DATE 4/13/82

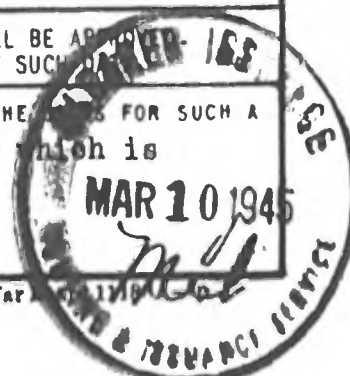
NC

8000

FORM GA-1231 (5-19-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		SERIAL NO. NC-8490	
RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE				AMOUNT REQUESTED FOR AMORTIZATION \$17,500.00	
DESCRIPTION OF PRODUCTS Alkylate for 100 Octane Aviation Gasoline				NAME OF APPLICANT Standard Oil Co. of New Jersey	
DESCRIPTION OF FACILITIES Installation of emulsion pump with motor and necessary piping.				ADDRESS (Street, City, Zone, State) 26 Broadway New York 4, N. Y.	
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE				LOCATION OF FACILITIES Baltimore, Md.	
ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) 100.0 % APPROVED <input type="checkbox"/> DENIED DIV. Petr. Admin. For War DATE 3/6/45 BY George Gibson SIGNATURE OF AUTHORIZED OFFICIAL				PROGRAM DETERMINATION NUMBER	
CLEARANCE					
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)	RECOMMEND DENTAL (e)	CLEARED BY (f)
PROJECT ANALYSIS BRANCH					
FACILITIES COMMITTEE					
REMARKS BY TAX AMORTIZATION BRANCH					
Facilities listed in this application will result in an estimated increase in production of approximately 50 barrels per day of 100 octane aviation gasoline.					
The applicant has stated that these facilities will not have any post war value since it contemplates shutting down its alkylation unit, since the latter is not considered an economical post war operation. PAW concurs with the statement and recommends 100% Necessity Certificate be issued. Mr. Parkhurst says this is a special-purpose item.					
Since facilities cost less than \$25,000, they do not require priority assistance.					
Shortage and essentiality are established in the attached report. Since the facilities will be integrated and operated in conjunction with existing applicant-owned equipment, they are not considered eligible for government financing. Although the facilities appear to be of a general purpose nature for which there will probably be post war value, it is recommended that they be granted 100% certification in conformity with our previous decisions on facilities acquired for the purpose of eliminating bottlenecks in high octane plants.					
Since the facilities are for the Elimination of Bottlenecks Program and since the total cost of the expansion is less than \$100,000, they are covered by the letter of predetermination					
TAX AMORTIZATION 100 % APPROVED <input type="checkbox"/> DENIED 2-9-45 DATE SECTION James P. Durkin SIGNATURE			issued by the Director November 29, 1944 APPROVED FOR ISSUANCE 3/9/45 BY William J. Thomas DATE SIGNATURE		
THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH INFORMATION					
1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE THE REASON FOR SUCH A CONCLUSION. Yes. There exists a shortage of 100 octane aviation gasoline which is urgently needed by the Armed Services.					

Call Parkhurst.

GPO-War



2.	IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF SO, EXPLAIN. Yes. The Armed Services' requirements for 100 octane aviation gasoline exceeds the production capacity of existing refining facilities.
3.	IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE. An overall shortage exists.
4.	IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY. All facilities appear to be necessary.
5.	ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART. No.
6.	ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO.
7.	WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF "NO", STATE WHY. No. These facilities are additions to existing privately owned facilities and will be closely integrated therewith. Furthermore, it is our opinion that these facilities, as such, would have little or no market value to the Government after the War.
8.	ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF "NO", STATE WHY. No. See Section 10.
9.	IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF "NO", STATE WHY. No. See Section 10.
10.	COMMENTS This application covers facilities which are being installed under the provisions of PAO-15 and P-98-b and do not require Priority Assistance approval since the total material cost of the facilities in this project does not exceed \$25,000. These additions to existing facilities are only being installed as a war time measure to meet the Armed Services' requirements for 100 octane aviation gasoline and it is essential to the war program that they be installed immediately. These facilities will result in estimated increase of approximately 50 barrels per calendar day of 100 octane aviation gasoline. The applicant has stated that they can not foresee any post-war value for these facilities since it contemplates shutting down its alkylation unit at Baltimore because it is not considered as an economic post-war operation. Based on our present information on the post-war economics of operating such units, it appears that the applicant's conclusions are sound and reasonable. Consequently, there will be little or no post-war value for the facilities in this application which are required solely to increase the production of alkylate. (Continued on attached sheet)
11.	RECOMMENDATION A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED. <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> DATE _____ </div> <div style="width: 45%;"> BY _____ SIGNATURE _____ </div> </div> B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO 100% OF COST IS RECOMMENDED. <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> March 5, 1945 DATE _____ </div> <div style="width: 45%;"> BY <u>A. P. Frame</u> Director of Refining SIGNATURE _____ </div> </div>

(Continuation of PAW'S
Form-GA-1231, NC-8490)

-2-

Recognizing the Government's substantial financial interest in a 100% certified facility, the post-war usefulness of the facilities as such is sufficiently doubtful that the Government in the event of direct financing, could not expect a fair return and adequate sales price on its expenditure for the facilities in question. Furthermore, time is of prime importance and it is our opinion that such facilities as these could be installed and put into operation in less time with private financing than could be done with Government financing.

Therefore, it is recommended that a 100% Necessity Certificate be issued for the facilities in this application. These facilities are in the category of those outlined in Mr. Robert A. Irwin's letter of predetermination of November 28, 1944 to Mr. Bruce K. Brown, a copy of which is enclosed in the file.

FORM GA-1210-A (2-2-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FILE NUMBER NC - 8490	DATE MAR 10 1945
TRANSMITTAL LETTER TO APPLICANT				IN REPLY REFER TO TAX AMORTIZATION BRANCH	
<p>TO: NAME AND ADDRESS OF COMPANY (Street, City, Zone, State)</p> <p>Standard Oil Company of New Jersey 26 Broadway New York 4, New York</p> <p>CHASER 100-4066 MAR 10 1945</p> <p>Gentlemen:</p> <p>There is transmitted herewith for your records a copy of a certificate issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended, in response to your application therefor.</p> <p>The original of this certificate has been transmitted on this date to the Commissioner of Internal Revenue.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of the copy be acknowledged promptly.</p> <p>Very truly yours,</p> <p>For Chief, Director Tax Amortization Branch Procurement Policy Division</p> <p>Incl. Copy of Certificate</p>					

FORM GA-1210-B (2-3-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	FILE NUMBER NC - 8490	DATE MAR 10 1945
NECESSITY CERTIFICATE			IN REPLY REFER TO TAX AMORTIZATION BRANCH	
NAME OF APPLICANT Standard Oil Company of New Jersey		ADDRESS (Street, City, Zone, State) 26 Broadway New York 4, New York		
TO: <div style="margin-left: 100px;"> The Commissioner of Internal Revenue Bureau of Internal Revenue Washington 25, D. C. </div>				
Dear Sir: There is transmitted herewith the above certificate, issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended. In order to complete the files of the War Production Board, it is requested that the receipt of this certificate be acknowledged.				
Very truly yours,				
Incl. Certificate		For Chief, Procurement Policy Division Tax Amortization Branch Procurement Policy Division		

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

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"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

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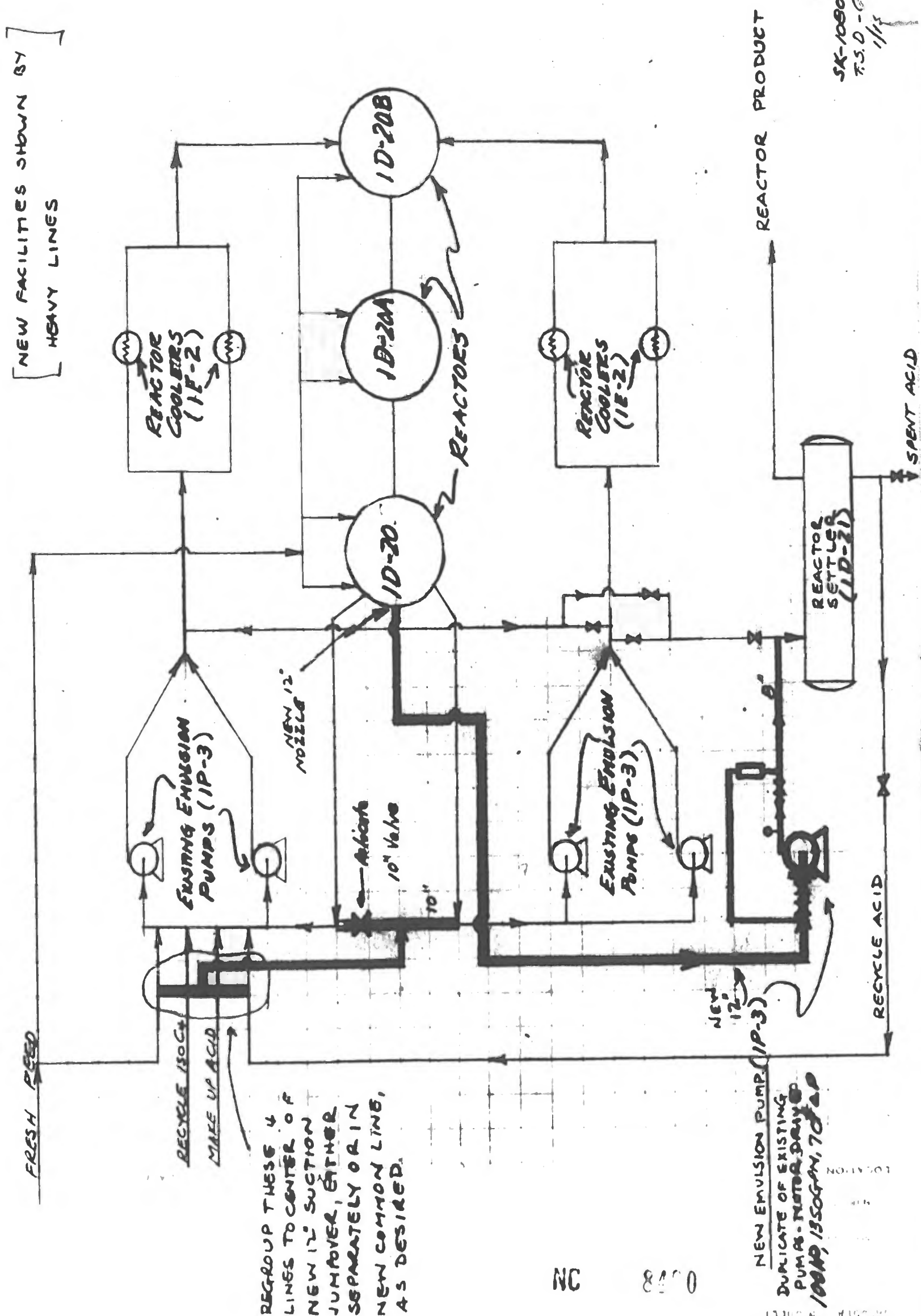
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FORM WPB-3467 (1-11-45)		PAGE 1 OF 3 PAGES									
APPENDIX A - SUMMARY SHEET											
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)											
LOCATION OF FACILITIES On site of Baltimore Refinery of Standard Oil Company of New Jersey Boston and Dean Streets, Baltimore, Maryland In block bounded by Boston Street, Haven Street, Cardiff Avenue and Eaton Street.		NAME OF COMPANY Standard Oil Company of New Jersey									
		ADDRESS (Street, City, Zone, State) 26 Broadway, New York 4, New York									
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)									
(a)	(b)	(c)									
LAND											
BUILDING AND OTHER CONSTRUCTION											
EQUIPMENT: MACHINE TOOLS											
OTHER METAL WORKING MACHINERY											
POWER GENERATING AND DISTRIBUTING EQUIPMENT											
FURNACES											
OTHER											
OTHER (Specify) Emulsion pump		\$17,500.									
TOTAL		17,500.									
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$17,500.									
REMARKS <p>These facilities consist of a 1350 GPM centrifugal emulsion pump driven by a 100 h.p., 1800 R.P.M., 400V explosion-proof motor including the necessary piping (shown on sketch SK-1080-1 dated 1/15/45 attached), motor starter, insulation, foundations, and paving, instruments and power wiring. Location of this pump with respect to existing facilities is shown on drawing S-277 dated 1/15/45 also attached.</p> <p>The cost of these facilities is estimated, subject to adjustment when final cost figures are available on completion of construction, to be as follows:</p> <table border="0"> <tr> <td>Material</td> <td>\$9,100.</td> </tr> <tr> <td>Labor</td> <td>5,400.</td> </tr> <tr> <td>Engineering</td> <td>3,000.</td> </tr> <tr> <td></td> <td><u>\$17,500.</u></td> </tr> </table> <p>This pump will be adjacent to, and will supplement, four existing emulsion pumps which are units in the operating assembly known as Alkylation Plant.</p> <p style="text-align: right;">NC 8400</p>				Material	\$9,100.	Labor	5,400.	Engineering	3,000.		<u>\$17,500.</u>
Material	\$9,100.										
Labor	5,400.										
Engineering	3,000.										
	<u>\$17,500.</u>										

INCREASING GRADE 100/130 AVIATION GASOLINE - BALTIMORE
NEW EMULSION PUMP AT ALKYLATION PLANT (ABL)



Page 2 of 3 Pages

SX-1090-
F.S.D.-C
1/15

REGROUP THESE 4
LINES TO CENTER OF
NEW 12" SUCTION
JUMPOVER, EITHER
SEPARATELY OR IN
NEW COMMON LINE,
AS DESIRED.

NEW EMULSION PUMP (1P-3)
DUPLICATE OF EXISTING
PUMPS - FILTER, DRIVE @
1000, 1350GPM, 70' H₂O

NC 8200

INDICATED ON SHEET

OFFICIAL FILE COPY

FORM WPB-3467
(1-11-45)

UNITED STATES OF AMERICA
WAR PRODUCTION BOARD

APPLICATION FOR A NECESSITY CERTIFICATE
FOR TAX AMORTIZATION PRIVILEGE
UNDER SECTION 124 OF INTERNAL REVENUE CODE

TO: War Production Board, Washington 25, D. C.

NAME AND
ADDRESS OF
APPLICANT
(Street,
City, Zone,
State)

Eastern Tool & Mfg. Co.
129 Bloomfield Avenue
Bloomfield, New Jersey

INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form.
SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.

FORM APPROVED
BUDGET BUREAU NO. 12-R1676.3

AMOUNT SOUGHT TO BE CERTIFIED

\$225,000.00

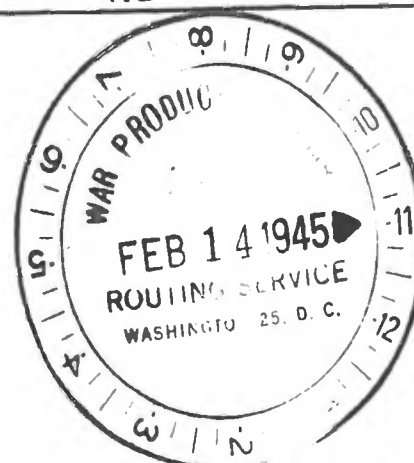
DATE

2/13/45

FOR WPB USE ONLY

WPB FILE NO.

NC 8491



1. DESCRIBE THE PRODUCTS TO BE MANUFACTURED OR THE SERVICES TO BE RENDERED BY THE FACILITIES LISTED IN APPENDIX A.
 - A. IF FACILITIES ARE NON-PRODUCTIVE (toilets, cafeteria, etc.) DESCRIBE PRINCIPAL PRODUCTS.
 - B. IF FACILITIES ARE PRODUCTIVE MENTION ONLY THOSE PRODUCTS FOR WHICH FACILITIES HEREIN WILL BE USED. DESCRIBE PRODUCTS IN DETAIL; DO NOT USE VAGUE GENERAL DESIGNATIONS SUCH AS "AIRCRAFT PARTS," "RADAR PARTS," ETC.

2. THE PRODUCTS REFERRED TO UNDER ITEM 1, (WHICH WILL BE MANUFACTURED WITH THE FACILITIES LISTED IN APPENDIX A) WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.

A - PRIME CONTRACTS

CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d)	AMOUNT (Dollars) (e)
2652 W-30-069-Ord-	11/23/44	propellant holder 81MM	Mortar Shell	
		M2A1 Increment	Army Ordnance	351,900.00
" " " " 397	11/6/43	propellant holder 60MM	Mortar Shell	
		M1A1 Increment	Army Ordnance	537,141.40
And Supp. #1 & 2				
" " " " 2593	11/18/43	155MM T26	" "	4,880.00
Supp. #1	1/5/45			
" " " " 514	12/6/43	75 & 105MM Howitzer Shell	" "	714,669.40
		Powder Retainer	" "	445,465.71
" " " " 2651	11/23/44	Charge M3A1	" "	157,275.00
		Retainer Prop.	" "	
" " " " 2755	11/23/44	60MM Mortar Shell	" "	244,800.00
		Powder Retainer	" "	211,360.00
" " " " 3137	2/1/45	Mortar Shell M56 & M57	" "	422,730.00
		Holder Increment 81MM	" "	188,730.00
" " " " 3138	"	Howitzer & 4.7" gun 75MM & 105MM	" "	377,460.00
		Retainer Prop. Charge	" "	117,300.00
" " " " 3139	"	Mortar	" "	234,600.00
		Holder Increment 81MM	" "	102,000.00
" " " " 3140	"	Holder Increment M1A1	" "	204,000.00

letter
contract

FORM WPB-3467 (1-11-45)					PAGE 4 OF 6 PAGES	
12. JUSTIFICATION FOR EXPANSION: A. MANUFACTURING FACILITIES ONLY: (1) PRODUCTION						
PRODUCT <i>(List only the products for which the facilities herein listed will be used)</i> (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. <i>(This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.)</i> IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Since the building is an addition to a company facility and would be built on company land, and for the sake of speed, it seems cleaner and better not to request Government funds. Some of the machinery will be Government owned.						

FORM WPB-3467 (1-11-45)

PAGE 1 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

NAME AND ADDRESS OF APPLICANT The Monarch Rubber Company Hartville, Ohio		PRIMARY DIVISION RUBR		SERIAL NO. EC 8492	
		TO ✓	LOCATION	DATE IN	DATE OUT
LOCATION OF FACILITIES Hartville		CITY	COUNTY	STATE	
DESCRIPTION OF FACILITIES Installation of boiler with auxiliary equipment, stoker, etc. (Exception # 19 Field Service Approval by J. Keliher Concurrence H. Loeb)					
PROJECT OR SERVICE Bogie Tires					
<input checked="" type="checkbox"/> WFB-617 <u>7</u> COPIES, DATED <u>2/6/45</u> Without GA-862		<input checked="" type="checkbox"/> PRIMARY DIV. FACILITIES BUR. CONTROL DESK PROJECT ANALYSIS BR. FACILITIES COMMITTEE TAX AMORTIZATION BRANCH FACILITIES LUN. CONTROL DESK			
<input checked="" type="checkbox"/> WFB-3467 <u>3</u> COPIES, DATED <u>2/5/45</u> <input checked="" type="checkbox"/> APPENDIX A <u>6</u> COPIES		ISSUANCE UNIT TYPE OF ACTION LETTER OF PREDETERMINATION APPROVED DENIED CLOSED INFORMALLY CANCELLED			
TOTAL COST PROJECT COST EXCL. LANE FORM GA-1504 FORMERLY PR-C (2-1-44)		COST OF FAC. N. C. APPL. \$35,000.00 AUTHORIZATION TO EXPIRE 6-30-45			
3-JO		PROJECT AND/OR NECESSITY CERTIFICATE APPLICATION CONTROL CARD			

UNITED STATES OF AMERICA
WAR PRODUCTION BOARD

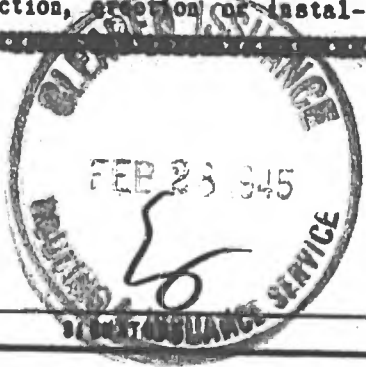
FORM GA-1239 (10-11-44) R	UNITED STATES OF AMERICA WAR PRODUCTION BOARD NECESSITY CERTIFICATE	DATE	NC - 8492
---------------------------------	--	------	-----------

To The Commissioner of Internal Revenue:

Pursuant to Section 124 of the Internal Revenue Code, particularly subsection (f) thereof, and in response to the application filed by

NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State)	The Monarch Rubber Company Hartville, Ohio	IT IS HEREBY CERTIFIED that the facilities described in the attached Appendix A (consisting of <u>two</u> pages <u>• • • • •</u>) are necessary in the interest of national defense during the emergency period, up to <u>65</u> % of the cost attributable to the construction, reconstruction, erection, installation or acquisition thereof, to the extent that such construction, reconstruction, erection or installation is begun or such acquisition is effected on or after May 25, 1945 prior to May 25, 1945.
--	---	--

BY _____



2-42003

FORM W-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET (Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES In applicant's plant at Hartville, Ohio.		NAME OF COMPANY The Monarch Rubber Company	
		ADDRESS (Street, City, Zone, State) Hartville, Ohio.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER Boiler and auxiliary equipment		\$35,000.00	
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$35,000.00	
REMARKS			

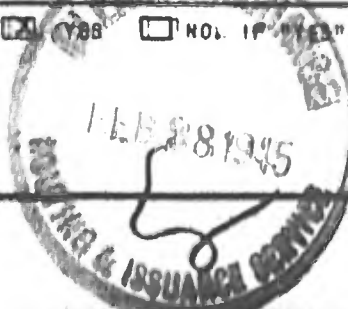


FORM WFO-3467 (5-22-44)		PAGE 1 OF 1 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT The Monarch Rubber Company		ADDRESS (Street, City, Zone, State) Marionville, Ohio	
		DATE 2-9-45	
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
PRODUCT(S) TO BE PRODUCED Regio tires for tanks			
EQUIPMENT			
NAME OF MANUFACTURER The R.F.C. now in possession of Bell Aircraft Co., Niagara Falls, New York.		SIZE 315 H. P.	SPECIAL FEATURES Horizontal return tube boiler
KIND Boiler and auxiliary equipment	MODEL NO. Eric City Manufacturing Company	TYPE	QUANTITY 1 COST (Dollars) \$6,578.64
NAME OF MANUFACTURER Hoffman Combustion Engineering		SIZE	SPECIAL FEATURES
KIND Stoker	MODEL NO.	TYPE	QUANTITY 1 COST (Dollars) \$3,000.00
NAME OF MANUFACTURER Various		SIZE	SPECIAL FEATURES
KIND Brick work, Coal silo, conveyor, etc.	MODEL NO.	TYPE	QUANTITY 1 COST (Dollars) \$25,421.96
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-54)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM GA-1231 (5-19-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		SERIAL NO. NC 8492	
RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE				AMOUNT REQUESTED FOR AMORTIZATION \$35,000.00	
DESCRIPTION OF PRODUCTS Bogie tires for combat tanks				NAME OF APPLICANT Monarch Rubber Company	
DESCRIPTION OF FACILITIES Boiler and its brick work				ADDRESS (Street, City, Zone, State) Hartsville, Ohio	
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE				LOCATION OF FACILITIES	
ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) 65% APPROVED <input type="checkbox"/> DENIED DIV. <u>Rubber Bureau</u>				Same	
February 8, 1945 BY <u>H. J. Vollrath</u> DATE SIGNATURE OF AUTHORIZED OFFICIAL				PROGRAM DETERMINATION NUMBER 721	
CLEARANCE					
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)	RECOMMEND DENIAL (e)	CLEARED BY (f)
PROJECT ANALYSIS BRANCH		2/22	✓		H. J. Vollrath
FACILITIES COMMITTEE	2/22	11	65%		H. J. Vollrath
REMARKS BY TAX AMORTIZATION BRANCH					
<p>Facility listed in this application consists of a used boiler and auxiliary equipment required for the production of bogie tires under the recently approved heavy duty military truck tire program.</p> <p>Shortage and essentiality, established at the time the program was approved, are indicated in the attached report.</p> <p>Recommendations: 65% certification. 90 day time limitation.</p> <p>Facility is of a type which has been determined in other cases to be ineligible for government financing and consequently is of a type which under this program is eligible for 65% certification.</p> <p style="text-align: right;">James P. Durkin</p>					
65% TAX AMORTIZATION 2-26-45 SECTION <u>James P. Durkin</u> DATE SIGNATURE 2/26/45 BRANCH <u>Robert A. Durkin</u> DATE SIGNATURE			APPROVED FOR ISSUANCE <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED 2/28/45 BY <u>Robert A. Durkin</u> DATE SIGNATURE		
THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED. SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH DATA.					
1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORTS? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE THE BASIS FOR SUCH A CONCLUSION.					



2.	IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF SO, EXPLAIN. The shortage of bogie tires for combat tanks is one of our most critical shortages.
3.	IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE.
4.	IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY.
5.	ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART.
6.	ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
7.	WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF "NO", STATE WHY. DnC will not finance boilers in privately owned plants.
8.	ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
9.	IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.
10.	COMMENTS An immediate expansion of bogie wheel production is of the utmost importance to meet Army requirements. we have previously secured some additional facilities for this ap- plicant, but we cannot make full use of them until we install an additional boiler. He has an opportunity of picking up a used boiler immediately if a predetermination telegram on this application can be sent to him today. The production of bogie tires for combat tanks is considered a part of Program Determination #721, and producers are to receive the same treatment in regard to amortization as we are giving the military truck tire producers. we recommend the immediate issuance of a 65% Certificate.
11.	RECOMMENDATION A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED. <div style="display: flex; justify-content: space-between;"> <div>DATE _____</div> <div>BY _____</div> <div>SIGNATURE _____</div> </div> B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO 65% OF COST IS RECOMMENDED. <div style="display: flex; justify-content: space-between;"> <div>DATE JANUARY 8, 1940</div> <div>BY _____</div> <div>SIGNATURE H. B. Vollrath</div> </div>

FORM GA-1210-A (2-2-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	FILE NUMBER NC - 8492	DATE
TRANSMITTAL LETTER TO APPLICANT			IN REPLY REFER TO TAX AMORTIZATION BRANCH	
<p>TO: NAME AND ADDRESS OF COMPANY (Street, City, Zone, State)</p> <p>The Monarch Rubber Company Hartville, Ohio</p>				
<p>Gentlemen:</p> <p>There is transmitted herewith for your records a copy of a certificate issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended, in response to your application therefor.</p> <p>The original of this certificate has been transmitted on this date to the Commissioner of Internal Revenue.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of the copy be acknowledged promptly.</p> <p>Very truly yours,</p> <p>For Chief Amortization Branch Policy Division</p> <p>Incl. Copy of Certificate</p>				

FORM 8A-1210-8 (2-3-44) R		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FILE NUMBER DC-2488	DATE
NECESSITY CERTIFICATE				IN REPLY REFER TO TAX AMORTIZATION BRANCH	
NAME OF APPLICANT The Monarch Rubber Company			ADDRESS (Street, City, Zone, State) Marionville, Ohio		
TO:					
The Commissioner of Internal Revenue Bureau of Internal Revenue Washington 25, D. C.					
Dear Sir: There is transmitted herewith the above certificate, issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended. In order to complete the files of the War Production Board, it is requested that the receipt of this certificate be acknowledged.					
Very truly yours,					
For Chief, Tax Amortization Branch Internal Revenue Service					
Inol. Certificate					



FORM WPB-3467 (5-22-44)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Bogie tires	Kelsey Hayes Manufacturing Company, Detroit Michigan	A	} \$1,500,000
	F. L. Jacobs Company, Detroit, Michigan	A Army	
		B	}
		A Do	
		B	
		A	
		B	
		A	
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		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
	None		
10. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		11. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES Present boiler is loaded beyond capacity and is about to break down.	
ARMY	100	B. USE OF OTHER AVAILABLE FACILITIES No other boiler facilities available.	
NAVY		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES Applicant is a sub-contractor and no other facilities are available.	
MARITIME COMMISSION		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE All present buildings are being utilized 100%.	
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE May 1, 1945	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER None		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPD-3467 (5-22-44)					PAGE 4 OF 6 PAGES	
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used)	UNIT OF MEASURE	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION		
		ACTUAL	CAPACITY		(c)	(d)
(a)	(b)	(c)	(d)	(e)		
Production of bogie tires is critical and applicant has increased its capacity to the full capacity of its facilities, and it now finds that it is far short of adequate steam facilities.						
Applicant has available space for the new boiler, but the walls will have to be raised and a new roof installed. New coal handling equipment will have to be installed as the new boiler will be in the space now used for coal storage.						
(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)						
SHIFT	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)	EMPLOYEES (f)	WORK HOURS PER WEEK (g)
(a)						
FIRST	Applicant is now working 7 days a week and 24 hours a day, and has just in excess of 200 employees.					
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
Present steam facilities grossly inadequate for stepping up production.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Applicant has no objection, but is willing to finance the project if a necessity certificate is issued for the additional facilities.						

FORM WPB-3467 (5-22-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPR-34 (5-22-44)		PAGE 1 OF 2 PAGES	
APPENDIX A - SUMMARY SHEET (Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES In applicant's plant at Hartville, Ohio.		NAME OF COMPANY The Monarch Rubber Company	
		ADDRESS (Street, City, Zone, State) Hartville, Ohio.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER Boiler and auxiliary equipment		\$25,000.00	
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$25,000.00	
REMARKS			
<div style="text-align: right;"> NC 8492 </div>			

FORM WPB-3487 (5-22-44)		PAGE 2 OF 2 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT The Monarch Rubber Company		ADDRESS (Street, City, Zone, State) Hartsville, Ohio	
		DATE 2-5-45	
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
PRODUCT(S) TO BE PRODUCED Hogie tires for tanks			
EQUIPMENT			
NAME OF MANUFACTURER The E.F.O., now in possession of Bell Aircraft Co., Niagara Falls, New York.		SIZE 315 H. P.	SPECIAL FEATURES Horizontal return tube boiler
KIND Boiler and auxiliary equipment	MODEL NO. Erie City Manufacturing Company	TYPE	QUANTITY 1 COST (Dollars) \$6,578.64
NAME OF MANUFACTURER Hoffman Combustion Engineering		SIZE	SPECIAL FEATURES
KIND Stoker	MODEL NO.	TYPE	QUANTITY 1 COST (Dollars) \$3,000.00
NAME OF MANUFACTURER Various		SIZE	SPECIAL FEATURES
KIND Brick work, Coal silo, conveyor, etc.	MODEL NO.	TYPE	QUANTITY 1 COST (Dollars) \$25,421.36
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY 1 COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY 1 COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467 (1-4-44)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION: A. MANUFACTURING FACILITIES ONLY: (1) PRODUCTION						
PRODUCT (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		NET ACTUAL INCREASE IN PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
Confidential - Navy BuOrd Project A (Applicant Prohibited from disclosing any information with respect to quantity or description of articles produced. Refer to Lt. Commander F. P. Schoettle, BuOrd, Navy Department, Phone Republic 7400 - Ext. 2038 or 2089.						
(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__				NET ACTUAL INCREASE IN EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)	EMPLOYEES (f)	WORK HOURS PER WEEK (g)
FIRST	5,000	48	5,000	48	600	48
SECOND	4,000	48	4,000	48	600	48
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expend the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF YES, OUTLINE THE NATURE OF THE EXPANSION INVOLVED. Navy BuOrd will finance equipment in amount of \$2,276,899.00 for this facility.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Navy BuOrd prefers that contractor erect building.						

FORM WPB-3467 (11-4-44)

PAGE 6 OF 6 PAGES

GENERAL INSTRUCTIONS FOR APPLICATION FOR A NECESSITY CERTIFICATE (UNDER SECTION 124 OF THE INTERNAL REVENUE CODE)

Applications for necessity certificates will fall in one of two groups:

Group One:

For facilities which were acquired prior to October 5, 1943 or for which construction, reconstruction, erection or installation was begun prior to that date.

The new Form WPB-3467 should be used for applications in this group. Three signed copies of the application together with six copies of Appendix A shall be filed with the War Production Board, Washington, D. C.

An application for facilities in this group must be filed (i. e. received by the War Production Board in Washington, D. C.) before the expiration of 6 months after the beginning of the construction, reconstruction, erection, or installation of the facilities sought to be certified, or the date of acquisition thereof.

Group Two:

For facilities which have not been acquired or for which construction, reconstruction, erection or installation was not begun prior to December 17, 1943, the effective date of the new regulations.

The new form (WPB-3467) should be used for applications in this group and filed before construction is begun or acquisition is made since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of a facility will not be deemed necessary within the terms of these regulations unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

Three signed copies of the application for a necessity certificate with six copies of the Appendix A shall be filed as follows:

1. Where no priorities assistance or specific authorization by the War Production Board is required, the application for necessity certificate should be filed with the War Production Board, Washington, D. C.

