

SUPREME COURT OF THE UNITED STATES
OCTOBER TERM, 1935

No. 636

JAMES WALTER CARTER, PETITIONER,

vs.

CARTER COAL COMPANY, GEORGE L. CARTER,
AS VICE-PRESIDENT AND A DIRECTOR OF SAID
COMPANY, ET AL.

No.

GUY T. HELVERING, INDIVIDUALLY AND AS COM-
MISSIONER OF INTERNAL REVENUE OF THE
UNITED STATES, ET AL., PETITIONERS,

vs.

JAMES WALTER CARTER ET AL.

ON PETITIONS FOR WRITS OF CERTIORARI TO THE UNITED STATES
COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA

VOL. III.

INDEX

Plaintiff's exhibits—Continued.

	Original	Print
81-P. Table showing production of oranges by states.	1032	977
81Q. Chart showing percent of oranges pro- duced within 2 states.....	1033	978

JUDD & DETWEILER (INC.), PRINTERS, WASHINGTON, D. C., Dec. 17, 1935.

7240-C

Plaintiff's exhibits—Continued.

	Original	Print
81R. Map showing 16 states in which motion pictures are produced.....	1034	978
81S. Table showing cost of production of motion pictures, by states, 1933.....	1035	979
81T. Chart showing percent of cost of production of motion pictures industry accounted for by establishments in 2 states.....	1036	980
81U. Map showing 23 states in which motor vehicles are produced.....	1037	980
81V. Table showing value of products of motor vehicles, by states, 1933.....	1038	981
81W. Chart showing percent of value of products of motor vehicle industry produced within 4 states.....	1039	982
81X. Table showing percentage of total United States production of specified commodities produced within specified number of states, 1933.	1040	983
82. Chart showing annual earnings of trackmen employed in the bituminous coal mines in selected states, 1922-1933.....	1041	984
82A. Chart showing annual earnings of hand loaders employed in bituminous coal mines in selected states, 1922-1933.....	1042	984
82B. Tabulation showing average number of days worked per year, average earnings per day and calculated earnings per year of wage earners in specified occupations, 1922-1933.	1043	985
86. Chart showing average earnings and specified living expenses per man per day of work for the 566 loaders at Olga No. 1 mine of Carter Coal Company, July, 1935.	1044	986
87. Record of 566 piece-workers (coal loaders) at Olga No. 1 mine of Carter Coal Company for the month of July, 1935.....	1045	987
88. Statement showing average annual earnings of employees in Carter Coal Company other than those on salaries.....	1046	988
89. Printed pamphlet of Regulation T. D. 4596..	1047	989
Defendants' exhibits:		
1. Table showing interstate and intrastate shipments of bituminous coal originating in West Virginia Smokeless Fields, 1927 through 1932, and 1934.....	1048	1001
3. Chart showing bituminous coal production, realization and mine capacity in United States, 1899 through 1934.....	1049	1002
3A. Tabulation showing bituminous coal production, realization and mine capacity in United States, 1899-1934.....	1050	1003

INDEX

iii

Defendants' exhibits—Continued.

	Original	Print
4. Chart showing trends of employment, working time, wage rates and labor productivity, 1899-1934	1051	1005
4A. Tabulation showing trends of employment, working time, wage rates and labor productivity at bituminous coal mines in United States, 1899-1934.....	1052	1006
5. Chart showing average spot prices of bituminous coal, 1913-1931, by months.....	1053	1007
5A. Tabulation showing average spot prices of bituminous coal, 1913-1931, by months	1054	1008
6. Chart showing net income or deficit of the bituminous coal industry prior to deductions for tax for specified years, 1917-1934	1055	1009
6A. Tabulation showing net income or deficit of the bituminous coal industry prior to deduction for income and excess profit taxes for specified years, 1917-1933.....	1056	1011
8. Tabulation showing disposition of total output of bituminous coal mines of the United States, by years, 1915-1933.....	1057	1013
9. Tabulation showing distribution of bituminous coal produced in 1929 according to the records of the United States Bureau of Mines, grouped by state of origin	1058	1014
10. Map showing the interstate movement of bituminous coal in 1929 as shown by the reports of the United States Bureau of Mines.....	1059	1015
11. Map showing production of bituminous coal and total rail (or water) shipments by states in 1929.....	1060	1016
12. Map showing distribution of Pocahontas-Tug River coal, 1929.....	1062	1017
13. Tabulation showing distribution of the supply of bituminous coal from each originating district in 1929, divided between interstate, intrastate and railroad fuel..	1063	1018
14. Table showing distribution of the total national supply of bituminous coal in 1929, divided between interstate, intrastate and railroad fuel.....	1064	1019
15. Table showing how intrastate rail shipments of bituminous coal to Indianapolis meet competition from interstate rail shipments (1929 data).....	1064a	1021

Defendants' exhibits—Continued.

	Original	Print
16. Tabulation showing how intrastate rail shipments of bituminous coal to other large cities of Indiana, Illinois and Ohio meet competition from interstate rail shipments (1929 data).....	1065	1023
17. Tabulation showing bituminous coal loaded for rail shipment on origin railroads in the Appalachian districts north of Alabama—northern railroads	1066	1024
18. Tabulation showing bituminous coal loaded for rail shipment on origin railroads in the Appalachian districts north of Alabama—southern railroads	1068	1025
19. Recapitulation of bituminous coal loaded for rail shipment on northern and on southern railroads in the Appalachian districts north of Alabama.....	1069	1026
20. Table showing quantity and cost of fuel purchased by Class I steam roads in the calendar years 1920 and 1919, by territorial regions	1069a	1027
21. Appalachian and Pocahontas-Tug River agreements between Pocahontas Operators' Association and the United Mine Workers of America, District 17, and the International Union, dated September 26, 1935	1070	1029
23. Tabulation showing average value per ton of coal at the mines, by states, 1913-1934	1071	1061
24 to 24-d inc. Tabulations showing shipments into Indiana, etc., years 1920-1934, inclusive	1072	1062
25. Chart showing Illinois production (shipping mines)	1077	1067
26. Chart showing Illinois production—percentage to total production—Illinois and west Kentucky fields	1078	1068
28. Chart showing percent of total tons loaded at mines for shipment in selected competing states, 1913-1934.....	1079	1069
28A. Tabulation showing bituminous coal loaded at mines for shipment for selected states, and percent of total tonnage of these states loaded in each of the component states, 1913-1934.....	1080	1070
29. Tabulation showing shipments of bituminous coal to tidewater, 1920 to 1934, inclusive	1081	1071
29A. Tabulation showing shipments of bituminous coal to Lake Erie, 1924 to 1934, inclusive (cargo coal only).....	1082	1072

INDEX

V

Defendants' exhibits—Continued.

	Original	Print
29B. Tabulation showing shipments of west-bound coal from the Appalachians and from Illinois, Indiana and western Kentucky	1083	1073
29C. Tabulation showing bituminous coal shipped to New England by rail and by northern and southern tidewater ports, 1919-1934	1084	1075
30. Index of tons loaded at mines for shipments and realization f. o. b. mine, for selected competing states, 1923-1933.....	1085	1076
30A. Index of tons loaded at mines for shipment and realization f. o. b. mine, during the period of the Jacksonville Agreement, for selected competing states, 1924-1927..	1086	1076
31. Comparison of production and realization f. o. b. mines, between two groups of states east of the Mississippi River, 1923-1933	1087	1077
31A. Comparison of production and realization, f. o. b. mines, between two groups of states east of the Mississippi River, 1923-1933	1088	1078
32. Comparison of average hourly earnings between two groups of states east of the Mississippi River for specified years, 1919-1933	1089	1078
32A. Comparison of average hourly earnings between two groups of states east of the Mississippi River for specified years, 1919-1933	1089a	1079
33. Chart showing number of mines in selected areas in which trackmen were paid rates falling in specified wage rate intervals, May, 1933	1090	1080
33A. Tabulation showing number and percent of mines in selected areas in which trackmen were paid rates falling in specified wage rate intervals, May, 1933..	1090a	1080
34. Chart showing number of mines in selected areas in which outside common labor was paid rates falling in specified wage rate intervals, May, 1933	1091	1080
34A. Tabulation showing number and percent of mines in selected areas in which outside common labor was paid rates falling in specified wage rate intervals, May, 1933	1092	1080
35. Tabulation showing proportion that tons originated and freight revenue for bituminous coal are of total, for Class I, 1924-1934	1093	1081

Defendants' exhibits—Continued.

	Original	Print
36. Tabulation showing annual bituminous coal production—State totals and their proportions of total United States, 1913-1934	1094	1083
37. Tabulation showing labor cost per ton, May, 1933, compared with labor cost per ton 10 months April, 1934, through January, 1935. Realization per ton January through September, 1933, compared with realization per ton April, 1934, through January, 1935.....	1095	1084
37A. Tabulation showing ratio of commercial production in subdivisions of divisions I and II to total of these divisions, 1933 and 1934	1096	1085
38. Tabulation showing ratio of wages paid to value of products in major industries, in 1929.	1097	1086
39. Copy of Declaration of Principles by and between the Rocky Mountain Fuel Company and the United Mine Workers of America, District No. 15, September 1, 1932 to August 31, 1934, inclusive.....	1098	1087
40. Tabulation showing comparison of accident rates in bituminous coal mining and other industries in 1930.....	1099	1088
40A. Tabulation showing comparison of accident rates in bituminous coal mining and other industries in 1934.....	1100	1089
41. Chart showing mean annual death rate from accidents per thousand persons employed at coal mines in the principal producing countries for the periods 1913 through 1922, 1923 to 1932 and 1933.....	1101	1091
42. Copy of Coal Mines Act, 1930.....	1102	1093
43. Excerpts from National Resources Board report.	1133	1125
43A. Excerpts from National Resources Board report, Section 1, the Need of a National Policy.	1136	1130
43B. Excerpts from National Resources Board report, Section 2, Conservational Problems Arising from Surplus of Production or Plant Capacity.	1138	1137
43C. Excerpts from National Resources Board report, Section 2, Health and Safety.....	1142	1149
44. General Order No. 6, United States Department of the Interior, National Bituminous Coal Commission.....	1144	1154
45. Extract from minutes of meeting, District Board of District 7, Bituminous Coal Conservation Act of 1935, held at Washington Hotel, Washington, D. C., November 5, 1935.	1145	1155

INDEX

vii

Defendants' exhibits—Continued.

	Original	Print
46. Tabulation showing production of bituminous coal, 1920-1933.....	1146	1157
47. Tabulation showing Carter Coal Company condensed statement of income account by years, 1923-1934, inclusive.....	1152	1163
48. Statement as to Carter Coal Company contracts made since May 27, 1935.....	1153	1165
49. Tabulation showing net income or deficit of specified industrial groups, 1926-1932...	1154	1166
50. Tabulation showing index numbers of wholesale prices of specified commodities or commodity groups, 1923-1934.....	1155	1167
51. Tabulation showing production, value, men employed, days operated, and output per man per day at coal mines in West Virginia in 1934.....	1156	1168
52. Tables showing relative rate of growth of coal, oil and water power.....	1158	1169
53. Table showing comparison of average hourly earnings of "outside laborers" at bituminous coal mines with average hourly entrance rates paid common labor in other industries	1160	1173
54. Compilation showing total annual wage payments made by the bituminous coal industry in 1923, 1929 and 1933.....	1161	1174
55. Tabulation showing number of men employed in bituminous coal mines in 1931, in specified counties, listed by the Department of Justice	1162	1175
Recital as to original exhibits.....	1164	1176
Exhibits offered but refused:		
Plaintiff's exhibits 84 & 85—Excerpts from United Mine Workers Journal.....	1166	1176
Stipulation as to certain testimony.....	1167	1177
Opinion of Court, Adkins, J.	1168	1179
Order approving statement of evidence.....	1188	1199
Clerk's certificate..... (omitted in printing) ..	1189	
Orders allowing certiorari	1200	....

[fol. 1032]

PLTFF's Ex. 81-P

Production of Oranges, By States, 1933-1934 Season

In Thousands of Boxes

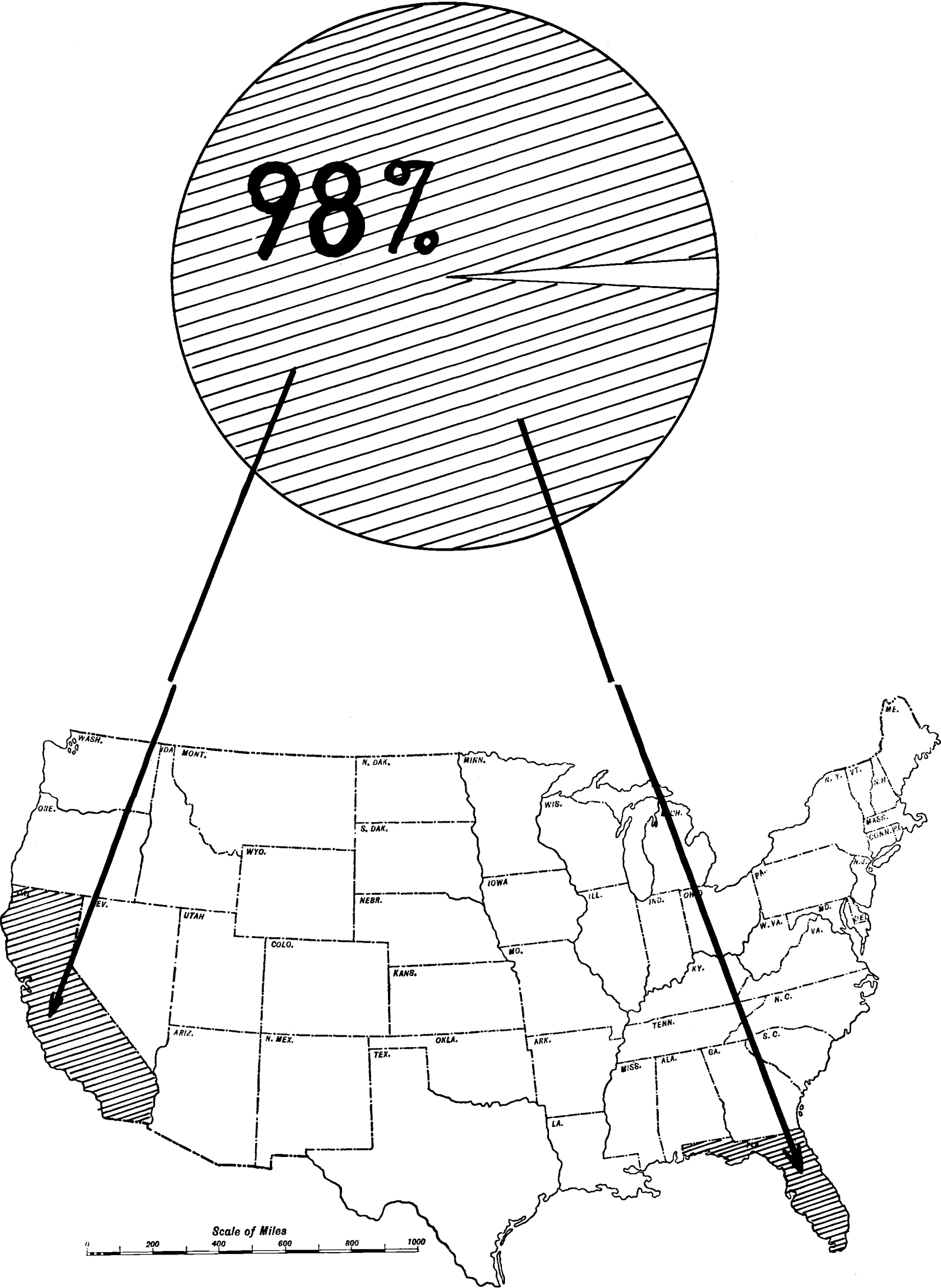
California	28,439
Florida	18,100
Texas	390
Arizona	143
Alabama	3
Mississippi	2
Louisiana	212
<hr/>	
Total	47,289

Source: Bureau of Agricultural Economics.

(Here follow 2 maps, Pltff's Exhibits 81-Q and 81-R, side
folios 1033 and 1034.)