2. Where priorities assistance or specific authorization is required:

a. The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

b. A separate application for tax amortization must be filed with each separate priorities application form.

c. However, if more than one priorities application form is involved, the applicant may, as an alternative to paragraph 2, b, above, choose to consolidate all of his priorities requests on a single construction form such as WPB-617, WPB-2774, PAW-30, etc., provided:

1. Some "construction" as defined in Order L-41 of the War Production Board is involved in the installation or erection of the facilities.

2. The appropriate construction application form as listed in Order L-41 is used.

3. If the instructions on the construction application form indicate that special priorities applications must be attached for certain restricted items of equipment, it will not be necessary for the applicant to attach separate tax amortization applications at the time of the initial filing, provided that the restricted items of equipment are also summarized on the construction application.

d. The tax amortization application shall be filed with the priorities or construction application at the same office in which the priorities or construction application is required to be filed under existing War Production Board orders or regulations.

e. Specific authorization or priorities assistance will not be granted by the War Production Board until a determination upon issuance of the necessity certificate has been made.

GENERAL (APPLICABLE TO BOTH GROUP I AND GROUP II APPLICATIONS)

1. A separate application is required for each plant location.

2. The standard forms should be followed as closely as possible and the information therein requested must be furnished except where otherwise indicated. All items shall be filled out. If

the applicant believes the information need not be given with respect to any item, the applicant shall so state and give reasons.

3. Appendix A.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it. Also note:

(a) Page 1 of Appendix A shall be a summary sheet. The number of pages in Appendix A including the summary sheet shall be indicated on said summary sheet and all additional sheets.

(b) There shall appear thereafter a description of all the facilities grouped under the appropriate subdivisions. Attach as many additional sheets as may be required to list all facilities to be included in one application.

(c) Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

(d) For facilities which were acquired prior to October 5, 1943 dates of acquisition or beginning of construction should be clearly noted opposite each item in the Appendix A.

As previously noted separate applications on the new form should be used for facilities to be acquired after December 17, 1943. A confirmatory statement should be made under remarks on summary sheet in the related Appendix A to the effect that construction had not begun and no acquisitions had been made with respect to the items listed in the Appendix.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

PB-3467 (1-4-44)		PAGE 1 OF 2 PAGES	
SUMMARY SHEET - APPENDIX A (APPLICANT MUST ATTACH HERETO ADDITIONAL SHEETS SUPPLYING A DESCRIPTION OF EACH FACILITY)			
LOCATION OF FACILITIES Bloomington, Illinois		NAME OF COMPANY Sylvania Electric Products Inc.	
		ADDRESS (Street, City, Zone, State) Superior, Penna.	
ITEM (a)		ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)
LAND			\$ 113,000.00
BUILDING AND OTHER CONSTRUCTION			300,000.00
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			\$ 413,000.00
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			\$ 413,000.00
REMARKS While land in the amount of \$113,000 is being acquired as a site for the proposed plant, certification for this item is requested. <div style="text-align: right;">not</div>			
NC 8403			

FORM WPB-3467 (1-4-44)		DESCRIPTION OF FACILITIES - APPENDIX A		PAGE 1 OF 1 PAGES	
NAME OF APPLICANT Sylvania Electric Products Inc.		ADDRESS (Street, City, Zone, State) Emporium, Penna.		DATE 2-10-45	
LAND					
SQUARE FEET (Approximate) Approx. 11 Acres.	LOCATION OF LAND Bloomington, Ill.		COST (Dollars) \$13,000.00		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		DATE(S) ¹		
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below. Acquisition has not yet been made. Have option to purchase land.					
LAND					
SQUARE FEET (Approximate)	LOCATION OF LAND		COST (Dollars)		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		DATE(S) ¹		
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.					
BUILDINGS					
SQUARE FEET FLOOR SPACE (Approximate) 33,000 sq. ft.	LOCATION OF BUILDING Bloomington, Ill.		FLOORS (Number) 1	COST (Dollars) \$700,000.00	
150' x 360' FT. BY Wing 80' x 60' FT.	CONSTRUCTION (Wood, Brick, Cement, etc.) Brick and tile		INDICATED ON AT- TACHED BLUEPRINT AS BUILDING	DATE(S) ¹	
PRODUCT(S) TO BE PRODUCED Confidential - Navy Radar Project A			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below. Construction has not yet begun.		
BUILDINGS					
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)	
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON AT- TACHED BLUEPRINT AS BUILDING	DATE(S) ¹	
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.		
BUILDINGS					
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)	
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON AT- TACHED BLUEPRINT AS BUILDING	DATE(S) ¹	
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.		

ATTACH ADDITIONAL SHEETS IF NECESSARY

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FORM WPB-3467 (1-4-44)		PAGE OF PAGES	
MACHINE TOOLS			
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
NAME OF MANUFACTURER		SIZE	COST (Dollars)
KIND	MODEL NO.	SPECIAL FEATURES	QUANTITY
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)

PAGE 2 OF 6 PAGES

B - SUBCONTRACTS

PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	Applicant has not directly entered into and is not negotiating any subcontracts with the United States of America providing for the sale to said United States of America of products produced or to be produced by means of such facilities and/or equipment.		
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	

9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:

TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)

10. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?

AGENCY (a)	PERCENT (b)
ARMY	
NAVY	
MARITIME COMMISSION	
AIRCRAFT RESOURCES CONTROL BOARD	
OTHER AGENCIES (Specify)	

11. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:

A. CONVERTING PRESENTLY OWNED FACILITIES

B. USE OF OTHER AVAILABLE FACILITIES

C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES

D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE

12. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE

DATE

13. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:

A. NAME OF PRESENT OWNER	B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER	

FORM WPB-3467 (5-22-44)				PAGE 4 OF 6 PAGES		
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT <i>(List only the products for which the facilities herein listed will be used)</i> (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
(2) EMPLOYMENT (AVERAGE NUMBER OF EMPLOYEES AND AVERAGE NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		EMPLOYEES (f)	WORK HOURS PER WEEK (g)
	EMPLOYEES (b)	WORK HOURS PER WEEK (c)	EMPLOYEES (d)	WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. <i>(This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.)</i> IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
See Exhibit No. I						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <p style="margin-left: 40px;">Applicant has sufficient funds to provide for the improvement in question without borrowing. It would be impractical for the Government to finance and thus hold ownership in a separate unit of Applicant's transcontinental line of railroad.</p>						

FORM WPB-3467 (5-22-44)

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GENERAL INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

EXHIBIT I
Page No. 1

NATURE OF PROJECT

It is proposed to purchase from the Pullman-Standard Car Manufacturing Company fifty-five passenger train cars consisting of five combination baggage and mail cars, twenty coaches, five lunch counter-dormitory cars, five dining cars and twenty sleeping cars.

NECESSITY OF PROJECT

Additional modern equipment is required in order to meet the increased wartime demand for essential military, naval and civilian passenger transportation. Three of the principal factors contributing to the great increase are the drastic curtailment of transportation by private automobiles due to gasoline rationing and lack of tires, the wearing out of motor cars which are not replaceable, and the movement of military and naval personnel. The following tabulation of passengers carried, passengers carried one mile, passenger car-miles and average passengers per train is an indication of the great increase in passenger traffic:

Year	Passengers Carried		Passenger-Miles		Passenger Car-Miles		Average Passengers Per Train	
	Number	% of 1939	Total	% of 1939	Total	% of 1939	Total	% of 1939
1939	1,083,607	100	258,427,249	100	60,380,581	100	34	100
1940	1,015,415	94	253,846,663	98	60,832,226	101	33	97
1941	1,140,964	105	304,047,093	118	63,605,341	105	40	118
1942	1,757,451	162	534,238,799	207	67,713,142	112	68	200
1943	2,868,110	265	1,107,900,672	429	82,444,214	137	123	362
1944*	3,130,000	289	1,260,000,000	488	86,152,000	143	136	400

*Partially Estimated

Greater Availability of Passenger Cars Insufficient to Meet Wartime Demands

In order to help meet the demand for additional passenger-carrying facilities, Applicant reinstated in service passenger equipment long considered obsolete for main or branch line service. For example, steel underframes were applied to coaches of all wood construction for use on branch lines in order to release steel equipment for service in its main line trains. A large percentage of the increased number of persons handled was taken care of by the increase in the average number of passengers per car. This, however, did not supply the entire answer by any means. Greatly increased utilization of passenger equipment was obtained by far faster turn-arounds, more expeditious cleaning and preparation of cars, and by so-called good housekeeping campaigns which contributed to more expeditious turn-around of passenger equipment. In fact, every "trick of the trade" has been utilized to increase the availability and serviceability of passenger-carrying equipment in order to supply the additional cars required to meet the ever increasing demands for passenger transportation.

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No Surplus Equipment Available

Despite efforts to provide equipment, it has often been necessary to leave passengers at stations because of a lack of surplus equipment. There have also been numerous occasions when passengers have been required to stand in the aisle or sit on their baggage in order to make their journey. This is true not only of civilians but of service men and women being transferred to and from various points on this company's line, as well as on furlough. Following is tabulation which indicates instances (selected at random) where Applicant was unable to furnish seats for all passengers, as well as instances where passengers have not been permitted to board trains because of lack of space:

Date	Train Number	Location	Number of Standees	Passengers Left Behind
January 18, 1944	No. 1	Out St. Paul, Minnesota	54	
March 2, 1944	" 2	" Troy, Montana	75	
" 14, 1944	" 2	" Bonner's Ferry, Idaho	140	
April 9, 1944	" 19	In Minneapolis, Minnesota	210	
" 23, 1944	" 355	Out Vancouver, B. C.	30	10
June 20, 1944	" 2	" Troy, Montana	100	
" 30, 1944	" 355	" Vancouver, B. C.	100	25
July 1, 1944	" 359	" Vancouver, B. C.	175	90
" 13, 1944	" 1	" St. Paul, Minnesota	107	
" 18, 1944	" 2	" Bonner's Ferry, Idaho	120	
August 16, 1944	" 1	" St. Paul, Minnesota	110	
October 22, 1944	" 355	" Vancouver, B. C.	100	10

(The foregoing tabulation is not all inclusive, but merely representative of the number of standees on Applicant's trains and the number of passengers which it was forced to leave behind on certain dates only.)

When considering the above figures, it should be borne in mind that the average journey made by passengers on Applicant's trains is now over 400 miles and on transcontinental trains Nos. 1 and 2 the average journey is nearly four times this figure.

Lack of Surplus Equipment
Interrupts Operations When Trains are Delayed

Due to the War Emergency, Applicant does not have any surplus equipment. Westbound passenger equipment arriving at Seattle, Washington and Portland, Oregon each morning doubles out the same evening. Passenger equipment arriving at Chicago, Illinois on the transcontinental Empire Builder from the Pacific Coast doubles out of that terminal the same evening.

If there is any undue delay to passenger trains, there are no available cars to make up trains. As an illustration, westbound Empire Builder delayed January 10, 1945 by a rock slide in Kootenai Canyon east of Spokane arrived in Seattle twenty-five hours late. There was no equipment available at Seattle that night to run a sleeping car section of eastbound Empire Builder, because of this delay, and it could not be operated until the delayed westbound train arrived at Seattle.

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As a result, train due out of Seattle at 9:30 P.M. January 10th did not leave Seattle until 12:30 P.M. January 11th, fourteen hours later.

Effect of Troop Movements on Equipment Supply

A large part of Applicant's traffic consists of personnel of the Armed Forces traveling on furlough or on military missions. In addition, a considerable number of troop trains are handled. During the first nine months of 1944, Applicant handled the following troop trains:

ORIGINATING ON LINE

	Number of Trains	Number of Men	Consist of Train				
			Baggage	Kitchen	Sleeping	Coach	Freight
January, 1944	14	4,058	29	15	129	8	31
February	10	2,626	13	9	66	10	5
March	19	6,874	39	23	180	15	-
April	14	4,404	22	22	155	20	-
May	16	5,519	24	21	132	16	-
June	28	12,138	27	13	135	160	35
July	11	1,994	16	5	105	20	-
August	21	4,933	19	22	228	13	-
September	17	3,451	16	10	207	18	-
Total to September 30	150	45,997	205	140	1,337	280	71

RECEIVED FROM CONNECTIONS

	Number of Trains	Number of Men	Consist of Train					
			Baggage	Kitchen	Sleeping	Coach	Troop	Freight
January, 1944	46	12,599	49	52	403	-	12	-
February	39	8,917	39	44	307	3	-	-
March	77	24,717	98	103	766	31	-	58
April	61	18,776	83	74	560	26	-	-
May	50	13,836	59	67	428	45	-	-
June	43	11,626	46	51	383	-	-	-
July	42	13,733	53	67	411	-	-	-
August	33	9,300	35	42	289	5	-	-
September	29	9,654	41	36	259	20	-	-
Total to September 30	420	123,158	503	536	3,806	130	12	58

A considerable part of the equipment required for troop trains originating on line was obtained by taking passenger cars from the consist of Applicant's regular passenger trains, with the exception of sleeping cars operated by the Pullman Company, which, however, were taken from the supply of sleeping cars assigned to

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service in Applicant's trains. Generally, it was unnecessary to supply cars for troop trains received from connections with the exception of dining cars for those trains operated for the Navy Department. It was, however, necessary to furnish cars for trains received from connections where such trains originated at points adjacent to Applicant's line. This situation is occasioned by an arrangement between the Transportation Section of the Army and Navy, the Car Service Division of the American Association of Railroads, and the individual railroads themselves.

Movement of Wounded Soldiers and Sailors

Included in the above tabulation of "troop movement figures" are wounded servicemen and prisoners of war. The increased number of wounded servicemen requiring rail transportation upon their return from battlefields in substantial numbers was one of the principal developments in the year 1944. Every effort has been made to make the travel of these wounded as comfortable as possible. Wounded servicemen traveling in regular railroad equipment also ride in air conditioned cars with adequate mess facilities and on expedited schedules. Road speeds of all hospital trains and trains containing hospital cars are maintained at levels consistent with complete comfort for the patients. Despite the facilitated movement of such traffic, it has placed an additional burden upon the present supply of passenger-carrying cars. In 1945 and 1946 increased casualty loads are expected for passenger trains. Thousands of such casualties will have to be moved each month--casualties with their attendants. Movement of casualties is a matter of prime consideration not only for Applicant but for every other railroad in the United States. Extra provision must be made for this additional service because Applicant's equipment is now taxed to capacity and its passenger transportation facilities are already overburdened with existing travel.

Mustering-out Traffic

In its proposal to purchase the passenger equipment in question, Applicant also has in mind the situation which will exist upon the termination of hostilities with Germany and Japan. According to Colonel George H. Cushman, Commanding Officer of the Sixth Service Command, Fort Sheridan, Illinois, mustering-in rail traffic, which was of considerable volume, will appear small when, after the war, the military is mustered out at the several dismissal camps throughout the country. Colonel Cushman stated that men in service will be anxious to return to their homes. It is expected that they will be released by the Army and/or Navy from the dismissal camps within forty-eight hours after their arrival. In requesting authority for acquisition of additional passenger cars, Applicant has in mind not only the ever increasing demand placed upon its passenger trains to meet essential civilian demands, but the demands which will be placed upon its trains in order to handle the mustering-out traffic.

Special Labor Trains

Applicant also handled the following special labor trains for the War Manpower Commission during the first nine months of 1944:

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EXHIBIT I
Page No. 5ORIGINATING ON LINE

	<u>Number of Trains</u>	<u>Number of Men</u>	<u>Consist of Train</u>	
			<u>Baggage</u>	<u>Coach</u>
January, 1944	1	400	1	10
July	5	2,183	1	33
August	1	300	1	5
September	4	1,041	1	22
	<u>11</u>	<u>3,924</u>	<u>4</u>	<u>70</u>
Total to September 30	11	3,924	4	70

RECEIVED FROM CONNECTIONS

	<u>Number of Trains</u>	<u>Number of Men</u>	<u>Consist of Train</u>			
			<u>Baggage</u>	<u>Kitchen</u>	<u>Sleeping</u>	<u>Coach</u>
June, 1944	3	895	2	1	9	7
July	1	930	1	-	-	18
August	4	1,790	1	-	-	27
September	1	319	-	-	-	5
	<u>9</u>	<u>3,934</u>	<u>4</u>	<u>1</u>	<u>9</u>	<u>57</u>
Total to September 30	9	3,934	4	1	9	57

Ownership of Equipment

Following is tabulation of passenger equipment owned by Applicant, separated according to the principal types. In this tabulation there is shown not only the information for 1918 and 1944, but also for 1939, the year in which hostilities commenced in Europe, and for 1941, the year that the United States entered the war.

	<u>1918</u>	<u>December 31st 1939</u>	<u>1941</u>	<u>1944</u>	<u>1944 in Per Cent of 1918</u>
Coaches	415	204	180	183	44.1
Combination passenger	42	37	33	31	73.8
Baggage, mail and express (1)	287	253	248	235	81.9
Dining	43	24	24	24	55.8
Other passenger cars (2)	64	60	52	48	75.0
Total	<u>851</u>	<u>578</u>	<u>537</u>	<u>521</u>	<u>61.2</u>

(1) Express refrigerators excluded.

(2) Includes passenger rail motor cars, parlor cars, etc.; excludes 153 sleeping cars which were owned and operated in 1918.

The very marked reduction will be noted in the ownership of passenger coaches and dining cars in comparing the period of the first World War with the period of World War II.

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Condition of Equipment

There is shown below Applicant's ownership of the various types of cars as of December 31, 1944, together with the number of each type of equipment in shop under repair.

	Ownership Dec. 31, 1944	In Shop under Repair			Per Cent
		Light	Heavy	Total	
Coaches	183	-	2	2	1.1%
Combination passenger	31	-	-	-	0.0
*Baggage, mail and express	235	3	2	5	2.1
Dining	24	-	-	-	0.0
Other passenger cars	48	-	1	1	2.1
Total	521	3	5	8	1.5

*Does not include Express Refrigerators.

Due to the tremendous increase in passenger, mail and express traffic, all passenger equipment is in constant and ever increasing use, and as a result it has been virtually impossible to release the equipment for general and medium repairs. For this reason, none of Applicant's passenger cars are held out of service awaiting repairs. Applicant is now confronted with the serious problem of keeping its passenger equipment in a safe operating condition.

The large increase in passenger car miles has been such that only running and outside inspections can be made; consequently, Applicant is now forced to release much of its passenger equipment for medium and heavy repairs which can only be made by stripping the cars down and making an internal inspection in order to ascertain what repairs must be made. This procedure will reduce the availability of necessary equipment for a considerable period of time and further aggravate the already existing shortage.

Internal flaws in material have caused serious delays to our passenger trains, because Applicant has been unable to take the equipment out of service long enough to subject to close inspection which can only be accomplished by stripping the cars down.

Lack of Coaches Serious

It is proposed to acquire twenty passenger coaches, of which five will have a seating capacity of sixty passengers and fifteen will have a seating capacity of forty-eight passengers. It is Applicant's opinion that the need for the additional coaches is amply indicated by the following tabulation of passengers carried, passengers carried one mile, and the miles made by coaches in each of the years 1939 to 1944:

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Year	Coach Passengers Carried		Coach Passenger-Miles		Coach Car-Miles	
	Number	% of	Total	% of	Total	% of
		1939		1939		1939
1939	872,919	100	136,011,156	100	14,364,227	100
1940	824,161	94	136,933,253	101	14,248,492	99
1941	918,061	105	165,457,472	122	14,443,640	101
1942	1,437,774	165	325,448,623	239	16,617,647	116
1943	2,341,559	268	765,235,840	563	23,124,012	161
1944*	2,476,000	284	820,000,000	603	24,400,000	170

*Partially estimated

As previously indicated, a number of wooden coaches were equipped with steel underframes for use in branch line service in order to release steel cars suitable for use in main line trains because of the urgent demand for additional coaches in transcontinental and other main line trains. Nine parlor observation and two lounge observation cars were converted into coaches in order to obtain additional passenger-carrying capacity. In addition, an immigrant car formerly used for transporting aliens to ports of embarkation for deportation to their native countries, was converted into a coach. The additional passenger-carrying capacity thus provided is wholly inadequate to meet the present and rising demand by coach passengers; therefore, it is felt that immediate acquisition of the twenty coaches in question is imperative.

When extra coaches are required, it is necessary to take them from the consist of regular passenger trains, because Applicant does not have a surplus of such equipment. Recently a capital ship of the Navy, which had just returned from the Pacific area, released approximately 1,800 men at Bremerton, Washington on furlough. Approximately 600 of these men sought to board Applicant's principal eastbound transcontinental train at Seattle, Washington. Not having any surplus coach equipment, we accommodated these men by not permitting civilians to board the train. As a result, 100 people were left behind at Seattle, 30 at Wenatchee and 50 at Spokane, after all seats were filled and people standing in the aisles.

It is understood that men who are on the battlefronts are to be released on furlough under a rotating plan. This means that large groups of servicemen will be released at ports of debarkation, all seeking transportation at the same time. Applicant desires to provide transportation for every serviceman and woman who applies for such transportation at its ticket offices, but in view of the fact that Applicant does not have any surplus coaches, the situation which existed when the men were released on furlough from the above mentioned battleship will merely be repeated.

When this situation occurs (as indicated above) the only means of providing transportation to these servicemen is to leave behind civilian traffic, much of which is essential and which may well interfere with or disrupt the War Effort.

Applicant handles a considerable number of war workers to and from shipyards, aircraft and aluminum plants at Portland, Oregon and Seattle, Spokane and Vancouver, Washington, as well as other important war industries located in the

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Puget Sound area. Transportation is also furnished to essential civilian personnel to and from bases in Canada and Alaska. Much of this latter transportation is handled to and from St. Paul and Winnipeg, where it is turned over to Canadian railroads, although a considerable volume is handled between the Twin Cities and Seattle and Vancouver, B. C. The shipment of these men in large groups sorely taxes Applicant's facilities in order to furnish the necessary space. Following is a partial statement of war workers handled by Applicant during the calendar year 1944:

<u>Coach Passengers</u>	
Twin Cities to Pacific Northwest	8,163
Twin Cities to Edmonton, Alberta via Winnipeg, Manitoba	1,489
Edmonton, Alberta to Twin Cities via Winnipeg, Manitoba	22,873
<u>Sleeping Car Passengers</u>	
Twin Cities and Duluth, Minnesota to Pacific Northwest	8,454
Twin Cities to Edmonton, Alberta via Winnipeg, Manitoba	<u>1,301</u>
	<u><u>42,280</u></u>

With the exception of war workers returning from Canada and Alaska via Winnipeg, the above statement does not include the number of workers handled from the Pacific Northwest to the Twin Cities. However, this traffic moves in considerable volume although it is not generally handled in organized groups.

As previously stated, Applicant is of the firm opinion that immediate acquisition of the twenty additional coaches is absolutely imperative.

Additional Baggage, Mail and Express Cars Required

It is proposed to acquire five combination baggage and mail cars in order to meet the demand for such equipment resulting from the very substantial increase not only in passenger travel, but the increased quantity of mail and express which must be handled as well. It is obvious that the need for this type of equipment increases in direct relation to the need for coaches and sleepers.

In order to handle the increased mail and express business, it has been necessary to equip box cars with steam line and air signal lines for operation in passenger trains. These box cars were not built for high speed passenger service and can only handle certain classes of mail and express. Applicant's supply of baggage and mail cars has been augmented by the application of steel underframes to wood underframe baggage cars that were in branch line merchandise service. Despite these stop-gap arrangements, the need for additional baggage cars is still urgent.

It is Applicant's considered opinion, therefore, that immediate acquisition of the five combination baggage and mail cars is a matter of prime importance.

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Additional Facilities for Feeding Passengers
Urgently Needed

It is proposed to acquire five dining cars and five lunch counter-dormitory cars. The dining cars will have a seating capacity of thirty-six persons and the lunch counter-dormitory cars will have a capacity of ten persons at the counter with seating space provided for ten persons waiting for service. The dormitory section of these latter cars will provide sleeping quarters for the dining car crew. In addition, twenty-seven seats will be available for passengers during the time dormitory section is not occupied by the crew.

These additional cars are required in order to meet the tremendous demand upon Applicant's facilities for feeding passengers. Applicant now owns twenty-four dining cars, on which about 1,410,000 meals were served in 1944, compared with 494,483 meals in 1939, or 2.85 times as many. In order to take care of this large increase in the number of meals served, it was necessary to remove diners from the daily run of passenger trains between St. Paul, Minnesota and Duluth, Minnesota; St. Paul, Minnesota and Winnipeg, Manitoba; and Seattle, Washington and Vancouver, B. C. In addition, Applicant was not only forced to restrict the number of meals served to each person (except service personnel) to two meals a day, but to discontinue the serving of liquor and beverages in order to expedite the serving of meals and thereby permit the serving of more people at each meal. The situation was so acute that Applicant was also forced to adopt both of these expedients which is contrary to the practice of other railroads in its territory. Despite the withdrawal of dining car service from the runs mentioned, the restriction of meals served to two a day, and elimination of the serving of liquor and beverages, many through passengers have been turned away from dining cars due to insufficient capacity to serve them.

It is realized that the five additional dining cars requested will not be sufficient to meet the tremendous demand for meals by all passengers, and for this reason the acquisition of the lunch counter cars is proposed to handle the increased number of coach passengers. The need for this type of equipment is indicated in the following tabulation of coffee, sandwiches and individual pies served to passengers not only in lunch counter cars but to passengers who were unable to obtain service in dining cars:

	Cups Coffee	Sandwiches	Individual Pies
Year 1939	79,053	170,624	48,871
Year 1943	647,978	1,398,564	400,584
Year 1944*	650,000	1,400,000	401,000

*Partially estimated

These data are an indication of the huge burden which has been placed upon Applicant's dining car facilities as a result of the war.

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Inasmuch as the need for dining equipment increases in direct proportion with the need for coaches and sleepers, it is Applicant's studied opinion that if it were not for the additional burden which has been and it is anticipated will be placed upon its dining car facilities as a result of the War Emergency, it could meet its ordinary requirements without the acquisition of the dining cars and lunch counter cars proposed.

Sleeping Car Situation Tense

It is proposed to acquire twenty sleeping cars, ten of which will have four bedrooms and sixteen duplex roomettes, the remaining ten having two bedrooms, one drawing room, eight duplex roomettes and four sections. The need for additional sleeping cars is indicated in the following tabulation of the number of passengers carried and the miles made by sleeping cars on our line in each of the years 1939 to 1944:

Year	Sleeping Car Passengers Carried		Sleeping Car-Miles	
	Number	% of 1939	Total	% of 1939
1939	155,902	100	11,067,533	100
1940	161,340	103	11,660,676	105
1941	204,644	131	12,804,309	116
1942	288,702	185	14,950,162	135
1943	485,555	311	19,628,784	177
1944*	580,000	372	22,080,000	200

*Partially estimated

The twenty sleeping cars will augment the present supply of sleeping cars available to Applicant in order, at the present time, to handle more than three times the number of sleeping car passengers carried in the year 1939. The augmented supply of sleeping cars will enable Applicant to handle with greater comfort and facility the large increase in casualties resulting from intensified war activities, not only in the European area but the Pacific Theater of Operation. There will also be a greater need for expeditious handling of replacements because of the great increase in war activity in Europe and the Far East.

Therefore, it is Applicant's opinion that the acquisition of the twenty additional sleeping cars is urgently necessary.

CONCLUSION

Applicant is of the opinion that construction and acquisition of all of the passenger equipment which it has on order with the Pullman-Standard Car Manufacturing Company, viz. five combination mail and baggage cars, twenty coaches, five dining and five lunch counter-dormitory cars, and twenty sleeping cars, are essential in the interests of the War Effort. Furthermore, such equipment is of the type and nature to meet the tests of economy, serviceability and durability in keeping with wartime requirements.

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EXHIBIT I
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The war, which resulted in the diversion of ships from intercoastal and canal service to transoceanic service, has likewise increased transportation demands upon the Applicant. The extension of Applicant's rail service directly to the Army Base Airports at Mukilteo and Spokane, Washington, is, it is estimated, required almost entirely by the War Program. This likewise may be said with respect to the Magnesite plant at Chewelah, Washington.

The location of large ammunition plants, shipyards, navy yards, aircraft manufacturing and ordnance plants, etc. at and tributary to both Applicant's Western and Eastern Terminals on the Pacific Coast, and at the Twin Cities and Head-of-the-Lakes, respectively, emphasize the importance of Applicant's service in connection with the War Effort. The aluminum and magnesite plants on Applicant's line at Mead, Washington and silicate plant at Rock Island, Washington, are almost entirely devoted to War production.

The strategic location of Applicant's line of transcontinental railroad, the actual statistics of past operations, considered with the anticipated future requirements, support the conclusion that immediate construction and acquisition of such passenger equipment is vitally necessary in order that Applicant may continue to handle the present and ever increasing volume of essential wartime passenger traffic.

This additional passenger equipment is required in order to provide adequate transcontinental passenger train service between Chicago, Illinois and Seattle, Washington - Portland, Oregon.

Inasmuch as approximately one-fifth of the mileage of through trains between Chicago, Illinois and Seattle, Washington - Portland, Oregon is over trackage of the Chicago, Burlington & Quincy Railroad Company with the remaining four-fifths over trackage of the Great Northern Railway Company, the ownership of the equipment in question will be divided accordingly. The estimated costs as shown on Appendix A, therefore, represent the 80% to be borne by the Great Northern Railway Company.

NC

8405

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
NOT A SERVICE			
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)		A. CONVERTING PRESENTLY OWNED FACILITIES NONE AVAILABLE FOR CONVERSION	
PERCENT (b)		B. USE OF OTHER AVAILABLE FACILITIES NO IDLE OR OTHER FACILITIES AVAILABLE	
ARMY		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES NOT APPLICABLE	
NAVY		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE NONE AVAILABLE	
MARITIME COMMISSION			
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
Defense Supplies Corp.		100	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE 1/1/46	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER Sinolair Refining Company		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY Same	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER Part of refinery			

FORM WPB-3467 (1-11-45)				PAGE 4 OF 6 PAGES		
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION Grade 130 Aviation Gasoline						
PRODUCT (List only the products for which the facilities herein listed will be used)	UNIT OF MEASURE	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION		
		Sept. 30, 1945				
(a)	(b)	ACTUAL (c)	CAPACITY (d)	(e)		
Grade 130 Aviation Gasoline	Barrels	249,767	253,000	287,960		
The above production will be met only if the other facilities mentioned in Section 1(b) are authorized also.						
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						
Total	390	48	390	48	391	48
The above increase in number of employees will occur only if the other facilities mentioned in Section 1(b) are authorized also.						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING. Contract of May 18, 1942 between Defense Supplies Corp; Consolidated Oil Corp, (now Sinclair Oil Corp.) and Sinclair Refining Co. provides for advance payment of five million (\$5,000,000) dollars and a loan of						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. one million seven hundred and fifty thousand (1,750,000) dollars. It would not be desirable to finance these facilities with government funds since they become an integral part of our existing refinery.						

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467; Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT, RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
NOT A SERVICE			
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES NONE AVAILABLE FOR CONVERSION	
ARMY		B. USE OF OTHER AVAILABLE FACILITIES NO IDLE OR OTHER FACILITIES AVAILABLE	
NAVY		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES NOT APPLICABLE	
MARITIME COMMISSION		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE NONE AVAILABLE	
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
Defense Supplies Corp.	100		
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE 1/1/46	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER Sinclair Refining Company		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY Same	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER Part of refinery			

FORM WPB-3467 (1-11-45)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION Grade 130 Aviation Gasoline						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING Sept. 30, 1945		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
Grade 130 Aviation Gasoline	Barrels	219,767	255,000	287,960		
The above production will be met only if the other facilities mentioned in Section 1(b) are authorized also.						
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						
Total	390	128	390	128	391	128
The above increase in number of employees will occur only if the other facilities mentioned in Section 1(b) are authorized also.						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
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<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?						
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING. Contract of May 18, 1942 between Defense Supplies Corp; Consolidated Oil Corp. (now Sinclair Oil Corp.) and Sinclair Refining Co. provides for advance payment of five million (\$5,000,000) dollars and a loan of one million seven hundred and fifty thousand (\$1,750,000) dollars.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.						
It would not be desirable to finance these facilities with government funds since they become an integral part of our existing refinery.						