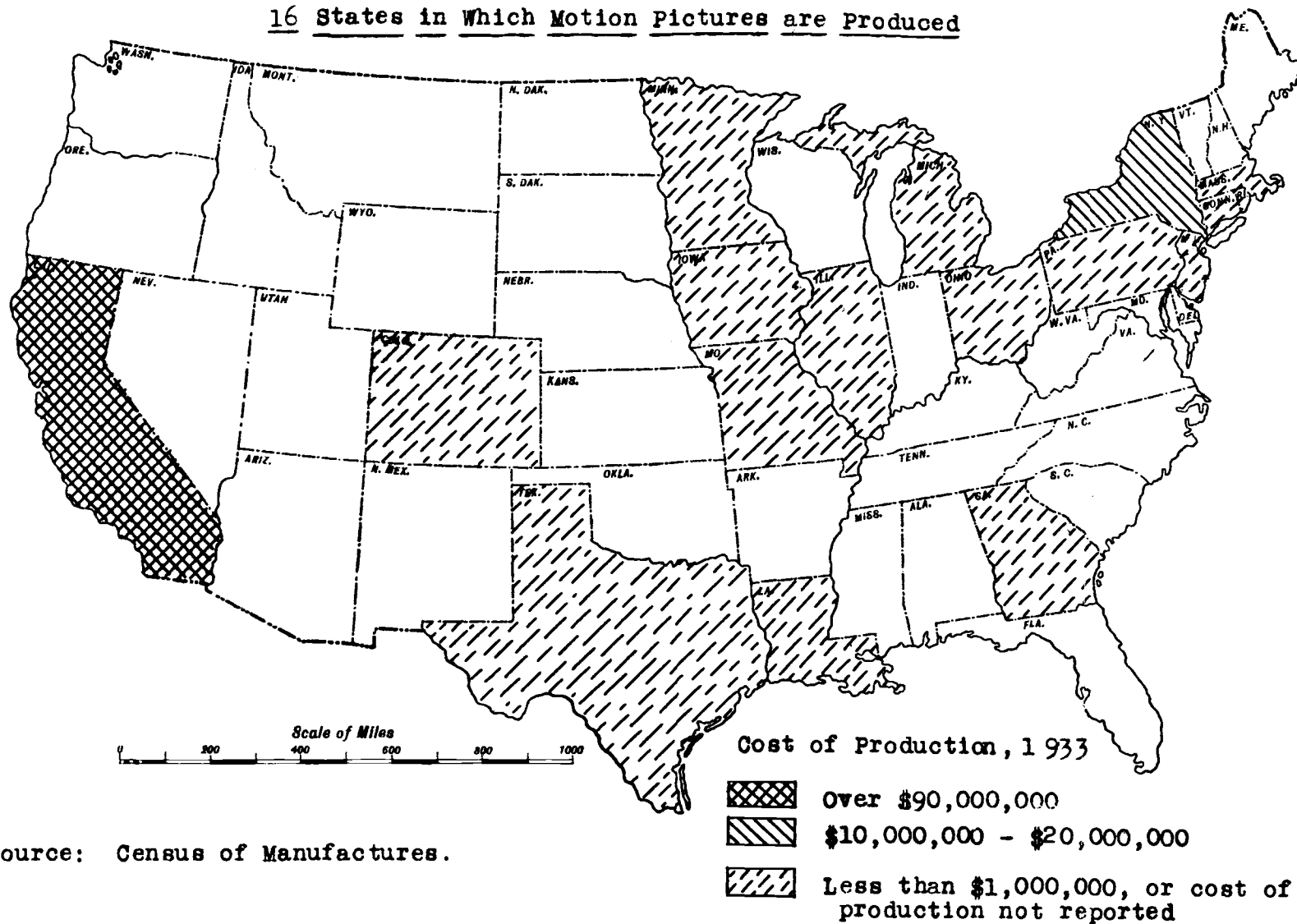
% OF ORANGES PRODUCED
WITHIN 2 STATES

Plaintiff's Ex. 81-Q



SOURCE: Compiled from Bureau of Agricultural Economics reports.

16 States in Which Motion Pictures are Produced



[fol. 1035]

PLTFF's Ex. 81-S

Cost of Production* of Motion Pictures, by States, 1933

Embraces all processes and activities connected with the production of motion picture films; does not include projection and distribution

California	\$97,748,377
Illinois	853,621
New York	15,327,121
Other states**	5,413,747
<hr/>	
Total	\$119,342,866

* Since the motion picture industry does not sell its products but rents them, it is impossible to determine the actual value of the output of a given year until a long time after its close, so that it is necessary to substitute "cost of production" for "value of products" in collecting the data for this industry.

** States included and numbers of establishments reporting for 1933 are: Colo., 1; Conn., 1; Ga., 1; Iowa, 1; La., 1; Mass., 1; Mich., 2; Minn., 2; Mo., 2; N. J., 3; Ohio, 3; Pa., 1; Tex., 2.

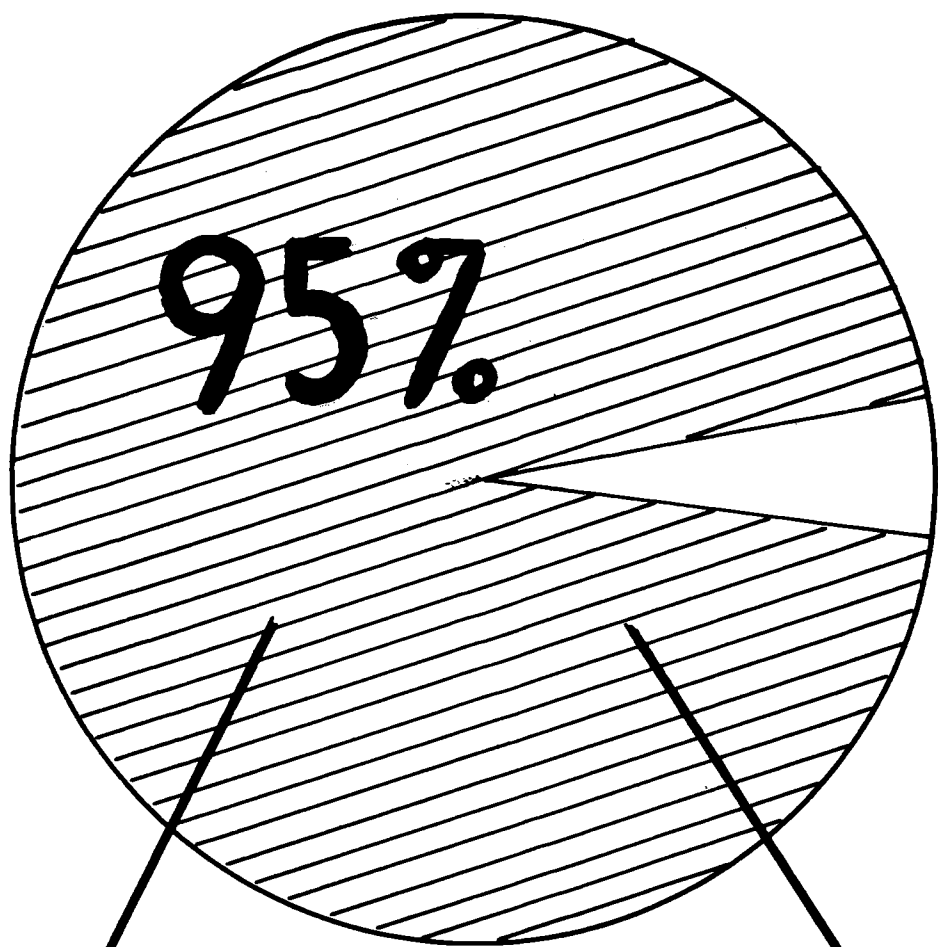
Source: Census of Manufactures.

(Here follow 2 maps, Pltff's Exhibits 81-T and 81-U, side
folios 1036 and 1037.)

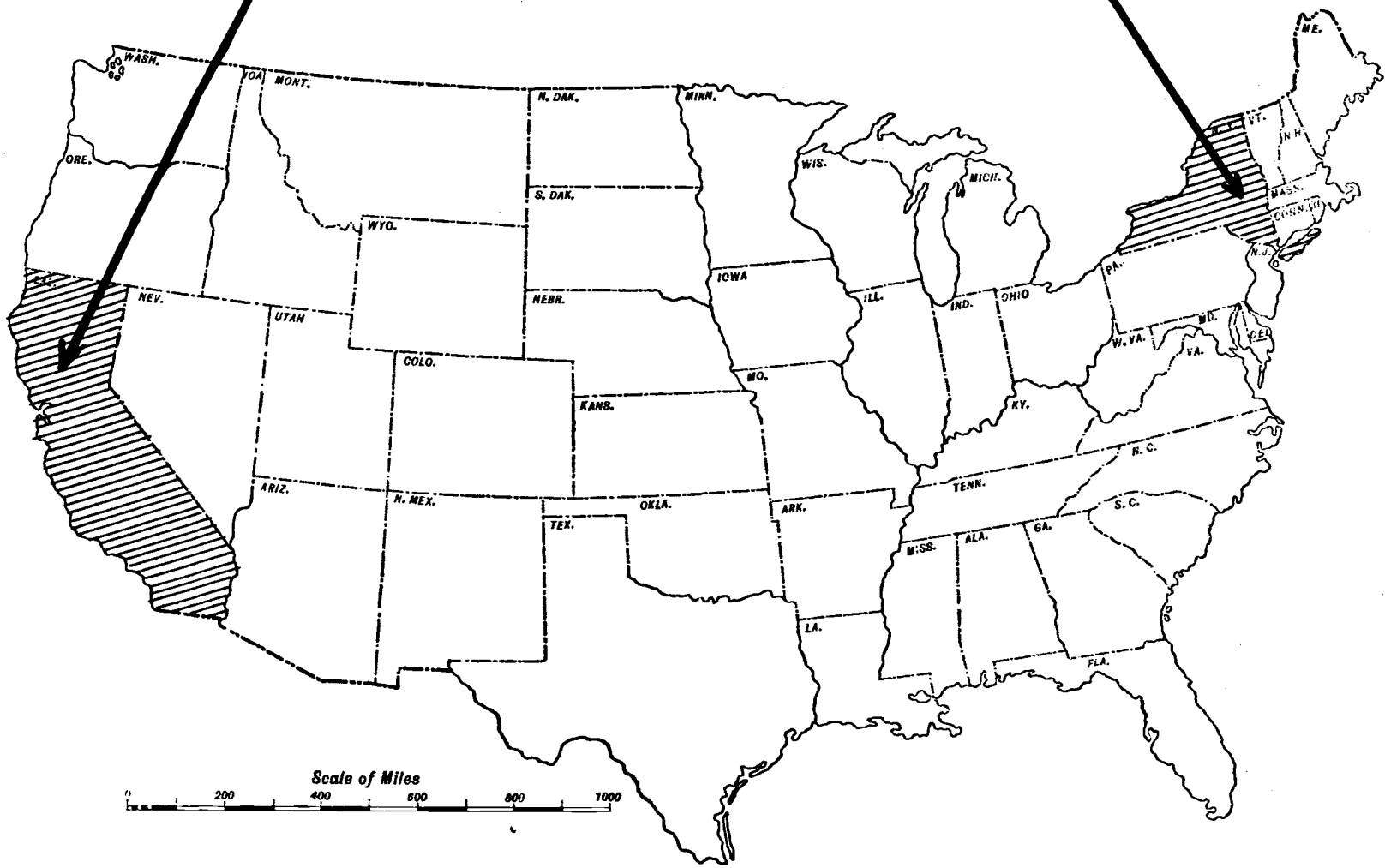
% Of Cost of Production of Motion Pictures Industry*
Accounted For By Establishments In Two States

Plaintiff's Ex. 81-T

"Since the motion picture industry does not sell its products but rents them, it is impossible to determine the actual value of the output of a given year until a long time after its close, so that it is necessary to substitute 'cost of production' for 'value of products' in collecting the data for this industry." (Quoted from Census of Manufactures report on Motion Pictures)

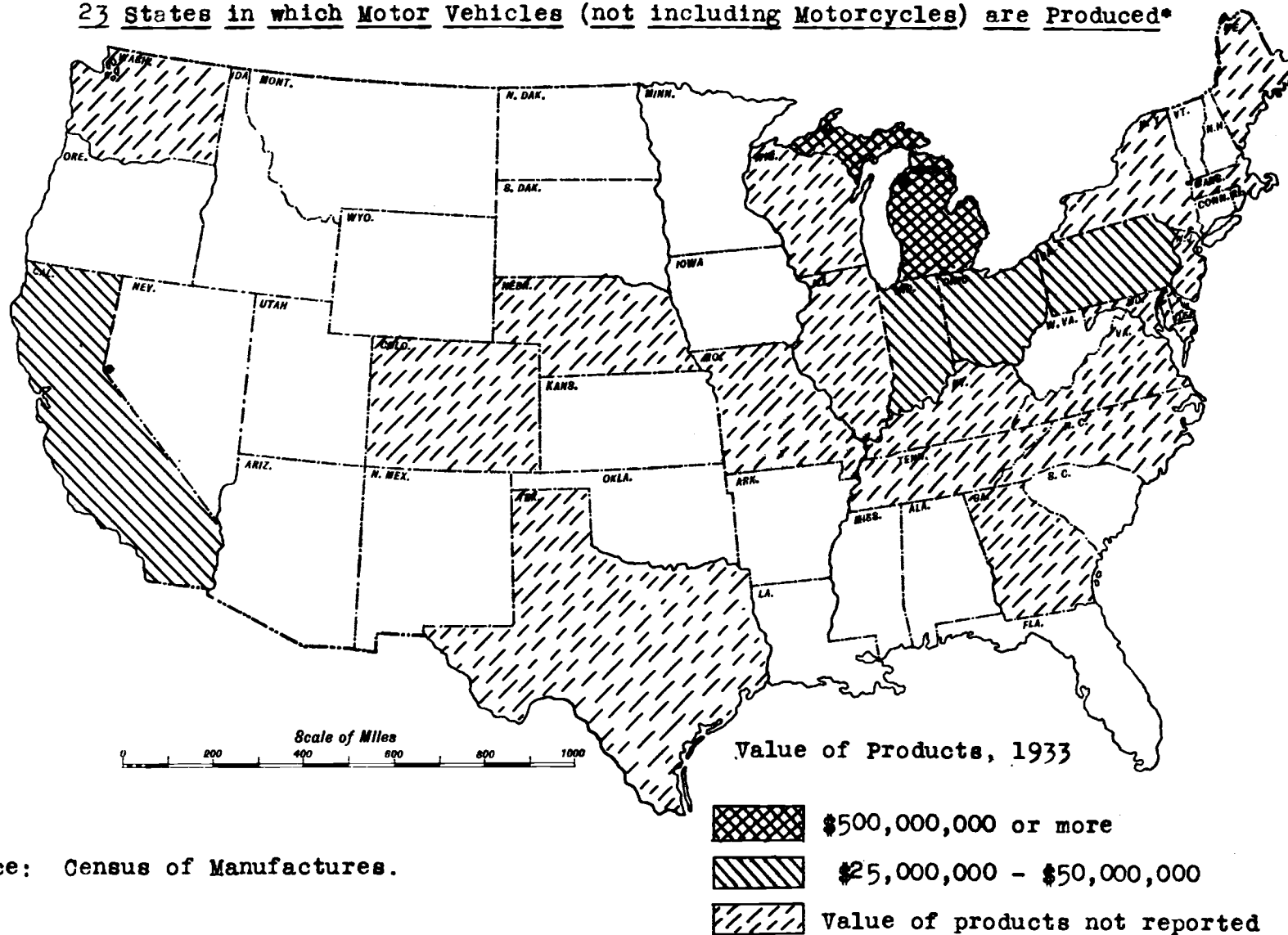


* Embraces all processes and activities connected with the production of moving picture films (does not include distribution and projection).



SOURCE: Compiled from Census of Manufactures report.

23 States in which Motor Vehicles (not including Motorcycles) are Produced*



Source: Census of Manufactures.

Source: Pages 1 and 3 of report, "Motor Vehicles, Motor Vehicle Bodies and Motor-Vehicle Parts", Census of Manufacturers, 1933.

*Assembling plants are treated as manufacturing establishments by Census of Manufactures

[fol. 1038]

PLTFF's Ex. 81-V

Value of Products of Motor Vehicles, Not Including Motor-
cycles, Industry, by States, 1933

NOTE.—The classification “Motor vehicles, not including motorcycles” applies to all manufacturing establishments whose principal products are motor-propelled vehicles having 4 wheels or more, for use on highways. (The manufacture of motorcycles and bicycles is treated as a separate industry.) Manufacturers of motor-propelled fire-department apparatus, street sweepers, road oilers, etc., are also classified in this industry.

For census purposes an assembling plant (a plant in which parts made in another plant under the same management are assembled into complete motor vehicles) is treated as a manufacturing establishment. This is necessary in order that each State may be credited with its due share of the industry. As a result, the number of establishments shown, 122, is somewhat in excess of the actual number of manufacturers. The number of such manufacturers reporting at the census for 1933 (counting the General Motors organization as 6) was 90.

In Thousands of Dollars

California	\$46,144
Michigan	588,302
Indiana	45,883
Pennsylvania	36,187
Ohio	49,679
Other states*	330,752
Total	\$1,096,946

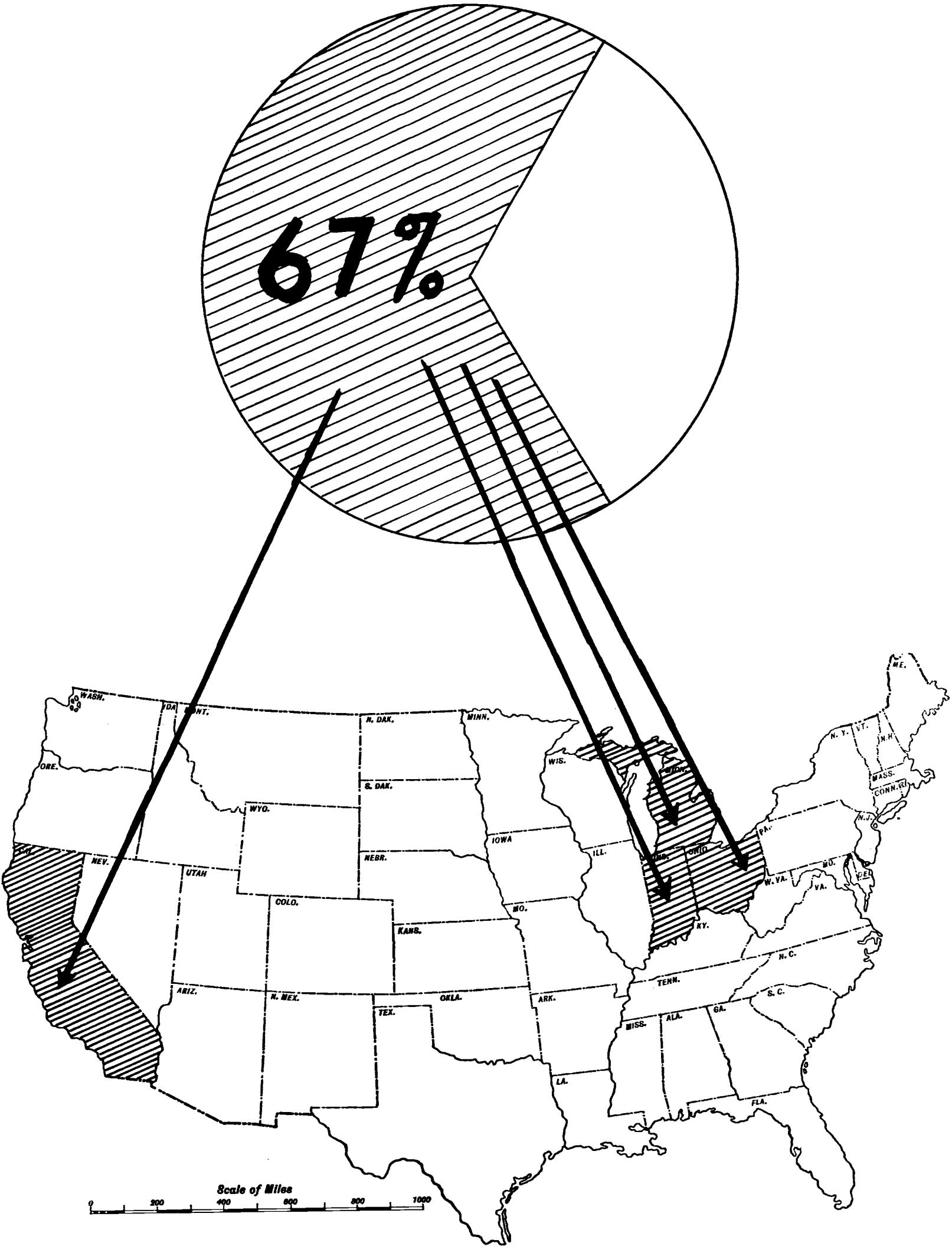
* States included and numbers of establishments reporting for 1933 are: Colo., 3; Del., 1; Ga., 1; Ill., 10; Ky., 1; Me., 1; Md., 1; Mass., 4; Mo., 4; Nebr., 1; N. J., 4; N. Y., 14; N. C., 1; Tenn., 1; Tex., 2; Va., 1; Wash., 1; Wis., 7.

Source: Census of Manufactures.

(Here follows 1 map, Pltff's Exhibit 81-W, side folio 1039)

2 OF VALUE OF PRODUCTS OF MOTOR VEHICLE
INDUSTRY (NOT INCLUDING MOTORCYCLES OR
PARTS) PRODUCED WITHIN 4 STATES

Plaintiff's Ex. 81-W



SOURCE: Compiled from Census of Manufactures report.

[fol. 1040]

PLAINTIFF'S EXHIBIT 81-X

Percentage of Total United States Production of Specified Commodities
Produced Within Specified Number of States, 1933

Bituminous Coal	74% produced within 4 states	(West Virginia, Pennsylvania, Illinois and Kentucky)
Anthracite Coal	99% produced within 1 state	(Pennsylvania)
Iron Ore	94% produced within 3 states	(Minnesota, Michigan and Alabama)
Copper	79% produced within 4 states	(Montana, Utah, Arizona and Michigan)
Oranges*	98% produced within 2 states	(California and Florida)
Salt	80% produced within 4 states	(Kansas, Michigan, Ohio and New York)
Motion pictures	95% produced within 2 states	(California and New York)
Motor Vehicles** (not including motorcycles)	67% produced within 4 states	(Michigan, California, Ohio and Indiana)

*1933-1934 Season.

**Includes value of product of assembly plants.

Source: Data on bituminous coal, anthracite coal, iron ore, copper, and salt from Bureau of Mines; data on production of oranges from Bureau of Agricultural Economics; data on motion pictures and motor vehicles (not including motorcycles) from Census of Manufactures.

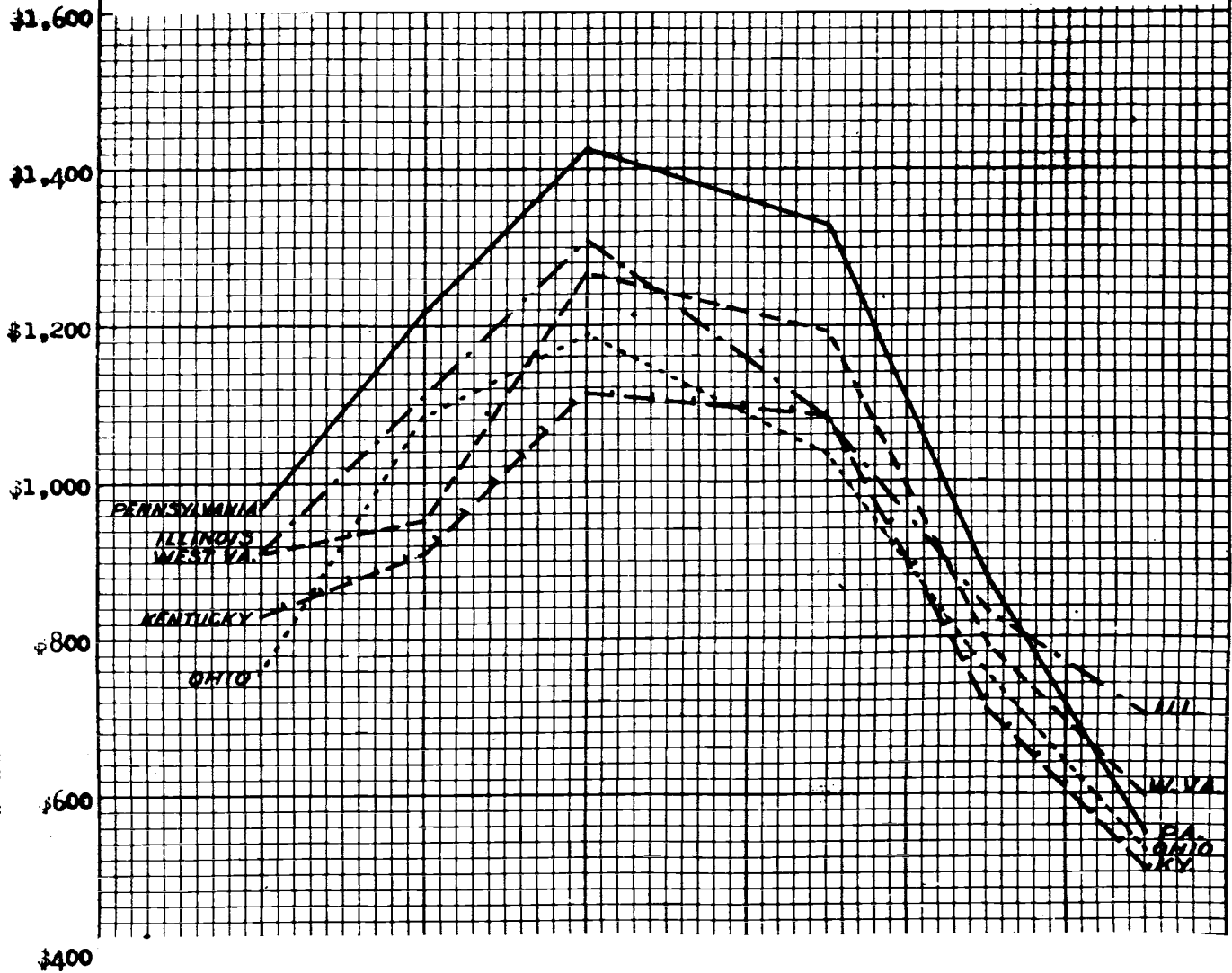
(Here follow 2 charts, Plaintiff's Exhibits 82 and 82-A,
side folios 1041 and 1042.)

ANNUAL EARNINGS (calculated) OF TRACKMEN EMPLOYED IN BITUMINOUS COAL MINES IN SELECTED STATES, 1922-1933

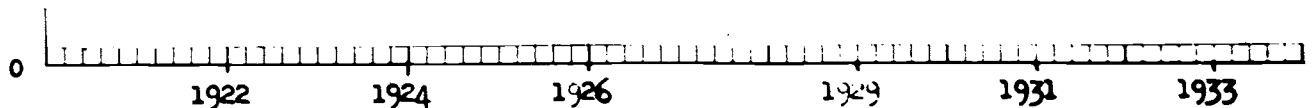
Based Upon:

Average number of days worked each year in each state--as reported by U. S. Bureau of Mines

Average earnings per day--as reported by Bureau of Labor Statistics



	1922	1924	1926	1929	1931	1933
Illinois	\$914.40	\$1,108.52	\$1,307.20	\$1,079.70	\$832.32	\$700.77
Ohio	757.00	1,082.51	1,189.32	1,037.16	758.64	530.66
Pennsylvania	968.66	1,218.60	1,422.40	1,327.10	875.42	550.80
West Virginia	912.34	951.86	1,264.64	1,190.54	792.00	599.76
Kentucky	831.60	908.28	1,113.20	1,081.14	709.14	503.20

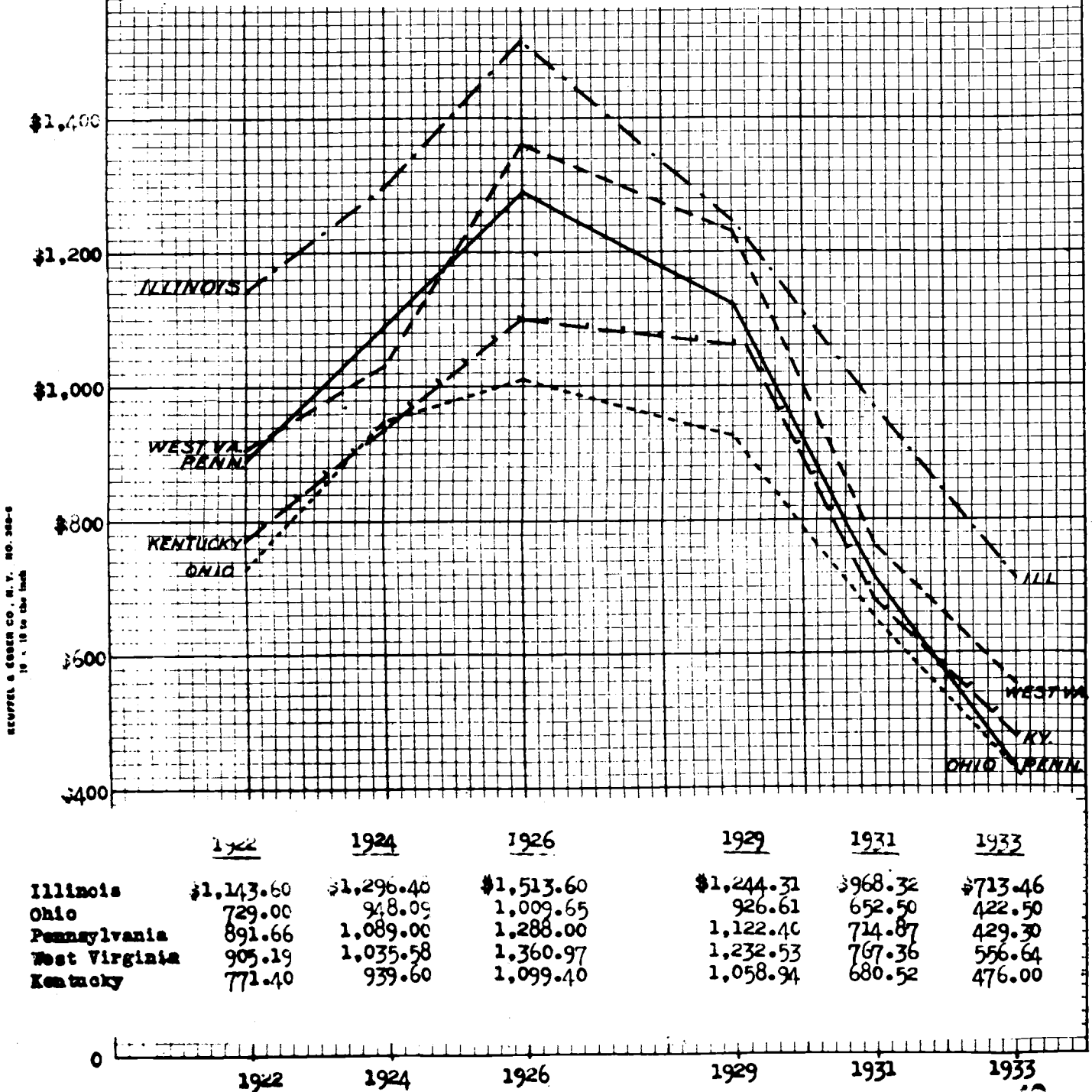


ANNUAL EARNINGS (calculated) OF HAND LOADERS EMPLOYED
IN BITUMINOUS COAL MINES IN SELECTED STATES, 1922-1933

Based Upon:

Average number of days worked each
year in each state--as reported by U. S. Bureau of Mines

Average earnings per day--as reported by Bureau of Labor Statistics



[fol. 1043]

PLAINTIFF'S EXHIBIT 82-B

Average Number of Days Worked per Year, Average Earnings per Day and
Calculated Earnings per Year of Wage Earners in Specified Occupations,
1922-1933

State	Year	Average Number of Days Worked	Average Earnings			
			Hand Loaders		Trackmen	
			Per Day	Per Year*	Per Day	Per Year*
Illinois.....	1922	120	\$9.53	\$1,143.60	\$7.62	\$914.40
	1924	148	8.76	1,296.48	7.49	1,108.52
	1926	172	8.80	1,513.60	7.60	1,307.20
	1929	177	7.03	1,244.31	6.10	1,079.70
	1931	136	7.12	968.32	6.12	832.32
	1933	141	5.06	713.46	4.97	700.77
Ohio.....	1922	100	7.29	729.00	7.57	757.00
	1924	143	6.63	948.09	7.57	1,082.51
	1926	159	6.35	1,009.65	7.48	1,189.32
	1929	201	4.61	926.61	5.16	1,037.16
	1931	174	3.75	652.50	4.36	758.64
	1933	169	2.50	422.50	3.14	530.66
Pennsylvania..... (bituminous)	1922	154	5.79	891.66	6.29	968.66
	1924	180	6.05	1,089.00	6.77	1,218.60
	1926	224	5.75	1,288.00	6.35	1,422.40
	1929	230	4.88	1,122.40	5.77	1,327.10
	1931	169	4.23	714.87	5.18	875.42
	1933	162	2.65	429.30	3.40	550.80
Kentucky.....	1922	140	5.51	771.40	5.94	831.60
	1924	174	5.40	939.60	5.22	908.28
	1926	230	4.78	1,099.40	4.84	1,113.20
	1929	222	4.77	1,058.94	4.87	1,081.14
	1931	159	4.28	680.52	4.46	709.14
	1933	170	2.80	476.00	2.96	503.20
West Virginia.....	1922	143	6.33	905.19	6.38	912.34
	1924	182	5.69	1,035.58	5.23	951.86
	1926	247	5.51	1,360.97	5.12	1,264.64
	1929	247	4.99	1,232.53	4.82	1,190.54
	1931	176	4.36	767.36	4.50	792.00
	1933	196	2.84	556.64	3.06	599.76

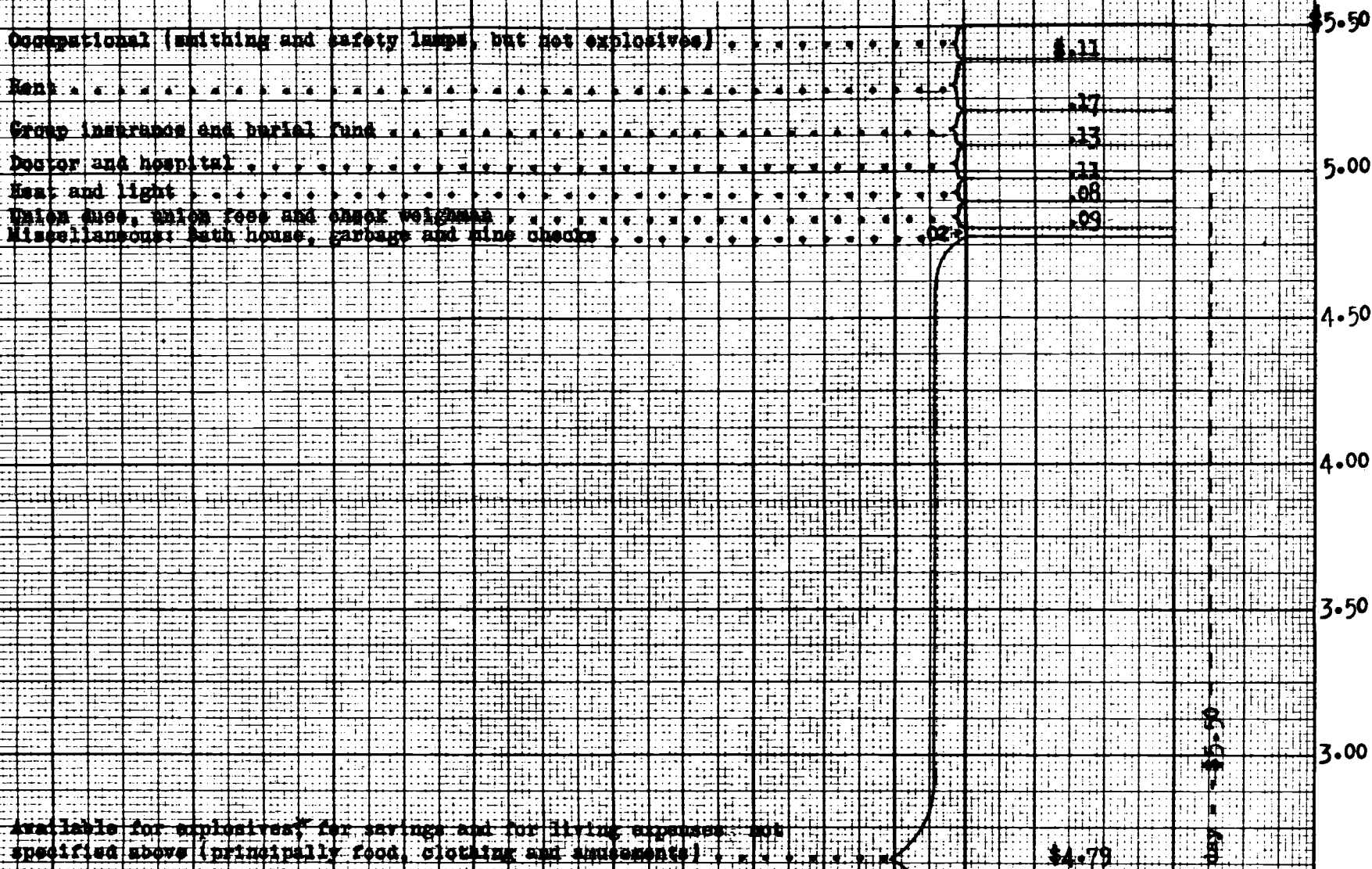
*Calculated by multiplying average earnings per day by average number of days worked.