FORM WPB-3467 (1-11-45)

PAGE 6 OF 16 PAGES

INSTRUCTIONS

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unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

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2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

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SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (1-11-45)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Sinclair, Carbon County, Wyoming		Sinclair Refining Company	
		ADDRESS (Street, City, Zone, State)	
		630-5th Ave., New York 22, N.Y.	
ITEM	ACTUAL	ESTIMATED	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION		18,000	
EQUIPMENT:			
MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER		185,000	
OTHER (Specify)			
TOTAL		201,000	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		201,000	
REMARKS			
SEE ATTACHMENT			

For this application, the following facilities are involved:

Tube-blower for Catalytic Unit

Building	\$ 20,000
Blower, turbine and condenser	200,000
Piping	54,000
Control valves	1,000
Foundations for equipment	20,000
Contingencies and overhead	<u>14,000</u>
Total.....	\$ 209,000

FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES		
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES				
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	DATE	
Sinclair Refining Company		621-8th Ave. New York 20, N.Y.	4-17-45	
SQUARE FEET (Approximate)		LOCATION OF LAND		
		None needed		
_____ FT. BY _____ FT.		INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	COST (Dollars)	
BUILDINGS				
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING	FLOORS (Number)	
1200				
24 FT. BY 57 FT.		CONSTRUCTION (Wood, Brick, Cement, etc.)	COST (Dollars)	
		Concrete, steel, and brick	10,000	
PRODUCT(S) TO BE PRODUCED				
An additional 500 1/2 of grade 100 aviation gasoline will be produced if the other facilities mentioned in section 1 (b) are authorized also.				
EQUIPMENT				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Worthington				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Turbine		Steam	1	84,100
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
Elliott				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
Blower		Rotary	1	80,000
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				

FORM WPB-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-9467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
ANTIMONY OXIDE		A	
		B	
ON ALLOCATION		A	
		B	
SEE MERLE W. LOVELESS		A	
		B	
W.P.B.		A	
		B	
ROOM 1504 TEMPORARY "R" BLDG.		A	
		B	
WASHINGTON, D. C.		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)		A. CONVERTING PRESENTLY OWNED FACILITIES	
PERCENT (b)			
ARMY		B. USE OF OTHER AVAILABLE FACILITIES	
NAVY		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
MARITIME COMMISSION		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE			DATE
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (1-11-45)				PAGE 4 OF 6 PAGES		
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT <i>(List only the products for which the facilities herein listed will be used)</i> (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY			
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)	PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
FIRST						
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. <i>(This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.)</i> IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
FOR MANUFACTURING						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Main portion of project is being financed with private funds. Refer to Mr. Robt. Irwin, Room 4268 S.S.B.						

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (1-11-45)		PAGE 1 OF PAGES.	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
El Segundo Los Angeles County California		THE MARGHAN CHEMICAL COMPANY	
		ADDRESS (Street, City, Zone, State)	
		1945 E. 97th Street, Cleveland 6, Ohio.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION	Presently owned		
EQUIPMENT:			
MACHINE TOOLS	6 Gas Line	\$5,000.00	
OTHER METAL WORKING MACHINERY		12,000.00	
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$17,000.00	
REMARKS		\$17,000.00	

FORM WPB-3467 (1-11-45)		PAGE 2 OF 2	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	DATE
THE HARMAN CHEMICAL COMPANY		1945 E. 97th Street Cleveland 6, Ohio.	5/14/45
SQUARE FEET (Approximate)	LOCATION OF LAND		
No additional see original application			
FT. BY	INDICATED BY AREA ENCLOSED BY RED	COST (Dollars)	
FT.	LINE ON ATTACHED BLUEPRINT MARKED		
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
No additional - see original application			
FT. BY	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
FT.			
PRODUCT(S) TO BE PRODUCED			
ANTIMONY OXIDE (As_2O_3)			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Southwestern Eng. Co.			
KIND	MODEL NO.	TYPE	QUANTITY
Press Winding Equipment			Electric Driven
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Oil Field Construction Co.			
KIND	MODEL NO.	TYPE	QUANTITY
85 HP Oil Field			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Oil Field Construction Co.			
KIND	MODEL NO.	TYPE	QUANTITY
85 HP Oil Field			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
Southwestern Eng. Co.			
KIND	MODEL NO.	TYPE	QUANTITY
6" Gas Line			2000 Ft.
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY

A NECESSITY CERTIFICATE IS APPROXIMATELY 8½ BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467 (1-11-45)		EQUIPMENT (Continued)			PAGE	OF	PAGES
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES				
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)			

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
ANTIMONY OXIDE		A	
		B	
OF ALLOCATION		A	
		B	
SEE HERLE W. MOVLENS		A	
		B	
W.P.D.		A	
		B	
ROOM 1901, TEMPORARY "F" BLDG.		A	
		B	
WASHINGTON, D. C.		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES	
ARMY			
NAVY		B. USE OF OTHER AVAILABLE FACILITIES	
MARITIME COMMISSION			
AIRCRAFT RESOURCES CONTROL BOARD		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
OTHER AGENCIES (Specify)			
		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (1-11-45)		PAGE 4 OF 6 PAGES				
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used) (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
FOR MANUFACTURING						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. Main portion of project is being financed with private funds. Refer to Mr. Robt. Brown, Room 4416 S.S.B.						

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (1-11-45)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
El Segundo Los Angeles County California		THE HARGREAVES CHEMICAL COMPANY	
		ADDRESS (Street, City, Zone, State)	
		1945 E. 97th Street, Cleveland 6, Ohio	
ITEM	ACTUAL	ESTIMATED	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION Presently owned			
EQUIPMENT: 6" Gas Line		\$5,000.00	
MACHINE TOOLS			
OTHER METAL WORKING MACHINERY		\$2,000.00	
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify)			
TOTAL			
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		\$17,000.00	
REMARKS		\$17,000.00	

FORM WPB-3467 (1-11-45)		PAGE 2 OF 2	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	
THE BARGMAN CHEMICAL COMPANY		1945 E. 97th Street Cleveland 6, Ohio.	
DATE		5/1/45	
SQUARE FEET (Approximate)		LOCATION OF LAND	
No additional see original application			
FT. BY		INDICATED BY AREA ENCLOSED BY RED	
FT.		LINE ON ATTACHED BLUEPRINT MARKED	
COST (Dollars)			
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING	
No additional - see original application			
FT. BY		CONSTRUCTION (Wood, Brick, Cement, etc.)	
FT.		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	
FLOORS (Number)		COST (Dollars)	
PRODUCT(S) TO BE PRODUCED			
ANTIMONY OXIDE (As_2O_3)			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	
Southwestern Eng. Co.			
KIND	MODEL NO.	TYPE	QUANTITY
Electric Driven			
Brown Washing Equipment			
COST (Dollars)			
			\$5,000.00
NAME OF MANUFACTURER		SIZE	
Oil Field Construction Co.			
KIND	MODEL NO.	TYPE	QUANTITY
85 HP Oil Field			
Type Boiler with Accessories			
COST (Dollars)			
			\$7,000.00
NAME OF MANUFACTURER		SIZE	
Southwestern Eng. Co.			
KIND	MODEL NO.	TYPE	QUANTITY
6" Gas Line			
COST (Dollars)			
			\$5,000.00
NAME OF MANUFACTURER		SIZE	
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			
NAME OF MANUFACTURER		SIZE	
KIND	MODEL NO.	TYPE	QUANTITY
COST (Dollars)			

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467 (1-11-45)					PAGE	OF	PAGES
EQUIPMENT (Continued)							
NAME OF MANUFACTURER			SIZE	SPECIAL FEATURES			
KIND	MODEL NO.		TYPE	QUANTITY	COST (Dollars)		
NAME OF MANUFACTURER			SIZE	SPECIAL FEATURES			
KIND	MODEL NO.		TYPE	QUANTITY	COST (Dollars)		
NAME OF MANUFACTURER			SIZE	SPECIAL FEATURES			
KIND	MODEL NO.		TYPE	QUANTITY	COST (Dollars)		
NAME OF MANUFACTURER			SIZE	SPECIAL FEATURES			
KIND	MODEL NO.		TYPE	QUANTITY	COST (Dollars)		
NAME OF MANUFACTURER			SIZE	SPECIAL FEATURES			
KIND	MODEL NO.		TYPE	QUANTITY	COST (Dollars)		
NAME OF MANUFACTURER			SIZE	SPECIAL FEATURES			
KIND	MODEL NO.		TYPE	QUANTITY	COST (Dollars)		
NAME OF MANUFACTURER			SIZE	SPECIAL FEATURES			
KIND	MODEL NO.		TYPE	QUANTITY	COST (Dollars)		
NAME OF MANUFACTURER			SIZE	SPECIAL FEATURES			
KIND	MODEL NO.		TYPE	QUANTITY	COST (Dollars)		
NAME OF MANUFACTURER			SIZE	SPECIAL FEATURES			
KIND	MODEL NO.		TYPE	QUANTITY	COST (Dollars)		
NAME OF MANUFACTURER			SIZE	SPECIAL FEATURES			
KIND	MODEL NO.		TYPE	QUANTITY	COST (Dollars)		

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Antimony Oxide on allocation See: Merle W. Loveless, WPB room 1504 Temporary "R" Bldg.		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilization, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)	PERCENT (b)	A. CONVERTING PRESENTLY OWNED FACILITIES	
ARMY		B. USE OF OTHER AVAILABLE FACILITIES	
NAVY		C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
MARITIME COMMISSION		D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
AIRCRAFT RESOURCES CONTROL BOARD			
OTHER AGENCIES (Specify)			
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (1-11-45)				PAGE 4 OF 6 PAGES		
12. JUSTIFICATION FOR EXPANSION: A. MANUFACTURING FACILITIES ONLY: (1) PRODUCTION						
PRODUCT <i>(List only the products for which the facilities herein listed will be used)</i> (a)	UNIT OF MEASURE (b)	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194__		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION (e)		
		ACTUAL (c)	CAPACITY (d)			
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. <i>(This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.)</i> IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
For Manufacturing						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="text-align: center; margin-top: 10px;"> See Mr. Robert Irwin Room 4268 S.S.B. </div>						

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must always be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

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NC-8501-NC-8509

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING EVD PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
		A	
		B	
		A	
		B	
		A	
		B	
	Not applicable	A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	
		A	
		B	

9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:

TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)
Railroad Transportation	General Public and all War and Navy Agencies	Office of Defense Transportation

10. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?

not applicable

AGENCY (a)	PERCENT (b)
ARMY	
NAVY	
MARITIME COMMISSION	
AIRCRAFT RESOURCES CONTROL BOARD	
OTHER AGENCIES (Specify)	

11. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:

A. CONVERTING PRESENTLY OWNED FACILITIES

not applicable

B. USE OF OTHER AVAILABLE FACILITIES

C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES

D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE

6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE

DATE
See Exhibit No. 1

7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:

A. NAME OF PRESENT OWNER	B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY
Not applicable	

C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER

FORM WPB-3467 (1-11-45)			PAGE 3 OF 6 PAGES
8. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THOSE BUILDINGS LISTED IN APPENDIX A, WHICH WILL NOT BE CONSTRUCTED ESPECIALLY FOR APPLICANT: Not applicable			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE BUILDINGS HAVE BEEN USED IN THE FOLLOWING MANNER:			
9. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO ALL OTHER FACILITIES LISTED IN APPENDIX A WHICH ARE TO BE ACQUIRED SECONDHAND: Not applicable			
A. NAME OF PRESENT OWNER (Indicate if a secondhand dealer)		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE FACILITIES HAVE BEEN USED IN THE FOLLOWING MANNER:			
10. LIST BELOW THE FACILITIES IN APPENDIX A WHICH ARE REPLACEMENTS:			
REPLACEMENTS (a)	AGE (b)	ANNUAL RATES OF DEPRECIATION (Dollars) (c)	REMARKS (State what disposition has been made, or is planned, of replaced facilities) (d)
A study of the record of locomotives purchased by the applicant the last twelve years (see Exhibit No. 2, Page 6) will make it clear that the acquisition of these six Diesel freight, and eight Diesel passenger, locomotives constitutes, not a replacement, but an abnormal addition to the applicant's motive capacity necessitated by the abnormal increase in the applicants traffic load which is a direct result of the National Emergency.			
11. IN SUPPORT OF THE REPRESENTATION THAT THE FACILITIES ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE, THE FOLLOWING STATEMENT IS MADE, WITH SPECIFIC REFERENCE TO:			
A. NECESSITY OF THE PRODUCT OR SERVICE See Exhibit No. 2			
B. SHORTAGE OF CAPACITY IN THE INDUSTRY It is common knowledge that there is an overall shortage of tractive capacity in the industry. That this applicant's need is vital is evidenced by the allocation of these Diesels by the office of Defense Transportation and the War Production Board.			
(Applicant may attach exhibits in the support of statements. Such exhibits may consist of communications from Army or Navy officers or WPB officials, orders or letters of inquiry from other customers of the applicant, and any other matters considered relevant.)		(If acquisition of facilities or plans in connection therewith have been discussed with, or approved by, any of the Armed Services or Bureaus or WPB units, give appropriate names and addresses, or attach copies of pertinent information, or both.)	

FORM WPB-3467 (1-11-45)

PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:

Not applicable

(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used)	UNIT OF MEASURE	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION
		ACTUAL (c)	CAPACITY (d)	
(a)	(b)			(e)

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST						
SECOND						
THIRD						
SWING						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

19. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?

☐ YES ☒ NO. IF YES, GIVE DETAILS.

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?

☐ YES ☒ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

Applicant does not understand that the Government would be interested in publicly financing a project of this nature that involves the purchase of railroad rolling stock.

FORM WPB-3467 (1-11-45)

PAGE 5 OF 6 PAGES

16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:

DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
7/17/41	WD-N-2921	\$1,421,925.00	12-30-41				
8-8-42	WD-N-10635	116,170.19	9-8-42				
2-2-43	WD-N-14747	189,131.95	4-15-43				
11-8-43	WD-N-29497	2,406,304.00	3-7-44				
5-18-44	NC-7615	4,470,830.00	6-14-44	84,215,330	approved		
4-29-44	NC-7226	136,000.00	6-17-44	3%	approved		

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:

NAME	TITLE	ADDRESS (Street, City, Zone, State)
E. W. Wheeler	General Counsel	150 Causeway St., Boston 14 Ma

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.

CORPORATE SEAL

ATTEST

APPROVED

SECRETARY

clerk.

FEB 13 1945

DATE

Boston and Maine Railroad

NAME OF APPLICANT

BY

Signature of Authorized Official

Comptroller

TITLE

SECTION 35 (A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

GPO—War Board 14111—p. 5

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

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The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (1-4-44)		PAGE 1 OF 2 PAGES																	
SUMMARY SHEET - APPENDIX A (APPLICANT MUST ATTACH HERETO ADDITIONAL SHEETS SUPPLYING A DESCRIPTION OF EACH FACILITY)																			
LOCATION OF FACILITIES		NAME OF COMPANY																	
The freight and passenger Diesel locomotives covered by this application will be used wherever on the applicants road they can be used to the best advantage		Boston and Maine Railroad																	
		ADDRESS (Street, City, Zone, State) 150 Causeway Street Boston 14, Mass.																	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)																	
LAND																			
BUILDING AND OTHER CONSTRUCTION																			
EQUIPMENT: MACHINE TOOLS																			
OTHER METAL WORKING MACHINERY																			
POWER GENERATING AND DISTRIBUTING EQUIPMENT																			
FURNACES																			
OTHER																			
OTHER (Specify)	6 5400 H.P. Diesel freight locomotives 8 4000 H.P. Diesel passenger locomotives	\$3,343,824 2,778,736																	
TOTAL		6,122,560																	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A																			
REMARKS																			
<p>These locomotives have not yet been acquired. They have been allotted to the applicant by the Office of Defense Transportation and the War Production Board, and it is expected that they will be delivered as follows:</p> <table border="0"> <tr> <td>5</td> <td>5400 H.P. freight locomotives</td> <td>November</td> <td>1945</td> </tr> <tr> <td>1</td> <td>" " " "</td> <td>December</td> <td>1945</td> </tr> <tr> <td>2</td> <td>4000 H.P. passenger locomotives</td> <td>April or May</td> <td>1945</td> </tr> <tr> <td>6</td> <td>" " " "</td> <td>November</td> <td>1945</td> </tr> </table>				5	5400 H.P. freight locomotives	November	1945	1	" " " "	December	1945	2	4000 H.P. passenger locomotives	April or May	1945	6	" " " "	November	1945
5	5400 H.P. freight locomotives	November	1945																
1	" " " "	December	1945																
2	4000 H.P. passenger locomotives	April or May	1945																
6	" " " "	November	1945																
NC 8501																			

FORM WPB-3467 (1-4-44)		DESCRIPTION OF FACILITIES - APPENDIX A		PAGE 2 OF 2 PAGES	
NAME OF APPLICANT Boston and Maine Railroad		ADDRESS (Street, City, Zone, State) 150 Causeway St., Boston 14, Mass.		DATE FEB 13 45	
LAND					
SQUARE FEET (Approximate)	LOCATION OF LAND <div style="text-align: center; padding: 10px 0;">See attached sheet</div>			COST (Dollars)	
<div style="display: flex; justify-content: space-between;"> _____ FT. BY INDICATED BY AREA ENCLOSED BY RED </div> <div style="display: flex; justify-content: space-between;"> _____ FT. LINE ON ATTACHED BLUEPRINT MARKED _____ </div>				DATE(S) ¹	
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.					
LAND					
SQUARE FEET (Approximate)	LOCATION OF LAND			COST (Dollars)	
<div style="display: flex; justify-content: space-between;"> _____ FT. BY INDICATED BY AREA ENCLOSED BY RED </div> <div style="display: flex; justify-content: space-between;"> _____ FT. LINE ON ATTACHED BLUEPRINT MARKED _____ </div>				DATE(S) ¹	
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.					
BUILDINGS					
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)	
<div style="display: flex; justify-content: space-between;"> _____ FT. BY CONSTRUCTION (Wood, Brick, Cement, etc.) </div> <div style="display: flex; justify-content: space-between;"> _____ FT. INDICATED ON ATTACHED BLUEPRINT AS BUILDING </div>			DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.		
BUILDINGS					
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)	
<div style="display: flex; justify-content: space-between;"> _____ FT. BY CONSTRUCTION (Wood, Brick, Cement, etc.) </div> <div style="display: flex; justify-content: space-between;"> _____ FT. INDICATED ON ATTACHED BLUEPRINT AS BUILDING </div>			DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.		
BUILDINGS					
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)	
<div style="display: flex; justify-content: space-between;"> _____ FT. BY CONSTRUCTION (Wood, Brick, Cement, etc.) </div> <div style="display: flex; justify-content: space-between;"> _____ FT. INDICATED ON ATTACHED BLUEPRINT AS BUILDING </div>			DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.		

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FORM WRB-3467 (1-4-44)			PAGE	OF	PAGES
MACHINE TOOLS					
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE	COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES		QUANTITY	
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.					

Description of Facilities - Appendix A

The facilities covered by this application are:

- 6 5400 H.P. Diesel freight locomotives
- 8 4000 H.P. Diesel passenger locomotives

Applicant does not require priority assistance or specific authorization from the War Production Board to obtain this equipment. All priority assistance and any necessary production authorization is obtained by the producer of the equipment.

Exhibit No. 1

Answer to Question No. 6

The Diesel locomotives covered by this application will be acquired from the Electro-Motive Division, General Motors Corporation, if and when they are finally allotted to the applicant by the Office of Defense Transportation and the War Production Board. It is understood that the tentative allotment provides for delivery to the applicant as follows:

		<u>For delivery in</u>	
5	5400 H.P. Diesel Freight Locomotives	November	1945
1	" " " " "	December	1945
2	4000 H.P. Diesel Passenger Locomotives	April or May	1945
6	" " " " "	November.	1945

Exhibit No. 2

Page 1 of 19 pages

Answer to Question No. 11-A

This exhibit consists of:	<u>Pages</u>
Part 1 - Territory served by the applicant.	2 to 4
Part 2 - Increase in the applicant's traffic load during the National Emergency.	5
Part 3 - The applicant's purchase of tractive power in the last ten years.	6
Part 4 - The facilities are necessary in the interest of National Defense.	7
Part 5 - Army and Navy establishments served by the applicant with sidetrack and switching service.	8
Part 6 - Industries, with Government contracts, served by the applicant.	9 to 19

Exhibit No. 2

Page 2 of 19 pages

Part 1

Part 1 - Territory served by the applicant

The applicant is engaged in Interstate Commerce through the operation of a railroad in the States of Massachusetts, New York, Vermont, New Hampshire, and Maine, serving this territory as a bridge line and terminal carrier. It operates 1,825 miles of road, of which 570 miles are double track, with total miles of track operated 3,482, providing rail service for highly industrialized areas as well as an area partially devoted to agricultural pursuits and to five (5) Atlantic ports (Boston, Massachusetts; Salem, Massachusetts; Beverly, Massachusetts; Portsmouth, New Hampshire, and Portland, Maine). Its lines reach virtually every important city in northern and central Massachusetts, eastern Vermont, southern Maine, and the entire State of New Hampshire, and several cities in New York. The road's lines traverse what is, broadly speaking, one of the most thickly inhabited sections of the United States.

The applicant's railroad has five (5) main lines with numerous branch and feeder lines:

A main line between Boston, Massachusetts, and Mechanicville and Rotterdam Junction, New York, consists of 209 miles of double track. Interchange connections are maintained with the Delaware and Hudson Railroad and the New York Central System at the western terminals in New York state. Through Mechanicville and Rotterdam Junction moves a large proportion of the anthracite and bituminous coal for homes and industries in central and northern New England, as well as iron, steel, foodstuffs from the West, lumber and grain. The movement of grain not

Exhibit No. 2

Page 3 of 19 pages

Part 1

only goes through transit mills to supply feed for the important milk-producing areas, but also moves to the Port of Boston for export. This main line serves important industries producing vital war materials, such as machines, tools, abrasives and fabricated steel, in various cities and towns in central Massachusetts. It provides the sole rail service to several important military camps and arsenals and, on the whole, the line has become increasingly important in the handling of canned goods, lumber, and other West Coast products since the curtailment of Intercoastal Steamship service.

A main line running north from its connections with the New York, New Haven and Hartford Railroad and the Boston & Albany Railroad at Springfield, Massachusetts, to Wells River, Vermont - distance of 163 miles - connects with the Canadian Pacific Railway at Wells River, Vermont, the Central Vermont Railway at White River Junction, Vermont, and the Rutland Railroad at Bellows Falls, Vermont. This line serves the industrial areas in the Connecticut Valley, producing machinery and machine tools, ammunition, rifles, and other manufactured products. This line is an important link between Canada and southern New England and the Port of New York, and also exclusively serves an important army air base.

A main line between Boston, Massachusetts, and White River Junction, Vermont - a distance of 140 miles - is an important route for the movement of New England products to the West, through the connections with the Central Vermont Railway at White River Junction, Vermont, and the Canadian Pacific Railway at Wells River, Vermont, providing a direct

NC

8501

Exhibit No. 2

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Part 1

link between Canada and the North Atlantic ports, which becomes more important when the St. Lawrence River is unnavigable during the winter due to ice conditions. Over this line thousands of carloads of Canadian lumber and millions of bushels of Canadian grain, both for export to Great Britain, have moved since the commencement of hostilities. The line serves production centers of textiles, shoes, and various manufactured goods located in the Merrimac Valley and also exclusively serves an army air base.

Two (2) main lines run between Boston, Massachusetts, and Portland, Maine, connecting with the Maine Central Railroad Company and the Canadian National Railways at Portland, Maine. One line follows the coast for 108 miles and the second runs slightly inland. These lines serve industries manufacturing textiles, shoes and electrical goods in Massachusetts, New Hampshire, and Maine, and provide the sole rail connection with a naval station and submarine base. Through the Portland gateway, quantities of materials are moving to and from air bases and traffic is moving in great quantities through the same gateway to several shipyards where boats are under construction for the United States and Great Britain.

The converging point of all of these lines is the Boston, Massachusetts area, which is a large industrial and distributing center and which is also an important defense area, as well as a transshipping port for interchange between rail and water carriers.

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Part 2

Part 2 - Increase in the applicant's traffic
load during the National Emergency

Using the calendar year 1939, the last normal year before the emergency, as a base, the increase in traffic of the applicant is shown in the table below. While there were also increases in the years 1940, 1941, and 1943, the comparison is held to the years 1942 and 1944 as they bear a more direct relationship with the equipment needs during the period when it became necessary for the applicant to acquire added equipment.

FREIGHT PERFORMANCE

	<u>1939</u>	<u>1942</u>	Percent Increase Over <u>1939</u>	<u>1944</u>	Percent Increase Over <u>1939</u>
Gross Ton Miles (In thousands)	6,389,072	10,468,533	63.9	10,968,187	71.7
Freight Car Miles (In thousands)	165,522	247,638	49.6	251,042	51.7
Freight Loco- motive Miles	3,921,549	6,006,736	53.2	5,753,541	46.7

PASSENGER PERFORMANCE

Passengers Carried One Mile (In thousands)	369,514	749,785	102.9	987,250	167.2
Passenger Car Miles Total (In thousands)	35,227	44,044	25.0	47,954	36.1
Passenger Car Miles (Pass. Carrying-Coaches) (In thousands)	13,688	20,904	52.7	24,040	75.6
Passenger Loco- motive Miles	6,540,616	7,048,539	7.8	7,276,677	11.3

Exhibit No. 2

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Part 3

The applicant's purchase of
tractive power the last 10 years

Acquisition of Steam Locomotives and Diesel Locomotives
during the last twelve years is shown by the following table:

<u>Year</u>	<u>Steam Locomotives-Road</u>	<u>Diesel Locomotives-Yard</u>	<u>Diesel Locomotives-Road</u>
1933	None	None	None
1934	5 Pacific Type	1 600 H.P.	None
1935	5 Mountain Type	1 600 H.P.	None
1936	None	3 600 H.P.	None
1937	5 Pacific Type 5 Mountain Type	None	None
1938	None	4 600 H.P.	None
1939	None	4 600 H.P.	None
1940	3 Mountain Type	4 380 H.P.	None
1941	5 Mountain Type	3 380 H.P. 2 660 " 2 1000 "	None
1942	None	3 1000 H.P. 1 380 "	None
1943	4 Pacific Type	None	*4 5400 H.P.
1944	None	3 660 H.P. 3 1000 H.P.	8 5400 H.P.
<u>Total</u>	<u>32</u>	<u>34</u>	<u>12</u>

* One of these not received
until February 28, 1944.

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Part 4

The facilities are necessary in the
interest of National Defense

Part No. 5 of this exhibit (page 8) lists the important Army and Navy establishments located on the applicant's line (some of them served only by the applicant). Part No. 6 of this exhibit (pages 9 to 19) lists 475 industries, located on the applicant's line, which have contracts with Government agencies to furnish war and related supplies.

The abnormal increase in the traffic to and from all these plants and establishments, and other Government traffic, handled on Government bill of lading only, is indicated in the increase in the charges billed to the Government, which were:

1939	\$ 527,685
1940	838,434
1941	1,955,697
1942	8,001,502
1943	11,285,447
1944	13,366,856

It is well known that the traffic handled for the "war industries" on standard bills of lading, raw materials, supplies, fuel, parts, assemblies, and finished products, has likewise increased to an abnormal degree during the National Emergency.

Clearly the protection of all this traffic is in the interest of National Defense. The Diesels covered by this application are needed to handle that vital traffic satisfactorily.

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Part 4

In 1944, the military traffic (excluding furloughed men and draftees) was:

	<u>No. of passengers</u>
In regular trains	124,467
In 1001 special trains and 80 2nd sections	280,299
	<u>404,766</u>

This represented about 250,000 extra locomotive miles due exclusively to the National Emergency. To handle this extra war traffic, in addition to the other passenger traffic, required the use of 251,609 locomotive miles run by freight locomotives in all passenger service, which performance cannot be repeated because of the stoker requirement.

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Part 5

Army and Navy establishments served by the applicant
with sidetrack and switching service.

<u>LOCATION</u>	<u>ESTABLISHMENT</u>
Ayer, Mass.	Fort Devens
Charlestown, Mass.	U. S. Navy
Chicopee Falls, Mass.	Northeast Air Base
East Boston, Mass.	Navy Fuel Depot
Lynn, Mass.	U. S. Engineers
Manchester, N. H.	Manchester Airport
Maynard, Mass.	Ammunition Depot
Pine Point, Maine	U. S. Army
Portsmouth, N. H.	U. S. Navy
Scotia, N. Y.	U. S. Navy
Somersworth, N. H.	U. S. Navy
Watertown, Mass.	Watertown Arsenal
Wells Beach, Maine	U. S. Army

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Part 6

Industries, with Government Contracts, served by Applicant

The following is a partial list of Corporations having plants located on or near to the lines of the Boston and Maine Railroad, and shipping or receiving traffic handled by it, which Corporations are known to have contracts with the Government, or whose plants are the source of supply of Corporations having contracts with the Government.

<u>INDUSTRY</u>	<u>LOCATION OF PLANT</u>	<u>COMMODITY PRODUCED</u>
Dewey & Almy Chemical Company	Cambridge, Mass.	Chemicals
Boston Woven Hose & Rubber Co.	Cambridge, Mass.	Rubber Goods
Monsanto Chemical Company	Everett, Mass.	Chemicals
Cable Raincoat Company	Boston, Mass.	Rain Coats
Walworth Manufacturing Company	Boston, Mass.	Fittings & Wrenches
General Radio Corporation	Cambridge, Mass.	Radios
B. F. Sturtevant Company	Boston, Mass.	Fans & Blowers
United Carr Fastener Corp.	Cambridge, Mass.	Dies & Tools
American Woolen Company	Andover, Mass.	Woolen Goods
	Fitchburg, Mass.	
	Lawrence, Mass.	
	Maynard, Mass.	
	Dover, N. H.	
	Enfield, N. H.	
	Lebanon, N. H.	
General Electric Company	Fitchburg, Mass.	Electrical Supplies.
	Lynn, Mass.	Boilers, Castings,
	Everett, Mass.	etc.
Lawson Machine Tool Company	Malden, Mass.	Tools
United Shoe Machinery Corp.	Beverly, Mass.	Machinery, Dies,
		Stampings
Arlington Mills	Lawrence, Mass.	Woolen Cloth
Pacific Mills	Lawrence, Mass.	Cotton Sheeting
M. T. Stevens & Sons Company	Andover, Mass.	Cloth
	Franklin, N. H.	
	Gleasondale, Mass.	
	Haverhill, Mass.	
	Lowell, Mass.	
	North Andover, Mass.	
Naumkeag Steam Cotton Company	Salem, Mass.	Sheeting
Nashua Manufacturing Company	Nashua, N. H.	Blankets, Sheeting
	Lowell, Mass.	
Cone Automatic Machine Company	Windsor, Vt.	Machines
Goodyear Tire & Rubber Company	Windsor, Vt.	Rubber Soles & Hool.
		Gas Masks, Tubes

Exhibit No. 2

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Part 6

<u>INDUSTRY</u>	<u>LOCATION OF PLANT</u>	<u>COMMODITY PRODUCED</u>
Jones & Lamson Machine Company	Springfield, Vt.	Machines
Fellows Gear Shaper Company	Springfield, Vt.	Machines
Bryant Chucking Grinder Co.	Springfield, Vt.	Machines
Raylaine Worsted Company	Manchester, N. H.	Serge Cloth
International Shoe Company	Manchester, N. H.	Shoes
J. F. McElwain Company	Manchester, N. H.	Shoes
Johns-Manville Asbestos Products Company	Nashua, N. H.	Asbestos Articles
Greenfield Tap & Die Corp.	Nashua, N. H.	Asbestos Articles
Charles Belsky & Company	Greenfield, Mass.	Hand Tools
Worthington Pump & Machinery Company	Holyoke, Mass.	Wiping Cloths
Stevens Arms Company	Holyoke, Mass.	Compressors & Gun Mounts
United States Rubber Company (Fisk Div.)	Chicopee, Mass.	Shot Guns & Machine Guns
Van Norman Machine Tool Co.	Chicopee, Mass.	Tires and Tubes
Gilbert & Barker Mfg. Company	Springfield, Mass.	Milling Machines
Westinghouse Elec. & Mfg. Co.	Springfield, Mass.	Fuse Setters, Rifle
Indian Motorcycle Company	Springfield, Mass.	Electric Furnaces, Fuse Parts
Smith & Wesson Company	Springfield, Mass.	Motorcycles
Johnson & Johnson Company	Chicopee, Mass.	Revolvers, Machine Guns
Pepperell Manufacturing Co.	Manchester, N. H.	Gauze
Bancroft Martin Rolling Mills	Biddeford, Maine	Sheets & Blankets
E. I. Dupont de Nemours	Portland, Maine	Steel Articles
Maine Steel, Inc.	Portland, Maine	Box Shooks & Wood Flour
South Portland Shipbuilding Corp.	Portland, Maine	Marine Hardware
Todd-Bath Shipbuilding Corp.	Portland, Maine	Ships
Heald Machine Company	Worcester, Mass.	Machines
Norton Company	Worcester, Mass.	Grinders and Abrasives
American Steel & Wire Company	Worcester, Mass.	Steel & Wire Cable
Rockwood Sprinkler Company	Worcester, Mass.	Fire Extinguishing Equipment
Bear-Manning Company	Troy, N. Y.	Abrasives
West Virginia Pulp & Paper Co.	Mechanicville, N.Y.	Paper & Pulp
Builders Lumber Supply Company	Londonderry, N. H.	Lumber
Simonds Saw & Steel Company	Fitchburg, Mass.	Saws & Files
		Armor Plate
Hood Rubber Company	Watertown, Mass.	Rubber Boots & Shoes

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Part 6

<u>INDUSTRY</u>	<u>LOCATION OF PLANT</u>	<u>COMMODITY PRODUCED</u>
Union Twist Drill Company	Athol, Mass.	Drills
L. S. Starrett Tool Company	Athol, Mass.	Tools
Independent Lock Company	Fitchburg, Mass.	Shell Fuses
C. H. Cowdrey Machine Works	Fitchburg, Mass.	Cannons
Fitchburg Engineering Corp.	Fitchburg, Mass.	Machinery
Fitchburg Grinding Mach. Corp.	Fitchburg, Mass.	Machinery
Lewis Shepard Company	Watertown, Mass.	Jack Trucks
Waltham Watch Company	Waltham, Mass.	Precision Instruments
American Cyanamid & Chemical Co.)	West Concord, Mass.	Explosives
American Powder Mill) Maynard, Mass.	
Allen Chair Company	Maynard, Mass.	Furniture
Asher Pants Company	Fitchburg, Mass.	Pants
Universal Boring Machine Co.	Hudson, Mass.	Machinery
Lapointe Machine Tool Company	Hudson, Mass.	Machinery
Hudson Worsted Company	Hudson, Mass.	Wool
Hudson Batting Company	Hudson, Mass.	Cotton Bats
Hill Brothers	Hudson, Mass.	Shoes
Ascutney Shoe Company	Hudson, Mass.	Shoes
Johnson-Claflin Company	Marlboro, Mass.	Gages
Chandler Machine Company	Ayer, Mass.	Precision Instruments
Florence Stove Company	Gardner, Mass.	Stoves
Heywood-Wakefield Company	Gardner, Mass.	Furniture
Troy Blanket Mills	Troy, N. H.	Blankets
Marlboro Wire Goods Company	Marlboro, Mass.	Wire Goods
Baxter D. Whitney Company	Winchendon, Mass.	Planers
Minute Tapioca Company	Orange, Mass.	Tapioca
S. Bent & Bros.	Gardner, Mass.	Chairs
Nicholas & Stone Company	Gardner, Mass.	Chairs
Simplex Time Recorder Company	Gardner, Mass.	Recorders
Falulah Paper Company	Fitchburg, Mass.	Paper
W. & L. E. Gurley Company	Troy, N. Y.	Precision Instruments
Troy Chain Company, Inc.	Troy, N. Y.	Chains
Faith Mills, Inc.	Troy, N. Y.	Underwear
Wrights Underwear Co., Inc.	Troy, N. Y.	Underwear
Berman Sports Wear, Inc.	Troy, N. Y.	Field Jackets
Republic Steel Company	Troy, N. Y.	Pig Iron
Cluett Peabody Company	Troy, N. Y.	Shirts
Bleau Brick Company	Troy, N. Y.	Brick
Champlain Brick Company	Mechanicville, N.Y.	Brick
Whitehead Bros. Company	Mechanicville, N.Y.	Molding Sand
	Schuylerville, N. Y.	
	Saratoga Springs, N.Y.	
Albany Sand & Supply Company	Reynolds, N. Y.	Molding Sand
	Elnora, N. Y.	
	Ushere, N. Y.	

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Part 6

<u>INDUSTRY</u>	<u>LOCATION OF PLANT</u>	<u>COMMODITY PRODUCED</u>
Hynes Brothers	Ushers, N. Y.	Molding Sand
J.J. Pettinos	Elnora, N. Y.	
	Schuylerville, N. Y.	Molding Sand
John Evers	Elnora, N. Y.	
	Wayville, N. Y.	Molding Sand
	Ushers, N. Y.	
Van Raalte Company	Saratoga Springs, NY	Mosquito Netting
James Thompson Company	West Valley Falls, "	Twine & Cordage
L. B. Bocket Company	Johnsonville, N. Y.	Piling
Cornish Wire Company	Williamstown, Mass.	Copper Wire
Sprague Specialty Company	North Adams, Mass.	Gas Masks
Noble & Wood Machine Company	Hoosick Falls, N. Y.	Castings
Lamson & Goodnow Company	Shelburne Falls, Mass.	Cutlery
Lewis Manufacturing Company (Kendall Mills)	Shelburne Falls, Mass.	Gauze
Reed-Prentice Corporation	Worcester, Mass.	Saw Lathes
Worcester Pressed Steel Corporation	Worcester, Mass.	Steel Plates
Parker & Harper Mfg. Co.	Worcester, Mass.	Screws
Arcade Malleable Iron Co.	Worcester, Mass.	Castings
Marshall Sportwear, Inc.	Worcester, Mass.	Jackets
Worcester Stamped Metal Co.	Worcester, Mass.	Cartridge Cases
Leon J. Barrett Company	Worcester, Mass.	Extractors
Leland-Gifford Company	Worcester, Mass.	Drill Presses
Vellumoid Company	Worcester, Mass.	Gaskets
Reed Small Tool Works	Worcester, Mass.	Knurls
C. G. Allen Company	Barre, Mass.	Drill Presses
Stevens Walden, Inc.	Worcester, Mass.	Socket Wrenches
Lowell Wrench Company	Worcester, Mass.	Wrenches
St. Pierre Chain Corp.	Worcester, Mass.	Forgings
Handy Pad Supply Company	Worcester, Mass.	Iodine Swabs
Bell Company	Worcester, Mass.	Serge Cloth
Standard Foundry Company	Worcester, Mass.	Castings
Johnson Steel & Wire Company	Worcester, Mass.	Wire
Arter Grinding Company	Worcester, Mass.	Grinders
G. F. Wright Steel & Wire Co.	Worcester, Mass.	Screen Cloth Wire
Graton & Knight	Worcester, Mass.	Fire Control Equipment
Stevens Walden	Worcester, Mass.	Cartridge Holders
O. S. Walker Company	Worcester, Mass.	Machine Tools
H. H. Brown Shoe Company	Worcester, Mass.	Shoes
Wright Machine Company	Worcester, Mass.	Firearms
Loring Coles	Worcester, Mass.	Knives
Pullman-Standard Car Mfg. Co.	Worcester, Mass.	Gun Carriages
Wickwire-Sponcer Steel Co.	Worcester, Mass.	Steel Articles
	Clinton, Mass.	
	Palmer, Mass.	
L. Hardy Company	Worcester, Mass.	Knives
Parker Wire Goods Company	Worcester, Mass.	Wire
Washburn Wire Company	Worcester, Mass.	Wire
Goodall Worsted Company	Sanford, Maine	Uniform Cloth

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Part 6

<u>INDUSTRY</u>	<u>LOCATION OF PLANT</u>	<u>COMMODITY PRODUCED</u>
L. L. Bradbury	Bradbury, Me.	Box Shooks
Hussey Mfg. Company	North Berwick, Me.	Steel Articles
Kesslen Shoe Company	Kennebunk, Me.	Shoes
	W. Kennebunk, Me.	
Diamond Match Company	Biddeford, Me.	Building Material
Saco Lowell Shops	Biddeford, Me.	Machinery
Walton Trunk Company	Biddeford, Me.	Trunks
Biddeford Box Company	Kennebunk, Me.	Cartridge Boxes
Garland Manufacturing Co.	Biddeford, Me.	Hammers
Millers Falls Company	Saco, Me.	Hand Tools
Threadwell Tap & Die Co.	Greenfield, Mass.	Hand Tools
Production Machine Company	Greenfield, Mass.	Machines
Prophylactic Brush Company	Greenfield, Mass.	Brushes
National Felt Company	Northampton, Mass.	Felt
United Elastic Corporation	Easthampton, Mass.	Elastic Webbing (for gas masks)
Lesnow Brothers	Easthampton, Mass.	Shirts
Boston Duck Company	Bondsville, Mass.	Cotton Denims
Livingston Worsted Mills	Holyoke, Mass.	Woolen Cloth
John R. Lyman Company	Chicopee, Mass.	Wiping Cloths
Springfield Facing Company	Chicopee, Mass.	Foundry Facings
A. G. Spaulding & Bros.	Chicopee, Mass.	Lifting Plugs
Moore Drop Forge Company	Chicopee, Mass.	Forgings and Stamping
American Bosch Corporation	Springfield, Mass.	Ignition Systems and Carburetors
Bausch Machine Tool Company	Springfield, Mass.	Tooling Machines
Duckworth Chain Company	Springfield, Mass.	Chain Hoists
Package Machine Company	Springfield, Mass.	Machine Parts
Bay State Tool & Machine Co.	Springfield, Mass.	Rifle Parts
Froiland Manufacturing Co.	Springfield, Mass.	Signal Control Units
Bay State Elevator Company	Springfield, Mass.	Elevators
Springfield Upholstering & Awning Company	Springfield, Mass.	Sleeping Bags
Storms Drop Forging Company	Springfield, Mass.	Forgings
William Carter Company	Springfield, Mass.	Underwear
M. K. Epstein Company	Springfield, Mass.	Furnaces
Chapman Valve Company	Springfield, Mass.	Valves
Perkins Machine & Gear Company	Springfield, Mass.	Gears
Harrison Abrasive Company	Manchester, N. H.	Steel Shot
Elliott Manufacturing Company	Manchester, N. H.	Underwear
Greenerd Arbor Press	Nashua, N. H.	Presses
Fisk Rubber Company	Chicopee, Mass.	Rubber Goods
Holt & Fairchild Company	Chicopee, Mass.	Houses
J. G. Roy Lumber Company	Chicopee, Mass.	Lumber
J. Stevens Arms Company	Chicopee, Mass.	Firearms
Haarman Steel Company	Chicopee, Mass.	Steel Articles
B. F. Perkins & Sons	Chicopee, Mass.	Paper Mill Rolls
Granite State Knitting Co.	Nashua, N. H.	Gloves
Nashua Brass Company	Nashua, N. H.	Brass Articles

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Part 6

INDUSTRY	LOCATION OF PLANT	COMMODITY PRODUCED
Scott & Williams	Laconia, N. H.	Airplane Engines & Instrument Parts
Ashland Paper Mills, Inc.	Ashland, N. H.	Toilet Paper
L. W. Packard Company	Ashland, N. H.	Woolen Cloth
Suloway Hosiery Mills	Franklin, N. H.	Socks
J. W. Ladd Company	Hill, N. H.	Crutches
Norton Pike Company	Littleton, N. H.	Abrasives
Saranac Glove Company	Littleton, N. H.	Leather Gloves
Albert Lucier	Belmont, N. H.	Socks
Belknap Mills Corporation	Laconia, N. H.	Socks
Cormier Hosiery Company	Laconia, N. H.	Socks
Suncook Mills	Suncook, N. H.	Airplane Cloth
Samuel Eastman Company	Concord, N. H.	Fire Hose Nozzles
Boulia Gorrell Lumber Co.	Lakeport, N. H.	Boxes
N. E. Electrical Works	Lisbon, N. H.	Copper Wire
Tekwood, Inc.	Lakeport, N. H.	Plywood Boxes
Harris Emery Company	Penacook, N. H.	Woolen Goods
C. A. Lund, Inc.	Queechee, Vt.	Skiis
Laconia Malleable Iron Co.	Laconia, N. H.	Castings
G. W. Griffin Company	Laconia, N. H.	Hack Saws
American Cyanamid & Chemical	Franklin, N. H.	Iron Liquor
H. W. Dow	Warner, N. H.	Crutches
N. E. Cable Company	Warner, N. H.	Wire Cable
Souhegan Milling Company	Concord, N. H.	Ammunition Boxes
Davis Transformer Company	Wilton, N. H.	Transformers
F. L. Badger	Concord, N. H.	Castings
N. E. Box Company	Concord, N. H.	Powder Boxes
Page Belting Company	Concord, N. H.	Leather Belting
Hoyt Electrical Works	Concord, N. H.	Electrical Instrument
Gordon Woolen Mills	Newport, N. H.	Woolen Cloth
Windsor Foundry Corporation	Hillsboro, N. H.	
Sullivan Machinery Company	Windsor, Vt.	Castings
	Claremont, N. H.	Machine Parts,
		Castings
Goodell Company	Antrim, N. H.	Cutlery
Brown Company	Berlin, N. H.	Conduits, Pulp,
		Chemicals, Paper
		Castings
Vermont Foundries, Inc.	Springfield, Vt.	Wooden Boxes
Green Company	Bellows Falls, Vt.	Precision Instruments
American Optical Company	Bellows Falls, Vt.	Screws
New England Screw Company	Keene, N. H.	Leather
A. C. Lawrence Leather Co.	Winchester, N. H.	Box Shooks
Atlas Plywood Corporation	Morrisville, Vt.	Talc
Eastern Magnesia Talc Co.	Johnson, Vt.	Scales
E & T Fairbanks Company	St. Johnsbury, Vt.	
(Fairbanks-Morse)		
Vermont Asbestos Corporation	Hyde Park, Vt.	Asbestos
	Morrisville, Vt.	
Lano Manufacturing Company	Montpelier, Vt.	Castings

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Part 6

INDUSTRY	LOCATION OF PLANT	COMMODITY PRODUCED
Tyer Rubber Company	Andover, Mass.	Rubber Boots & Shoes
Reid Bros. Co., Inc.	Beverly, Mass.	Pontoons for Life Rafts
Cape Ann Manufacturing Co.	Gloucester, Mass.	Machinery
A. J. Shoe Company	Haverhill, Mass.	Clothing
A. W. Robinson	Ipswich, Mass.	Emergency Kits
Andrew Wilson	Lawrence, Mass.	Mine Sweepers
Danvers Bleachery	Peabody, Mass.	Steel Lockers
Merrimack Woolen Company	Lowell, Mass.	Sheeting
Merrimack Manufacturing Co.	Lowell, Mass.	Cloth
Abbott Worsted Company	Lowell, Mass.	Cloth
Ames Worsted Company	Lowell, Mass.	Cotton Cloth
Thomson, Gibbs Elec. Welding Co.	Lowell, Mass.	Cotton Cloth
Hydecraft Sportswear Mfg. Co.	Lynn, Mass.	Machinery
Malden Knitting Company	Lowell, Mass.	Jackets
Devroe Reynolds Company, Inc.	Malden, Mass.	Knit Goods
Hubbard Shoe Company	Malden, Mass.	Paint
Shelby Shoe Company	Rochester, N. H.	Shoes
Owen Shoe Company	Salem, Mass.	Shoes
Atwood & Morrill	Salem, Mass.	Shoes
Hygrade-Sylvania Corp.	Salem, Mass.	Castings & Valves
	Salem, Mass.	Lamps
	Danvers, Mass.	
Boott Mills	Lowell, Mass.	Towelling
Bolta Company	Lawrence, Mass.	Serving Trays
Farmington Shoe Company	Dover, N. H.	Shoes
Hytron Corporation	Salem, Mass.	Radio Tubes
Great Falls Bleachery & Dye Works	Somersworth, N. H.	Cotton Cloth
Cape Ann Tool Company	Rockport, Mass.	Castings
R. Guastavino Company	Woburn, Mass.	Artificial Stone
Eastman Gelatine Corporation	Peabody, Mass.	Gelatine
Atlantic Gelatine Company	Stoneham, Mass.	Gelatine
J. O. Whitten Company	Woburn, Mass.	Gelatine
Henshel Corporation	Amesbury, Mass.	Machinery
Gregory & Read Company	Lynn, Mass.	Leggings
A. C. Lawrence Leather Company	Peabody, Mass.	Leather-Shearlings
Winship Boit Company	Winchester, N. H.	
Merrimac Mills	Wakefield, Mass.	Socks & Underwear
Lawson Machine & Tool Company	Methuen, Mass.	Serge Cloth
W. H. Champlin	Malden, Mass.	Airplane Engine Parts
J. P. Stevens & Company	Rochester, N. H.	Boxes
Consolidated Bag Company	Andover, Mass.	Cloth
Market Forge Company	Somerville, Mass.	Paper Bags
Sexton Can Company	Everett, Mass.	Metal Racks
Somerville Machine & Foundry Company	Everett, Mass.	Pails
W. L. Douglas Shoe Company	Somerville, Mass.	Machines, Castings, Tools
Boyle Shoe Company	Brockton, Mass.	Shoes
Chas. A. Eaton Company	Brockton, Mass.	Shoes
	Brockton, Mass.	Shoes

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Part 6

<u>INDUSTRY</u>	<u>LOCATION OF PLANT</u>	<u>COMMODITY PRODUCED</u>
Blanchard Machine Company	Cambridge, Mass.	Machinery
Austin Hastings Company	Cambridge, Mass.	Steel
Stahleker Steel Company	Cambridge, Mass.	Steel
Simplex Wire & Cable Company	Cambridge, Mass.	Wire Goods
Submarine Signal Company	Boston, Mass.	Signal Material
Sawyer & Company	Cambridge, Mass.	Raincoats
A. C. Harvey Company	Brighton, Mass.	Steel
S. A. Woods Machine Company	Boston, Mass.	Shells
Meisel Press Mfg. Company	Boston, Mass.	Airplane Gears
Cummings Machine Company	Boston, Mass.	Machinery
Tri-Mont Tool Company	Boston, Mass.	Mechanics' Tools
National Fireworks Company	Hanover, Mass.	Ammunition
Herman Shoe Company	Millis, Mass.	Shoes
Fore River Shipyard	Quincy, Mass.	Ships
Chelsea Clock Company	Chelsea, Mass.	Clocks
Wetherill Bros. Company	Cambridge, Mass.	Steel
Frank E. Page & Company	Boston, Mass.	Fuse Cloth
Lynd Farquhar Company	Boston, Mass.	Drill Presses
American Electric Supply Co.	Boston, Mass.	Wire Cable
Hadley Special Tool Company	Boston, Mass.	Tools
Arthur A. Crafts Company	Boston, Mass.	Gages
S. M. Howes Company	Boston, Mass.	Castings
Holtzer Cabot Mfg. Company	Boston, Mass.	Electrical Instruments
Burnitol Manufacturing Company	Boston, Mass.	Paper Cups
Ashton Valve Company	Cambridge, Mass.	Gages
Cutter, Wood & Sanderson Co.	Cambridge, Mass.	Tools
Boston Insulated Wire & Cable Co.	Boston, Mass.	Cable
Stedfast & Roulston	Boston, Mass.	Machines
Clinton E. Hobbs	Everett, Mass.	Boat Chains
Mystic Waste Company	Medford, Mass.	Waste
Market Forge Company	Everett, Mass.	Machine Sinkers
Wm. N. Willis Company	Everett, Mass.	Tents
Dover Stamping & Mfg. Co.	Cambridge, Mass.	Tin Pans
Cambridge Rubber Company	Cambridge, Mass.	Raincoats
W. J. Murdock Company	Chelsea, Mass.	Telephone Head Sets
A. Pritzker & Sons	Boston, Mass.	Field Jackets
Federal American Cement Tool Co.	Boston, Mass.	Roofing
Henrici Laundry Machine Co.	Boston, Mass.	Washing Machines
Barbour Stockwell Company	Cambridge, Mass.	Auto Equipment
Robert Abel	Boston, Mass.	Cranes and Hoists
Boston & Lockport Block Co.	Boston, Mass.	Block and Tackle
A. G. Walton & Company	Chelsea, Mass.	Shoes
A. R. Hyde & Sons	Cambridge, Mass.	Shoes
Revere Brass Foundry	Revere, Mass.	Castings
Sexton Can Company	Everett, Mass.	Cans
H. K. Porter Company	Everett, Mass.	Cans
Porter Forge & Foundry Company	Everett, Mass.	Clippers
Ledcote Products Company	Everett, Mass.	Lead Coating
Stone & Forsythe Company	Everett, Mass.	Paper Cups

Exhibit No. 2

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Part 6

<u>INDUSTRY</u>	<u>LOCATION OF PLANT</u>	<u>COMMODITY PRODUCED</u>
Mystic Waste Company	Medford, Mass.	Wiping Rags
American Chain Link Fence Co.	Medford, Mass.	Fencing
Service Saster & Truck Co.	Somerville, Mass.	Trucks
Consolidated Paper Bag Co.	Somerville, Mass.	Paper Bags
Jerguson Gage & Valve Co.	Somerville, Mass.	Gages & Valves
S. M. Howes	Charlestown, Mass.	Stove Parts
Atwood & McManus Company	Chelsea, Mass.	Wooden Boxes
N.E. Structural Products Co.	Chelsea, Mass.	Metal Work
Acme Foundry Company	Chelsea, Mass.	Castings
Beacon Wiper Supply	Chelsea, Mass.	Wiping Rags
Textile Buff & Wheel Company	Chelsea, Mass.	Buffers
Panco Rubber Company	Chelsea, Mass.	Soles & Heels
Griffin Wheel Company	Chelsea, Mass.	Wheels
Progressive Iron Works	Chelsea, Mass.	Iron Work
Ellis Tool & Die Company	Chelsea, Mass.	Tools & Dies
Union Metal Works	Chelsea, Mass.	Brass Castings
Lovewell Henrici Company	Chelsea, Mass.	Castings
Strogoff Steel Products Co.	Chelsea, Mass.	Steel
John D'Arcy Company	Chelsea, Mass.	Heating Units
American Barrel Company	Chelsea, Mass.	Barrels & Drums
Eastern Gas & Fuel Company	Everett, Mass.	Gas & Coke
American Optical Company	Brattleboro, Vt.	Precision Instruments
Bicknell, Thomas Company	Greenfield, Mass.	Machines
Noyes Foundry Company	Greenfield, Mass.	Castings
Parts Manufacturing Co.	Greenfield, Mass.	Small Aviation Parts
Rogers, Lunt & Bowlen	Greenfield, Mass.	
Rugg Manufacturing Company	Greenfield, Mass.	Rakes & Shovels
Wells Tool Company	Greenfield, Mass.	Small Tools
Chemical Paper Company	Holyoke, Mass.	Writing Paper
J. & W. Jolly Company	Holyoke, Mass.	Castings
D. McIntosh & Company	Holyoke, Mass.	Cotton Yarn
Newton Paper Company	Holyoke, Mass.	Building Paper
Walsh Holyoke Steam Boiler Works	Holyoke, Mass.	Welded Pipe
Colastic Company	Hoosick Falls, N.Y.	Gum Compound
Lovejoy Chaplet Company	Hoosick Falls, N.Y.	Chaplets
White Alloy Company	Hoosick Falls, N.Y.	
Kingsbury Tool Machine Co.	Keene, N. H.	Machinery
New England Box Company	Keene, N. H.	Boxes
Pittsburgh Plate Glass Co.	Keene, N. H.	Wood Handles
Lynn Gas & Electric Company	Lynn, Mass.	Gas & Electricity
Amoskeag Fabrics, Inc.	Manchester, N. H.	Spun Rayon
Amoskeag Lawrence Company	Manchester, N. H.	Wool, Cotton yarn
Arms Textile Company	Manchester, N. H.	Yarn
Chicopee Mfg. Company	Manchester, N. H.	Gauzo, Cheese Cloth
Fellows & Son	Manchester, N. H.	Wooden Boxes,
		Wooden Shooks
Lyon Iron Works	Manchester, N. H.	Iron & Steel Articloc
Beebe Brothers	Nashua, N. H.	Rubber Soles & Heels
E. D. Cook Lumber Company	Nashua, N. H.	Lumber
Grogg & Sons	Nashua, N. H.	Sashes & Doors

Exhibit No. 2

Page 18 of 19 pages
Part 6

INDUSTRY	LOCATION OF PLANT	COMMODITY PRODUCED
Improved Paper Mach'y Company	Nashua, N. H.	Machinery
International Shoe Company	Nashua, N. H.	Shoes
Nathan Kaminsky Company	Nashua, N. H.	Scrap Iron
Nashua Gummed & Coated Paper Co.	Nashua, N. H.	Paper Products
Nashua Milling Company	Nashua, N. H.	Lumber
Tolles Bickford Company	Nashua, N. H.	Lumber
Whitney Screw Company	Nashua, N. H.	Screws
Wood Preserving Corp.	Nashua, N. H.	Treating Plant
Redman Lumber Company	Nashua, N. H.	Lumber
International Paper Box Machine Company	Nashua, N. H.	Machinery
James Hunter Machine Co.	North Adams, Mass.	Machinery
Green Manufacturing Company	North Walpole, N. H.	Boxes
Rodney S. Hunt Company	Orange, Mass.	Machinery
H. K. Porter Company	Somerville, Mass.	Bolts
American Powder Company	South Acton, Mass.	Explosives
Raytheon Mfg. Corporation	Waltham, Mass.	Electrical Equipment
B. F. Perkins	Willimansett, Mass.	Paper Mill Rolls
New England Box Company	Winchester, N. H.	Boxes
Ballston Stillwater Knitting Co.	Stillwater, N. Y.	Socks & Gloves
Ackshand Knitting Company	Schuylerville, N.Y.	Gloves
Sanford Mills	Sanford, Me.	Cloth
Ludlow Valve Company	Troy, N. Y.	Valves & Hydrants
Lovejoy Patent Specialty Co., Inc.	Hoosick Falls, N. Y.	Hardware
Reed & Prince Mfg. Company	Worcester, Mass.	Rivets
Ware Coupling & Nipple Co.	Ware, Mass.	Iron & Brass Goods
Wyman-Gordon Company	Worcester, Mass.	Airplane Propellers
Thompson Wire Company	Worcester, Mass.	Steel Wire
York Manufacturing Company	Saco, Me.	Shirt Cloth
F. W. Sickles Company	Chicopee, Mass.	Radio Parts
Hampden Grinding Company	Springfield, Mass.	Grinding Wheels
American Saw Company	Springfield, Mass.	Saws
Fleming Foundry	Springfield, Mass.	Castings
Curtis Universal Joint Co.	Springfield, Mass.	Universal Joints
Monsanto Chemical Company	Springfield, Mass.	Plastics
Barnard Foundry	Springfield, Mass.	Castings
Calley & Currier	Bristol, N. H.	Crutches
Gordon Woolen Mills	Newport, N. H.	Wool Lining Cloth
	Hillsboro, N. H.	
Lothrop Company	South Acton, Mass.	Metal Stampings
Decatone Products Company	Fitchburg, Mass.	Paper
Falulah Paper Company	Fitchburg, Mass.	Paper
Fitchburg Paper Company	West Fitchburg, Mass.	Paper
Laganas Shoe Company	Lowell, Mass.	Duffel Bags
Hub Hosiery Company	Lowell, Mass.	Gas Masks
Middlesex Paper Tube Co.	Lowell, Mass.	Paper Tubes
Imperial Upholstering Co.	Lowell, Mass.	Barges
Atlantic Parachute Company	Lowell, Mass.	Parachutes
John Pillings Shoe Company	Lowell, Mass.	Shoes
Cable Raincoat Company	Lowell, Mass.	Raincoats
Bogen Tenenbaum	Lowell, Mass.	Flying Jackets
Kalix Mill, Inc.	Lawrence, Mass.	Camouflage Nets

NC

8501

Exhibit No. 2

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Part 6

<u>INDUSTRY</u>	<u>LOCATION OF PLANT</u>	<u>COMMODITY PRODUCED</u>
Forbes Lithograph Company	Revere, Mass.	Paper
Warren Brothers	Cambridge, Mass.	Machine Castings
Ford Motor Company	Somerville, Mass.	Tanks
Everlastic, Inc.	Chelsea, Mass.	Rubber Goods
E. B. Badger Company	Cambridge, Mass.	Tanks, etc.
Lever Brothers	Cambridge, Mass.	Soap
E. J. LaMother Company	Everett, Mass.	Cans & Barrels
Crosby Steam Gauge & Valve	E. Somerville, Mass.	Gauges & Valves
Dahlquist Mfg. Company	Somerville, Mass.	Copper Tanks, etc.
Agar Manufacturing Company	Somerville, Mass.	Containers, Paper Boxes
Northern Steel Company	Medford, Mass.	Steel
West Iron Works	Cambridge, Mass.	Iron
Badger Fire Extinguisher Co.	Somerville, Mass.	Fire Extinguishers
Braman Dow Company	Boston, Mass.	Pipe
W. H. Champlin Company	Wellington, Mass.	Boxes
Carbide & Carbon Chemical Co.	Cambridge, Mass.	Chemicals
Nathaniel Tufts Meter Company	Boston, Mass.	Boxes
F. H. Davis Company	Cambridge, Mass.	Machinery
Whitehead Metal Products Co.	Somerville, Mass.	Boilers, Tanks, etc.
Baltzer Boat Company	Medford, Mass.	Boats
Groisser & Shalger Iron Works	Somerville, Mass.	Iron
Zurbach Steel Company	Somerville, Mass.	Steel
Moulton Ladder Company	Somerville, Mass.	Ladders
Palmer & Parker Company	Charlestown, Mass.	Lumber
Mundet Corporation	Cambridge, Mass.	Insulation
A. O. Wilson Structural Co.	Cambridge, Mass.	Steel
N. E. Alcohol Co. (Monsanto)	Everett, Mass.	Chemicals
F. S. Payne Company	Cambridge, Mass.	Elevators
J. T. Ryerson & Company	Cambridge, Mass.	Steel
Security Fence Company	Somerville, Mass.	Fence Material
Gallowher Chemical Company	Windsor, Vt.	Insecticides
Goodyear Tire & Rubber Co.	Windsor, Vt.	Rubber Goods
American Optical Company	Brattleboro, Vt.	Instruments
Morley Company	Portsmouth, N. H.	Gas Mask Parts
New England Screw Company	Keene, N. H.	Scrows
Polaroid Company	Cambridge, Mass.	Lenses
Bethlehem Steel Company	East Boston, Mass.	Repairing U.S. Navy Vessels
Moad-Morrison Company	Boston, Mass.	Steel & Hoisting Machinery

BOSTON AND MAINE RAILROAD

MEMORANDUM

Relating to MC-9501

Freight Service

In 1944 the Net Ton Miles of the Boston and Maine were 105.7% greater than in 1939, and 93.4% greater than in 1940. This increase largely subsequent to 1940. This increased volume has been handled with an average of 3% less freight cars on hand than in 1939, and only 7.9% more than in 1940. While the average number of locomotives assigned to freight service was the same as in 1940, the percentage of unserviceable locomotives was decreased from 34.9% in 1939 and 26.7% in 1940 to 12.4% in 1944.

To accomplish these it has not only been necessary to speed up the movement of cars through terminals but also to maintain fast service between terminals. Car Miles per Car Day increasing from 33.2 in 1939 and 38.7 in 1940 to 51.8 for 1944 while Net Ton Miles per Car Day increased from 477 in 1939 and 540 in 1940 to 1008 for 1944.

While in 1944 the same number of locomotives were assigned to freight service as in 1940, Freight Locomotive Miles were 37.7% greater than in 1940 and were 46.7% greater than in 1939.

During this period 10 freight locomotives were retired:-

		<u>Type</u>	<u>Tr. Effort</u>	<u>Miles Prev. 2 Years</u>
1940	1	Consolidation Type	334000	4,070
	6	" "	482000	146,376

These locomotives which were too small for through freight train service (for which installation of stokers would be necessary) were built in 1911-13-16 and were not needed for local or branch line service. In 1940 - 74 consolidation type locomotives made 1,506,049 miles while in 1944 the remaining 67 made 1,919,374 miles and covered the service requirements.

		<u>Type</u>	<u>Tr. Effort</u>	<u>Miles Prev. 2 Years</u>
1940	1	Santa Fe	719000	0
1944	2	" "	719000	153,922

These locomotives built in 1920-23, with 61" drivers are not adapted for handling the scheduled main line freight service. There are 13 of this type being used in this territory where they can meet service requirements and the weight was redistributed on 10 others which are being used on secondary lines where traffic warrants.

In 1940 26 Santa Fe Locomotives made 412,405 Locomotive Miles while in 1944 23 " " " " 844,536 " "

* 2 *

Passenger Service

In passenger service the passengers carried one mile were in 1944, 167.2% greater than in 1939, and 150.2% greater than in 1940, while Passenger Car Miles increased 36.1% and 38.3% respectively.

Compared with these, Passenger Locomotive Miles were 11.2% greater than in 1939, and 9.9% greater than in 1940. This has been accomplished with 14 less passenger engines than in 1939, and 3 less than in 1940, although the percentage of unserviceable passenger locomotives has been decreased from 21.2% in 1939 and 18% in 1940 to 11.4% for 1944.

The handling of the increased passenger miles has necessitated increased use of larger type passenger locomotives and also at times required the use of freight locomotives in passenger service.

During this period 14 passenger locomotives have been retired.

Year	No.	Type	Build	Tr. Effort	Mileage Previous 2 Years
1940	1	Small	1892	14900#	None - Exhibited at NY World's Fair by RR Enthusiasts
	1	4-4-0	1909	17200#	None
	2	4-4-0	1909-11	18200#	49,516
	2	4-6-2	1928-33	31600#	71,424
1941	5	4-4-2	1908-9	23800#	55,498
1944	3	4-4-0	1911	18200#	None

The general condition of the small passenger engines did not warrant the cost of classified repairs necessary to restore them to serviceable condition in view of the limited service in which they could be used. There are 23 locomotives of these types still in use which is ample to cover the service in which these small locomotives can be utilized.