Source: Average number of days worked—United States Bureau of Mines.
Average earnings per day—Bureau of Labor Statistics.

(Here follows Plaintiff's Exhibit 86, side folio 1044.)

Average Earnings and Specified Living Expenses per Man
per Day of Work for the 566 Workers at Open No. 1 Mine
of Carter Coal Company, July, 1935

Average earnings per man per day of work were \$5.50



*COST OF EXPLOSIVES APPROXIMATELY 30¢ PER DAY

[fol. 1045] PLAINTIFF'S EXHIBIT 87

Record of 566 Piece Workers (Coal Loaders) at the Olga
#1 Mine of the Carter Coal Company for the Month of
July, 1935.

Men were offered work on 23 days

(Agreement with representatives of employees provides
that no mine worker shall work more than 5 days in any
one week)

Number of days worked	Number working each number of days	Average earnings per man per month
1	5	\$3.98
2	1	8.82
3	4	9.81
4	6	15.89
5	4	27.71
6	6	27.78
7	8	31.77
8	1	50.82
9	8	47.37
10	11	49.61
11	11	57.60
12	12	51.49
13	8	66.58
14	18	77.13
15	23	72.10
16	32	85.05
17	41	91.70
18	48	98.05
19	47	103.21
20	63	111.72
21	85	117.56
22	77	126.85
23	47	131.12
Total	566	\$98.05

[fol. 1046]

P.'s No. 88

(To be substituted for that previously submitted)

Carter Coal Company

Average Annual Earnings of Employees Other Than Those
on Salaries

**1922	1,043.69
1923	1,457.42
1924	1,328.67
1925	1,349.31
1926	1,519.16
1927	1,415.33
1928	1,292.12
1929	1,359.30
1930	1,193.28
1931	1,009.34
1932	569.44
1933	833.33
1934	1,048.08

Compiled by Local Auditor, Carter Coal Company, Coal-
wood, West Virginia, November 15, 1935.
(Telephoned to Washington.)

** Ten months only.

T. D. 4596.

Regulations relating to the tax on the sale or other disposal of bituminous coal under section 3 of the Bituminous Coal Conservation Act of 1935 (Public, No. 402, Seventy-fourth Congress) (approved August 30, 1935).

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C.

To Collectors of Internal Revenue and Others Concerned:

Section 3 of the Bituminous Coal Conservation Act approved August 30, 1935, provides:

There is hereby imposed upon the sale or other disposal of all bituminous coal produced within the United States an excise tax of 15 per centum on the sale price at the mine, or in the case of captive coal the fair market value of such coal at the mine, such tax, subject to the later provisions of this section, to be payable to the United States by the producers of such coal, and to be payable monthly for each calendar month, on or before the first business day of the second succeeding month, and under such regulations, and in such manner, as shall be prescribed by the Commissioner of Internal Revenue: *Provided*, That in the case of captive coal produced as aforesaid, the Commissioner of Internal Revenue shall fix a price therefor at the current market price for the comparable kind, quality, and size of coals in the locality where the same is produced: *Provided further*, That any such coal producer who has filed with the National Bituminous Coal Commission his acceptance of the code provided for in section 4 of this Act, and who acts in compliance with the provisions of such code, shall be entitled to a drawback in the form of a credit upon the amount of such tax payable hereunder, equivalent to 90 per centum of the amount of such tax, to be allowed and deducted therefrom at the time settlement therefor is required, in such manner as shall be prescribed by the Commissioner of Internal Revenue. Such right or benefit of drawback shall apply to all coal sold or disposed of from and after the day of the producer's filing with the commission his acceptance of said code in such form of agreement as the commission may prescribe. No producer shall by reason of his acceptance of the code provided for in section 4 or of the drawback of taxes provided in section 3 of this Act be held to be precluded or estopped from contesting the constitutionality of any provision of said code, or its validity as applicable to such producer.

Pursuant to the above-quoted provisions and the provisions of the various internal revenue laws, the following regulations are hereby prescribed, to be in effect until the issuance of more complete regulations under the Act. The sections of law quoted, except as otherwise indicated, are contained in the Bituminous Coal Conservation Act of 1935.

CHAPTER I.

GEOGRAPHICAL SCOPE AND EFFECTIVE PERIOD.

Section 3.

There is hereby imposed upon the sale or other disposal of all bituminous coal produced within the United States an excise tax * * *

ARTICLE 1. *Geographical scope.*—The tax attaches to all sales or other disposals of bituminous coal produced within the United States, which includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia, regardless of where the sales or other disposals occur.

Section 20.

Section 3 of this Act shall become effective on the 1st day of the third calendar month after the enactment of this Act, unless the commission shall not at that time have formulated the code and forms of acceptance for membership therein, in which event section 3 of this Act shall become effective from and after the date when the commission shall have formulated the code and such forms for acceptance, which date shall be promulgated by Executive order of the President of the United States. * * *

Section 21.

This Act shall cease to be in effect and any agencies established thereunder shall cease to exist on and after four years from the date of the approval of this Act.

ART. 2. *Effective period.*—The tax attaches to any sale or other disposal of bituminous coal by the producer on or after November 1, 1935, and before August 30, 1939.

CHAPTER II.

DEFINITIONS.

Section 19.

The term "bituminous coal" as used in this Act shall include all bituminous, semibituminous, and subbituminous coal and lignite. The term "producer" shall include all persons, firms, associations, corporations, trustees, and receivers engaged in mining bituminous coal. The term "captive coal" shall include all coal produced at a mine for consumption by the producer or by a subsidiary or affiliate thereof, or for use in the production of coke or other forms of manufactured fuel by such producer or subsidiary or affiliate.

ART. 11. *Meaning of terms.*—As used in these regulations—

(a) The terms defined in the applicable provisions of law shall have the meaning so assigned to them.

(b) The term "Act" means the Bituminous Coal Conservation Act of 1935.

(c) The term "tax" means the tax imposed under section 3 of the Act.

(d) The term "coal" means bituminous coal as defined in the Act.

(e) The term "sale" includes an agreement whereby the seller transfers the property (that is, the title or the substantial incidents of ownership) in goods to the buyer for a consideration called the price, which may consist of money, services, or other goods.

(f) The term "disposal" includes consumption or use (whether in the production of coke or fuel, or otherwise) by a producer, or a subsidiary or an affiliate thereof, and any transfer of title by the producer to another (whether by sale, exchange, or otherwise).

(g) The term "sale price at the mine" means the amount received or to be received by the producer upon the sale of any quantity of coal, not including the amount of any transportation or delivery charges from the mine where produced.

(h) The term "fair market value" in the case of captive coal means the current market price, as fixed by the Commissioner, for the comparable kind, quality, and size of coals in the locality where the same is produced.

(i) The term "commission" means the National Bituminous Coal Commission.

(j) The term "code" means the bituminous coal code formulated by the commission.

(k) The term "code member" means a producer who has accepted and operates under the provisions of the code.

(l) The term "taxpayer" means any person subject to the tax imposed by this Act.

(m) The term "person" includes a natural person, a corporation, a partnership, a company, a trust or estate, a joint-stock company, an association, or other unincorporated organization or group. It includes a guardian, committee, trustee, executor, administrator, trustee in bankruptcy, receiver, assignee for the benefit of creditors, conservator, or any person acting in a fiduciary capacity.

- (n) The term "subsidiary or affiliate" includes any person whose relations with the producer, through stock ownership or control, or otherwise, are such that its transactions with the producer are not ordinarily made at arm's length.
- (o) The term "Secretary" means the Secretary of the Treasury.
- (p) The term "Commissioner" means the Commissioner of Internal Revenue.
- (q) The term "collector" means a collector of internal revenue.
- (r) The terms "includes" and "including" when used in a statement contained in these regulations, shall not be deemed to exclude other things otherwise within the meaning of such statement.

CHAPTER III.

RATE AND MEASURE OF TAX.

Section 3.

There is hereby imposed upon the sale or other disposal of all bituminous coal produced within the United States an excise tax of 15 per centum on the sale price at the mine, or in the case of captive coal the fair market value of such coal at the mine, such tax, * * * to be payable * * * by the producers of such coal, * * *: *Provided*, That in the case of captive coal produced as aforesaid, the Commissioner of Internal Revenue shall fix a price therefor at the current market price for the comparable kind, quality, and size of coals in the locality where the same is produced: * * *

ART. 21. *Rate and measure of tax.*—The rate and measure of the tax is 15 per cent of the sale price at the mine, except that in the case of captive coal and in the case of a disposal other than by sale the rate and measure of the tax is 15 per cent of the fair market value of the coal at the mine at the time of disposal. The fair market value of coal at the mine is the current market price for the comparable kind, quality, and size of coals in the locality where the same is produced.

If, for any reason, a producer's sale price does not properly reflect the price for which a similar quantity and quality of coal is sold at the mine in the ordinary course of trade by producers in the same locality and the sale is not an arm's-length transaction, the tax shall be computed upon the fair market price for such coal. If, through the existence of special arrangements between a producer and purchaser (as in the case of intercompany transfers at cost or at a fictitious price), the price for which coal is sold by the producer does not reflect a fair market price, the sale is regarded as one made otherwise than through an arm's-length transaction. In such case the tax shall be computed upon the fair market price of such coal.

ART. 22. *Liability for tax.*—The tax imposed by section 3 of the Act is payable by the producer of the bituminous coal. For definition of producer, see section 19 of the Act.

ART. 23. *When the tax attaches.*—The tax attaches immediately (1) upon the sale or other disposal by the producer (see article 11 (e) and (f)) and (2) in the case of captive coal (see section 19 of the Act) when the coal is consumed at the mine or removed or shipped from the mine for consumption by the producer or a subsidiary or affiliate thereof, or is used at the mine or removed or shipped from the mine for use in the manufacture of coke or other form of manufactured fuel by the producer or a subsidiary or affiliate thereof.

CHAPTER IV.

CREDIT OR DRAWBACK ALLOWABLE TO CODE MEMBERS.

Section 3.

* * * *Provided further*, That any such coal producer who has filed with the National Bituminous Coal Commission his acceptance of the code provided for in section 4 of this Act, and who acts in compliance with the provisions of such code, shall be entitled to a drawback in the form of a credit upon the amount of such tax payable hereunder, equivalent to 90 per centum of the amount of such tax, to be allowed and deducted therefrom at the time settlement therefor is required, in such manner as shall be prescribed by the Commissioner of Internal Revenue. Such right or benefit of drawback shall apply

to all coal sold or disposed of from and after the day of the producer's filing with the commission his acceptance of said code in such form of agreement as the commission may prescribe. * * *

Section 5.

* * * * *

(b) The membership of any such coal producer in such code and his right to a drawback on the taxes levied under section 3 of this Act, may be revoked by the commission upon written complaint by any party in interest, after a hearing, with thirty days' written notice to the member, upon proof that such member has willfully failed or refused to comply with any duty or requirement imposed upon him by reason of his membership; and in such a hearing any party in interest, including the district boards, other code members, consumers, employees, and the Commissioner of Internal Revenue, shall be entitled to present evidence and be heard: *Provided*, That the commission, in its discretion, may in such case make an order directing the code member to cease and desist from violations of the code and upon failure of the code member to comply with such order the commission may reopen the case upon ten days' notice to the code member affected and proceed in the hearing thereof as above provided.

* * * * *

(c) Any producer whose membership in the code and whose right to a drawback on the taxes as provided under this Act has been canceled, shall have the right to have his membership restored upon payment by him of all taxes in full for the time during which it shall be found by the commission that his violation of the code or of any regulation thereunder, the observance of which is required by its terms, shall have continued. In making its findings under this subsection the commission shall state specifically (1) the period of time during which such violation continued, and (2) the amount of taxes required to be paid to bring about reinstatement as a code member.

* * * * *

ART. 31.¹ *Producers entitled to credit.*—In order to be entitled to the credit or drawback of 90 per cent of the amount of his tax as provided by section 3 of the Act, a producer must comply with the following conditions: First, file with the National Bituminous Coal Commission his acceptance of the code; second, act in compliance with the provisions of the code; third, show code membership during the taxable period for which the return is made and compliance in the manner required by Form 1 (Coal). See article 51. No credit or drawback is allowable with respect to coal sold or disposed of prior to the date of filing with the commission acceptance of the code.

ART. 32. *When credit is allowed.*—The 90 per cent drawback or credit is deductible from the amount of tax shown on the return, Form 1 (Coal). Such drawback or credit may be disallowed if at any time it appears that the National Bituminous Coal Commission has revoked the code membership of the taxpayer in the manner provided in the Act.

CHAPTER V.

SALES NOT SUBJECT TO TAX.

ART. 41. *Sales to States or political subdivisions thereof.*—The tax will not attach to a sale of bituminous coal by the producer thereof to a State or political subdivision thereof for use in the exercise of an essential governmental function, but a sale of bituminous coal by the producer thereof to a State or a political subdivision thereof for any other purpose is subject to the tax. All sales to the United States, the District of Columbia, or a Territory or possession of the United States are taxable regardless of whether the bituminous coal was purchased for use in the conduct of a governmental or proprietary function. The sale of coal to a State or political subdivision thereof under such conditions as to be tax-free will not relieve the producer from compliance

¹Article 31 is amended by Treasury Decision 4598, approved November 5, 1935, which is printed following this Treasury Decision.

with the provisions of section 4, Part II(e), of the Act relative to minimum and maximum prices. To establish the exempt character of the sale under the provisions of this article, the producer must obtain from his vendee prior to or at the time of sale, and retain in his possession, an exemption certificate in substantially the following form:

EXEMPTION CERTIFICATE.

(For use by States or political subdivisions.)

_____, 193____
(Date.)

The undersigned hereby certifies that he is the _____
(Title of officer.)

of _____, and that the bituminous coal specified
(State, city, etc.)

in the accompanying order or contract is purchased for use by the _____
_____ in the exercise of essential governmental
(Department.)

functions, namely: _____

It is understood that the exemption from tax in the case of sales of bituminous coal to States or political subdivisions thereof is limited to such coal purchased for use in the exercise of essential governmental functions, and it is agreed that when such coal purchased tax-free under this exemption certificate is used for purposes other than in the exercise of essential governmental functions, or is sold to employees or others, the vendee will report such fact to the vendor. It is also understood that the fraudulent use of this certificate to secure exemption will subject the undersigned and all guilty parties to a fine of not more than \$10,000 or to imprisonment for not more than five years, or both, together with costs of prosecution.

(Title of officer.)

The exemption certificates and proper records of invoices, orders, etc., relative to tax-free sales must be retained by the producer so as to be readily accessible for inspection by internal revenue officers. If upon inspection, it is found that a producer's records with respect to any sale claimed to be tax-free do not contain a proper exemption certificate, as above outlined, with supporting invoices and such other evidence as may be necessary to establish the exempt character of the sale, the producer shall be liable for the tax upon such sale.

ART. 42. *Sales for export.*—The tax will not attach to a sale of coal by the producer for export. However, in order for the sale to be exempt it must be a direct sale for export and not a sale for resale for export. Coal may be regarded as having been sold for export if the producer has in his possession at the time title passes or at the time of shipment, whichever is prior, a written order or contract of sale showing that the coal is to be shipped to a foreign destination and that the coal will be transported to a foreign destination prior to use, resale, or other disposal within the United States. Evidence of ultimate exportation must be furnished, as outlined in article 43 of these regulations.

ART. 43. *Proof of exportation.*—Exportation may be evidenced by (1) a copy of the export bill of lading, or (2) a certificate by the agent or representative of the export carrier showing actual exportation of the coal, or (3) a certificate of landing signed by a customs officer of the foreign country to which the coal is exported, or (4) where such foreign country has no customs administration a sworn statement of the foreign consignee covering receipt of the coal.

In all cases the sales records together with the evidence of the proof of exportation must be preserved by the producer for a period of at least four

years from the 1st day of the second succeeding month following the sale, and must be readily accessible for inspection by internal revenue officers.

If the proof of exportation is not furnished within six months from the date of sale by the producer, the producer shall include the tax on the sale of the coal in his return for the month in which such 6-month period expires. If proof of exportation later becomes available, a claim for refund of any tax paid may be filed on Form 843, or a credit may be taken upon any subsequent monthly return, but such action must be taken within the 4-year period of limitation prescribed by section 3223, United States Revised Statutes, as amended.

CHAPTER VI.

ADMINISTRATIVE AND GENERAL PROVISIONS.

MONTHLY RETURNS AND PAYMENT OF TAXES.

Section 3.

* * * such tax * * * to be payable monthly for each calendar month, on or before the first business day of the second succeeding month, and under such regulations, and in such manner, as shall be prescribed by the Commissioner of Internal Revenue: * * *

Section 7.

All provisions of the law, including penalties and refunds, relating to the collection and disposition of internal revenue taxes, shall, in so far as applicable and not inconsistent with the provisions of this Act, be applicable with respect to taxes imposed under this Act.

Section 3173, United States Revised Statutes, as amended.

It shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, or other tax imposed by law, when not otherwise provided for, (1) in case of a special tax, on or before the thirty-first day of July in each year, and (2) in other cases before the day on which the taxes accrue, to make a list or return, verified by oath, to the collector or a deputy collector of the district where located, of the articles or objects, including the quantity of goods, wares, and merchandise, made or sold and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable: * * *

Section 1102 of the Revenue Act of 1926.

* * * * *

(b) Whenever in the judgment of the Commissioner necessary he may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records as the Commissioner deems sufficient to show whether or not such person is liable to tax.

(c) The Commissioner, with the approval of the Secretary, may by regulation prescribe that any return required by any internal revenue law (except returns required under income or estate tax laws) to be under oath may, if the amount of the tax covered thereby is not in excess of \$10, be signed or acknowledged before two witnesses instead of under oath.

ART. 51. *Returns*.—Every producer made liable to the tax imposed by the Act shall prepare for each calendar month a return in duplicate on Form 1 (Coal) in accordance with the instructions thereon and in accordance with these regulations. The return must be under oath and verified before an officer duly authorized to administer oaths. If the amount of the tax shown by the return to be due is \$10 or less, the return may be signed and acknowledged before two subscribing witnesses instead of under oath.

ART. 52. *Time for filing returns.*—The return for each calendar month shall be filed in duplicate with the collector for the district in which is situated the principal place of business of the person filing the return, on or before the first business day of the second succeeding month. For example, the return for the month of November, 1935, is due on or before January 2, 1936.

ART. 53. *Time of payment.*—The amount of tax shown on the return to be due shall be paid to the collector at the time fixed for filing the return, without assessment by the Commissioner or notice from the collector.

Section 626 of the Revenue Act of 1932.

* * * * *

(b) * * * If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 1 per centum a month from the time when the tax became due until paid.

Section 404 of the Revenue Act of 1935.

Notwithstanding any provision of law to the contrary, interest accruing during any period of time after the date of the enactment of this Act upon any internal-revenue tax (including amounts assessed or collected as a part thereof) or customs duty, not paid when due, shall be at the rate of 6 per centum per annum.

ART. 54. *Interest on delinquent taxes.*—If the tax is not paid when due there shall be added as part of the tax interest at the rate of 6 per cent per annum from the time when the tax became due until paid.

Section 1104 of the Revenue Act of 1926, as amended by section 618 of the Revenue Act of 1928.

The Commissioner, for the purpose of ascertaining the correctness of any return or for the purpose of making a return where none has been made, is hereby authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons.

ART. 55. *Records.*—Every producer shall keep on file at the principal place of business, or at some other convenient or safe location, accurate records and accounts of all transactions involving the sale or other disposal of bituminous coal, including captive coal. Evidence with respect to sale for export, and sales to States or political subdivisions thereof, upon which no tax is due, must also be maintained. (See articles 41 and 42.)

The records shall contain sufficient information to enable the Commissioner to determine whether the correct amount of tax has been paid. Such records shall at all times be open for inspection by internal revenue officers, and shall be maintained for a period of at least four years from the date the tax became due or, in the case of tax-free sales, for a period of at least four years from the 1st day of the second succeeding month following the month in which the sale was made.

JEOPARDY ASSESSMENT.

Section 1105 of the Revenue Act of 1932, as amended by section 510 of the Revenue Act of 1934.

(a) If the Commissioner believes that the collection of any tax (other than income tax, estate tax, and gift tax) under any provision of the internal-revenue laws will be jeopardized by delay, he shall, whether or not the time otherwise prescribed by law for making return and paying such tax has expired, immediately assess such tax (together with all interest and penalties the assessment of which is provided

for by law). Such tax, penalties, and interest shall thereupon become immediately due and payable, and immediate notice and demand shall be made by the collector for the payment thereof. Upon failure or refusal to pay such tax, penalty, and interest, collection thereof by distraint shall be lawful without regard to the period prescribed in section 3187 of the Revised Statutes, as amended.

(b) The collection of the whole or any part of the amount of such assessment may be stayed by filing with the collector a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties, as the collector deems necessary, conditioned upon the payment of the amount collection of which is stayed, at the time at which, but for this section, such amount would be due.

PENALTIES.

Section 3176, United States Revised Statutes, as amended by section 1103 of the Revenue Act of 1926 and section 619(d) of the Revenue Act of 1928.

* * * In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner of Internal Revenue or the collector in pursuance of law, the Commissioner shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax. In case a false or fraudulent return or list is willfully made, the Commissioner shall add to the tax 50 per centum of its amount.

The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax.

Section 406, Revenue Act of 1935.

In the case of a failure to make and file an internal-revenue tax return required by law, within the time prescribed by law or prescribed by the Commissioner in pursuance of law, if the last date so prescribed for filing the return is after the date of the enactment of this Act, if a 25 per centum addition to the tax is prescribed by existing law, then there shall be added to the tax, in lieu of such 25 per centum: 5 per centum if the failure is for not more than 30 days, with an additional 5 per centum for each additional 30 days or fraction thereof during which failure continues, not to exceed 25 per centum in the aggregate.

Section 1114 of the Revenue Act of 1926.

* * * * *

(c) Any person who willfully aids or assists in, or procures, counsels, or advises, the preparation or presentation under, or in connection with any matter arising under, the internal-revenue laws, of a false or fraudulent return, affidavit, claim, or document, shall (whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document) be guilty of a felony and, upon conviction thereof, be fined not more than \$10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

Section 35 of the Criminal Code of the United States, as amended by Act of Congress approved June 18, 1934 (Public, No. 394, Seventy-third Congress).

Whoever shall make or cause to be made or present or cause to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, or any department thereof, or any corporation in which the United States of America is a stockholder, any claim upon or against the Govern-

ment of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, knowing such claim to be false, fictitious, or fraudulent; or whoever shall knowingly and willfully falsify or conceal or cover up by any trick, scheme, or device a material fact, or make or cause to be made any false or fraudulent statements or representations, or make or use or cause to be made or used any false bill, receipt, voucher, roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any fraudulent or fictitious statement or entry, in any matter within the jurisdiction of any department or agency of the United States or of any corporation in which the United States of America is a stockholder; * * * or whoever shall enter into any agreement, combination, or conspiracy to defraud the Government of the United States, or any department or officer thereof, or any corporation in which the United States of America is a stockholder, by obtaining or aiding to obtain the payment or allowance of any false or fraudulent claim; * * * shall be fined not more than \$10,000 or imprisoned not more than ten years, or both. * * *

Section 37, United States Criminal Code.

If two or more persons conspire either to commit any offense against the United States, or to defraud the United States in any manner or for any purpose, and one or more of such parties do any act to effect the object of the conspiracy, each of the parties to such conspiracy shall be fined not more than ten thousand dollars, or imprisoned not more than two years, or both.

Section 3177, United States Revised Statutes.

Any collector, deputy collector, or inspector may enter, in the daytime, any building or place where any articles or objects subject to tax are made, produced, or kept, within his district, so far as it may be necessary, for the purpose of examining said articles or objects. And any owner of such building or place, or person having the agency or superintendence of the same, who refuses to admit such officer, or to suffer him to examine such article or articles, shall, for every such refusal, forfeit five hundred dollars. And when such premises are open at night, such officers may enter them while so open, in the performance of their official duties. And if any person shall forcibly obstruct or hinder any collector, deputy collector, or inspector, in the execution of any power and authority vested in him by law, * * * the person so offending, excepting in cases otherwise provided for, shall, for every such offense, forfeit and pay the sum of five hundred dollars, * * * or be imprisoned for a term not exceeding two years, at the discretion of the court.

Section 3184, United States Revised Statutes.

Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner of Internal Revenue, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof. If such person does not pay the taxes, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said taxes with a penalty of five per centum additional upon the amount of taxes, and interest at the rate of one per centum a month.

(Note: See Section 404 of Revenue Act of 1935 with respect to interest.)

Section 1123 of the Revenue Act of 1926.

Whoever in connection with the sale or lease, or offer for sale or lease, of any article, or for the purpose of making such sale or lease, makes any statement, written or oral, (1) intended or calculated to lead any person to believe that any part of the price at which such

article is sold or leased, or offered for sale or lease, consists of a tax imposed under the authority of the United States, or (2) ascribing a particular part of such price to a tax imposed under the authority of the United States, knowing that such statement is false or that the tax is not so great as the portion of such price ascribed to such tax, shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than \$1,000 or by imprisonment not exceeding one year, or both.

ART. 56. Penalties.—A failure to file a return as provided for in these regulations causes to accrue a penalty of 5 per cent of the amount of the tax if such failure is for not more than 30 days, with an additional 5 per cent for each additional 30 days or fraction thereof during which failure continues. In no case, however, shall the penalty exceed 25 per cent in the aggregate.

If assessment is made of the tax, penalty, or interest, and payment is not made within 10 days after the issuance of the form for first notice and demand, based on assessment approved by the Commissioner, there will accrue a 5 per cent penalty, and interest at the rate of 6 per cent a year computed upon the entire assessment (including penalty and interest, if any) from 10 days after issuance of said form until date of payment. In cases where assessment is settled by partial payments, interest is to be computed from the expiration of the first 10-day notice through the date of the first payment and from the next succeeding day to the date of the next payment, until the assessment is paid in full.

If a claim for abatement is filed with the collector within 10 days after the date of the issuance of the first notice and demand, the 5 per cent penalty does not attach. If the assessment is not paid within 10 days after receipt of notice of rejection of the claim, the 5 per cent penalty applies. The filing of the claim does not stay the running of interest, which continues to run for the full period that intervenes between the date of expiration of the first notice and demand and the date of payment.

If a false or fraudulent return be willfully made, the penalty under section 3176 of the Revised Statutes is 50 per cent of the total tax due.

CLOSING AGREEMENTS.

Section 606 (a) and (b) of the Revenue Act of 1928.

(a) *Authorization.*—The Commissioner (or any officer or employee of the Bureau of Internal Revenue, including the field service, authorized in writing by the Commissioner) is authorized to enter into an agreement in writing with any person relating to the liability of such person (or of the person or estate for whom he acts) in respect of any internal-revenue tax for any taxable period ending prior to the date of the agreement.

(b) *Finality of agreements.*—If such agreement is approved by the Secretary, or the Undersecretary, within such time as may be stated in such agreement, or later agreed to, such agreement shall be final and conclusive, and, except upon a showing of fraud or malfeasance, or misrepresentation of a material fact—

(1) the case shall not be reopened as to the matters agreed upon or the agreement modified, by any officer, employee, or agent of the United States, and

(2) in any suit, action, or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded.

ART. 57. Closing agreements.—Agreements for the final determination of taxes imposed under the Act may be entered into under the provisions of section 606 (a) and (b) of the Revenue Act of 1928. Such closing or final agreements may relate to any taxable period ending prior to the date of the agreement. Such an agreement may be executed even though under such agreement the taxpayer is not liable for any tax for the period covered by the agreement. Any tax or deficiency in tax determined pursuant to such agreement shall be assessed and collected, and any overpayment determined pursuant thereto shall be credited or refunded in accordance with the applicable provisions of the internal-revenue laws.

Section 3220 of the United States Revised Statutes, as amended by section 1111 of the Revenue Act of 1926 and section 619(b) of the Revenue Act of 1928.

Except as otherwise provided * * * the Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected; * * *.

Section 3228(a) of the United States Revised Statutes, as amended by section 1112 of the Revenue Act of 1926, section 619(c) of the Revenue Act of 1928, and section 1106(a) of the Revenue Act of 1932.

All claims for the refunding or crediting of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected must, * * * be presented to the Commissioner of Internal Revenue within four years next after the payment of such tax, penalty, or sum. The amount of the refund * * * shall not exceed the portion of the tax, penalty, or sum paid during the four years immediately preceding the filing of the claim, or if no claim was filed, then during the four years immediately preceding the allowance of the refund.

INTEREST ON OVERPAYMENTS.

Section 614 of the Revenue Act of 1928.

(a) Interest shall be allowed and paid upon any overpayment in respect of any internal-revenue tax, at the rate of 6 per centum per annum, as follows:

(1) In the case of a credit, from the date of the overpayment to the due date of the amount against which the credit is taken, but if the amount against which the credit is taken is an additional assessment of a tax imposed by the Revenue Act of 1921 or any subsequent revenue Act, then to the date of the assessment of that amount.

(2) In the case of a refund, from the date of the overpayment to a date preceding the date of the refund check by not more than 30 days, such date to be determined by the Commissioner.

(b) As used in this section the term "additional assessment" means a further assessment for a tax of the same character previously paid in part, and includes the assessment of a deficiency of any income or estate tax imposed by the Revenue Act of 1924 or by any subsequent revenue Act.

* * * * *

ART. 58. *Refunds*.—A tax (including penalty if any) erroneously, illegally, or otherwise wrongfully collected may be refunded by the Commissioner. A claim for such refund must be made on the prescribed form in accordance with the instructions printed on such form and in accordance with these regulations. Copies of the prescribed forms may be obtained from the collector. The claim should set forth clearly in detail the reasons and facts relied upon in support of the claim, must be made under oath, and presented within four years next after payment of such taxes.

WRIGHT MATTHEWS,

Acting Commissioner of Internal Revenue.

Approved October 31, 1935.

H. MORGENTHAU, Jr.,
Secretary of the Treasury.

T. D. 4598.

Tax on the sale or other disposal of bituminous coal under section 3 of the Bituminous Coal Conservation Act of 1935.—Treasury Decision 4596, article 31 [*infra*], amended.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C.

To Collectors of Internal Revenue and Others Concerned:

Article 31 of Treasury Decision 4596, approved October 31, 1935 (relating to the tax on the sale or other disposal of bituminous coal under section 3 of the Bituminous Coal Conservation Act of 1935), is amended to read as follows:

ART. 31. *Producers entitled to credit.*—In order to be entitled to the deduction, on the return, of the credit or drawback of 90 per cent of the amount of the tax, as provided by section 3 of the Act, a producer must have been a member of the bituminous coal code (see article 32) during the taxable period for which the return is made. See article 51. No credit or drawback is allowable with respect to coal sold or disposed of prior to the date of filing with the commission acceptance of the code.

WRIGHT MATTHEWS,
Acting Commissioner of Internal Revenue.

Approved November 5, 1935.

JOSEPHINE ROCHE,
Acting Secretary of the Treasury.

INTERSTATE AND INTRASTATE SHIPMENTS OF BITUMINOUS COAL ORIGINATING IN

1927 - 1932, 1934

(Net Tons)

DESTINATION	1927		1928		1929		1930		1931		1932		1933(2)		1934	
	TONS	% TOTAL	TONS	% TOTAL	TONS	% TOTAL	TONS	% TOTAL	TONS	% TOTAL	TONS	% TOTAL	TONS	% TOTAL	TONS	% TOTAL
Illinois.....	4,143,846	15.4	4,545,249	17.9	4,496,333	15.4	4,154,688	16.2	3,310,847	15.1	3,416,202	17.1	—	—	5,814,414	15.7
Indiana.....	837,643	3.1	726,520	2.9	807,738	2.8	687,021	2.7	530,505	2.4	508,118	2.6	—	—	995,549	2.7
Iowa.....	83,757	0.3	90,162	0.3	99,087	0.3	82,544	0.3	67,460	0.3	66,767	0.3	—	—	73,979	0.2
Kentucky.....	206,114	0.8	200,270	0.8	154,247	0.5	141,631	0.5	104,666	0.5	107,608	0.5	—	—	121,188	0.3
Michigan.....	1,498,400	5.6	1,736,694	6.8	2,063,172	7.1	1,726,668	6.7	1,433,541	6.6	1,553,358	7.8	—	—	2,814,880	7.6
Minnesota.....	146,637	0.5	155,747	0.6	126,898	0.4	151,137	0.6	114,851	0.5	144,266	0.7	—	—	139,210	0.4
Missouri.....	136,208	0.5	133,453	0.5	80,232	0.3	93,218	0.4	109,900	0.5	67,984	0.4	—	—	58,310	0.2
Ohio.....	3,149,931	11.7	2,988,386	11.7	3,293,819	11.3	2,519,799	9.8	1,811,570	8.3	1,699,084	8.5	—	—	3,357,474	9.0
Wisconsin.....	566,230	2.1	635,217	2.5	661,057	2.3	578,733	2.2	443,155	2.0	442,154	2.2	—	—	624,618	1.7
All other inland - west.....	28,414	0.1	17,804	0.1	16,681	0.1	21,285	0.1	17,605	0.1	22,354	0.1	—	—	17,590	— *
TOTAL - INLAND WEST.....	10,797,180	40.1	11,229,502	44.1	11,799,264	40.5	10,156,724	39.5	7,944,100	36.3	8,027,895	40.2	—	—	14,017,212	37.8
Alabama.....	13,663	— *	31,931	0.1	52,815	0.2	14,987	0.1	—	—	501	— *	—	—	98,060	0.3
Dist. of Columbia.....	800,409	3.0	708,978	2.8	454,112	1.5	404,755	1.6	232,648	1.1	273,503	1.4	—	—	744,987	2.0
Florida.....	4,587	— *	5,815	— *	3,228	— *	1,168	— *	503	— *	991	— *	—	—	4,304	— *
Georgia.....	48,065	0.2	34,213	0.2	10,000	— *	11,561	— *	10,519	— *	10,187	— *	—	—	9,767	— *
Maryland.....	68,088	0.3	67,520	0.3	65,384	0.2	61,580	0.2	66,062	0.3	73,098	0.4	—	—	185,453	0.5
North Carolina.....	638,436	2.4	584,179	2.3	463,275	1.6	367,403	1.4	397,870	1.8	373,092	1.9	—	—	964,873	2.6
South Carolina.....	81,055	0.3	59,159	0.2	48,397	0.2	50,155	0.2	37,197	0.2	26,144	0.1	—	—	105,816	0.3
Virginia (1).....	1,380,203	5.1	1,408,183	5.5	1,474,863	5.1	1,538,947	6.0	1,532,977	7.0	1,290,582	6.5	—	—	3,051,625	8.2
All other - east and south.....	—	—	1,386	— *	18,225	0.1	18,163	0.1	1,788	— *	293	— *	—	—	23,728	0.1
TOTAL - EAST AND SOUTH.....	3,034,506	11.3	2,901,364	11.4	2,590,299	8.9	2,468,719	9.6	2,279,564	10.4	2,048,391	10.3	—	—	5,188,613	14.0
Delaware.....	911	— *	875	— *	551	— *	289	— *	139	— *	210	— *	—	—	710	— *
New Jersey.....	1,320	— *	1,707	— *	789	— *	1,111	— *	7,791	0.1	22,121	0.1	—	—	74,742	0.2
New York.....	86,974	0.3	32,828	0.1	58,769	0.2	150,890	0.6	28,110	0.1	22,743	0.1	—	—	121,000	0.3
Pennsylvania.....	260,448	1.0	212,377	0.9	200,107	0.7	126,814	0.5	64,624	0.3	43,421	0.2	—	—	82,514	0.2
TOTAL - NORTH ATLANTIC.....	349,653	1.3	247,787	1.0	260,216	0.9	279,104	1.1	100,664	0.5	88,495	0.4	—	—	278,966	0.7
NEW ENGLAND.....	62,174	0.2	58,019	0.2	50,432	0.2	41,942	0.2	30,590	0.1	20,177	0.1	—	—	20,206	0.1
CANADA.....	110,713	0.4	80,288	0.3	206,204	0.7	90,285	0.3	84,540	0.4	89,420	0.4	—	—	154,130	0.4
TOTAL - ALL-RAIL TO INTERSTATE MARKETS....	14,354,226	53.3	14,516,960	57.0	14,906,415	51.2	13,036,774	50.7	10,439,458	47.7	10,274,378	51.4	—	—	19,659,127	53.0
TOTAL - LAKE.....	2,662,066	9.9	2,770,134	10.9	3,611,089	12.4	2,879,697	11.2	2,813,168	12.9	2,472,310	12.4	—	—	5,124,616	13.8
TOTAL - TIDEWATER.....	9,326,791	34.6	7,617,400	29.9	10,065,329	34.6	9,129,906	35.5	7,984,515	36.5	6,754,549	33.8	—	—	11,426,358	30.8
TOTAL - TO MARKETS OUTSIDE WEST VIRGINIA.....	26,343,083	97.8	24,904,494	97.8	28,582,833	98.2	25,046,377	97.4	21,237,141	97.1	19,501,237	97.6	—	—	36,210,101	97.6
RAILWAY FUEL.....	118,758	0.5	124,185	0.5	166,896	0.6	253,064	1.0	311,827	1.4	255,098	1.3	—	—	572,908	1.5
INTRASTATE..... (To West Va. Points)	465,099	1.7	425,005	1.7	342,295	1.2	413,945	1.6	328,343	1.5	212,324	1.1	—	—	346,711	0.9
GRAND TOTAL.....	26,926,940	100.0	25,453,684	100.0	29,092,024	100.0	25,713,386	100.0	21,877,311	100.0	19,968,659	100.0	—	—	37,129,720	100.0