Of the two 4-6-2 type locomotives - one built in 1910 had run out its mileage and the condition of the boiler and other parts were such that classified repairs were not warranted.

The other locomotive went into the Piscataqua River when the bridge collapsed and its position in the river bed and depth of water prohibited its recovery.

The purchase of 6 freight and 8 passenger Diesel Locomotives would not constitute a replacement of the steam locomotives recently retired, but is necessary to meet a demand for additional speed and power capacity that could not have been met by the locomotives retired, even if they had been overhauled and put in A1 condition. This demand for additional speed and power was created by the abnormal increase in the applicant's traffic load and the necessity for its faster movement, both new, additional requirements resulting wholly, directly or indirectly, from the National Emergency.

March 10, 1945

FORM WPB-3467 (1-4-44)		DESCRIPTION OF FACILITIES - APPENDIX A		PAGE 2	OF 2	PAGES
NAME OF APPLICANT Boston and Maine Railroad		ADDRESS (Street, City, Zone, State) 150 Causeway St., Boston 14, Mass.		DATE FEB 13 '45		
LAND						
SQUARE FEET (Approximate)	LOCATION OF LAND See attached sheet		COST (Dollars)			
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		DATE(S) ¹			
¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.						
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BUILDINGS						
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	COST (Dollars)		
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	DATE(S) ¹		
PRODUCT(S) TO BE PRODUCED			¹ Dates of acquisition or beginning of construction. If construction has not begun or if acquisitions of items have not been made, make notations to that effect below.			
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MACHINE TOOLS			
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A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

Description of Facilities - Appendix A

The facilities covered by this application are:

- 6 5400 H.P. Diesel freight locomotives
- 8 4000 H.P. Diesel passenger locomotives

Applicant does not require priority assistance or specific authorization from the War Production Board to obtain this equipment. All priority assistance and any necessary production authorization is obtained by the producer of the equipment.

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NAME OF MANUFACTURER		SIZE	TYPE		COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES			QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE		COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES			QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE		COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES			QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE		COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES			QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE		COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES			QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE		COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES			QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE		COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES			QUANTITY	
NAME OF MANUFACTURER		SIZE	TYPE		COST (Dollars)	
KIND	MODEL NO.	SPECIAL FEATURES			QUANTITY	

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

Description of Facilities - Appendix A

The facilities covered by this application are:

- 6 5400 H.P. Diesel freight locomotives
- 8 4000 H.P. Diesel passenger locomotives

Applicant does not require priority assistance or specific authorization from the War Production Board to obtain this equipment. All priority assistance and any necessary production authorization is obtained by the producer of the equipment.

NC

8501

MAKE AND ADDRESS OF APPLICANT Leslie Company Lyndhurst, New Jersey		PRIMARY DIVISION (RARA)		SERIAL NO. NC-8502	
CITY Lyndhurst		COUNTY N. J.		STATE N. J.	
LOCATION OF FACILITIES Lyndhurst		DESCRIPTION OF FACILITIES ORIGINAL FOLDER Amendment to Necessity Certificate For time extension of 30 to 60 days Letter from applicant dated 4/25/45 GA-76 dated 4/26/45 from Tax Amort. Br.		TO V	
PRODUCT OR SERVICE Parts for pressure reducing valves		WPD-817 COPIES. DATED		WPD-3467 COPIES. DATED	
APPENDIX A COPIES		TOTAL COST PROJECT		COST OF FAC. N. C. APPL.	
COST EXCL. LAND		AUTHORIZATION TO EXPIRE		FORM GA-1804 FORMERLY PR-5 (5-1-44)	
PROJECT AND/OR NECESSITY CERTIFICATE APPLICATION CONTROL CARD		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		3;AT N	

Commissioner of Internal Revenue
Bureau of Internal Revenue
Washington 25, D. C.

Subject: Leslie Company
Necessity Certificate NC-8502 ✓

Dear Sir:

Necessity Certificate NC-8502 is hereby amended by deleting the phrase, "prior to April 30, 1945", and substituting therefor the phrase, "prior to May 31, 1945."

Very truly yours,




FORM GA-1231 (5-19-44) † UNITED STATES OF AMERICA WAR PRODUCTION BOARD RECOMMENDATION FOR ACTION ON APPLICATION FOR NECESSITY CERTIFICATE		SERIAL NO. NC-8502 ✓	
DESCRIPTION OF PRODUCTS Parts for pressure reducing valves		AMOUNT REQUESTED FOR AMORTIZATION \$2,930.50 <i>Int</i>	
DESCRIPTION OF FACILITIES Air furnace heater		NAME OF APPLICANT Leslie Company	
PRIMARY INDUSTRY DIVISION OR PROCESSING OFFICE ACTION RECOMMENDED BY INDUSTRY DIVISION OR PROCESSING OFFICE (See reverse side) <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED DIV. _____ _____ BY _____ DATE _____ SIGNATURE OF AUTHORIZED OFFICIAL _____		ADDRESS (Street, City, Zone, State) Grant & Valley Brook Avenues Lyndhurst, N. J. LOCATION OF FACILITIES Lyndhurst, N. J. PROGRAM DETERMINATION NUMBER _____	

CLEARANCE					
DIVISION OR AGENCY (a)	DATE IN (b)	DATE OUT (c)	RECOMMEND APPROVAL (d)	RECOMMEND DENIAL (e)	CLEARED BY (f)
PROJECT ANALYSIS BRANCH					
FACILITIES COMMITTEE					

REMARKS BY TAX AMORTIZATION BRANCH

In letter dated April 25, 1945 the applicant requested that the time limit of April 30, 1945 on Necessity Certificate NC-8502 be extended for 30 to 60 days, inasmuch as the subject facility will not be shipped before the week of April 30, 1945. It is therefore recommended that the time limit be extended to May 31, 1945.



Amendment TAX AMORTIZATION <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED 4/26/45 SECTION <i>Marguerite J. Linder</i> DATE SIGNATURE _____ BRANCH _____ DATE SIGNATURE	APPROVED FOR ISSUANCE <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED 4/28/45 BY <i>Rodney J. Thomas</i> DATE SIGNATURE
---	---

THE FOLLOWING INFORMATION MUST BE SUPPLIED BEFORE APPLICATIONS FOR NECESSITY CERTIFICATES WILL BE APPROVED. SPONSORING AGENCIES OR INDUSTRY DIVISIONS WILL BE HELD RESPONSIBLE FOR THE PRESENTATION OF SUCH DATA.

1. IS THE END PRODUCT OF VITAL IMPORTANCE TO THE WAR EFFORT? ☐ YES ☐ NO. IF "YES", STATE THE BASIS FOR SUCH A CONCLUSION.

<p>2. IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF SO, EXPLAIN.</p>
<p>3. IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE WHY. IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES, RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE.</p>
<p>4. IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input type="checkbox"/> YES <input type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY.</p>
<p>5. ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART.</p>
<p>6. ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input type="checkbox"/> NO</p>
<p>7. WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.</p>
<p>8. ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.</p>
<p>9. IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.</p>
<p>10. COMMENTS</p>
<p>11. RECOMMENDATION</p>
<p>A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED.</p>
<p>_____ DATE BY SIGNATURE</p>
<p>B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO ____% OF COST IS RECOMMENDED.</p>
<p>_____ DATE BY SIGNATURE</p>

IF MORE SPACE IS NECESSARY USE ADDITIONAL SHEETS

OPD-War Board 11188D-p. 2

Leslie Company
Grant & Valley Brook Avenues
Lyndhurst, New Jersey

Subject: Necessity Certificate
File Number: NC-8502 ✓

Gentlemen:

Enclosed please find a copy of an amendment mailed this date
to the Commissioner of Internal Revenue.

Very truly yours,

for
Chief, Tax Amortization Branch
Procurement Policy Division

Encl. (1)



NAME AND ADDRESS OF FACILITY Leslie Company Grant & Valley Brook Avenues Lyndhurst, New Jersey		PRIMARY DIVISION SHIP- *RARA		SERIAL NO. NC-8502	
CITY Lyndhurst		COUNTY N. J.		STATE N. J.	
LOCATION OF FACILITIES Lyndhurst		TO V		DATE IN 2/15/45	
DESCRIPTION OF FACILITIES Air furnace heater		ROUTING UNIT		DATE OUT	
Recd. 2/12/45 Ret. to appl. Recd. 2/15/45		X		PRIMARY DIV.	
PRODUCT OR SERVICE parts for pressure reducing valves				FACILITIES BUR. CONTROL DESK	
WPB-017 COPIES, DATED				PROJECT ANALYSIS BR	
WPB-541- 2 " " 2/1/45 \$2930.50 SHIP				FACILITIES COMMITTEE	
*Rerouted 2/24/45 3;AT				TAX AMORTIZATION BRANCH	
				FACILITIES BUR. CONTROL DESK	
				ISSUANCE UNIT	
				TYPE OF ACTION	
				DATE PROJECT OR PRIORITY	
				DATE NECESSITY CERTIFICATE	
				LETTER OF PREDETERMINATION	
				APPROVED	
				DEFIED	
				CLOSED INFORMALLY	
				CANCELLED	
TOTAL COST PROJECT		COST OF FAC. N. C. APPL. \$2,930.50			
COST EXCL. LAND		AUTHORIZATION TO EXPIRE			
FORM GA-1904 FORMERLY PR-8 (3-1-44) 3;AT		PROJECT AND/OR NECESSITY CERTIFICATE APPLICATION CONTROL CARD		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	

FORM GA-1239 (10-21-44)	UNITED STATES OF AMERICA WAR PRODUCTION BOARD	DATE	NC - 8502
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NECESSITY CERTIFICATE

To The Commissioner of Internal Revenue:

Pursuant to Section 124 of the Internal Revenue Code, particularly subsection (f) thereof, and in response to the application filed by

NAME AND ADDRESS OF APPLICANT
(Street, City, Zone, State)

**Leslie Company
Grant & Valley Brook Avenues
Lyndhurst, New Jersey**


IT IS HEREBY CERTIFIED that the facilities described in the attached Appendix A (consisting of two pages ~~*****~~) are necessary in the interest of national defense during the emergency period, up to 35 ~~*****~~

of the cost attributable to the construction, reconstruction, erection, installation or acquisition thereof, to the extent that such construction, reconstruction, erection, installation is begun or such acquisition is effected ~~*****~~ **prior to April 30, 1945.**

BY _____

SECRET
MAR 8 1945
SIGNATURE SERVICE

2-48003

FORM WPB-3467 (1-11-45)		PAGE 1 OF 2 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Leslie Co. Leslie Co. Lyndhurst, N. J.		Leslie Co.	
		ADDRESS (Street, City, Zone, State)	
		Grant & Valley Brook Avenues Lyndhurst, N. J.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES	\$2,930.50	\$2,930.50	
OTHER			
OTHER (Specify)			
TOTAL	\$2,930.50	\$2,930.50	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
<p>This is a 100% war production requirement that will not be needed after completion of war program. It is most essential to have this equipment to enable us to maintain production and shipping schedules.</p>			
<div style="text-align: right;"> NC 2502  </div>			

FORM WPR-3467 (5-22-44)		EQUIPMENT (Continued)			PAGE 2 OF 2 PAGES
NAME OF MANUFACTURER Despatch Oven Company Minneapolis, Minnesota		SIZE	SPECIAL FEATURES Maximum rating of 68 K.W. To operate on 240 volts, 60 cycle, 3 phase AC current		
KIND Air Furnace Heater - Type HT-8	MODEL NO.	TYPE Box	QUANTITY 1	COST (Dollars) \$2,930.50	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES		
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)	

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

12845

FORM WPB-3467 (5-22-44)		PAGE OF PAGES		
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES				
NAME OF APPLICANT Leslie Co.		ADDRESS (Street, City, Zone, State) Grant & Valley Brook Avenues Lyndhurst, N. J.	DATE 2/7/45	
LAND				
SQUARE FEET (Approximate)	LOCATION OF LAND			
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	COST (Dollars)		
BUILDINGS				
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)	
PRODUCT(S) TO BE PRODUCED				
EQUIPMENT				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				

2.	IS THERE AN OVERALL SHORTAGE OF FACILITIES TO PRODUCE AS AGAINST REQUIREMENTS FOR THIS PRODUCT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF SO, EXPLAIN. Delivery requirements of the Navy and Maritime Commission are in excess of the industry's ability to produce, creating backlog of orders on hand.	
3.	IF THERE IS NO OVERALL SHORTAGE OF FACILITIES, IS THERE AN AREA SHORTAGE? <input type="checkbox"/> YES <input type="checkbox"/> NO. IF "YES", STATE WHY IT IS IMPERATIVE THAT THE APPLICANT INCREASE PRODUCTION FACILITIES RATHER THAN HAVE THE DEFICIENCY MADE UP BY ANOTHER SOURCE. Does not apply	
4.	IS ACQUISITION OR CONSTRUCTION BY THE APPLICANT OF EACH FACILITY LISTED CLEARLY NECESSARY FOR PRODUCTION OF THE END PRODUCT? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. SPECIFY ALL FACILITIES NOT CLEARLY NECESSARY.	
5.	ARE THESE FACILITIES WHOLLY OR PARTLY A REPLACEMENT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF "YES", EXPLAIN AND STATE WHAT PART.	
6.	ARE THESE FACILITIES TO BE ACQUIRED FROM AN AFFILIATE? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
7.	WOULD THE GOVERNMENT BE IN A GOOD BARGAINING POSITION AFTER THE WAR IF THESE FACILITIES SHOULD BE PUBLICLY FINANCED? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF "NO", STATE WHY. This equipment will become a part of the applicant's existing plant and facilities.	
8.	ARE THEY OF A TYPE THAT ARE LIKELY TO HAVE A REASONABLE POSTWAR VALUE? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.	
9.	IS IT REASONABLE TO ASSUME THAT THE FACILITIES ARE OF SUCH A TYPE THAT THEY MAY BE USEFUL TO THE APPLICANT AFTER THE WAR? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO. IF "NO", STATE WHY.	
10.	COMMENTS The applicant has indicated that there will be a substantial saving of manpower; speed-up in production; and elimination of outside handling or sub-contracting. These factors plus favorable recommendation from the Maritime Commission warrant approval of partial amortization privileges.	
11.	RECOMMENDATION	
	A. BASED UPON THE FOREGOING IT IS RECOMMENDED THAT THE APPLICATION BE DENIED.	
	DATE	BY
	SIGNATURE	
	B. BASED UPON THE FOREGOING IT IS OUR OPINION THAT IT IS TO THE ADVANTAGE OF THE GOVERNMENT THAT THE FACILITIES BE PRIVATELY FINANCED. IN ADDITION, RECOGNIZING THE GOVERNMENT'S FINANCIAL INTEREST IN A CERTIFIED FACILITY, WE ARE OF THE OPINION THAT THE FACILITIES LISTED IN APPENDIX A ARE SO ESSENTIAL TO THE PROGRESS OF THE WAR THAT THE ISSUANCE OF A CERTIFICATE UP TO <u>35</u> % OF COST IS RECOMMENDED.	
	DATE	BY
	SIGNATURE	

FORM GA-1210-A (2-2-44) R	UNITED STATES OF AMERICA WAR PRODUCTION BOARD	FILE NUMBER NC - 8502	DATE
	TRANSMITTAL LETTER TO APPLICANT	IN REPLY REFER TO TAX AMORTIZATION BRANCH	

TO: NAME AND ADDRESS OF COMPANY (Street, City, Zone, State)	Leslie Company Grant & Valley Brook Avenues Lyndhurst, New Jersey
---	--

Gentlemen:

There is transmitted herewith for your records a copy of a certificate issued by the War Production Board, pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Second Revenue Act of 1940) as amended, in response to your application therefor.

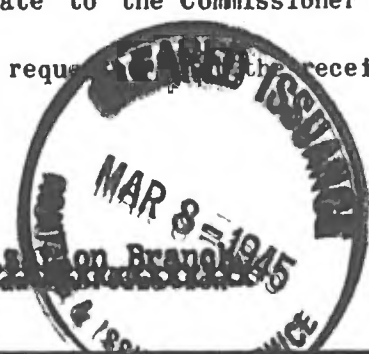
The original of this certificate has been transmitted on this date to the Commissioner of Internal Revenue.

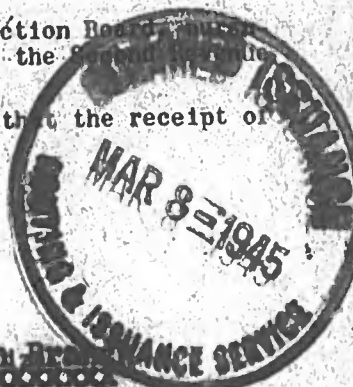
In order to complete the files of the War Production Board, it is requested that receipt of the copy be acknowledged promptly.

Very truly yours,


for
Chief, Tax Amortization Branch
Facilities Bureau

Incl.
Copy of Certificate


Form 10828—p. 1

FORM GA-1210-B (2-3-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FILE NUMBER NC - 0502	DATE
NECESSITY CERTIFICATE				IN REPLY REFER TO TAX AMORTIZATION BRANCH	
NAME OF APPLICANT Leslie Company			ADDRESS (Street, City, Zone, State) Grant & Valley Brook Avenues Lyndhurst, New Jersey		
TO: <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 80%;"> <p>The Commissioner of Internal Revenue Bureau of Internal Revenue Washington 25, D. C.</p> </div>					
<p>Dear Sir:</p> <p>There is transmitted herewith the above certificate, issued by the War Production Board pursuant to Section 124 of the Internal Revenue Code (Title III, Section 302 of the Internal Revenue Act of 1940) as amended.</p> <p>In order to complete the files of the War Production Board, it is requested that the receipt of this certificate be acknowledged.</p> <p style="text-align: right;">Very truly yours,</p> <p style="text-align: right;">for Chief, Tax Amortization Branch</p>					
Incl. Certificate					

OFFICIAL FILE COPY

FORM WPB-3467 (1-11-45)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD		FORM APPROVED BUDGET BUREAU NO. 12-R1676.3	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE				AMOUNT SOUGHT TO BE CERTIFIED	
				DATE February 8, 1945	
TO: War Production Board, Washington 25, D. C.				FOR WPB USE ONLY	
				WPB FILE NO. NC 8502 ✓	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State)		Leslie Co. Grant & Valley Brook Avenues Lyndhurst, N. J.			
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form.					
Item 2 SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.					
1. DESCRIBE THE PRODUCTS TO BE MANUFACTURED OR THE SERVICES TO BE RENDERED BY THE FACILITIES LISTED IN APPENDIX A.					
A. IF FACILITIES ARE NON-PRODUCTIVE (toilets, cafeteria, etc.) DESCRIBE PRINCIPAL PRODUCTS.					
B. IF FACILITIES ARE PRODUCTIVE MENTION ONLY THOSE PRODUCTS FOR WHICH FACILITIES HEREIN WILL BE USED. DESCRIBE PRODUCTS IN DETAIL; DO NOT USE VAGUE GENERAL DESIGNATIONS SUCH AS "AIRCRAFT PARTS," "RADAR PARTS," ETC.					
Parts for Pressure Reducing Valves, Pump Governors, Temperature Regulators, Strainers and Leslie-Tyfon Whistles					
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, (WHICH WILL BE MANUFACTURED WITH THE FACILITIES LISTED IN APPENDIX A) WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.					
A - PRIME CONTRACTS					
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d)	AMOUNT (Dollars) (e)	
PD-MC45-35959	1944 7/21	Regulators	U.S. Maritime Comm.	\$ 46,556.10	
PD-MC45-37504	1944 8-21	"	" " "	71,635.49	
PD-MC45-37207	1944 8-10	Leslie-Tyfon Whistles	" " "	50,310.00	
PD-MC45-38230	1944 9-14	" " "	" " "	31,784.88	
PD-MC44-25169	1943 10-20	Regulators	" " "	23,853.70	
PD-MC44-27017	1943 12-20	"	" " "	49,372.64	
NXss-77685	1944 9-9	Pump Gov. and Parts	U. S. Navy	39,457.23	
Nobs-17140	1944 9-20	" " " "	"	7,267.02	
NXs-20115	1942 12-26	Leslie-Tyfon Whistles	"	10,642.40	
All above, plus sub-contracts listed in 2-B and a multitude of other					
prime and sub-contracts all for war work (96% of total for U. S. Navy					
and Maritime Commission) totalling \$1,359,406.00)					

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Whistles DD809/G&C 262	Consolidated Steel Corp. Orange, Texas	A U. S. Navy B	6,241.30
Regulators 520-51	Federal S.B. & D. D. Co. Kearny, N. J.	A U. S. Navy B	9,640.18
Regulators DE438/G&C 7886	ditto	A U. S. Navy B	16,317.50
Regulators DD809/G&C 267	"	A U. S. Navy B	19,956.64
Governors WP-235864	Worthington Pump & Mch. Corp. Harrison, N. J.	A U. S. Navy B	17,929.04
Governors WP-243227	ditto	A U. S. Navy B	51,996.45
Governors WP-252478	"	A U. S. Navy B	8,222.25
Regulators E-6011	Sun Shipbldg. & D. D. Co.	A U.S. Maritime Comm. B	13,207.02
Regulators E-6012	ditto	A U.S. Maritime Comm. B	7,279.34
Regulators E-6015	"	A U.S. Maritime Comm. B	7,912.64
Regulators E-6016	"	A U.S. Maritime Comm. B	14,149.92
3. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
U.S. Gov't. Shipbuilding	Various Shipyards and Pump Builders	U.S. Navy & Maritime Commission	
4. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?			
AGENCY (a)	PERCENT (b)	5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
ARMY	-	A. CONVERTING PRESENTLY OWNED FACILITIES No comparable equipment on hand at present.	
NAVY	42%	B. USE OF OTHER AVAILABLE FACILITIES None available	
MARITIME COMMISSION	54%	C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES Production delayed 10 days or more between operations and unnecessary transportation between our plant and sub-contractor involved.	
AIRCRAFT RESOURCES CONTROL BOARD	-	D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE None involved	
OTHER AGENCIES (Specify) W.S.A. etc.	4%		
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE Immediately upon receipt	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A:		None	
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (1-11-45)				PAGE 4 OF 6 PAGES		
12. JUSTIFICATION FOR EXPANSION:						
A. MANUFACTURING FACILITIES ONLY:						
(1) PRODUCTION						
PRODUCT (List only the products for which the facilities herein listed will be used)	UNIT OF MEASURE	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING <div style="text-align: right;">194</div>		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION		
(a)	(b)	ACTUAL (c)	CAPACITY (d)	(e)		
It is impossible to detail production results from use of oil furnace						
in quantity of units or dollar value, as material to be heat treated						
is part of a complex overall production procedure giving employment to						
about 450 people. However, there will be a substantial saving of man						
hours equal to three or four skilled laborers whose time will be saved						
and offset by personnel operating new equipment.						
(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)						
SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST	150	50	160	60		50
SECOND	130	50	140	60		50
THIRD						
SWING						
Production will be substantially speeded up and handling outside of our						
plant eliminated without extra personnel.						
B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.						
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS. <div style="text-align: center;">Will be financed privately with Company's own funds</div>						
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.						
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="text-align: center;">Maximum of only \$2,930.50</div>						

FORM WPB-3467 (1-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

Three (3) signed copies of this form with six (6) copies of the Appendix A (both summary and detail sheets) must *always* be filed with the War Production Board, Washington 25, D. C. (except when accompanied by Form PAW-30). All priority and special authorization forms (except PAW-30) related to the application for necessity certificate shall be filed at the same time and place as this form regardless of the mailing instructions on such documents.

If notification of the date on which the War Production Board received the application is desired, a self-addressed and stamped post card may be submitted with the application. The date of receipt and War Production Board file number will be stamped on the card and the card mailed to the addressee.

When to file: Applications for Certificates of Necessity for tax amortization privileges provided in Section 124 (f) of the Internal Revenue Code should be made on Form WPB-3467.

Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is *filed together* with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (1-11-45)		PAGE 1 OF 1 PAGES	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Leslie Co. Leslie Co. Lyndhurst, N. J.		Leslie Co.	
		ADDRESS (Street, City, Zone, State)	
		Grant & Valley Brook Avenues Lyndhurst, N. J.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT:			
MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES	\$2,050.50	\$2,050.50	
OTHER			
OTHER (Specify)			
TOTAL	\$2,050.50	\$2,050.50	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			

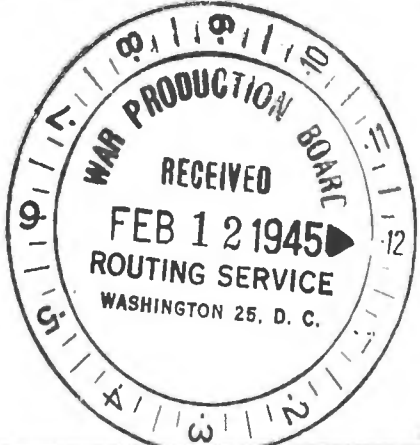
FORM WPR-3467 (5-22-44)		PAGE 1 OF 1 PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER Despatch Oven Company Minneapolis, Minnesota		SIZE	SPECIAL FEATURES Maximum rating of 60 K.V. to operate on 60 volts, 60 cycle, 3 phase AC current	
KIND Air Furnace Heater - Type H-10	MODEL NO.	TYPE Box	QUANTITY 1	COST (Dollars) \$2,930.00
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)

NC 8502

A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.

FORM WPB-3467 (5-22-44)		PAGE OF PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT Leslie Co.		ADDRESS (Street, City, Zone, State) Grant & Valley Brook Avenues Lyndhurst, N. J.	DATE 2/7/48
LAND			
SQUARE FEET (Approximate)	LOCATION OF LAND		
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____		COST (Dollars)
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES
KIND	MODEL NO.	TYPE	QUANTITY
			COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

TAX AMORTIZATION
BRANCH FILE COPY

FORM WPB-3467 (1-11-45)	UNITED STATES OF AMERICA WAR PRODUCTION BOARD			
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE				
TO: War Production Board, Washington 25, D. C.				
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State)	FORM APPROVED BUDGET BUREAU NO. 12-R1676.3			
Leslie Co. Grant & Valley Brook Avenues Lyndhurst, N. J.	AMOUNT SOUGHT TO BE CERTIFIED			
DATE February 8, 1945				
FOR WPB USE ONLY				
WPB FILE NO. NC 8502				
				
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form.				
Item 2 SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.				
1. DESCRIBE THE PRODUCTS TO BE MANUFACTURED OR THE SERVICES TO BE RENDERED BY THE FACILITIES LISTED IN APPENDIX A.				
A. IF FACILITIES ARE NON-PRODUCTIVE (toilets, cafeteria, etc.) DESCRIBE PRINCIPAL PRODUCTS.				
B. IF FACILITIES ARE PRODUCTIVE MENTION ONLY THOSE PRODUCTS FOR WHICH FACILITIES HEREIN WILL BE USED. DESCRIBE PRODUCTS IN DETAIL; DO NOT USE VAGUE GENERAL DESIGNATIONS SUCH AS "AIRCRAFT PARTS," "RADAR PARTS," ETC.				
Parts for Pressure Reducing Valves, Pump Governors, Temperature Regulators, Strainers and Leslie-Tyfon Whistles				
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, (WHICH WILL BE MANUFACTURED WITH THE FACILITIES LISTED IN APPENDIX A) WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS.				
A - PRIME CONTRACTS				
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d)	AMOUNT (Dollars) (e)
PD-MC45-35959	1944 7-21	Regulators	U.S. Maritime Comm.	\$ 46,556.10
PD-MC45-37504	1944 8-21	"	" " "	71,635.49
PD-MC45-37207	1944 8-10	Leslie-Tyfon Whistles	" " "	50,310.00
PD-MC45-38230	1944 9-14	" " "	" " "	31,784.88
PD-MC44-25169	1943 10-20	Regulators	" " "	23,853.70
PD-MC44-27017	1943 12-20	"	" " "	49,372.64
MXss-77685	1944 9-9	Pump Gov. and Parts	U. S. Navy	39,457.23
Nobs-17140	1944 9-20	" " " "	"	7,267.02
MXs-20115	1942 12-26	Leslie-Tyfon Whistles	"	10,642.40
All above, plus sub-contracts listed in 2-B and a multitude of other prime and sub-contracts all for war work (96% of total for U. S. Navy Maritime Commission) totalling \$1,369,406.00)				

FORM WPB-3467 (1-11-45)		PAGE 2 OF 6 PAGES	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
Misties DD809/G&C 262	Consolidated Steel Corp. Orange, Texas	A U. S. Navy B	6,241.30
Regulators 620-51	Federal S.B. & D. D. Co. Kearny, N. J.	A U. S. Navy B	9,640.18
Regulators DE438/G&C 7886	ditto	A U. S. Navy B	16,317.50
Regulators DD809/G&C 267	"	A U. S. Navy B	19,956.64
Governors WP-235864	Worthington Pump & Mch. Corp. Harrison, N. J.	A U. S. Navy B	17,929.04
Governors WP-243227	ditto	A U. S. Navy B	51,996.45
Governors WP-252478	"	A U. S. Navy B	8,222.25
Regulators E-6011	Sun Shipbldg. & D. D. Co.	A U.S. Maritime Comm. B	13,207.02
Regulators E-6012	ditto	A U.S. Maritime Comm. B	7,279.34
Regulators E-6015	"	A U.S. Maritime Comm. B	7,912.64
Regulators E-6016	"	A U.S. Maritime Comm. B	14,149.92
9. THE SERVICES REFERRED TO UNDER ITEM 1 ARE BEING RENDERED OR WILL BE RENDERED AS FOLLOWS:			
TYPE OF SERVICE (i.e., transportation, utilities, etc.) (a)	TO WHOM (b)	GOVERNMENT AGENCY INVOLVED (c)	
U.S. Gov't. Shipbuilding	Various Shipyards and Pump Builders	U.S. Navy & Maritime Commission	
10. WHAT PERCENTAGE OF THE PRODUCTS OR SERVICES TO BE PRODUCED OR RENDERED WITH THE FACILITIES LISTED IN APPENDIX A WILL BE ABSORBED IN THE WAR EFFORT?		5. EXPLAIN IN DETAIL WHAT CONSIDERATION HAS BEEN GIVEN TO:	
AGENCY (a)		A. CONVERTING PRESENTLY OWNED FACILITIES	
PERCENT (b)		No comparable equipment on hand at present.	
ARMY	-	B. USE OF OTHER AVAILABLE FACILITIES	
NAVY	42%	None available	
MARITIME COMMISSION	54%	C. SUBCONTRACTING ANY PORTION OF THE PRODUCTS TO BE PRODUCED OR SERVICES TO BE RENDERED WITH THE FACILITIES	
AIRCRAFT RESOURCES CONTROL BOARD	-	Production delayed 10 days or more between operations and un- necessary transportation between our plant and sub-contractor involved.	
OTHER AGENCIES (Specify) W.S.A. etc.	4%	D. THE USE OF EXISTING BUILDINGS BY LEASE OR PURCHASE	
		None involved	
6. IT IS EXPECTED THAT PRODUCTION WILL BEGIN WITH THE FACILITIES SOUGHT TO BE CERTIFIED IN THIS APPLICATION ON FOLLOWING DATE		DATE Immediately upon receipt	
7. THE FOLLOWING STATEMENTS ARE MADE WITH RESPECT TO THE LAND, LISTED IN APPENDIX A: None			
A. NAME OF PRESENT OWNER		B. AFFILIATION, IF ANY, BETWEEN APPLICANT AND PRESENT OWNER OF PROPERTY	
C. THE LAND HAS BEEN USED IN THE FOLLOWING MANNER			

FORM WPB-3467 (1-11-45)

PAGE 4 OF 6 PAGES

12. JUSTIFICATION FOR EXPANSION:

A. MANUFACTURING FACILITIES ONLY:
(1) PRODUCTION

PRODUCT (List only the products for which the facilities herein listed will be used)	UNIT OF MEASURE	PRODUCTION WITH EXISTING FACILITIES LAST CALENDAR QUARTER ENDING 194		ESTIMATED QUARTERLY PRODUCTION WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION
		ACTUAL	CAPACITY	
(a)	(b)	(c)	(d)	(e)
It is impossible to detail production results from use of oil furnace in quantity of units or dollar value, as material to be heat treated is part of a complex overall production procedure giving employment to about 450 people. However, there will be a substantial saving of man hours equal to three or four skilled laborers whose time will be saved and offset by personnel operating new equipment.				

(2) EMPLOYMENT (AVERAGE NUMBER OF PRODUCTION WORKERS AND NUMBER OF WORK HOURS PER WEEK)

SHIFT (a)	EMPLOYMENT AND WORK HOURS WITH EXISTING FACILITIES FOR PAY PERIOD ENDING NEAREST 15TH OF PRECEDING MONTH				ESTIMATED EMPLOYEES AND WORK HOURS WITH ADDITION OF FACILITIES COVERED BY THIS APPLICATION	
	ACTUAL		CAPACITY		PRODUCTION WORKERS (f)	SCHEDULED WORK HOURS PER WEEK (g)
	PRODUCTION WORKERS (b)	SCHEDULED WORK HOURS PER WEEK (c)	PRODUCTION WORKERS (d)	SCHEDULED WORK HOURS PER WEEK (e)		
FIRST	150	50	160	60		50
SECOND	130	50	140	60		50
THIRD						
SWING						
Production will be substantially speeded up and handling outside of our plant eliminated without extra personnel.						

B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expend the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET.

13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES?

☐ YES ☒ NO. IF YES, GIVE DETAILS.

Will be financed privately with Company's own funds

14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT?

☐ YES ☒ NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.

15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS.

Maximum of only \$2,930.50

FORM WPB-3467 (11-11-45)

PAGE 6 OF 6 PAGES

INSTRUCTIONS

Number of Copies and Place of Filing: A separate set of forms is required for each plant location.

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Form WPB-3467 must be filed before construction is begun or acquisition is made, since under the provisions of the regulations dated December 17, 1943:

"The construction, reconstruction, erection, installation or acquisition of facility will not be deemed necessary within the terms of these regulations

unless a determination of necessity is made by the certifying authority prior to the beginning of the construction, reconstruction, erection, installation or date of acquisition."

The issuance of a necessity certificate will not be considered unless the application for a certificate is filed together with the application for priorities assistance or specific authorization for the facilities to be amortized.

What to file: 1. If authorization under L-41 is required, this application must be accompanied by the appropriate form listed in Schedule C of L-41. In this event, however, it is not necessary to fill out all sections of WPB-3467 but only those sections as called for below under "Special Instructions for Filing with Construction Application Forms".

2a. If authorization under L-41 is not required, a separate WPB-3467 must be filed for and together with each separate priorities application form for facilities for which tax amortization privileges are required.

2b. However, when more than one priorities application form is involved, the applicant may file a single project form such as WPB-617, WPB-2774, or PAW-30, and accompany it with only one WPB-3467. If this choice is made only certain sections of this form as called for below under "Special Instructions for Filing with Construction Application Forms" need be filled out.

SPECIAL INSTRUCTIONS FOR USE WITH CONSTRUCTION APPLICATION FORMS—SUCH AS WPB-617, WPB-2774, PAW-30, ETC.

When this form is used with a construction application form as described in paragraph 1, or paragraph 2b of "What to File", it is only necessary to fill out your name and address and the following sections of WPB-3467: Sections 2A, 2B, 12B, 13 through 17 inclusive.

SPECIAL INSTRUCTIONS FOR APPENDIX A

Appendix A consists of the detail sheets on land, buildings, and equipment, for the plant location covered by the WPB-3467 and a Summary Sheet for each set of detail sheets.

The Appendix A will be physically attached by the certifying agency to the necessity certificate when, as and if issued, to enable the Bureau of Internal Revenue to identify the facilities. Care should be exercised in preparing it.

Facilities at the date of application should be identified as accurately as possible, and should have the estimated cost given. If any changes in cost or identification of facilities are determined before receipt of a completed necessity certificate the applicant should notify the War Production Board of such changes.

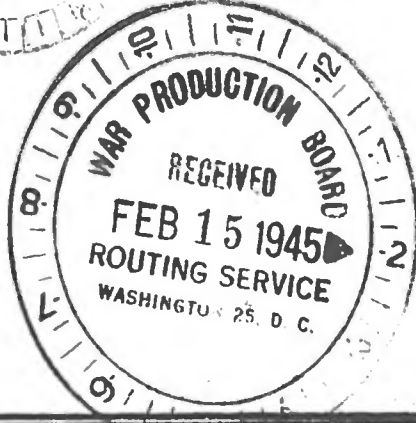
The summary sheet of this appendix is page 1. The number of pages in the appendix, including both the detailed sheets and summary sheet, shall be indicated on the summary sheet and all detail sheets.

FORM WPB-3467 (1-11-45)		PAGE 1 OF 1 PAGES.	
APPENDIX A - SUMMARY SHEET			
(Applicant must attach hereto additional Appendix A sheets (numbered 2, 3, 4 etc.) supplying a description of each facility)			
LOCATION OF FACILITIES		NAME OF COMPANY	
Leslie Co. Lyndhurst, N. J. Lyndhurst, N. J.		Leslie Co.	
		ADDRESS (Street, City, Zone, State)	
		Grant & Valley Brook Avenues Lyndhurst, N. J.	
ITEM	ACTUAL (Dollars)	ESTIMATED (Dollars)	
(a)	(b)	(c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT:			
MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES	\$2,930.50	\$2,930.50	
OTHER			
OTHER (Specify)			
TOTAL	\$2,930.50	\$2,930.50	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A			
REMARKS			
This is a 100% war production requirement that will not be needed after completion of war program. It is most essential to have this equipment to enable us to maintain production and shipping schedules.			
2845			

NC 8502

FORM WPB-3467 (5-22-44)		PAGE OF PAGES		
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES				
NAME OF APPLICANT Leslie Co.		ADDRESS (Street, City, Zone, State) Grant & Valley Brook Avenues Lyndhurst, N. J.	DATE 2/7/45	
LAND				
SQUARE FEET (Approximate)	LOCATION OF LAND			
_____ FT. BY _____ FT.	INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	COST (Dollars)		
BUILDINGS				
SQUARE FEET FLOOR SPACE (Approximate)	LOCATION OF BUILDING		FLOORS (Number)	
_____ FT. BY _____ FT.	CONSTRUCTION (Wood, Brick, Cement, etc.)	INDICATED ON ATTACHED BLUEPRINT AS BUILDING	COST (Dollars)	
PRODUCT(S) TO BE PRODUCED				
EQUIPMENT				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				

In accordance with instructions, Forms WPB-541 and 3467 are being filed simultaneously. The two 20 cubic yards steel dump cars do not require a priority rating, therefore, they are now included on Form WPB-541, but are included in the request for amortization privilege on Form WPB-3467.

FORM WPB-3467 (5-27-44)		UNITED STATES OF AMERICA WAR PRODUCTION BOARD	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
TO: War Production Board, Washington 25, D. C.		AMOUNT SOUGHT TO BE CERTIFIED <div style="text-align: center; font-size: 1.2em;">\$7,332.00</div>	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> ATLANTIC COAST LINE RAILROAD COMPANY BLDG. "CM", FRONT & RED CROSS STREETS WILMINGTON, NORTH CAROLINA </div>		<div style="text-align: center;">  </div>	
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.			
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	NOT APPLICABLE		
12. JUSTIFICATION FOR EXPANSION: <div style="margin-top: 10px;"> B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET. </div>			
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="margin-top: 10px; text-align: center;"> Not considered appropriate </div>			

FORM WPB-3467 (1-4-44)		PAGE 1	PAGES
SUMMARY SHEET - APPENDIX A			
(APPLICANT MUST ATTACH HERETO ADDITIONAL SHEETS SUPPLYING A DESCRIPTION OF EACH FACILITY)			
LOCATION OF FACILITIES		NAME OF COMPANY	
To be shipped to Rocky Mount, North Carolina and used on right-of-way of this line.		Atlantic Coast Line Railroad Co.	
		ADDRESS (Street, City, Zone, State)	
		Front and Red Cross Streets Wilmington, N. C.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify) Ditcher and dump cars		627,252.00	
TOTAL		627,252.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		627,252.00	
REMARKS			
No acquisition of items in this Appendix A has been made.			



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FORM WPB-3467 (5-22-44)		PAGE 2 OF 2 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT		ADDRESS (Street, City, Zone, State)	
Atlantic Coast Line Railroad Company		Front & Red Cross Streets, Wilmington, North Carolina	
DATE			
SQUARE FEET (Approximate)		LOCATION OF LAND	
_____ FT. BY _____ FT.		INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	
		COST (Dollars)	
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING	
_____ FT. BY _____ FT.		CONSTRUCTION (Wood, Brick, Cement, etc.)	
		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	
		COST (Dollars)	
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER		SIZE	
American Hoist & Derrick Company		5/8 Yard	
Metropolitan Tank Side, Washington, D.C.		Gasoline operated with boom 21'3" long, enclosed cab, etc.	
KIND	MODEL NO.	TYPE	QUANTITY
American Rail- Road Ditcher	Crane-Winch etc.	Top Car	One (1)
		COST (Dollars)	
		\$15,500.00	
NAME OF MANUFACTURER		SIZE	
Austin Northern Company, Austin, Ill.		20 Cu. Yards	
All Steel Dual Side First Drop			
KIND	MODEL NO.	TYPE	QUANTITY
Dump Cars		Air	Two (2)
		COST (Dollars)	
		\$11,722.00	
NAME OF MANUFACTURER		SIZE	
SPECIAL FEATURES			
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
SPECIAL FEATURES			
KIND	MODEL NO.	TYPE	QUANTITY
		COST (Dollars)	
		8503	
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

FORM WPB-3467 (5-22-44)			PAGE OF PAGES	
EQUIPMENT (Continued)				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
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A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				

STATISTICAL BACKGROUND
OF ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Exhibit A
 Sheet 1 of 13

List of military, naval and marine camps, posts, bases, etc., located on or adjacent to and served by the Atlantic Coast Line and its Short Line Connections:

<u>L o c a t i o n</u>	<u>N a m e</u>
Airport Siding, Fla.	Jacksonville Army Air Base
Albany, Ga.	Turner Field
Albany, Ga.	Albany Air Corps Training Detachment
Anderson, S. C.	Anderson Airport
Apalachicola, Fla.	Flexible Gunnery School
Apopka, Fla.	Apopka Searchlight Camp
Arbuckle, Fla.	Hendricks, Field
Arcadia, Fla.	Carlstrom Field
Arcadia, Fla.	Door Field
Archer, Fla.	Bronson Air Field
Augusta, Ga.	Augusta Arsenal
Augusta, Ga.	Daniel Field
Augusta, Ga.	Augusta Ordnance Depot
Augusta, Ga.	Veterans Administration Facility
Augusta, Ga.	Oliver General Hospital
Avon Park, Fla.	Avon Park Army Air Field
Bainbridge, Ga.	Bainbridge Army Air Field
Barnwell, S. C.	Barnwell Army Airport
Beaufort, S. C.	Beaufort Navy Air Station
Bellbluff, Va.	Richmond Army Service Forces Depot
Bellbluff, Va.	Richmond Holding & Reconsignment Point
Bennettsville, S. C.	Georgia Air Service (Palmer Field)
Bradenton, Fla.	Camp Weatherford
Brooksville, Fla.	Brooksville Army Air Field
Brunswick, Ga.	Naval Flight Trng. Base (St. Simons Island)
Buckingham, Fla.	Buckingham Army Air Field
Buckingham, Fla.	Flexible Gunnery School
Charleston, S. C.	Charleston Ordnance Depot
Charleston, S. C.	Fort Moultrie
Charleston, S. C.	Fort Sumter
Charleston, S. C.	Charleston Navy Yard
Charleston, S. C.	Army Air Force In-Transit Depot
Charleston, S. C.	Starke General Hospital
Charleston, S. C.	Port of Embarkation
Cherry Point, N. C.	U.S. Marine Corps Air Station
Clearwater, Fla.	Army Air Forces Tech. Trng. Com.
Clewiston, Fla.	Signal Corps Ground Signal Agency
Clewiston, Fla.	Riddle-McKay Aero College
Columbia, S. C.	Columbia Army Air Base
Columbia, S. C.	Veterans Administration Facility
Columbia, S. C.	Columbia Quartermaster Market Center
Congaree, S. C.	Congaree Air Field
Cross City, Fla.	Cross City Army Air Field
Cross City, Fla.	Signal A. T. Battalion
Daleville, Ala.	Camp Pucker
DeLand, Fla.	Naval Air Base
Dillon, Ga.	Thomasville Army Air Field
Dovesville, S. C.	Army Airport (Darlington County Airport)
Drew, Fla.	Drew Field
Dunedin, Fla.	U. S. Amphibian Tractor Detachment
Dunnellon, Fla.	Dunnellon Army Air Field
Duroc, Fla.	Switzerland Airport

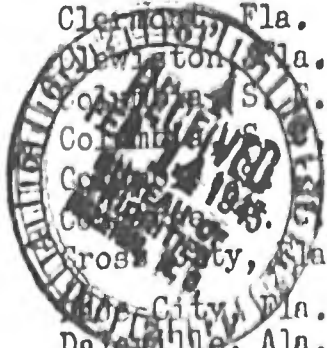


Exhibit A
Sheet 2 of 13

STATISTICAL BACKGROUND
OF ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

List of military, naval and marine camps, posts, bases, etc., located on or adjacent to and served by the Atlantic Coast Line and its Short Line ConnectionsL (continued)

<u>L o c a t i o n</u>	<u>N a m e</u>
Emporia, Va.	Army Air Field
Eustis, Fla.	Eustis Searchlight Camp
Fairbanks, Fla.	Alachua Army Air Field
Fayetteville, N. C.	Fort Bragg
Fayetteville, N. C.	Pope Field
Fayetteville, N. C.	Veterans Administration Facility
Florence, S. C.	Florence Army Air Base
Fort Jackson (nr Columbia), S.C.	Fort Jackson
Fort Myers, Fla.	Page Field
Fort Reed, Fla.	Naval Air Base
Gainesville, Fla.	Army Administration School, Officer Candidate School #3
Glynco (nr Brunswick), Ga.	U.S. Naval Lighter-Than-Air Base
Goldsboro, N. C.	Seymour Johnson Field
Gordonville, Fla.	Bartow Army Air Field
Gotha, Ga.	AAFTC General Depot
Green Cove Springs, Fla.	Benjamin Lee #2 Field
Greenville, N. C.	Marine Air Base
Greenville, S. C.	Greenville Army Air Base
Greenville, S. C.	Greenville Municipal Airport
Greenville, S. C.	2nd Army Air Force Service Group Training Center
Greenwood, S. C.	Coronaco Air Field
Grimes, Ala.	Napier Field
Grovetown, Ga.	Camp Gordon
Holly Ridge, N. C.	Camp Davis
Immokalee, Fla.	Army Air Field
Jacksonville, Fla.	Jacksonville Coast Guard Station
Jacksonville, Fla.	7th Army Hdq. South. Sector
Jacksonville, Fla.	Women's Aux. Army Corps
Jacksonville, N. C.	Camp Lejuene
John's Island, S. C.	O.T.M.B. Bomb. & Gun. Station
Kinston, N. C.	Marine Air Base
Kissimmee, Fla.	Kissimmee Army Air Field
Lake Wales, Fla.	Naval Air Operation Command
Lake Wales, Fla.	Veterans Administration Facility
Lake Wales, Fla.	Drane Field
Lakeland, Fla.	Lakeland Airport No. 2
Lakeland, Fla.	Lakeland School of Aero.
Lake Wales, Fla.	Lake Wales Air Base
Largo, Fla.	Pinellas County Army Air Field
Leesburg, Fla.	Leesburg Army Aux. Base
Leesburg, Fla.	Leesburg Service Center

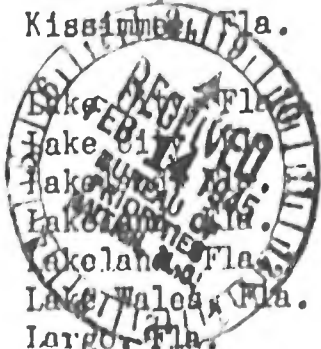


Exhibit A
Sheet 3 of 13

STATISTICAL BACKGROUND
OF ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

List of military, naval and marine camps, posts, bases, etc., located on or adjacent to and served by the Atlantic Coast Line and its Short Line Connections:(continued)

<u>L o c a t i o n</u>	<u>N a m e</u>
McNair, N. C.	Laurinburg-Maxton Army Air Base
Magnolia Springs, Fla.	Fleming Island Air Base
Mayport, Fla.	Mayport Aircraft Carrier Base
Minorville, Fla.	AAF Quartermaster Class 1 & 3 Depot
Montgomery, Ala.	Gunter Field
Montgomery, Ala.	Maxwell Field
Montgomery, Ala.	Montgomery Holding & Reconsignment Point
Montgomery, Ala.	Montgomery 842nd AAF Specialized Depot
Montgomery, Ala.	Veterans Administration Facility
Moncks Corner, S. C.	AAF 857 Specialized Depot
Moody Field (Valdosta), Ga.	Moody Field
Morehead City, N. C.	U. S. Naval Base
Moultrie, Ga.	Spence Field
Mount Dora, Fla.	Mount Dora Searchlight Camp
Myrtle Beach, S. C.	Myrtle Beach Army Air Field
Naples, Fla.	Naples Army Airport
New Bern, N. C.	Marine Air Base
North Charleston, S. C.	Charleston Army Air Field
North Charleston, S. C.	Charleston Ammunition Back-up Storage
North Charleston, S. C.	Naval Ordnance Depot
Norfolk, Va.	Army Supply Base (Port of Embarkation)
Norfolk, Va.	Naval Operating Base
Norfolk, Va.	Naval Supply Depot Annex
Norfolk, Va.	Fort Story
Norfolk, Va.	Camp Pendleton
Norfolk, Va.	Camp Bradford
Norfolk, Va.	U. S. Marine Corps Storage
Norfolk, Va.	Norfolk United Nations Depot No. 9
Norfolk, Va.	Naval Air Station
Norfolk, Va.	Camp Allen (Naval Receiving Station)
Norfolk, Va.	Naval Landing Force Equipment Depot
Oaks, N. C.	Beaufort Inlet Defense Force - Camp Battle
Ocala, Fla.	Greenville Aviation School
Orlando, Fla.	Orlando Army Air Base
Palatka, Fla.	C.A.A. Airport
Panama City, Fla.	Tyndall Field
Perry, Fla.	Perry Army Air Field
Petersburg, Va.	Camp Lee
Pig Point, Va.	Nansemond Ordnance Depot
Pine Castle, Fla.	Pine Castle Air Depot
Plant City, Fla.	Plant City Municipal Airport
Pollocksville, N. C.	Marine Air Base
Port Royal, S. C.	U.S. Marine Corps Trng. Sta. (Parris Island)

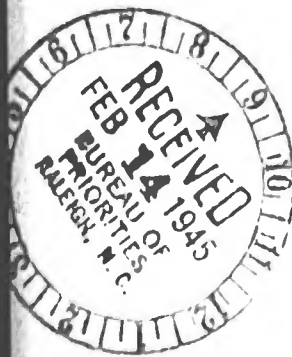


Exhibit A
Sheet 4 of 13

STATISTICAL BACKGROUND
OF ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

List of military, naval and marine camps, posts, bases, etc., located on or adjacent to and served by the Atlantic Coast Line and its Short Line Connections: (continued)

<u>L o c a t i o n</u>	<u>N a m e</u>
Portsmouth, Va.	Norfolk Navy Yard
Portsmouth, Va.	U. S. Marine Barracks
Portsmouth, Va.	Norfolk Naval Hospital
Portsmouth, Va.	St. Juliens Creek Naval Ammunition Depot
Port Tampa, Fla.	MacDill Field
Punta Gorda, Fla.	Army Air Field
Richmond, Va.	McGuire General Hospital
Richmond, Va.	Richmond Quartermaster Repair Shop
St. Petersburg, Fla.	AAF Technical Training Command
St. Petersburg, Fla.	U. S. Navy Section Base
St. Petersburg, Fla.	U. S. Coast Guard
Sarasota, Fla.	Sarasota Army Air Base
Savannah, Ga.	Chatham Field
Savannah, Ga.	Fort Screven
Savannah, Ga.	Hunter Field
Savannah, Ga.	Savannah Army Service Forces Depot
Sebring, Fla.	Ordnance Service Command Shop
Suffolk, Va.	C.A.A. Airport
Sumter, S. C.	South Atlantic Division
	Equipment Pool Shop No. 3
Sumter, S. C.	Shaw Field
Tampa, Fla.	Army Air Force Replacement Center
Tampa, Fla.	U. S. Coast Guard Station
Tampa, Fla.	Hillsborough Army Air Field
Tampa, Fla.	Third Air Force
Tampa, Fla.	U. S. Navy Receiving Station
Tarpon Springs, Fla.	U. S. Coast Guard Station
Thomasville, Ga.	Finney General Hospital
Tifton, Ga.	Tifton Army Air Field
Walterboro, S. C.	Anderson Field
Walthourville, Ga.	Camp Stewart (Hinesville)
Washington, N. C.	Warren Field
Waycross, Ga.	Waycross Army Airport
Williston, Fla.	Montbrook Army Air Field
Wilmington, N. C.	Bluthenthal Field
Wilmington, N. C.	Camp Fisher
Winter Garden, Fla.	Winter Garden Searchlight Camp
Winter Haven, Fla.	Winter Haven Army Air Field
Yukon, Fla.	U. S. Naval Air Station
Zephyrhills, Fla.	Army Air Field

Total 166

Exhibit A
Sheet 5 of 13

STATISTICAL BACKGROUND
OF ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

List of Shipyard and Other Defense Industries in Atlantic Coast Line Territory

<u>L o c a t i o n</u>	<u>N a m e</u>
Bainbridge, Ga.	Miller Hydro Company
Brunswick, Ga.	Brunswick Marine Construction Company
Brunswick, Ga.	J. A. Jones Construction Company
Charleston, S. C.	Charleston Shipbuilding & Dry Dock Co.
Charleston, S. C.	Pittsburgh Metallurgical Company
DeLand, Fla.	Babcock Aircraft Corporation
Foodco (nr Lakeland), Fla.	Food Machinery Corporation
Hampton, S. C.	Plywood Plastics Corporation
Jacksonville, Fla.	Arlington Shipbuilding & Engineering Corp.
Jacksonville, Fla.	Eastport Marine Construction Company
Jacksonville, Fla.	Dry Dock Section-Contractors Contract No. NOy 5947
Jacksonville, Fla.	Gibbs Gas Engine Company
Jacksonville, Fla.	St. Johns River Shipbuilding Company
Jacksonville, Fla.	Merrill Stevens Dry Dock & Fabrication Plant
New Bern, N. C.	Barbour Boat Works
Orangeburg, S. C.	Wannamaker Chemical Corporation
Palatka, Fla.	Palatka Shipbuilding Company
Panama City, Fla.	J.A.Jones Const.Co.-Wainwright Yard
Savannah, Ga.	Southeastern Shipbuilding Corporation
Savannah, Ga.	Savannah Machinery & Foundry Company
Tampa, Fla.	McCloskey & Company (also includes opera- tion at Reeder, Fla.)
Tampa, Fla.	Tampa Shipbuilding Company
Tampa, Fla.	Tampa Marine Corporation
Wilmington, N.C.	North Carolina Shipbuilding Company
Wilmington, N.C.	Naval Dry Docks (Tidewater Const.Corp.)

Total 25

STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Exhibit A
Sheet 6 of 13

Gross Ton-Miles, Freight and Passenger:

Gross-Ton Miles (Tons One-Mile)
Locomotives and Tenders

Period	<u>Gross-Ton Miles (Millions)</u>		<u>Total</u>
	<u>Freight</u>	<u>Passenger</u>	
Year 1939	1,734	1,787	3,521
Year 1940	1,791	1,947	3,738
Year 1941	2,103	2,160	4,263
Year 1942	2,714	2,528	5,242
Year 1943	2,965	2,797	5,762
1st 6 Mos. 1943	1,584	1,406	2,990
1st 6 Mos. 1944	1,529	1,412	2,941

Gross-Ton Miles (Tons One-Mile)
Freight-Train Cars, Contents and Cabooses
Passenger-Train Cars and Contents

<u>Gross-Ton Miles (Millions)</u>			
Year 1939	9,388	4,947	14,335
Year 1940	10,031	5,480	15,511
Year 1941	12,775	5,835	18,610
Year 1942	18,845	7,104	25,949
Year 1943	22,786	8,148	30,934
1st 6 Mos. 1943	12,229	4,010	16,239
1st 6 Mos. 1944	12,009	4,413	16,422

Recapitulation

Gross-Ton Miles (Tons One-Mile)
Locomotives and Tenders, Freight and Passenger
Cars, including contents

Period	<u>Gross-Ton Miles (Millions)</u>		<u>Total</u>
	<u>Freight</u>	<u>Passenger</u>	
	<u>Locomotives</u>	<u>Locomotives</u>	
	<u>Tenders, Cars</u>	<u>Tenders, Cars</u>	
	<u>and Contents</u>	<u>and Contents</u>	
Year 1939	11,122	6,734	17,856
Year 1940	11,822	7,427	19,249
Year 1941	14,878	7,995	22,873
Year 1942	21,559	9,632	31,191
Year 1943	25,751	10,945	36,696
1st 6 Mos. 1943	13,813	5,416	19,229
1st 6 Mos. 1944	13,538	5,825	19,363



Exhibit A
Sheet 7 of 13

STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Revenue Ton-Miles and Passenger Miles:

<u>Revenue Ton-Miles - Freight (Tons Hauled One Mile)</u>		
<u>Revenue Passenger-Miles (Passengers Hauled One-Mile)</u>		
<u>Period</u>	<u>Ton-Miles</u> <u>(Millions)</u>	<u>Passenger-Miles</u> <u>(Millions)</u>
Year 1939	2,634	349.4
Year 1940	3,082	457.5
Year 1941	4,351	693.3
Year 1942	7,283	1,416.8
Year 1943	9,353	2,157.0
1st 6 Mos. 1943	4,919	1,061.0
1st 6 Mos. 1944	4,771	1,199.0

Train-Miles, Locomotive-Miles and Car-Miles:

Train-Miles - Freight and Passenger (Miles Trains Run)
With Locomotives - Ordinary and Light

<u>Train-Miles (Thousands)</u>			
<u>Period</u>	<u>Freight</u>	<u>Passenger</u>	<u>Total</u>
Year 1939	7,508	6,694	14,202
Year 1940	7,705	7,312	15,017
Year 1941	8,999	7,759	16,758
Year 1942	11,362	8,850	20,212
Year 1943	12,487	9,738	22,225
1st 6 Mos. 1943	6,652	4,916	11,568
1st 6 Mos. 1944	6,516	4,931	11,447

Locomotive Miles - Freight and Passenger (Miles Locomotive Run)
Including Train and Yard Switching

<u>Locomotive-Miles (Thousands)</u>			
<u>Period</u>	<u>Freight</u>	<u>Passenger</u>	<u>Total</u>
Year 1939	10,299	7,250	17,549
Year 1940	10,670	8,057	18,727
Year 1941	12,620	10,377	22,997
Year 1942	15,750	12,839	28,589
Year 1943	17,240	13,947	31,187
1st 6 Mos. 1943	9,179	7,033	16,212
1st 6 Mos. 1944	8,871	6,989	15,860

Car-Miles - Freight and Passenger (Miles Cars Hauled)
Car-Miles (Thousands)

<u>Period</u>	<u>Freight Trains</u>	<u>Passenger Trains</u>	<u>Total</u>
Year 1939	274,490	63,400	337,890
Year 1940	283,562	68,752	352,314
Year 1941	344,907	75,115	420,022
Year 1942	477,164	92,746	569,910
Year 1943	554,518	108,289	662,807
1st 6 Mos. 1943	298,646	54,676	353,322
1st 6 Mos. 1944	292,738	58,077	350,815



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STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Exhibit A
Sheet 8 of 13

Tons of Revenue Freight Carried and Miles per Revenue Ton of Freight
(Miles Hauled per Ton):

<u>Period</u>	<u>Tons of Revenue Freight Carried (Thousands)</u>	<u>Miles per Revenue Ton of Freight</u>
Year 1939	15,518	169.7
Year 1940	18,763	164.3
Year 1941	24,949	174.4
Year 1942	34,311	212.3
Year 1943	39,724	235.4
1st 6 Mos. 1943	21,227	231.8
1st 6 Mos. 1944	19,014	250.9

Number of Revenue Passengers Carried and Miles per Revenue Passenger
(Miles Carried per Passenger):

<u>Period</u>	<u>Number of Revenue Passengers Carried (Thousands)</u>	<u>Miles per Revenue Passenger</u>
Year 1939	1,686	207.2
Year 1940	1,935	236.5
Year 1941	2,817	246.1
Year 1942	5,783	245.0
Year 1943	8,732	247.1
1st 6 Mos. 1943	4,421	239.9
1st 6 Mos. 1944	4,474	267.9

Movement of Freight Traffic in Number of Cars to and from Military and Naval
Posts, Camps, etc., on which statistics are available:

<u>L o c a t i o n</u>	<u>N a m e</u>	<u>Period Covered</u>	<u>C a r s</u>
Airport Fiding, Fla.	Jacksonville Army Air Base	1/1/41 to 6/30/44	4,621
Albany, Ga.	Turner Field	1/1/43 to 6/30/44	180
Apalachicola, Fla.	Flexible Gunnery School	5/1/42 to 6/30/44	2,713
Arbuckle, Fla.	Hendricks Field	7/1/41 to 6/30/44	3,440 (#)
Arcadia, Fla.	Carlstrom Field	5/1/42 to 6/30/44	39
Arcadia, Fla.	Dorr Field	7/1/41 to 6/30/44	103
Augusta, Ga.	Augusta Arsenal	1/1/42 to 6/30/44	1,349
Augusta, Ga.	Daniel Field	1/1/43 to 6/30/44	116
Augusta, Ga.	Oliver General Hospital	11/1/42 to 6/30/44	37
Avon Park, Fla.	Avon Park Army Air Field	3/2/42 to 6/30/44	11,910
Barnwell, S. C.	Barnwell Army Airport	1/1/43 to 6/30/44	143
Bellbluff, Va.	Richmond Army Service Forces Depot and Holding & Recon- signing Point	5/1/42 to 6/30/44	55,307
Bennettsville, S.C.	Georgia Air Service (Palmer Field)	1/1/43 to 6/30/44	256
Charleston, S.C.	Charleston Ordnance Depot	7/1/42 to 6/30/44	4,008
Charleston, S.C.	Fort Moultrie	1/1/43 to 6/30/44	1,478
Charleston, S.C.	Charleston Navy Yard	1/1/43 to 6/30/44	7,414 (B)

Exhibit A
Sheet 9 of 13

STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Movement of Freight Traffic in Number of Cars to and from Military and Naval Posts, Camps, etc., on which Statistics are Available: (continued)

<u>Location</u>	<u>Name</u>	<u>Period Covered</u>	<u>Cars</u>
Charleston, S. C.	Starke General Hospital	12/1/40 to 6/30/44	961
Charleston, S. C.	Port of Embarkation	5/1/42 to 6/30/44	18,142 (B)
Cherry Point, N.C.	Marine Corps Air Station	8/1/41 to 6/30/44	29,278
Clearwater, Fla.	AAF Technical Trng. Command	1/1/43 to 6/30/44	50
Clewiston, Fla.	Riddle-McKay Aero College	7/26/41 to 6/30/44	278
Columbia, S.C.	Veterans Administration Facility	1/1/42 to 6/30/44	98 (B)
Columbia, S.C.	Quartermaster Market Center	11/1/42 to 6/30/44	151
Congaree, S. C.	Congaree Air Field	9/1/42 to 6/30/44	3,780
Cross City, Fla.	Cross City Army Air Field	1/1/43 to 6/30/44	65
Daleville, Ala.	Camp Rucker	1/1/42 to 6/30/44	21,858
DeLand, Fla.	Naval Air Base	1/1/43 to 6/30/44	3,700 (#)
Dovesville, S. C.	Army Airport	7/1/43 to 6/30/44	300
Dunnellon, Fla.	Dunnellon Army Air Field	1/1/43 to 6/30/44	536
Duroc, Fla.	Switzerland Airport	8/10/40 to 6/30/44	1,582
Emporia, Va.	Army Air Field	3/1/43 to 6/30/44	916
Fayetteville, N.C.	Fort Bragg and Pope Field	9/1/40 to 6/30/44	34,752
Florence, S. C.	Florence Army Air Base	10/1/42 to 6/30/44	1,400 (#)
Fort Jackson, S.C.	Fort Jackson	8/26/40 to 6/30/44	12,831
Fort Reed, Fla.	Naval Air Base	1/1/43 to 6/30/44	1,254
Glynco, Ga.	Naval Lighter-Than-Air-Base and Flight Training Base (St. Simons Island)	12/1/42 to 6/30/44	1,231
Goldsboro, N.C.	Seymour Johnson Field	5/1/42 to 6/30/44	7,093
Gordonville, Fla.	Bartow Army Air Field	6/1/42 to 6/30/44	6,166
Gotha, Fla.	AAFTC General Depot	1/1/43 to 6/30/44	296
Green Cove Springs, Fla.	Benjamin Lee II Field	8/10/40 to 6/30/44	9,102
Greenville, N.C.	Marine Air Base	7/1/43 to 6/30/44	1,139
Grimes, Ala.	Napier Field	7/1/41 to 6/30/44	4,864
Grovetown, Ga.	Camp Gordon	8/6/41 to 6/30/44	4,894
Holly Ridge, N.C.	Camp Davis	12/1/40 to 6/30/44	27,768
Indiantown, Fla.	Army Air Field	9/1/42 to 6/30/44	3,908
Jacksonville, N.C.	Camp Lejeune	5/10/41 to 6/30/44	41,086
Kinston, N.C.	Marine Air Base	7/1/43 to 6/30/44	2,698
Kissimmee, Fla.	Army Air Field	4/6/42 to 6/30/44	2,367
Lake City, Fla.	Veterans Administration Facility	1/1/42 to 6/30/44	71 (B)
Lakeland, Fla.	Drane Field	6/19/41 to 6/30/44	4,536
Largo, Fla.	Pinellas County Army Air Field	1/1/43 to 6/30/44	850396