* Less 0.1 Percent.

(1) Several mines of the Smokeless field are located in Virginia but their tonnage is relatively unimportant.

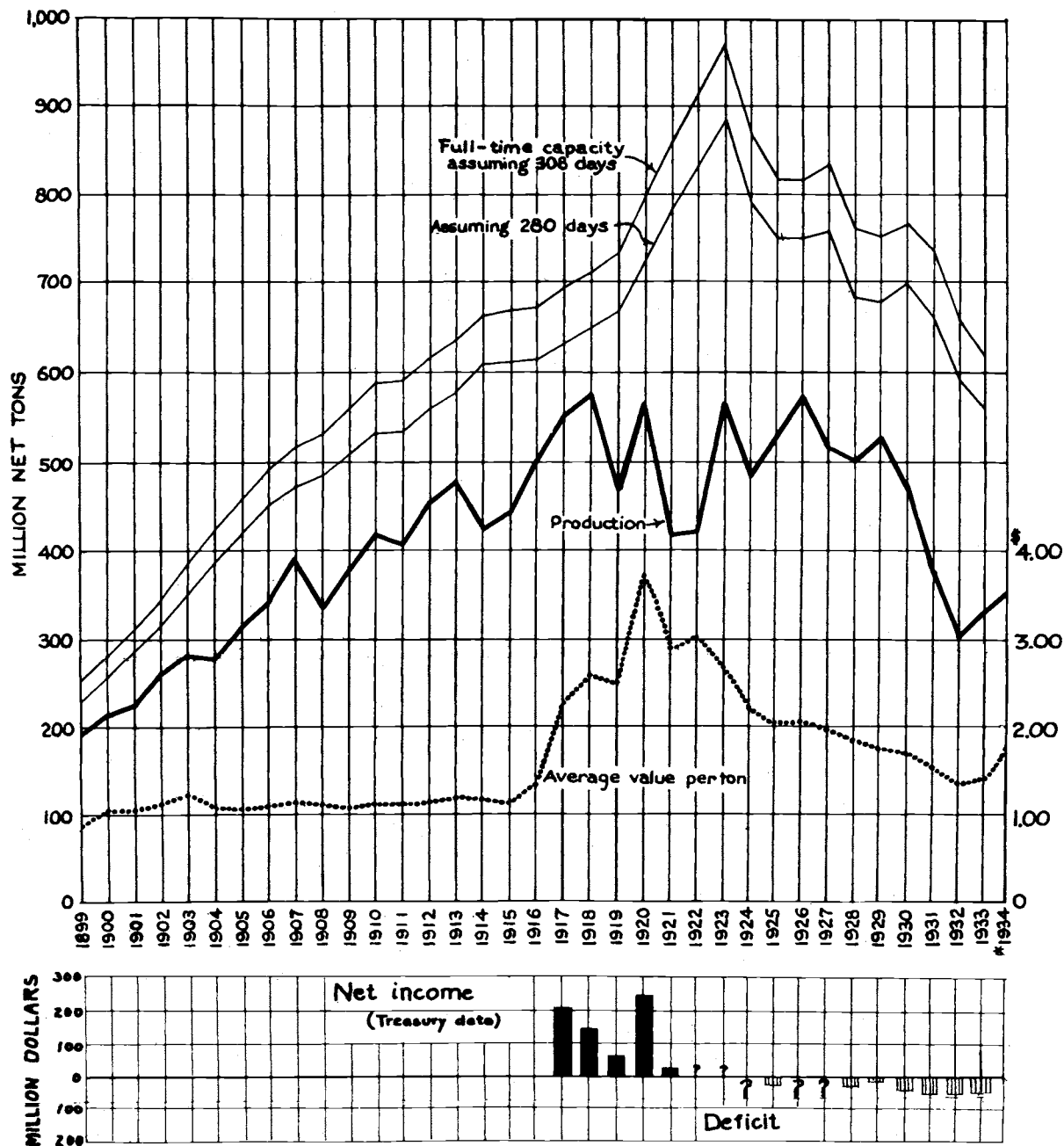
(2) Data not available for calendar year 1933

Source: Smokeless Coal Bureau,
Washington, D. C.Prepared by Bituminous Coal Unit
Division of Review, U.R.A.
Under Direction of F. E. Berquist

1001

BITUMINOUS COAL PRODUCTION, REALIZATION AND MINE CAPACITY IN THE UNITED STATES 1899-1934.

D.Ex. 3



SOURCE: U.S. GEOLOGICAL SURVEY AND U.S. BUREAU OF MINES.
PREPARED BY BITUMINOUS COAL UNIT
DIVISION OF REVIEW, N.R.A. UNDER DIRECTION OF F.E. BERQUIST.

* CAPACITY UNDER N.R.A. CONDITIONS AND
WORKING TIME NOT AVAILABLE. DEFICIT
ESTIMATED

[fol. 1050]

DEFENDANTS' EXHIBIT 3-A

Bituminous Coal Production, Realization and Mine Capacity in
the United States, 1899-1934

(Compiled from the annual coal reports of the United States Bureau of Mines)

	Production (Millions of net tons)	Calculated capacity (Millions of net tons)		Value per ton
		At 308 days	At 280 days	
1899.....	193	254	230	\$0.87
1900.....	212	279	255	1.04
1901.....	226	309	281	1.05
1902.....	260	348	316	1.12
1903.....	283	387	350	1.24
1904.....	279	425	386	1.10
1905.....	315	460	417	1.06
1906.....	343	496	451	1.11
1907.....	395	520	473	1.14
1908.....	333	531	482	1.12
1909.....	380	560	510	1.07
1910.....	417	592	538	1.12
1911.....	406	593	538	1.11
1912.....	450	622	566	1.15
1913.....	478	635	577	1.18
1914.....	423	668	608	1.17
1915.....	443	672	610	1.13
1916.....	503	673	613	1.32
1917.....	552	699	636	2.26
1918.....	579	717	650	2.58
1919.....	466	736	669	2.49
1920.....	569	796	725	3.75
1921.....	416	860	781	2.89
1922.....	422	916	832	3.02
1923.....	565	970	885	2.68
1924.....	484	871	792	2.20
1925.....	520	822	748	2.04
1926.....	573	821	747	2.06
1927.....	518	835	759	1.99
1928.....	501	760	691	1.86
1929.....	535	752	679	1.78
1930.....	468	770	700	1.70
1931.....	382	736	669	1.54
1932.....	310	653	594	1.31
1933.....	334	615	559	1.34
1934.....	358(1)	(2)	(2)	1.82(1)

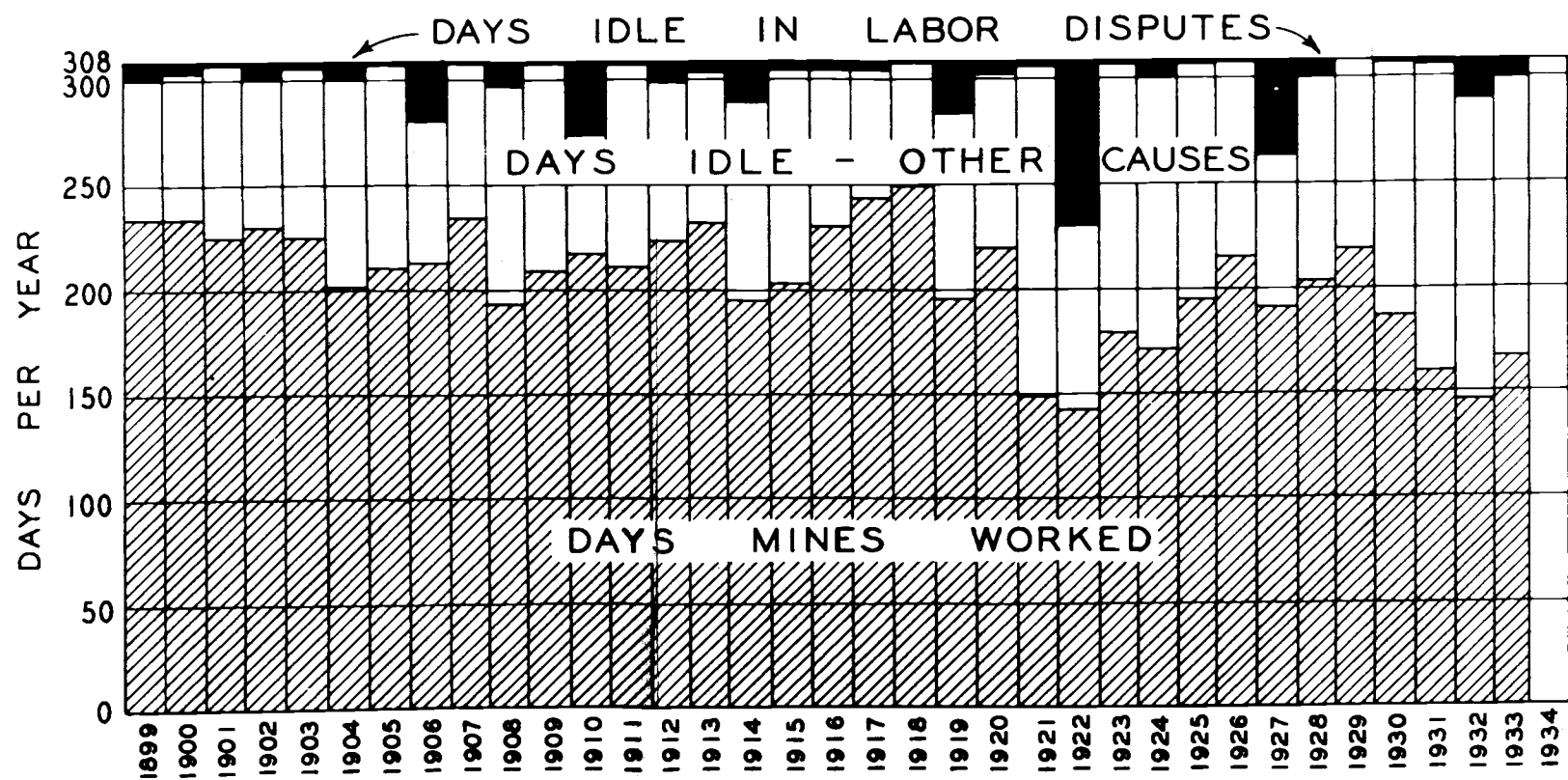
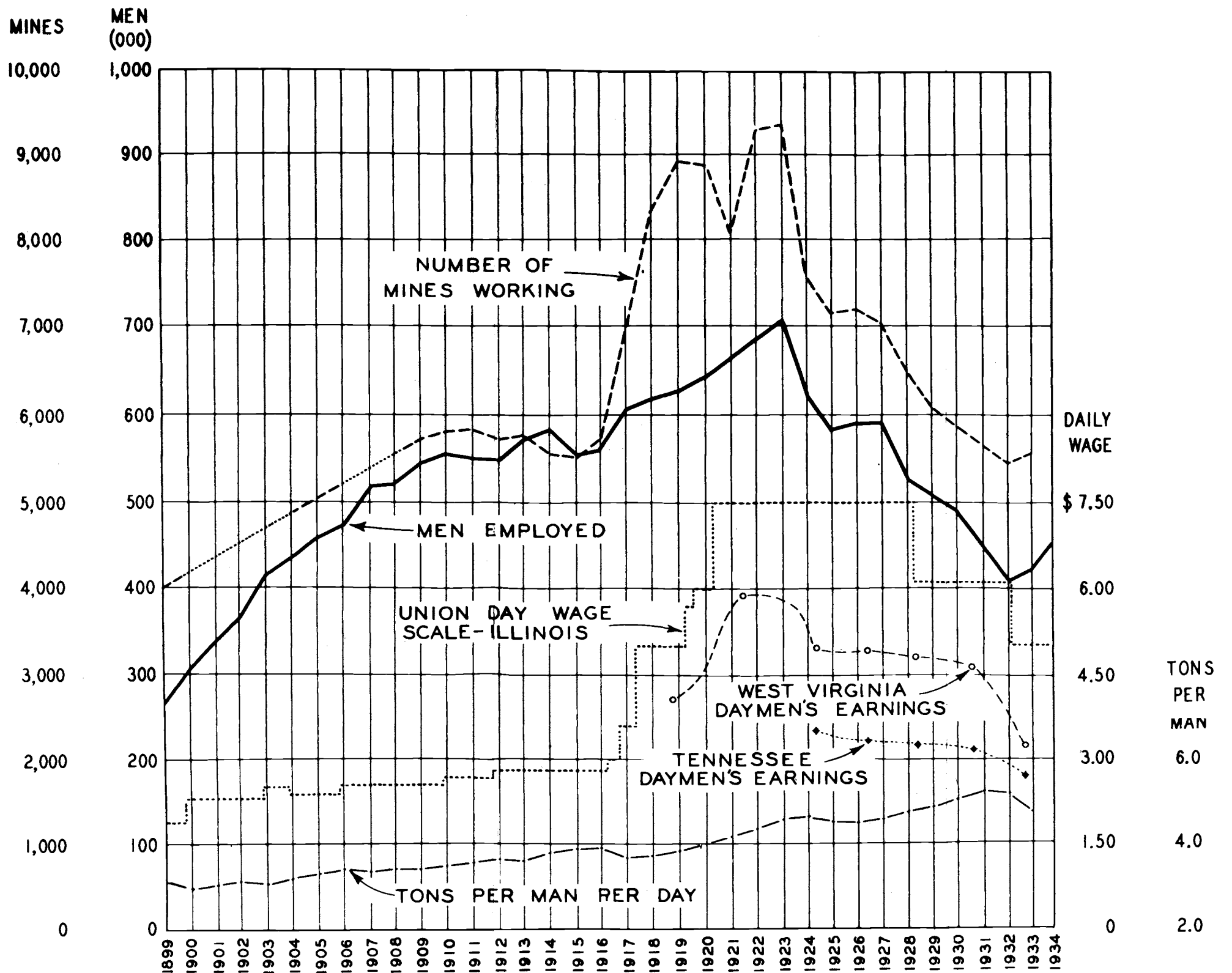
(1) Preliminary.

(2) No data.

By F. G. Tryon and W. H. Young, Coal Economics Division, U. S. Bureau of
Mines. October 28, 1935.