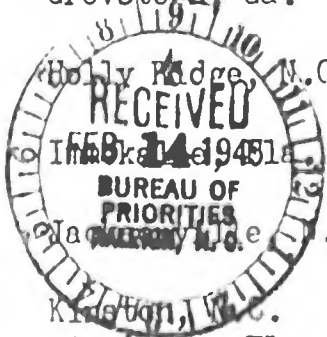


Exhibit A
Sheet 10 of 13

STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Movement of Freight Traffic in Number of Cars to and from Military and Naval Posts, Camps, etc., on which statistics are available: (continued)

<u>Location</u>	<u>Name</u>	<u>Period Covered</u>	<u>Cars</u>
Magnolia Springs, Fla.	Fleming Island Air Base	8/10/40 to 6/30/44	1,985
Monck's Corner, S.C.	AAF 852nd Specialized Depot	4/19/43 to 6/30/44	2,124
Montgomery, Ala.	Montgomery Holding & Reconsignment Point and 842nd AAF Specialized Depot	4/1/42 to 6/30/44	2,317
Montgomery, Ala.	Maxwell Field	1/1/43 to 6/30/44	275
Montgomery, Ala.	Gunter Field	1/1/43 to 6/30/44	24
Moody Field, Ga.	Moody Field	8/7/41 to 6/30/44	289
Myrtle Beach, S.C.	Myrtle Beach Army Air Field	2/1/41 to 6/30/44	3,500 (#)
Naples, Fla.	Naples Army Airport	11/1/42 to 6/30/44	1,764
Norfolk, Va.	Army Supply Base	1/1/42 to 6/30/44	3,608
Norfolk, Va.	Naval Operating Base	1/1/42 to 6/30/44	3,684
Norfolk, Va.	United Nations Depot #9, In-Transit Depot #12	1/1/42 to 6/30/44	279
Norfolk, Va.	Naval Ammunition Depot, St. Juliens Creek	1/1/42 to 6/30/44	292
Norfolk, Va.	Naval Landing Force Equipment Depot	1/1/42 to 6/30/44	785
Norfolk, Va.	Marine Corps Storage Depot	1/1/42 to 6/30/44	1,934
Orlando, Fla.	Orlando Army Air Base	8/1/40 to 6/30/44	5,411
Palatka, Fla.	C. A. A. Airport	5/1/43 to 6/30/44	580
Panama City, Fla.	Tyndall Field	7/1/41 to 6/30/44	4,443
Petersburg, Va.	Camp Lee	1/1/43 to 6/30/44	140
Pig Point, Va.	Nansemond Ordnance Depot	1/1/42 to 6/30/44	6,205
Pine Castle, Fla.	Pine Castle Air Depot	4/1/42 to 6/30/44	11,704
Pollocksville, N.C.	Marine Air Base	1/1/43 to 6/30/44	500 (#)
Port Royal, S.C.	Marine Corps Trng. Station (Parris Island)	10/1/40 to 6/30/44	5,320
Portsmouth, Va.	Norfolk Navy Yard	1/1/42 to 6/30/44	1,966
Portsmouth, Va.	Norfolk Naval Hospital	1/1/42 to 6/30/44	81
Port Tampa, Fla.	MacDill Field	1/1/40 to 6/30/44	29,978
Punta Gorda, Fla.	Army Air Field	1/1/43 to 6/30/44	3,762
Richmond, Va.	McGuire General Hospital	8/1/43 to 6/30/44	300 (#)
St. Petersburg, Fla.	AAF Technical Trng. Command	1/1/43 to 6/30/44	260
St. Petersburg, Fla.	Navy Section and Coast Guard Bases	1/1/43 to 6/30/44	21
Sarasota, Fla.	Army Air Field	1/1/43 to 6/30/44	54
Savannah, Ga.	Chatham Field	1/1/43 to 6/30/44	291
Savannah, Ga.	Hunter Field	10/1/40 to 6/30/44	8,096
Savannah, Ga.	Savannah Army Service Forces Depot	1/1/43 to 6/30/44	6,606
Suffolk, Va.	C. A. A. Airport	10/1/43 to 6/30/44	1,873
Sumter, S.C.	Shaw Field	6/1/41 to 6/30/44	6,907

Exhibit A
Sheet 11 of 13

STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Movement of Freight Traffic in Number of Cars to and from Military and Naval Posts, Camps, etc., on which statistics are available: (continued)

<u>L o c a t i o n</u>	<u>N a m e</u>	<u>Period Covered</u>	<u>C a r s</u>
Thomasville, Ga.	Finney General Hospital	11/1/42 to 6/30/44	1,481
Walterboro, S. C.	Anderson Field	8/1/42 to 6/30/44	2,750 (#)
Walthourville, Ga.	Camp Stewart (Hinesville)	10/1/40 to 6/30/44	27,813
Washington, N.C.	Warren Field	7/31/43 to 6/30/44	2,147
Waycross, Ga.	Waycross Army Airport	8/1/42 to 6/30/44	1,133
Williston, Fla.	Montbrook Army Air Field	1/1/43 to 6/30/44	43
Wilmington, N. C.	Bluthenthal Field	9/1/42 to 6/30/44	4,376
Wilmington, N. C.	Camp Fisher	11/1/42 to 6/30/44	732
Winter Haven, Fla.	Winter Haven Army Air Field	3/1/42 to 6/30/44	250 (#)
Yukon, Fla.	U. S. Naval Air Station	2/1/40 to 6/30/44	34,809
Zephyrhills, Fla.	Army Air Field	1/1/43 to 6/30/44	<u>414</u>
	Total		536,167

(#) - Estimated.

(B) - Does not include traffic from ACL Local Stations.

Movement of Freight Traffic in Number of Cars to and from Shipyards and other defense Industries, on which statistics are available:

<u>L o c a t i o n</u>	<u>N a m e</u>	<u>Period Covered</u>	<u>C a r s</u>
Bainbridge, Ga.	Miller Hydro Company	1/1/39 to 6/30/44	260
Brunswick, Ga.	Brunswick Marine Const.Co.	10/1/41 to 6/30/44	168
Brunswick, Ga.	J.A.Jones Const. Co.	4/1/42 to 6/30/44	3,746
Charleston, S.C.	Charleston Shipbuilding and Dry Dock Company	1/1/41 to 6/30/44	981
DeLand, Fla.	Babcock Aircraft Corporation	1/1/40 to 6/30/44	652
Foodco, Fla.	Food Machinery Corporation	8/41 to 6/30/44	1,791
Hampton, S. C.	Plywood Plastics Corporation	6/1/42 to 6/30/44	1,263
Jacksonville, Fla.	Port Dock Section- Contractors		
	Contract No. NCy 5947	3/1/42 to 6/30/44	512
Jacksonville, Fla.	Gas Engine Company	1/1/43 to 6/30/44	225 (X)
Jacksonville, Fla.	Eastport Marine Const.Co.	2/1/43 to 6/30/44	176
Jacksonville, Fla.	Johns River Shipbldg.Co.	5/1/42 to 6/30/44	4,889
New Bern, N.C.	Barbour Boat Works	1/1/41 to 6/30/44	58
Orangeburg, S.C.	Wannamaker Chemical Corp.	11/1/40 to 6/30/44	462

Exhibit A
Sheet 12 of 13

STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Movement of Freight Traffic in Number of Cars to and from Shipyards and other defense Industries, on which statistics are available: (continued)

<u>Location</u>	<u>Name</u>	<u>Period Covered</u>	<u>Cars</u>
Palatka, Fla.	Palatka Shipbldg. Co.	6/1/42 to 6/30/44	260
Panama City, Fla.	J.A.Jones Construction Co.- Wainwright Yard	5/1/42 to 6/30/44	6,155
Savannah, Ga.	Savannah Machine & Foundry Company	1/1/43 to 6/30/44	109
Savannah, Ga.	Southeastern Shipbldg.Co.	5/1/41 to 6/30/44	10,360
Tampa, Fla.	McCloskey & Company (also in- cludes operations at Reeder Fla.)	6/1/42 to 6/30/44	2,727
Tampa, Fla.	Tampa Shipbuilding Co.	1/1/39 to 6/30/44	2,895
Tampa, Fla.	Tampa Marine Corporation	3/1/42 to 6/30/44	270
Wilmington,N.C.	North Carolina Shipbldg.Co.	2/1/41 to 6/30/44	28,340
Wilmington,N.C.	Naval Dry Docks (Tidewater Construction Company)	6/1/43 to 6/30/44	<u>1,713</u>
	Total		68,012

(X) - Estimated

Movement of Troops under Main Numbers (Expressed in Number of Pas-
sengers and Passenger Miles):

<u>Period</u>	<u>Number Troops</u>	<u>Passenger Miles</u>
Year 1939	16,874	3,746,028
Year 1940	48,937	12,674,683
Year 1941	300,201	74,149,647
Year 1942	1,380,255	363,007,065
Year 1943	1,690,536	458,725,276
1st 6 Mos. 1943	957,552	251,836,176
1st 6 Mos. 1944	781,570	224,662,975

Additional Trains Operated for Movement of Troops in Special Service
(Number of Men, Number of Trains, Locomotive Miles and Train Miles):

<u>Period</u>	<u>Number Men</u>	<u>Number Trains</u>	<u>Locomotive Miles</u>	<u>Train Miles</u>
Year 1939	3,894	12	2,730	2,710
Year 1940	27,241	78	28,027	26,103
Year 1941	179,427	626	181,271	173,414
Year 1942	890,453	2,724	855,088	837,501
Year 1943	1,035,794	3,174	1,002,637	935,052
1st 6 Mos. 1943	600,741	1,844	575,172	535,960
1st 6 Mos. 1944	517,400	1,523	495,281	476,299

NC

8503

Exhibit A
Sheet 13 of 13

STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Number of Interline-forwarded Passengers Handled on Government Transportation Requests (Travel beginning from points located on Atlantic Coast Line) and in Local Service (Travel from and to points on Atlantic Coast Line):

Number of Passengers Handled on Transportation Requests
(Originated on and Local to the A.C.L. R.R.)

Number of Passengers

<u>Period</u>	<u>Interline Originated on A. C. L.</u>	<u>Local to A. C. L.</u>	<u>Total</u>
Year 1939	9,230	8,186	17,416
Year 1940	22,888	14,742	37,630
Year 1941	93,100	38,225	131,325
Year 1942	441,289	96,772	538,061
Year 1943	636,102	139,744	775,846
1st 6 Mos. 1943	310,644	62,728	373,372
1st 6 Mos. 1944	351,971	81,197	433,168

Number of Government Bills of Lading Handled by the Accounting Department on only local shipments and shipments destined to points on Atlantic Coast Line:

(Note: Government bills of lading are delivered by consignee to the destination carrier. Therefore, the following tabulation gives no consideration to Government shipments that originated on the Atlantic Coast Line or to overhead shipments handled by the Atlantic Coast Line as intermediate carrier.)

Bills of Lading Handled
Government Shipments-Interline Received and Local

<u>Period</u>	<u>Number</u>
Year 1939	6,665
Year 1940	12,703
Year 1941	35,651
Year 1942	102,554
Year 1943	170,076
1st 6 Mos. 1943	80,583
1st 6 Mos. 1944	86,370



NC 8503

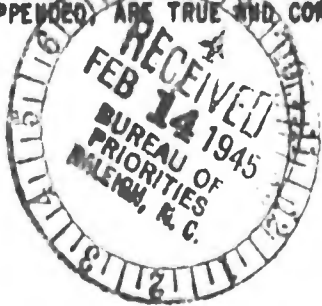
16. THE FOLLOWING APPLICATIONS FOR NECESSITY CERTIFICATE FOR THIS PLANT AT THIS LOCATION HAVE BEEN FILED WITH THE WAR DEPARTMENT, THE NAVY DEPARTMENT, OR THE WAR PRODUCTION BOARD:

DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN	DATE OF APPLI-CATION	GOVERNMENT FILE NUMBER	ESTIMATED TOTAL OF FACILITIES ON EACH APPLICATION (Dollars)	DATE OF ISSUANCE OR DENIAL OF NECES-SITY CERTIF-ICATE IF KNOWN
(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)
2-29-44	NC 7196	\$ 22,495.64	5-19-44	2-3-45		\$ 10,480.00	
"	NC 7197	25,746.25	9-16-44	2-25-45		28,879.00	
10-2-44	NC 7871	140,615.68	1-6-45	2-1-45		5,674.28	
"	NC 7917	33,753.26	12-19-44				
"	NOT KNOWN	10,480.00	(Denied - No date shown)				

17. PERSON OR PERSONS AUTHORIZED TO REPRESENT THE APPLICANT FOR THE PURPOSE OF THIS APPLICATION:

NAME	TITLE	ADDRESS (Street, City, Zone, State)
J. H. Hatcher	Executive Gen'l. Agent	Room 618, Woodward Building Washington, D. C.
Robt. R. Faulkner	Special Counsel	Shoreham Building Washington, D. C.

CERTIFICATION - THE UNDERSIGNED, HEREINAFTER REFERRED TO AS THE APPLICANT, REPRESENTS THAT THE FACILITIES LISTED IN APPENDIX A ARE NECESSARY IN THE INTEREST OF NATIONAL DEFENSE DURING THE EMERGENCY PERIOD, AND REQUESTS THE ISSUANCE WITH RESPECT THERETO OF A NECESSITY CERTIFICATE AS PROVIDED UNDER SECTION 124, AS AMENDED, OF THE INTERNAL REVENUE CODE, AND IN SUPPORT THEREOF SUBMITS THE INFORMATION CONTAINED IN THIS APPLICATION TO BE CONSIDERED CONCURRENTLY WITH THE INFORMATION SUBMITTED ON ANY REQUIRED PRIORITY OR AUTHORIZATION FORMS; AND CERTIFIES THAT THE FACTS HEREIN SET FORTH, OR APPENDED, ARE TRUE AND CORRECT TO THE BEST OF HIS KNOWLEDGE AND BELIEF.



NC 8503

CORPORATE SEAL

ATLANTIC COAST LINE RAILROAD COMPANY

NAME OF APPLICANT

ATTEST

Attest. SECRETARY

BY

SIGNATURE OF AUTHORIZED OFFICIAL

Vice President

TITLE

FEB 12 1945
DATE

SECTION 35 (A) OF THE UNITED STATES CRIMINAL CODE, 18 U.S.C. SEC. 80, MAKES IT A CRIMINAL OFFENSE TO MAKE A WILLFULLY FALSE STATEMENT OR REPRESENTATION TO ANY DEPARTMENT OR AGENCY OF THE UNITED STATES AS TO ANY MATTER WITHIN ITS JURISDICTION.

FORM WPB-3467 UNITED STATES OF AMERICA (5-22-44) WAR PRODUCTION BOARD		BUDGET BUREAU NO. 12-R1676.2 APPROVAL EXPIRES DECEMBER 31, 1944	
APPLICATION FOR A NECESSITY CERTIFICATE FOR TAX AMORTIZATION PRIVILEGE UNDER SECTION 124 OF INTERNAL REVENUE CODE		AMOUNT SOUGHT TO BE CERTIFIED <div style="text-align: center; font-weight: bold; font-size: 1.2em;">\$27,232.00</div>	
TO: War Production Board, Washington 25, D. C.		DATE <div style="text-align: center; font-weight: bold; font-size: 1.2em;">FEB 15 1945</div>	
NAME AND ADDRESS OF APPLICANT (Street, City, Zone, State) <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> ATLANTIC COAST LINE RAILROAD COMPANY BLDG. "CM", FRONT & RED CROSS STREETS WILMINGTON, NORTH CAROLINA </div>		FOR WPB USE ONLY WPB FILE NO. <div style="text-align: center; font-weight: bold; font-size: 1.2em;">8503</div>	
INSTRUCTIONS - Submit three (3) signed copies of the application and six (6) copies of the Appendix A before construction is begun or acquisition is made. Additional sheets may be attached if necessary in answering any questions in this form. SEE ADDITIONAL INSTRUCTIONS ON PAGE 6.		<div style="text-align: center;"> </div>	
2. THE PRODUCTS REFERRED TO UNDER ITEM 1, WILL BE PRODUCED UNDER THE FOLLOWING PRINCIPAL PRIME CONTRACTS WITH THE UNITED STATES, OR UNDER THE FOLLOWING SUBCONTRACTS (IF KNOWN). LIST ONLY UNCOMPLETED CONTRACTS			
A - PRIME CONTRACTS			
CONTRACT NUMBERS (a)	DATE OF CONTRACT (b)	PRODUCT (c)	GOVERNMENT DEPARTMENT (d)
		NOT APPLICABLE	
B - SUBCONTRACTS			
PRODUCT (a)	SUPPLIED TO (Give name and ADDRESS of firm) (b)	A. GOVERNMENT DEPARTMENT RECEIVING END PRODUCTS B. CONTRACT NO. IF KNOWN (c)	AMOUNT (Dollars) (d)
	NOT APPLICABLE		
12. JUSTIFICATION FOR EXPANSION: <div style="margin-top: 10px;"> B. OTHER FACILITIES: IF THE FACILITIES ARE NOT MANUFACTURING FACILITIES AN EXPLANATION OF WHY THE FACILITIES ARE ESSENTIAL IS REQUIRED. EXAMPLE: FOR OFFICE BUILDING OR EQUIPMENT GIVE NUMBER OF OFFICE EMPLOYEES BEFORE AND AFTER EXPANSION AND REASONS FOR INCREASE AS RELATED TO PRODUCTION. (This classification includes maintenance items, service equipment, office structures and equipment, plant protection, or machinery which is essential to the specific processing of war work but which does not expand the over-all capacity of the plant.) IF THIS SECTION APPLIES, ATTACH SEPARATE SHEET. </div>			
13. HAS APPLICANT NEGOTIATED WITH AGENCIES OF THE GOVERNMENT AS TO FINANCING THE COST OF THESE FACILITIES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, GIVE DETAILS.			
14. HAS ANY GOVERNMENT AGENCY FINANCED ANY OTHER EXPANSION OF THIS PLANT AT THIS LOCATION FOR THE APPLICANT? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO. IF YES, NAME THE AGENCY AND GIVE DATES AND AMOUNTS OF FINANCING.			
15. EXPLAIN WHY FACILITIES LISTED COULD NOT BE FINANCED WITH GOVERNMENT FUNDS. <div style="margin-top: 10px; font-weight: bold;"> Not considered appropriate </div>			

TAX AMORTIZATION

BRANCH FILE COM In accordance with instructions, Forms WPB-341 and 3467 are being filed simultaneously. The two 20 cubic yards steel dump cars do not require a priority rating, therefore, they are not included on Form WPB-341, but are included in the request for amortization privilege on Form WPB-3467.

This type ditcher is needed for cleaning out and ditching cuts, to improve roadbed drainage and for restoring roadbed on adjacent fills. It is operated between the two dump cars, and in order to conserve motive power and crews, ditchers are operated in pairs, or two ditchers and four cars with one locomotive. We have at present five similar type machines and ten cars which require three locomotives and three crews to operate. This results in waste of one-half a locomotive and one-half of one transportation crew when operating the odd outfit. In order to conserve motive power and transportation crews to the fullest extent and to provide adequate track drainage in cuts with wider roadbed on fills which is demanded by the heavy volume of traffic handled, we feel ditcher and cars are essential. The improvement contemplated by use of this equipment, will expedite through mainline freight and passenger rail service so vital to the war effort, in elimination of slow orders due to soft track. Stabilizing the roadbed through wider fills and proper drainage, will not only make roadbed safer but will eliminate expensive delays, prolong the life of crossties and rail as well as reduce to a minimum the labor required for track maintenance in this territory where labor conditions are very acute.

Further deferment of this essential work will result in deterioration of the track structure of our most important main lines, which are now carrying the greatest traffic load in their history, consisting principally of military supplies and personnel. For example: our locomotive miles run increased from 17,549,000 in 1939 to 32,187,000 in 1943, or 78%. Because of this tremendous increase in locomotive miles a definite shortage of locomotive power developed. To partially relieve this shortage we have had to lease 25 locomotives. We own 630 steam locomotives and 67 diesel-electric locomotives, a total of 742 locomotives owned and leased. It can, therefore, easily be seen that the saving of one-half the efficiency of one locomotive, which can be effected when this equipment is available, will be a real contribution to our effort to satisfactorily move the thousands of troops and government material we are called upon to handle. During the year 1943 we handled 1,690,536 troops 458,725,276 passenger miles and ran 3,174 special trains solely for war material and personnel. Attention is invited to facts recited in Exhibit A attached, especially the data on pages 8 to 12 inclusive concerning traffic handled to and from shipyards and other defense industries, military and naval bases, camps, etc. Every effort is, of course, being made to expedite and safeguard this vital war traffic, but without proper equipment, maintenance work (regarded by us as being of an essential nature) must necessarily be deferred. The situation is considered quite serious. The ditcher and cars will enable us to take some of those measures which we consider necessary to place our main line track structure in proper condition for the expeditious and safe handling of military and essential civilian traffic. We are now prevented from doing this account lack of proper equipment.

FORM WPB-3467 (1-4-44)		PAGE 1 OF 1 PAGES	
SUMMARY SHEET - APPENDIX A (APPLICANT MUST ATTACH HERETO ADDITIONAL SHEETS SUPPLYING A DESCRIPTION OF EACH FACILITY)			
LOCATION OF FACILITIES		NAME OF COMPANY	
To be shipped to Rocky Mount, North Carolina and used on right-of-way of this line.		Atlantic Coast Line Railroad Co.	
		ADDRESS (Street, City, Zone, State) Front and Red Cross Streets Wilmington, N. C.	
ITEM (a)	ACTUAL (Dollars) (b)	ESTIMATED (Dollars) (c)	
LAND			
BUILDING AND OTHER CONSTRUCTION			
EQUIPMENT: MACHINE TOOLS			
OTHER METAL WORKING MACHINERY			
POWER GENERATING AND DISTRIBUTING EQUIPMENT			
FURNACES			
OTHER			
OTHER (Specify) Bitcher and dump cars		27,252.00	
TOTAL		27,252.00	
GRAND TOTAL OF ALL FACILITIES, APPENDIX A		27,252.00	
REMARKS			
No acquisition of items in this Appendix A has been made.			

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FORM WPB-3467 (5-22-44)		PAGE 2 OF 2 PAGES	
APPENDIX A - DETAIL SHEET - DESCRIPTION OF FACILITIES			
NAME OF APPLICANT Atlantic Coast Line Railroad Company		ADDRESS (Street, City, Zone, State) Front & Red Cross Streets, Wilmington, North Carolina	
DATE			
LAND			
SQUARE FEET (Approximate)		LOCATION OF LAND	
_____ FT. BY _____ FT.		INDICATED BY AREA ENCLOSED BY RED LINE ON ATTACHED BLUEPRINT MARKED _____	
		COST (Dollars)	
BUILDINGS			
SQUARE FEET FLOOR SPACE (Approximate)		LOCATION OF BUILDING	
_____ FT. BY _____ FT.		CONSTRUCTION (Wood, Brick, Cement, etc.)	
		INDICATED ON ATTACHED BLUEPRINT AS BUILDING	
		COST (Dollars)	
PRODUCT(S) TO BE PRODUCED			
EQUIPMENT			
NAME OF MANUFACTURER American Hoist & Derrick Company Metropolitan Bank Bldg, Washington, DC		SIZE 5/8 Yard	
KIND American Rail- Road Ditcher		MODEL NO. Crane-Mono Gas engine-Wauke- ghe	
		TYPE Top Car	
		SPECIAL FEATURES Gasoline operated with boom 21'3" long, enclosed cab, etc.	
		QUANTITY One (1)	
		COST (Dollars) \$15,530.00	
NAME OF MANUFACTURER Austin Western Company, Aurora, Ill.		SIZE 20 Cu. Yards	
KIND Dump Cars		MODEL NO.	
		TYPE Air	
		SPECIAL FEATURES All Steel Dual Side Pivot Drop	
		QUANTITY Two (2)	
		COST (Dollars) \$11,722.00	
NAME OF MANUFACTURER		SIZE	
KIND		TYPE	
MODEL NO.		QUANTITY	
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
KIND		TYPE	
MODEL NO.		QUANTITY	
		COST (Dollars)	
NAME OF MANUFACTURER		SIZE	
KIND		TYPE	
MODEL NO.		QUANTITY	
		COST (Dollars)	
		NE 8503	
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.			

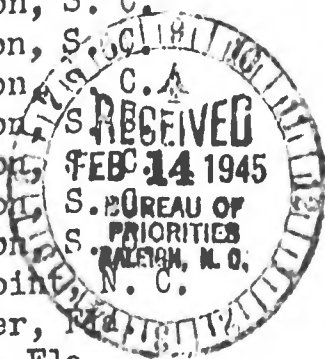
FORM WPB-3467 (5-22-44)		PAGE 1 OF 1 PAGES		
EQUIPMENT (Continued)				
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
NAME OF MANUFACTURER		SIZE	SPECIAL FEATURES	
KIND	MODEL NO.	TYPE	QUANTITY	COST (Dollars)
A NECESSITY CERTIFICATE IS APPROXIMATELY 8 1/2 BY 11 INCHES IN SIZE. THEREFORE, ANY BLUEPRINTS OR MAPS WHICH ARE INCLUDED AS PART OF APPENDIX A SHOULD, IF POSSIBLE, BE MADE TO CONFORM TO THE SIZE OF THE CERTIFICATE. ELEVATIONS OR WORKING DRAWINGS ARE NOT NEEDED.				

STATISTICAL BACKGROUND
OF ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Exhibit A
 Sheet 1 of 13

List of military, naval and marine camps, posts, bases, etc., located on or adjacent to and served by the Atlantic Coast Line and its Short Line Connections:

<u>L o c a t i o n</u>	<u>N a m e</u>
Airport Siding, Fla.	Jacksonville Army Air Base
Albany, Ga.	Turner Field
Albany, Ga.	Albany Air Corps Training Detachment
Anderson, S. C.	Anderson Airport
Apalachicola, Fla.	Flexible Gunnery School
Apopka, Fla.	Apopka Searchlight Camp
Arbuckle, Fla.	Hendricks, Field
Arcadia, Fla.	Carlstrom Field
Arcadia, Fla.	Door Field
Archer, Fla.	Bronson Air Field
Augusta, Ga.	Augusta Arsenal
Augusta, Ga.	Daniel Field
Augusta, Ga.	Augusta Ordnance Depot
Augusta, Ga.	Veterans Administration Facility
Augusta, Ga.	Oliver General Hospital
Avon Park, Fla.	Avon Park Army Air Field
Bainbridge, Ga.	Bainbridge Army Air Field
Barnwell, S. C.	Barnwell Army Airport
Beaufort, S. C.	Beaufort Navy Air Station
Bellbluff, Va.	Richmond Army Service Hospital
Bellbluff, Va.	Richmond Holding & Reconsignment Point
Bennettsville, S. C.	Georgia Air Service (Palmer Field)
Bradenton, Fla.	Camp Weatherford
Brooksville, Fla.	Brooksville Army Air Field
Brunswick, Ga.	Naval Flight Trng. Base (St. Simons Island)
Buckingham, Fla.	Buckingham Army Air Field
Buckingham, Fla.	Flexible Gunnery School
Charleston, S. C.	Charleston Ordnance Depot
Charleston, S. C.	Fort Moultrie
Charleston, S. C.	Fort Sumter
Charleston, S. C.	Charleston Navy Yard
Charleston, S. C.	Army Air Force In-Transit Depot
Charleston, S. C.	Starke General Hospital
Charleston, S. C.	Port of Embarkation
Cherry Point, N. C.	U.S. Marine Corps Air Station
Clearwater, Fla.	Army Air Forces Tech. Trng. Com.
Clermont, Fla.	Signal Corps Ground Signal Agency
Clewiston, Fla.	Riddle-McKay Aero College
Columbia, S. C.	Columbia Army Air Base
Columbia, S. C.	Veterans Administration Facility
Columbia, S. C.	Columbia Quartermaster Market Center
Congaree, S. C.	Congaree Air Field
Cross City, Fla.	Cross City Army Air Field
Dade City, Fla.	Signal A. T. Battalion
Daleville, Ala.	Camp Pucker
Deland, Fla.	Naval Air Base
Dillon, Ga.	Thomasville Army Air Field
Dovesville, S. C.	Army Airport (Darlington County Airport)
Drew, Fla.	Drew Field
Dunedin, Fla.	U. S. Amphibian Tractor Detachment
Dunnellon, Fla.	Dunnellon Army Air Field
Duroc, Fla.	Switzerland Airport



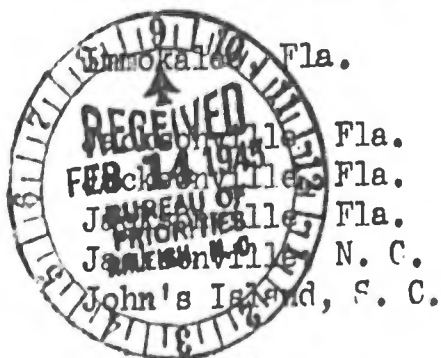
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Exhibit A
Sheet 2 of 13

STATISTICAL BACKGROUND
OF ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

List of military, naval and marine camps, posts, bases, etc., located on or adjacent to and served by the Atlantic Coast Line and its Short Line ConnectionsL (continued)

<u>L o c a t i o n</u>	<u>N a m e</u>
Emporia, Va.	Army Air Field
Eustis, Fla.	Eustis Searchlight Camp
Fairbanks, Fla.	Alachua Army Air Field
Fayetteville, N. C.	Fort Bragg
Fayetteville, N. C.	Pope Field
Fayetteville, N. C.	Veterans Administration Facility
Florence, S. C.	Florence Army Air Base
Fort Jackson (nr Columbia), S.C.	Fort Jackson
Fort Myers, Fla.	Page Field
Fort Reed, Fla.	Naval Air Base
Gainesville, Fla.	Army Administration School, Officer Candidate School #3
Glynco (nr Brunswick), Ga.	U.S. Naval Lighter-Than-Air Base
Goldsboro, N. C.	Seymour Johnson Field
Gordonville, Fla.	Bartow Army Air Field
Gotha, Ga.	AAFTC General Depot
Green Cove Springs, Fla.	Benjamin Lee #2 Field
Greenville, N. C.	Marine Air Base
Greenville, S. C.	Greenville Army Air Base
Greenville, S. C.	Greenville Municipal Airport
Greenville, S. C.	2nd Army Air Force Service Group Training Center
Greenwood, S. C.	Coronaco Air Field
Grimes, Ala.	Napier Field
Grovetown, Ga.	Camp Gordon
Holly Ridge, N. C.	Camp Davis
Immokalee, Fla.	Army Air Field
Jacksonville, Fla.	Jacksonville Coast Guard Station
Jacksonville, Fla.	7th Army Hdq. South. Sector
Jacksonville, Fla.	Women's Aux. Army Corps
Jacksonville, N. C.	Camp Lejuene
John's Island, S. C.	O.T.M.B. Bomb. & Gun. Station
Kinston, N. C.	Marine Air Base
Kissimmee, Fla.	Kissimmee Army Air Field
Lake City, Fla.	Naval Air Operation Command
Lake City, Fla.	Veterans Administration Facility
Lakeland, Fla.	Drane Field
Lakeland, Fla.	Lakeland Airport No. 2
Lakeland, Fla.	Lakeland School of Aero.
Lake Wales, Fla.	Lake Wales Air Base
Largo, Fla.	Pinellas County Army Air Field NC
Leesburg, Fla.	Leesburg Army Aux. Base
Leesburg, Fla.	Leesburg Service Center



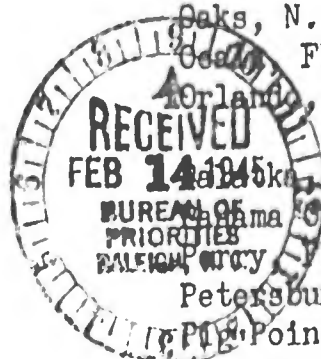
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Exhibit A
Sheet 3 of 13

STATISTICAL BACKGROUND
OF ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

List of military, naval and marine camps, posts, bases, etc., located on or adjacent to and served by the Atlantic Coast Line and its Short Line Connections: (continued)

<u>L o c a t i o n</u>	<u>N a m e</u>
McNair, N. C.	Laurinburg-Maxton Army Air Base
Magnolia Springs, Fla.	Fleming Island Air Base
Mayport, Fla.	Mayport Aircraft Carrier Base
Minorville, Fla.	AAF Quartermaster Class 1 & 3 Depot
Montgomery, Ala.	Gunter Field
Montgomery, Ala.	Maxwell Field
Montgomery, Ala.	Montgomery Holding & Reconsignment Point
Montgomery, Ala.	Montgomery 842nd AAF Specialized Depot
Montgomery, Ala.	Veterans Administration Facility
Moncks Corner, S. C.	AAF 857 Specialized Depot
Moody Field (Valdosta), Ga.	Moody Field
Morehead City, N. C.	U. S. Naval Base
Moultrie, Ga.	Spence Field
Mount Dora, Fla.	Mount Dora Searchlight Camp
Myrtle Beach, S. C.	Myrtle Beach Army Air Field
 Naples, Fla.	 Naples Army Airport
New Bern, N. C.	Marine Air Base
North Charleston, S. C.	Charleston Army Air Field
North Charleston, S. C.	Charleston Ammunition Back-up Storage
North Charleston, S. C.	Naval Ordnance Depot
Norfolk, Va.	Army Supply Base (Port of Embarkation)
Norfolk, Va.	Naval Operating Base
Norfolk, Va.	Naval Supply Depot Annex
Norfolk, Va.	Fort Story
Norfolk, Va.	Camp Pendleton
Norfolk, Va.	Camp Bradford
Norfolk, Va.	U. S. Marine Corps Storage
Norfolk, Va.	Norfolk United Nations Depot No. 9
Norfolk, Va.	Naval Air Station
Norfolk, Va.	Camp Allen (Naval Receiving Station)
Norfolk, Va.	Naval Landing Force Equipment Depot
 Oaks, N. C.	 Beaufort Inlet Defense Force - Camp Battle
Ocala, Fla.	Greenville Aviation School
Orlando, Fla.	Orlando Army Air Base
 Orlando, Fla.	 C.A.A. Airport
Orlando, Fla.	Tyndall Field
Orlando, Fla.	Perry Army Air Field
Orlando, Fla.	Camp Lee
Petersburg, Va.	Nansemond Ordnance Depot
Pine Point, Va.	Pine Castle Air Depot
Pine Castle, Fla.	Plant City Municipal Airport
Plant City, Fla.	Marine Air Base
Pollocksville, N. C.	U.S. Marine Corps Trng. Sta. (Parris Island)
Port Royal, S. C.	