TRENDS OF EMPLOYMENT, WORKING TIME, WAGE RATES AND LABOR PRODUCTIVITY, 1899-1934

D.Ex. 4



TRENDS OF EMPLOYMENT, WORKING TIME, WAGE RATES AND LABOR PRODUCTIVITY AT BITUMINOUS COAL MINES IN THE UNITED STATES, 1899-1934

(Columns (1) to (6) from annual reports of the U. S. Bureau of Mines; Columns (7) and (8) computed from reports of the U. S. Bureau of Labor Statistics; Column (9) from Report of the U. S. Coal Commission and MRA Code)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Year	Number of men employed (thousands)	Average number of days:			Net tons per man per day	Number of commercial mines in operation	Average daily earnings all daymen covered by Bureau of Labor Statistics, sample surveys		Illinois scale inside daymen (trackmen)
		Worked	Idle	Idle			West Virginia	Tennessee	
			On account of labor disputes ^a	Other causes ^b					
1899	271	234	8	66	3.05	4,000	(c)	(c)	\$1.90
1900	304	234	5	69	2.98	(c)	(c)	(c)	2.28
1901	340	225	2	81	2.94	(c)	(c)	(c)	2.28
1902	370	230	7	71	3.06	(c)	(c)	(c)	2.28
1903	416	225	3	80	3.02	(c)	(c)	(c)	2.56
1904	438	202	8	98	3.15	(c)	(c)	(c)	2.42
1905	461	211	2	95	3.24	5,060	(c)	(c)	2.42
1906	478	213	28	67	3.36	(c)	(c)	(c)	2.56
1907	513	234	1	73	3.29	(c)	(c)	(c)	2.56
1908	516	193	11	104	3.34	(c)	(c)	(c)	2.56
1909	543	209	1	98	(c)	5,775	(c)	(c)	2.56
1910	556	217	35	56	3.46	5,818	(c)	(c)	2.70
1911	550	211	2	95	3.50	5,887	(c)	(c)	2.70
1912	549	223	10	75	3.68	5,747	(c)	(c)	2.85
1913	572	232	5	71	3.61	5,776	(c)	(c)	2.85
1914	584	195	19	94	3.71	5,592	(c)	(c)	2.85
1915	557	203	4	101	3.91	5,502	(c)	(c)	2.85
1916	561	230	4	74	3.90	5,726	(c)	(c)	3.00
1917	603	243	4	61	3.77	6,939	(c)	(c)	3.60 Apr., 5.00 Oct.
1918	615	249	1	58	3.78	8,319	(c)	(c)	5.00
1919	622	195	25	88	3.84	8,994	^e / \$4.09	^e / \$3.21	5.70 Nov.
1920	640	220	6	82	4.00	8,921	(c)	(c)	6.00 Apr., 7.50 Aug.
1921	664	149	3	156	4.20	8,038	^f / \$5.87	(c)	7.50
1922	688	142	78	88	4.28	9,299		(c)	7.50
1923	705	179	2	127	4.47	9,331	(c)	(c)	7.50
1924	620	171	7	130	4.56	7,586	^g / \$4.93	^g / \$3.55	7.50
1925	588	195	2	111	4.52	7,144	(c)	(c)	7.50
1926	594	215	1	92	4.50	7,177	^h / \$4.91	^h / \$3.35	7.50
1927	594	191	45	72	4.55	7,011		(c)	7.50
1928	522	203	8	97	4.73	6,450	(c)	(c)	6.10 Sept.
1929	503	219	(d)	89	4.85	6,057	ⁱ / \$4.76	ⁱ / \$3.28	6.10
1930	493	187	2	119	5.06	5,891	(c)	(c)	6.10
1931	450	160	3	145	5.30	5,642	^j / \$4.57	^j / \$3.19	6.10
1932	406	146	19	143	5.22	5,427	(c)	(c)	5.00 Aug.
1933	419	167	9	132	4.78	5,555	^k / \$3.25	^k / \$2.66	5.00
1934	^l / 450	---	---	---	---	---	---	---	5.00

^a Includes strikes, suspensions, and lockouts.

^b Includes no market car shortage, mine break-downs, and all other causes of lost time except labor disputes.

^c No data.

^d Less than $\frac{1}{2}$ day.

^e Surveys made between January and May.

^f Surveys made between October 1, 1921 and February 15, 1922.

^g Surveys made between October and December.

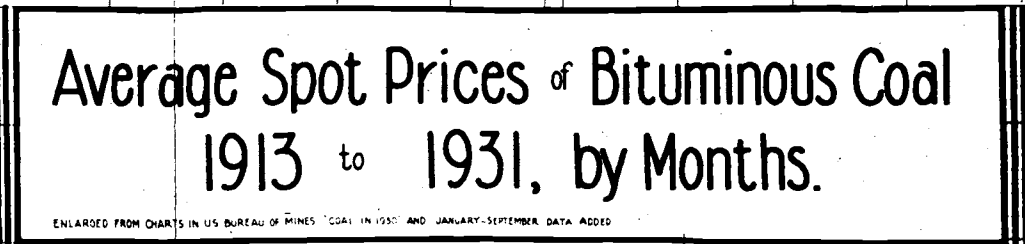
^h Surveys made between November 26, 1926 and March 22, 1927.

ⁱ Surveys made in first quarter.

^j Surveys made in first quarter.

^k Surveys made in February

^l Estimated.



1007

AVERAGE SPOT PRICES OF BITUMINOUS COAL 1913 - 1931, BY MONTHS

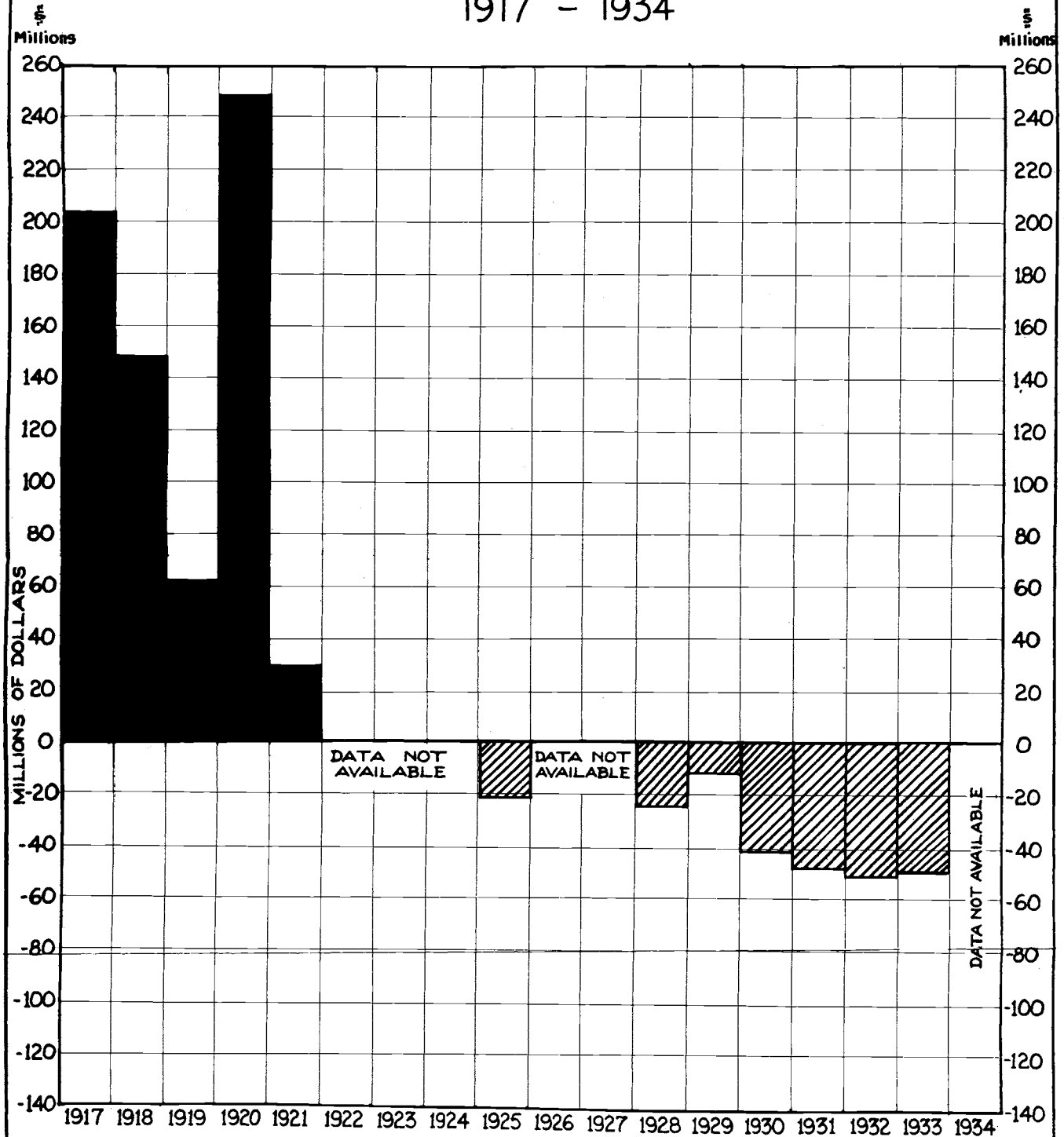
D.Ex. 5a

	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Yearly Average
1913	1.46	1.22	1.17	1.17	1.15	1.14	1.18	1.22	1.23	1.29	1.31	1.26	1.23
1914	1.21	1.16	1.17	1.16	1.16	1.12	1.12	1.13	1.11	1.13	1.10	1.11	1.14
1915	1.13	1.12	1.09	1.08	1.07	1.07	1.05	1.07	1.10	1.12	1.17	1.33	1.12
1916	1.53	1.40	1.27	1.24	1.21	1.26	1.22	1.30	1.57	2.26	3.87	4.01	1.85
1917	4.15	4.18	3.89	3.21	4.14	4.00	3.17	3.24	2.02	2.02	2.48	2.48	3.25
1918	2.48	2.53	2.58	2.64	2.67	2.57	2.58	2.58	2.58	2.58	2.58	2.58	2.58
1919	2.57	2.49	2.47	2.43	2.38	2.40	2.47	2.76	2.91	3.09	2.57	2.58	2.59
1920	2.57	2.58	2.58	3.85	4.59	7.18	8.24	9.51	8.52	7.78	5.87	4.38	5.64
1921	3.26	2.77	2.63	2.62	2.68	2.52	2.40	2.42	2.37	2.33	2.35	2.26	2.55
1922	2.25	2.20	2.12	2.24	3.11	3.31	4.67	6.13	5.08	4.48	4.11	4.05	3.64
1923	4.38	3.59	3.20	2.84	2.68	2.56	2.40	2.39	2.46	2.28	2.25	2.18	2.77
1924	2.21	2.25	2.15	2.07	2.04	2.03	1.98	1.99	2.02	2.10	2.06	2.06	2.08
1925	2.10	2.04	1.99	1.95	1.97	1.95	1.93	2.04	2.18	2.13	2.26	2.19	2.06
1926	2.18	2.09	2.01	1.92	1.93	1.90	1.91	2.00	2.15	2.70	3.19	2.53	2.21
1927	2.34	2.11	2.06	1.93	1.87	1.85	1.87	2.06	2.07	1.96	1.90	1.90	1.99
1928	1.85	1.86	1.91	1.74	1.73	1.73	1.71	1.74	1.81	1.83	1.85	1.85	1.80
1929	1.85	1.86	1.78	1.69	1.68	1.67	1.70	1.77	1.83	1.90	1.88	1.87	1.79
1930	1.88	1.81	1.75	1.71	1.68	1.68	1.70	1.68	1.75	1.80	1.78	1.78	1.75
1931	1.77	1.77	1.68	1.64	1.60	1.56	1.58	1.58	1.56				

Source: U. S. Geological Survey and U. S. Bureau of Mines.

Prepared by Bituminous Coal Unit
Division of Review, M. R. A.
Under direction of F. E. Berquist

Net Income or Deficit of the Bituminous Coal Industry, Prior to Deductions for Tax, for Specified Years — 1917 - 1934^y



^y 1917-1921 U.S. Coal Commission Report from Treasury Department
 1925 Assistant Secretary of Treasury
 1928-1932 Bureau of Internal Revenue
 1933 Commissioner of Internal Revenue-Preliminary. Not Yet Published.

PREPARED BY - Bituminous Coal Unit, Division
 of Review, N.R.A. under the direction of F.E. Benquist.

1010

[fol. 1056]

DEFENDANTS' EXHIBIT 6-A

Net Income or Deficit of the Bituminous Coal Industry Prior to Deduction for Income and Excess Profits Taxes for Specified Years, 1917 to 1933**

42-636

According to Treasury Department Data						
Year	Total Number Returns	Number Reporting No Net Income	Number Reporting Net Income	Net Income	Deficit	Net Income (or deficit) of Industry
1917 (a).....	1,234	85	1,149	\$204,564,196	\$645,678	\$203,918,518
1918 (a).....	1,234	128	1,106	150,094,603	1,247,971	148,846,632
1919 (a).....	1,234	417	817	72,202,962	9,943,268	62,259,694
1920 (a).....	1,234	82	1,152	251,025,514	1,658,135	249,367,379
1921 (a).....	1,234	731	503	59,164,099	30,274,905	28,889,194
1925 (b).....	3,650	2,585	1,065	40,462,955	62,826,452	-22,363,497*
1928 (c).....	2,982 (e)	1,842	863	33,477,073	57,985,403	-24,508,330*
1929 (c).....	2,646 (e)	1,535	934	40,068,844	51,890,877	-11,822,033*
1930 (c).....	2,356 (e)	1,458	781	25,077,232	67,148,274	-42,071,042*
1931 (c).....	2,207 (e)	1,513	582	9,957,000	57,702,000	-47,745,000*
1932 (c).....	1,897 (e)	1,575	289	5,956,000	57,123,000	-51,167,000*
1933 (d).....	1,996 (e)	1,455	396	7,243,000	54,792,000	-47,549,000*

*Deficit.

**The Industrial classification is based on the predominant business of non-affiliated corporations or of groups of affiliated corporations filing a single return. The business classification, therefore, does not contain solely corporations engaged exclusively in the industries in which they are classified due to the diversified industrial activities of the many corporations and especially to affiliated corporations filing consolidated returns, which latter include the income and deductions of the subsidiary or affiliated concerns.

(a) Data from special compilation of the income tax returns, supplied by the Secretary of the Treasury, and published in the United States Coal Commission report, pages 2680-2683. The figures are based on income tax reports of all companies making such reports for which an unbroken five year record was available.

(b) Data furnished by Assistant Secretary of Treasury.

(c) Data from yearly reports of Bureau of Internal Revenue. "Statistics of Income."

(d) 1933 data from preliminary figures of Bureau of Internal Revenue not yet published.

(e) Includes a small number of inactive corporations.

Compiled by F. G. Tryon, Coal Economics Division, U. S. Bureau of Mines.

DISPOSITION OF TOTAL OUTPUT OF BITUMINOUS COAL MINES OF THE UNITED STATES, BY YEARS, 1915-1933

Year	Loaded at mines for shipment		Truck or wagon commercial sales ^{a/}		Other sales to local trade, used by employees, or taken by locomotives at tipple ^{b/}		Made into coke at mines ^{c/}		Used at mines for power and heat		Total production
	Net tons	Percent of total	Net tons	Percent of total	Net tons	Percent of total	Net tons	Percent of total	Net tons	Percent of total	Net tons
1915	379,876,591	85.8			12,353,708	2.8	40,595,446	9.2	9,798,681	2.2	442,624,426
1916	423,666,685	84.3			15,832,633	3.2	52,709,900	10.4	10,310,464	2.1	502,519,682
1917	469,850,975	85.2			19,507,322	3.5	50,315,107	9.1	12,117,159	2.2	551,790,563
1918	503,088,528	86.8			18,681,757	3.2	45,094,089	7.8	12,521,446	2.2	579,385,820
1919	409,148,754	87.8			18,068,578	3.9	27,581,155	5.9	11,061,571	2.4	465,860,058
1920	504,873,060	88.8			21,289,435	3.7	30,608,233	5.4	11,895,955	2.1	568,666,683
1921	382,063,736	91.8			16,135,621	3.9	8,599,476	2.1	9,123,117	2.2	415,921,950
1922	383,677,407	90.9			17,506,149	4.1	13,253,275	3.1	7,831,268	1.9	422,268,099
1923	505,859,295	89.6			22,081,040	3.9	27,859,316	4.9	8,765,011	1.6	564,564,662
1924	441,565,694	91.3			21,111,004	4.3	14,392,159	3.0	6,617,681	1.4	483,686,538
1925	477,172,812	91.8			21,351,223	4.1	15,752,603	3.0	5,776,103	1.1	520,052,741
1926	526,285,997	91.8			23,601,587	4.1	17,751,549	3.1	5,727,852	1.0	573,366,985
1927	480,223,441	92.7			21,889,884	4.2	10,719,633	2.1	4,930,394	1.0	517,763,352
1928	467,347,915	93.3			21,989,624	4.4	6,805,222	1.4	4,602,209	0.9	500,744,970
1929	497,934,454	93.1			23,262,558	4.3	9,128,607	1.7	4,662,974	0.9	534,988,593
1930	437,398,569	93.6			22,121,055	4.7	4,013,915	0.9	3,992,760	0.8	467,526,299
1931	357,278,053	93.5			19,878,462	5.2	1,727,682	0.5	3,205,199	0.8	382,089,396
1932	285,507,819	92.2			20,392,706	6.6	1,028,458	0.3	2,780,889	0.9	309,709,872
1933	306,279,665	91.8	15,462,739	4.6	7,589,672	2.3	1,440,736	0.4	2,857,721	0.9	333,630,533
1934 ^{d/}											

Note: Prior to 1924 (with the exception of the year 1921 the output of mines producing less than 1,000 tons a year, sometimes referred to as wagon mines, was included in the total annual production of coal reported. No canvass of these small mines was made in 1921, which was a year of decreased demand, and beginning with 1924 the canvass was discontinued.

a/ Truck or wagon commercial sales were included with other local sales prior to 1933.

b/ Virtually all the coke produced is shipped out in railroad cars as made.

c/ Data on disposition of output for the year 1934 are yet available.