A
Exhibit _____
Sheet 4 of 13

STATISTICAL BACKGROUND
OF ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

List of military, naval and marine camps, posts, bases, etc., located on or adjacent to and served by the Atlantic Coast Line and its Short Line Connections:(continued)

<u>L o c a t i o n</u>	<u>N a m e</u>
Portsmouth, Va.	Norfolk Navy Yard
Portsmouth, Va.	U. S. Marine Barracks
Portsmouth, Va.	Norfolk Naval Hospital
Portsmouth, Va.	St. Juliens Creek Naval Ammunition Depot
Port Tampa, Fla.	MacDill Field
Punta Gorda, Fla.	Army Air Field
 Richmond, Va.	 McGuire General Hospital
Richmond, Va.	Richmond Quartermaster Repair Shop
 St. Petersburg, Fla.	 AAF Technical Training Command
St. Petersburg, Fla.	U. S. Navy Section Base
St. Petersburg, Fla.	U. S. Coast Guard
Sarasota, Fla.	Sarasota Army Air Base
Savannah, Ga.	Chatham Field
Savannah, Ga.	Fort Screven
Savannah, Ga.	Hunter Field
Savannah, Ga.	Savannah Army Service Forces Depot
Sebring, Fla.	Ordnance Service Command Shop
Suffolk, Va.	C.A.A. Airport
Sumter, S. C.	South Atlantic Division
	Equipment Pool Shop No. 3
Sumter, S. C.	Shaw Field
 Tampa, Fla.	 Army Air Force Replacement Center
Tampa, Fla.	U. S. Coast Guard Station
Tampa, Fla.	Hillsborough Army Air Field
Tampa, Fla.	Third Air Force
Tampa, Fla.	U. S. Navy Receiving Station
Tarpon Springs, Fla.	U. S. Coast Guard Station
Thomasville, Ga.	Finney General Hospital
Tifton, Ga.	Tifton Army Air Field
 Walterboro, S. C.	 Anderson Field
Walthourville, Ga.	Camp Stewart (Hinesville)
Washington, N. C.	Warren Field
Waycross, Ga.	Waycross Army Airport
Williston, N. D.	Montbrook Army Air Field
Williston, N. D.	Bluethenthal Field
Williston, N. D.	Camp Fisher
Winter Garden, Fla.	Winter Garden Searchlight Camp
Winter Haven, Fla.	Winter Haven Army Air Field
 Yukon, Fla.	 U. S. Naval Air Station
 Zephyrhills, Fla.	 Army Air Field

Total 166

Exhibit A
Sheet 5 of 13

STATISTICAL BACKGROUND
OF ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

List of Shipyard and Other Defense Industries in Atlantic Coast Line Territory

<u>L o c a t i o n</u>	<u>N a m e</u>
Bainbridge, Ga.	Miller Hydro Company
Brunswick, Ga.	Brunswick Marine Construction Company
Brunswick, Ga.	J. A. Jones Construction Company
Charleston, S. C.	Charleston Shipbuilding & Dry Dock Co.
Charleston, S. C.	Pittsburgh Metallurgical Company
DeLand, Fla.	Babcock Aircraft Corporation
Foodco (nr Lakeland), Fla.	Food Machinery Corporation
Hampton, S. C.	Plywood Plastics Corporation
Jacksonville, Fla.	Arlington Shipbuilding & Engineering Corp.
Jacksonville, Fla.	Eastport Marine Construction Company
Jacksonville, Fla.	Dry Dock Section-Contractors Contract No. NOy 5947
Jacksonville, Fla.	Gibbs Gas Engine Company
Jacksonville, Fla.	St. Johns River Shipbuilding Company
Jacksonville, Fla.	Merrill Stevens Dry Dock & Fabrication Plant
New Bern, N. C.	Barbour Boat Works
Orangeburg, S. C.	Wennamaker Chemical Corporation
Palatka, Fla.	Palatka Shipbuilding Company
Panama City, Fla.	J.A.Jones Const.Co.-Wainwright Yard
Savannah, Ga.	Southeastern Shipbuilding Corporation
Savannah, Ga.	Savannah Machinery & Foundry Company
Tampa, Fla.	McCloskey & Company (also includes opera- tion at Reeder, Fla.)
Tampa, Fla.	Tampa Shipbuilding Company
Tampa, Fla.	Tampa Marine Corporation
Wilmington, N.C.	North Carolina Shipbuilding Company
Wilmington, N.C.	Naval Dry Docks (Tidewater Const.Corp.)



Total 25

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STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Exhibit A
 Sheet 6 of 13

Gross Ton-Miles, Freight and Passenger:

Gross-Ton Miles (Tons One-Mile)
Locomotives and Tenders

<u>Period</u>	<u>Gross-Ton Miles (Millions)</u>		<u>Total</u>
	<u>Freight</u>	<u>Passenger</u>	
Year 1939	1,734	1,787	3,521
Year 1940	1,791	1,947	3,738
Year 1941	2,103	2,160	4,263
Year 1942	2,714	2,528	5,242
Year 1943	2,965	2,797	5,762
1st 6 Mos. 1943	1,584	1,406	2,990
1st 6 Mos. 1944	1,529	1,412	2,941

Gross-Ton Miles (Tons One-Mile)
Freight-Train Cars, Contents and Cabooses
Passenger-Train Cars and Contents

<u>Gross-Ton Miles (Millions)</u>			
Year 1939	9,388	4,947	14,335
Year 1940	10,031	5,480	15,511
Year 1941	12,775	5,835	18,610
Year 1942	18,845	7,104	25,949
Year 1943	22,786	8,148	30,934
1st 6 Mos. 1943	12,229	4,010	16,239
1st 6 Mos. 1944	12,009	4,413	16,422

Recapitulation

Gross-Ton Miles (Tons One-Mile)
Locomotives and Tenders, Freight and Passenger
Cars, including contents



<u>Period</u>	<u>Gross-Ton Miles (Millions)</u>		<u>Total</u>
	<u>Freight</u>	<u>Passenger</u>	
	<u>Locomotives</u>	<u>Locomotives</u>	
	<u>Tenders, Cars</u>	<u>Tenders, Cars</u>	
	<u>and Contents</u>	<u>and Contents</u>	
Year 1939	11,122	6,734	17,856
Year 1940	11,822	7,427	19,249
Year 1941	14,878	7,995	22,873
Year 1942	21,559	9,632	31,191
Year 1943	25,751	10,945	36,696
1st 6 Mos. 1943	13,813	5,416	19,229
1st 6 Mos. 1944	13,538	5,825	19,363

Exhibit A
Sheet 7 of 13

STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Revenue Ton-Miles and Passenger Miles:

<u>Revenue Ton-Miles - Freight (Tons Hauled One Mile)</u>		
<u>Revenue Passenger-Miles (Passengers Hauled One-Mile)</u>		
<u>Period</u>	<u>Ton-Miles</u> <u>(Millions)</u>	<u>Passenger-Miles</u> <u>(Millions)</u>
Year 1939	2,634	349.4
Year 1940	3,082	457.5
Year 1941	4,351	693.3
Year 1942	7,283	1,416.8
Year 1943	9,353	2,157.0
1st 6 Mos. 1943	4,919	1,061.0
1st 6 Mos. 1944	4,771	1,199.0

Train-Miles, Locomotive-Miles and Car-Miles:

Train-Miles - Freight and Passenger (Miles Trains Run)
With Locomotives - Ordinary and Light

<u>Train-Miles (Thousands)</u>			
<u>Period</u>	<u>Freight</u>	<u>Passenger</u>	<u>Total</u>
Year 1939	7,508	6,694	14,202
Year 1940	7,705	7,312	15,017
Year 1941	8,999	7,759	16,758
Year 1942	11,362	8,850	20,212
Year 1943	12,487	9,738	22,225
1st 6 Mos. 1943	6,652	4,916	11,568
1st 6 Mos. 1944	6,516	4,931	11,447

Locomotive Miles - Freight and Passenger (Miles Locomotive Run)
Including Train and Yard Switching

<u>Locomotive-Miles (Thousands)</u>			
<u>Period</u>	<u>Freight</u>	<u>Passenger</u>	<u>Total</u>
Year 1939	10,299	7,250	17,549
Year 1940	10,670	8,057	18,727
Year 1941	12,620	10,377	22,997
Year 1942	15,750	12,839	28,589
Year 1943	17,240	13,947	31,187
1st 6 Mos. 1943	9,179	7,033	16,212
1st 6 Mos. 1944	8,871	6,989	15,860

Car-Miles - Freight and Passenger (Miles Cars Hauled)

<u>Car-Miles (Thousands)</u>			
<u>Period</u>	<u>Freight Trains</u>	<u>Passenger Trains</u>	<u>Total</u>
Year 1939	274,490	63,400	337,890
Year 1940	283,562	68,752	352,314
Year 1941	344,907	75,115	420,022
Year 1942	477,164	92,746	569,910
Year 1943	554,518	108,289	662,807
1st 6 Mos. 1943	298,646	54,676	353,322
1st 6 Mos. 1944	292,738	58,077	350,815



STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Exhibit A
Sheet 8 of 13

Tons of Revenue Freight Carried and Miles per Revenue Ton of Freight
(Miles Hauled per Ton):

<u>Period</u>	<u>Tons of Revenue Freight Carried (Thousands)</u>	<u>Miles per Revenue Ton of Freight</u>
Year 1939	15,518	169.7
Year 1940	18,763	164.3
Year 1941	24,949	174.4
Year 1942	34,311	212.3
Year 1943	39,724	235.4
1st 6 Mos. 1943	21,227	231.8
1st 6 Mos. 1944	19,014	250.9

Number of Revenue Passengers Carried and Miles per Revenue Passenger
(Miles Carried per Passenger):

<u>Period</u>	<u>Number of Revenue Passengers Carried (Thousands)</u>	<u>Miles per Revenue Passenger</u>
Year 1939	1,686	207.2
Year 1940	1,935	236.5
Year 1941	2,817	246.1
Year 1942	5,783	245.0
Year 1943	8,732	247.1
1st 6 Mos. 1943	4,421	239.9
1st 6 Mos. 1944	4,474	267.9

Movement of Freight Traffic in Number of Cars to and from Military and Naval Posts, Camps, etc., on which statistics are available:

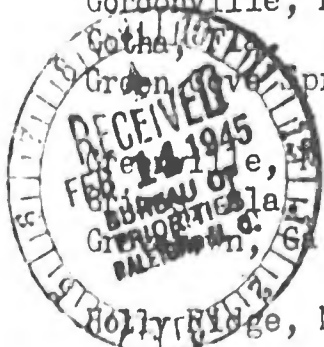
<u>Location</u>	<u>Name</u>	<u>Period Covered</u>	<u>Cars</u>
Airport Siding, Fla.	Jacksonville Army Air Base	1/1/41 to 6/30/44	4,621
Albany, Ga.	Turner Field	1/1/43 to 6/30/44	180
Apalachicola, Fla.	Flexible Gunnery School	5/1/42 to 6/30/44	2,713
Arden, N.C.	Hendricks Field	7/1/41 to 6/30/44	3,440 (#)
Arcadia, Fla.	Carlstrom Field	5/1/42 to 6/30/44	39
Arden, N.C.	Dorr Field	7/1/41 to 6/30/44	103
Augusta, Ga.	Augusta Arsenal	1/1/42 to 6/30/44	1,349
Augusta, Ga.	Daniel Field	1/1/43 to 6/30/44	116
Augusta, Ga.	Oliver General Hospital	11/1/42 to 6/30/44	37
Avon Park, Fla.	Avon Park Army Air Field	3/2/42 to 6/30/44	11,910
Barnwell, S. C.	Barnwell Army Airport	1/1/43 to 6/30/44	143
Bellbluff, Va.	Richmond Army Service Forces Depot and Holding & Reconsigning Point	5/1/42 to 6/30/44	55,307
Bennettville, S.C.	Georgia Air Service (Palmer Field)	1/1/43 to 6/30/44	256
Charleston, S.C.	Charleston Ordnance Depot	7/1/42 to 6/30/44	4,008
Charleston, S.C.	Fort Moultrie	1/1/43 to 6/30/44	1,478
Charleston, S.C.	Charleston Navy Yard	1/1/43 to 6/30/44	7,414 (B)

STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Exhibit A
 Sheet 9 of 13

Movement of Freight Traffic in Number of Cars to and from Military and Naval Posts, Camps, etc., on which Statistics are Available: (continued)

<u>Location</u>	<u>Name</u>	<u>Period Covered</u>	<u>Cars</u>
Charleston, S. C.	Starke General Hospital	12/1/40 to 6/30/44	961
Charleston, S. C.	Port of Embarkation	5/1/42 to 6/30/44	18,142 (B)
Cherry Point, N.C.	Marine Corps Air Station	8/1/41 to 6/30/44	29,278
Clearwater, Fla.	AAF Technical Trng. Command	1/1/43 to 6/30/44	50
Clewiston, Fla.	Riddle-McKay Aero College	7/26/41 to 6/30/44	278
Columbia, S.C.	Veterans Administration Facility	1/1/42 to 6/30/44	98 (B)
Columbia, S.C.	Quartermaster Market Center	11/1/42 to 6/30/44	151
Congaree, S. C.	Congaree Air Field	9/1/42 to 6/30/44	3,780
Cross City, Fla.	Cross City Army Air Field	1/1/43 to 6/30/44	65
Daleville, Ala.	Camp Rucker	1/1/42 to 6/30/44	21,858
DeLand, Fla.	Naval Air Base	1/1/43 to 6/30/44	3,700 (#)
Dovesville, S. C.	Army Airport	7/1/43 to 6/30/44	300
Dunnellon, Fla.	Dunnellon Army Air Field	1/1/43 to 6/30/44	536
Duroc, Fla.	Switzerland Airport	8/10/40 to 6/30/44	1,582
Emporia, Va.	Army Air Field	3/1/43 to 6/30/44	916
Fayetteville, N.C.	Fort Bragg and Pope Field	9/1/40 to 6/30/44	34,752
Florence, S. C.	Florence Army Air Base	10/1/42 to 6/30/44	1,400 (#)
Fort Jackson, S.C.	Fort Jackson	8/26/40 to 6/30/44	12,831
Fort Reed, Fla.	Naval Air Base	1/1/43 to 6/30/44	1,254
Glynco, Ga.	Naval Lighter-Than-Air-Base and Flight Training Base (St. Simons Island)	12/1/42 to 6/30/44	1,231
Goldsboro, N.C.	Seymour Johnson Field	5/1/42 to 6/30/44	7,093
Gordonville, Fla.	Bartow Army Air Field	6/1/42 to 6/30/44	6,166
Gotha, Fla.	AAFTC General Depot	1/1/43 to 6/30/44	296
Green Cove Springs, Fla.	Benjamin Lee II Field	8/10/40 to 6/30/44	9,102
Hamlet, N.C.	Marine Air Base	7/1/43 to 6/30/44	1,139
Hawkinsville, Ga.	Napier Field	7/1/41 to 6/30/44	4,864
Holly Ridge, N.C.	Camp Gordon	8/6/41 to 6/30/44	4,894
Holly Ridge, N.C.	Camp Davis	12/1/40 to 6/30/44	27,762
Immokalee, Fla.	Army Air Field	9/1/42 to 6/30/44	3,908
Jacksonville, N.C.	Camp Lejeune	5/10/41 to 6/30/44	41,086
Kinston, N.C.	Marine Air Base	7/1/43 to 6/30/44	2,698
Kissimmee, Fla.	Army Air Field	4/6/42 to 6/30/44	2,367
Lake City, Fla.	Veterans Administration Facility	1/1/42 to 6/30/44	71 (B)
Lakeland, Fla.	Drane Field	6/19/41 to 6/30/44	4,536
Largo, Fla.	Pinellas County Army Air Field	1/1/43 to 6/30/44	596



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Exhibit A
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STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Movement of Freight Traffic in Number of Cars to and from Military and Naval Posts, Camps, etc., on which statistics are available: (continued)

<u>Location</u>	<u>Name</u>	<u>Period Covered</u>	<u>Cars</u>
Magnolia Springs, Fla.	Fleming Island Air Base	8/10/40 to 6/30/44	1,985
Monck's Corner, S.C.	AAF 852nd Specialized Depot	4/19/43 to 6/30/44	2,124
Montgomery, Ala.	Montgomery Holding & Recon- signment Point and 842nd AAF Specialized Depot	4/1/42 to 6/30/44	2,317
Montgomery, Ala.	Maxwell Field	1/1/43 to 6/30/44	275
Montgomery, Ala.	Gunter Field	1/1/43 to 6/30/44	24
Moody Field, Ga.	Moody Field	8/7/41 to 6/30/44	289
Myrtle Beach, S.C.	Myrtle Beach Army Air Field	2/1/41 to 6/30/44	3,500 (#)
Naples, Fla.	Naples Army Airport	11/1/42 to 6/30/44	1,764
Norfolk, Va.	Army Supply Base	1/1/42 to 6/30/44	3,608
Norfolk, Va.	Naval Operating Base	1/1/42 to 6/30/44	3,684
Norfolk, Va.	United Nations Depot #9, In-Transit Depot #12	1/1/42 to 6/30/44	279
Norfolk, Va.	Naval Ammunition Depot, St. Juliens Creek	1/1/42 to 6/30/44	292
Norfolk, Va.	Naval Landing Force Equip- ment Depot	1/1/42 to 6/30/44	785
Norfolk, Va.	Marine Corps Storage Depot	1/1/42 to 6/30/44	1,934
Orlando, Fla.	Orlando Army Air Base	8/1/40 to 6/30/44	5,411
Palatka, Fla.	C. A. A. Airport	5/1/43 to 6/30/44	580
Panama City, Fla.	Tyndall Field	7/1/41 to 6/30/44	4,443
Petersburg, Va.	Camp Lee	1/1/43 to 6/30/44	140
Pig Point, Va.	Nansemond Ordnance Depot	1/1/42 to 6/30/44	6,205
Pine Castle, Fla.	Pine Castle Air Depot	4/1/42 to 6/30/44	11,704
Pollockville, N.C.	Marine Air Base	1/1/43 to 6/30/44	500 (#)
Port Royal, S.C.	Marine Corps Trng. Station (Parris Island)	10/1/40 to 6/30/44	5,320
Portsmouth, Va.	Norfolk Navy Yard	1/1/42 to 6/30/44	1,966
Portsmouth, Va.	Norfolk Naval Hospital	1/1/42 to 6/30/44	81
Port Tampa, Fla.	MacDill Field	1/1/40 to 6/30/44	29,978
Porta Gorda, Fla.	Army Air Field	1/1/43 to 6/30/44	3,762
Richmond, Va.	McGuire General Hospital	8/1/43 to 6/30/44	300 (#)
St. Petersburg, Fla.	AAF Technical Trng. Command	1/1/43 to 6/30/44	260
St. Petersburg, Fla.	Navy Section and Coast Guard Bases	1/1/43 to 6/30/44	21
Sarasota, Fla.	Army Air Field	1/1/43 to 6/30/44	54
Savannah, Ga.	Chatham Field	1/1/43 to 6/30/44	291
Savannah, Ga.	Hunter Field	10/1/40 to 6/30/44	8,096
Savannah, Ga.	Savannah Army Service Forces Depot	1/1/43 to 6/30/44	6,606
Suffolk, Va.	C. A. A. Airport	10/1/43 to 6/30/44	1,873
Sumter, S.C.	Shaw Field	6/1/41 to 6/30/44	6,907

Exhibit A
Sheet 11 of 13

STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Movement of Freight Traffic in Number of Cars to and from Military and Naval Posts, Camps, etc., on which statistics are available: (continued)

<u>L o c a t i o n</u>	<u>N a m e</u>	<u>Period Covered</u>	<u>C a r s</u>
Thomasville, Ga.	Finney General Hospital	11/1/42 to 6/30/44	1,481
Walterboro, S. C.	Anderson Field	8/1/42 to 6/30/44	2,750 (#)
Walthourville, Ga.	Camp Stewart (Hinesville)	10/1/40 to 6/30/44	27,813
Washington, N.C.	Warren Field	7/31/43 to 6/30/44	2,147
Waycross, Ga.	Waycross Army Airport	8/1/42 to 6/30/44	1,133
Williston, Fla.	Montbrook Army Air Field	1/1/43 to 6/30/44	43
Wilmington, N. C.	Bluethenthal Field	9/1/42 to 6/30/44	4,376
Wilmington, N. C.	Camp Fisher	11/1/42 to 6/30/44	732
Winter Haven, Fla.	Winter Haven Army Air Field	3/1/42 to 6/30/44	250 (#)
Yukon, Fla.	U. S. Naval Air Station	2/1/40 to 6/30/44	34,809
Zephyrhills, Fla.	Army Air Field	1/1/43 to 6/30/44	<u>414</u>
Total			536,167

(#) - Estimated.

(B) - Does not include traffic from ACL Local Stations.

Movement of Freight Traffic in Number of Cars to and from Shipyards and other defense Industries, on which statistics are available:

<u>L o c a t i o n</u>	<u>N a m e</u>	<u>Period Covered</u>	<u>C a r s</u>
Bainbridge, Ga.	Miller Hydro Company	1/1/39 to 6/30/44	260
Brunswick, Ga.	Brunswick Marine Const.Co.	10/1/41 to 6/30/44	168
Brunswick, Ga.	J.A.Jones Const. Co.	4/1/42 to 6/30/44	3,746
Charleston, S.C.	Charleston Shipbuilding and Dry Dock Company	1/1/41 to 6/30/44	981
Mobile, Fla.	Babcock Aircraft Corporation	1/1/40 to 6/30/44	652
Foodco, Fla.	Food Machinery Corporation	8/41 to 6/30/44	1,791
Hampton, S. C.	Plywood Plastics Corporation	6/1/42 to 6/30/44	1,263
Jacksonville, Fla.	Dry Dock Section- Contractors Contract No. NOy 5947	3/1/42 to 6/30/44	512
Jacksonville, Fla.	Gibbs Gas Engine Company	1/1/43 to 6/30/44	225 (X)
Jacksonville, Fla.	Eastport Marine Const.Co.	2/1/43 to 6/30/44	176
Jacksonville, Fla.	St.Johns River Shipbldg.Co.	5/1/42 to 6/30/44	4,889
New Bern, N.C.	Barbour Bont Works	1/1/41 to 6/30/44	58
Wilmington, N.C.	Wanamaker Chemical Corp.	11/1/40 to 6/30/44	462

Exhibit A
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STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Movement of Freight Traffic in Number of Cars to and from Shipyards and other defense Industries, on which statistics are available: (continued)

<u>L o c a t i o n</u>	<u>N a m e</u>	<u>Period Covered</u>	<u>C a r s</u>
Palatka, Fla.	Palatka Shipbldg. Co.	6/1/42 to 6/30/44	260
Panama City, Fla.	J.A.Jones Construction Co.- Wainwright Yard	5/1/42 to 6/30/44	6,155
Savannah, Ga.	Savannah Machine & Foundry Company	1/1/43 to 6/30/44	109
Savannah, Ga.	Southeastern Shipbldg.Co.	5/1/41 to 6/30/44	10,360
Tampa, Fla.	McCloskey & Company (also in- cludes operations at Reeder Fla.)	6/1/42 to 6/30/44	2,727
Tampa, Fla.	Tampa Shipbuilding Co.	1/1/39 to 6/30/44	2,895
Tampa, Fla.	Tampa Marine Corporation	3/1/42 to 6/30/44	270
Wilmington,N.C.	North Carolina Shipbldg.Co.	2/1/41 to 6/30/44	28,340
Wilmington,N.C.	Naval Dry Docks (Tidewater Construction Company)	6/1/43 to 6/30/44	<u>1,713</u>
	Total		68,012

(X) - Estimated

Movement of Troops under Main Numbers (Expressed in Number of Pas-
sengers and Passenger Miles):

<u>Period</u>	<u>Number Troops</u>	<u>Passenger Miles</u>
Year 1939	16,874	3,746,028
Year 1940	48,937	12,674,683
Year 1941	300,201	74,149,647
Year 1942	1,380,255	363,007,065
Year 1943	1,690,536	458,725,276
1st 6 Mos. 1943	957,552	251,836,176
1st 6 Mos. 1944	781,570	224,662,975

Additional Trains Operated for Movement of Troops in Special Service
(Number of Men, Number of Trains, Locomotive Miles and Train Miles):

<u>Period</u>	<u>Number Men</u>	<u>Number Trains</u>	<u>Locomotive Miles</u>	<u>Train Miles</u>
Year 1939	3,894	12	2,730	2,710
Year 1940	27,241	78	28,027	26,103
Year 1941	179,427	626	181,271	173,414
Year 1942	890,453	2,724	855,088	837,501
Year 1943	1,035,794	3,174	1,002,637	935,052
1st 6 Mos. 1943	600,741	1,844	575,172	535,960
1st 6 Mos. 1944	517,400	1,523	495,281	476,299



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Exhibit A
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STATISTICAL BACKGROUND OF
ATLANTIC COAST LINE RAILROAD COMPANY'S
PARTICIPATION IN THE WAR EFFORT

Number of Interline-forwarded Passengers Handled on Government Transportation Requests (Travel beginning from points located on Atlantic Coast Line) and in Local Service (Travel from and to points on Atlantic Coast Line):

Number of Passengers Handled on Transportation Requests
(Originated on and Local to the A.C.L. R.R.)

Number of Passengers

<u>Period</u>	<u>Interline Originated on A. C. L.</u>	<u>Local to A. C. L.</u>	<u>Total</u>
Year 1939	9,230	8,186	17,416
Year 1940	22,888	14,742	37,630
Year 1941	93,100	38,225	131,325
Year 1942	441,289	96,772	538,061
Year 1943	636,102	139,744	775,846
1st 6 Mos. 1943	310,644	62,728	373,372
1st 6 Mos. 1944	351,971	81,197	433,168

Number of Government Bills of Lading Handled by the Accounting Department on only local shipments and shipments destined to points on Atlantic Coast Line:

(Note: Government bills of lading are delivered by consignee to the destination carrier. Therefore, the following tabulation gives no consideration to Government shipments that originated on the Atlantic Coast Line or to overhead shipments handled by the Atlantic Coast Line as intermediate carrier.)

Bills of Lading Handled
Government Shipments-Interline Received and Local

<u>Period</u>	<u>Number</u>
Year 1939	6,665
Year 1940	12,703
Year 1941	35,651
Year 1942	102,554
Year 1943	170,076
1st 6 Mos. 1943	80,583
1st 6 Mos. 1944	86,370

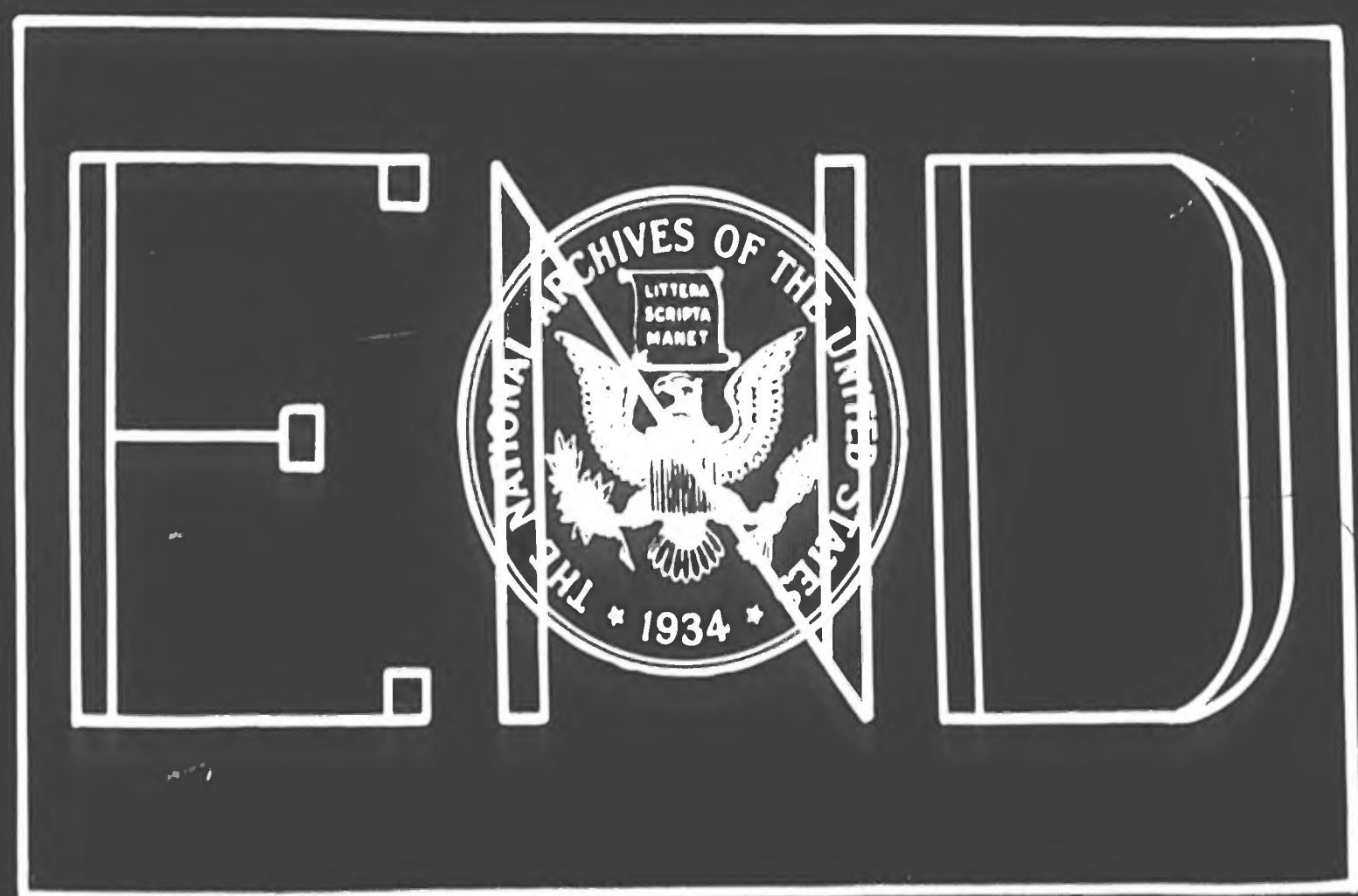


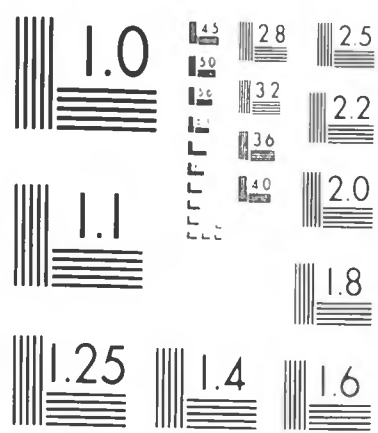
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MICROCOPY

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MICROCOPY RESOLUTION TEST CHART
NATIONAL BUREAU OF STANDARDS-1963-A