By F. C. Tryon and W. H. Young
Coal Economics Division
U. S. Bureau of Mines.

D. Ex. 9

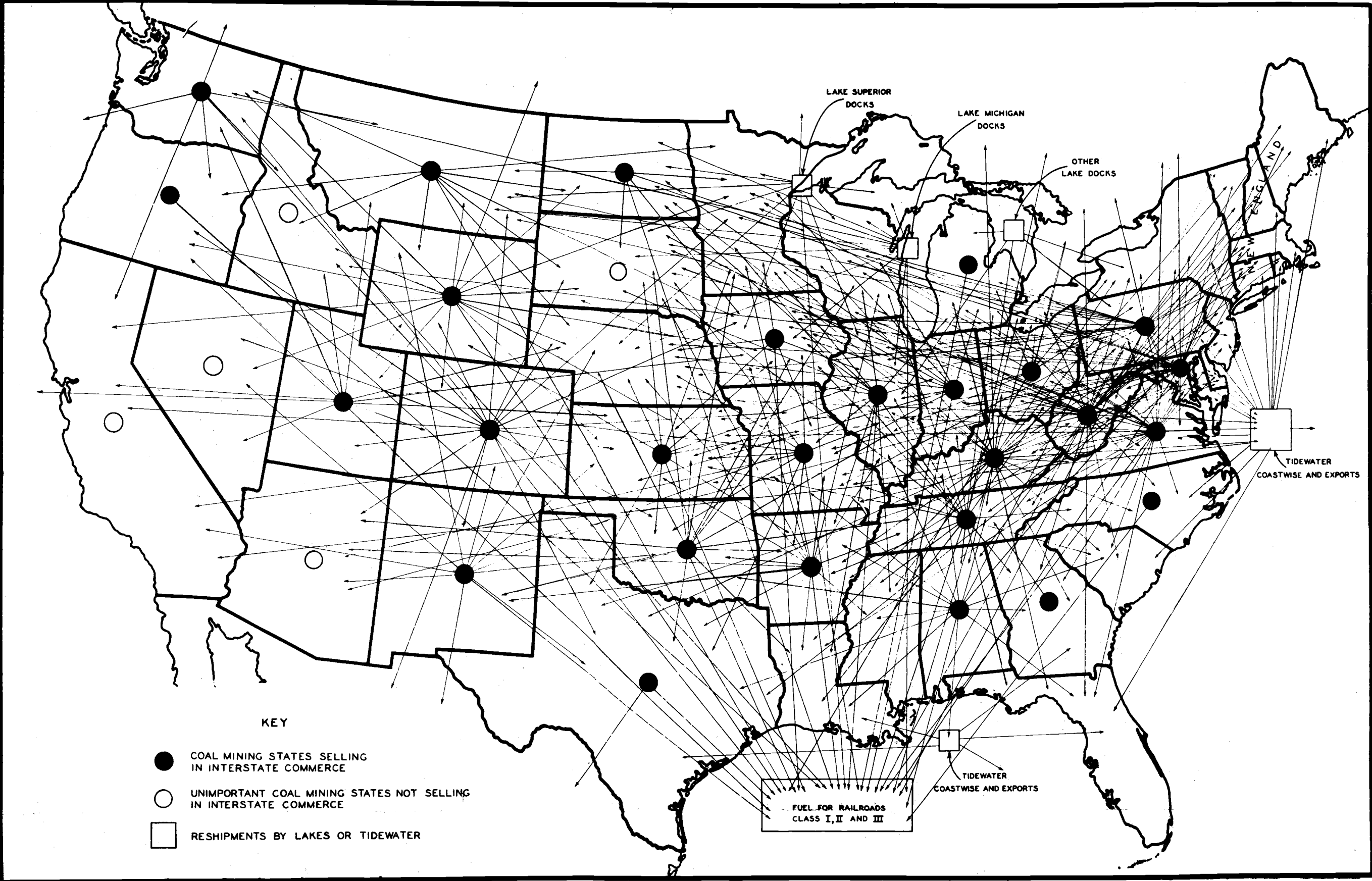
DISTRIBUTION OF BITUMINOUS COAL PRODUCED IN 1929 ACCORDING TO
(Compiled from U. S. Bureau of Mines Monthly Coal Distribution Reports with additional data)

WORDS OF THE U. S. BUREAU OF MINES, GROUPED BY STATE OF ORIGIN
all production of North Carolina, Arizona, California, Idaho, Nevada, Oregon, and South Dakota)

Destination	Pennsylvania Fields			Ohio Fields		Michigan Fields	West Virginia Fields			West Virginia Fields	West Virginia Fields	West Virginia Fields	West Virginia Fields	Kentucky Fields		
	Central Pennsylvania	Somerset	Western Pennsylvania	Northern Ohio	Southern Ohio		Panhandle	Northern West Virginia	New River	Marshall	Logan	Pocahontas	Southwestern	West Kentucky	Northeastern Kentucky	McRoberts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1. Used at mines for power and heat, not sold	293,150	51,204	752,465	115,160	24,751	49,627	18,720	74,844	100,682	78,819	94,354	145,338	41,244	231,701	141,966	8,993
2. Made into coke at mines, (coke shipped in railroad cars) ..	754,082	—	6,553,644	—	—	—	—	—	202,745	194,932	446,364	29,266	495,158	—	—	—
3. Local sales by truck and wagon, etc.,	4,013,855	120,874	3,917,425	2,196,821	511,894	10,725	1,360,470	732,794	231,693	148,293	329,870	294,938	91,579	423,358	84,050	25,199
4. Shipped all rail (or by river) to destinations in:																
5. Alabama	—	—	—	—	—	—	—	—	—	—	—	111,154	11,085	4,850	—	50
6. Arizona	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
7. Arkansas	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
8. California	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
9. Colorado	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
10. District of Columbia	25,083	133,474	2,775	—	—	—	—	54,192	718,858	31,961	63,595	109,658	29,302	—	—	50
11. Delaware	267,359	52,760	23,105	—	—	—	—	475	22,000	93,624	505	—	51	—	—	89
12. Florida	—	—	—	—	—	—	—	20,582	—	4,051	1,487	33,993	—	5,732	—	—
13. Georgia	—	—	—	—	—	—	—	3,494	—	6,763	4,453	368,450	400	7,638	—	—
14. Idaho	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
15. Illinois (outside Chicago district)	8,382	364	1,626	—	1,974	—	163	11,532	443,904	8,603	520,601	372,217	116,496	1,418,172	267,203	121,925
16. Indiana (outside Chicago district)	4,500	103	321	56,173	86,148	—	—	44,548	518,457	1,675	3,773,045	688,258	152,659	382,911	602,669	284,929
17. Chicago District	11,516	785	310,018	318	29,547	—	—	67,409	5,205,975	1,755,503	5,666,362	925,018	970,910	970,910	707,255	25
18. Iowa	2,731	158	—	—	4,921	—	—	10,954	84,488	1,065	484,230	67,045	70,628	941,391	258,239	76,266
19. Kansas	1,510	—	—	—	—	—	—	899	285	780	933	—	81	—	—	29
20. Kentucky	—	—	—	—	—	—	—	94,588	—	433,550	167,539	32,963	1,147,027	523,497	223,600	39
21. Louisiana	—	—	—	—	—	—	—	—	—	—	—	45	246,020	—	—	—
22. Maryland	257,633	543,085	171,457	250,460	500,121	262,305	—	678,442	26,672	770,395	31,171	95,282	30,737	46	—	—
23. Michigan	6,422	2,025	228,775	—	—	—	—	159,250	1,244,225	4,164	7,750,172	2,598,905	385,107	84,196	2,198,783	537,386
24. Minnesota	1,036	—	—	—	—	—	—	4,464	132,883	3,041	49,556	96,569	17,714	192,058	45,679	52,097
25. Mississippi	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
26. Missouri	5,026	—	—	—	—	—	—	99	97,207	1,794	57,450	7,166	1,321	635,985	212,879	5,720
27. Montana	12	—	—	—	—	—	—	—	1,194	1,194	—	—	—	635,985	212,879	5,720
28. Nebraska	1,778	—	—	—	—	—	—	226	1,176	319	5,672	369	—	119,802	1,481	1,875
29. Nevada	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30. New England	2,215,370	723,138	352,197	—	—	—	—	291,101	45,546	227,319	6,552	12,054	789	—	318	—
31. New Jersey	4,388,513	516,835	892,178	—	—	—	—	913	733,275	75,510	1,143	—	314	—	—	—
32. New Mexico	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
33. New York	7,220,915	163,088	6,709,414	542,920	—	—	312,429	2,222,661	3,362	99,267	15,352	55,061	758	—	28,806	—
34. North Carolina	—	—	—	—	—	—	—	—	586,869	—	714,559	430,923	861,954	—	31,759	—
35. North Dakota	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
36. Ohio	226,444	174,629	13,155,930	5,209,909	2,369,880	—	896,000	2,532,393	1,348,768	4,928	10,225,642	3,986,991	439,361	1,411,480	589,217	1,411
37. Oklahoma	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
38. Oregon	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
39. Pennsylvania	6,231,446	1,096,015	31,258,430	37,489	—	—	185,579	4,741,433	10,346	1,127,083	305,528	169,949	4,480	—	9,289	101
40. South Carolina	—	—	—	—	—	—	—	—	53,848	—	178,976	48,958	1,818,898	—	59,492	—
41. South Dakota	700	48	—	—	—	—	—	—	12,644	406	17,224	24,563	1,616	45,864	18,542	6,693
42. Tennessee	—	—	—	—	—	—	—	—	154	—	192	16,651	505,945	2,129,650	3,611	6,750
43. Texas	—	—	—	—	—	—	—	—	—	1,471	—	—	—	13,700	—	—
44. Utah	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
45. Virginia	1,380	24,683	265	—	—	—	—	58,846	2,055,986	14,140	570,599	1,096,298	1,049,700	—	7,301	—
46. Washington	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
47. West Virginia	270	41,008	1,497,424	—	—	—	285,158	885,042	186,456	58,476	949,376	495,860	20,483	4,910	—	—
48. Wisconsin	2,066	218	3,952	—	801	—	—	5,861	337,124	4,256	103,671	391,772	20,726	67,633	37,426	22,000
49. Wyoming	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
50. Miscellaneous destinations	10,688	1,241	95,384	3,997	—	—	3,478	42,785	2,354	5,353	7,082	12,279	40,013	106,666	2,564	50
51. Shipped to tidewater pier	5,070,526	2,796,379	1,516,355	—	—	—	—	2,168,568	10,882,198	1,578,674	2,157,923	6,568,911	1,668,202	—	748,845	—
52. Shipped to Great Lakes pier	180,126	—	8,117,874	3,350,040	378,139	—	821,442	1,510,431	1,398,099	2,682	10,152,854	6,273,556	162,311	—	2,533,791	854,165
53. Exported by rail	1,691,046	14,987	1,934,242	1,477,844	2,777	—	81,517	897,751	51,285	5,186	236,128	203,549	11,995	—	183,365	67,175
54. Railroad fuel delivered by all-rail routes	12,275,761	894,288	14,639,727	5,027,210	2,070,435	482,212	2,369,681	9,996,179	600,444	759,070	9,031,475	526,074	2,935,618	4,236,730	225,690	229,477
55. Total accounted for	45,169,326	7,351,389	91,734,943	18,268,341	5,981,388	804,869	6,334,637	28,165,305	26,704,725	5,946,672	50,575,135	30,773,413	11,485,878	14,553,087	10,658,351	3,836,399

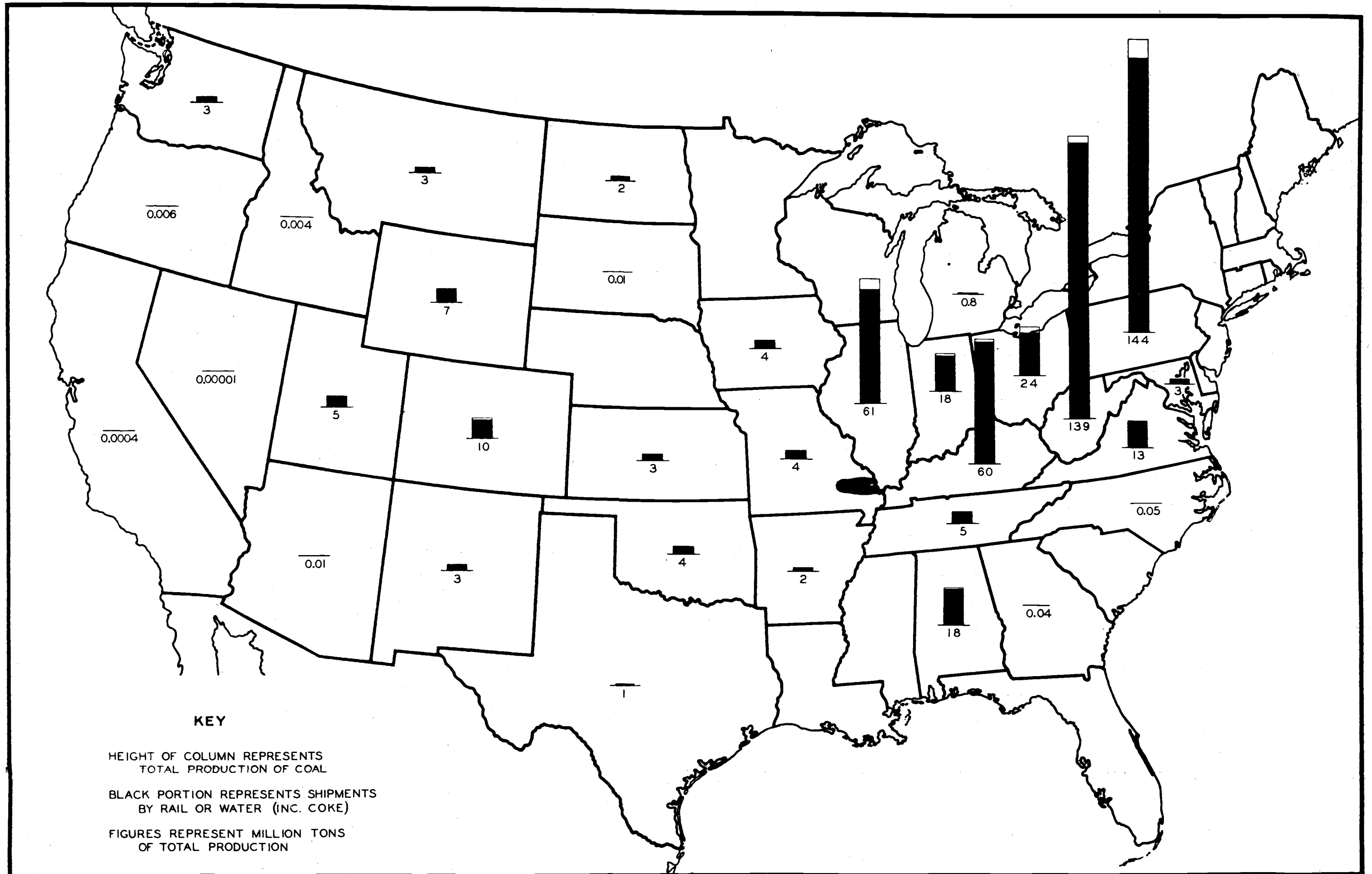
Plan- ham	Kentucky Tennessee Georgia	North Carolina Field	Alabama Fields	Illinois Fields	Indiana Fields	Iowa Fields	Kansas and Missouri Fields	Arkansas Fields	Oklahoma Fields	Texas Fields	North Dakota Fields	Montana Fields	Wyoming Fields	Utah Fields	Colorado Fields	New Mexico Fields	Washington Fields	Aris., Calif., Idaho, Nev., Ore., S. Dak.	Total	
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
	33,835	98,416	2,700	166,799	953,932	326,235	97,239	152,992	9,515	46,339	14,237	38,502	47,831	187,597	16,678	183,746	56,570	33,342	332	4,659,902 (1)
		186,032													23,361	248,129		34,894		9,128,607 (2)
	96,989	137,810	3,200	317,675	3,991,337	630,524	800,029	750,024	26,020	125,830	11,066	380,640	137,790	131,578	47,955	824,049	51,228	153,472	24,936	23,252,645 (3)
	55,050	118,923		9,118,794																9,419,956 (5)
	50	400						273	102							32,358	331,354			364,335 (6)
				93,459	39,284			1,335	204,808	818	22,632									730,791 (7)
								120							55,482	467,873	46,267	248		587,804 (8)
															16,164	6,018	23,212			4,663,683 (9)
																				1,168,908 (10)
	63,800	37,784																		519,321 (11)
	1,067,371	1,104,906																		508,763 (12)
																				3,022,938 (13)
																				844,051 (14)
	343,294	47,674		2,268	14,027,684	1,079,958	51	1,240	1,895	412			20,685	91,137	715,226	641		11,458	4,200	19,234,810 (15)
	696,517	251,746			684,705	5,680,664														14,632,580 (16)
	3,581,284	97,949			9,120,428	3,464,627														32,254,255 (17)
	317,874	119,035			2,815,630	483,502	1,704,315	26,182	76,534	41,701	29	2,756	20,362	20,362	15,670					7,921,207 (18)
	183	39			137,299	3,057	3,639	1,054,426	190,028	350,060			21,412	24,001	525,908		48,319			2,367,985 (19)
	707,200	462,976		495					7,725	1,860										4,191,675 (20)
	300	55		293,108	3,975															553,088 (21)
			50																	2,604,970 (22)
	2,064,411	373,566		34,568	49,739															19,947,446 (23)
	43,193	11,578		767,781	39,307	2,920	654	96,881	32,133				8,078	2,568		677				1,655,714 (24)
	150	3,027		884,737	5,779			47												1,376,831 (25)
	8,029	9,217		40,256	5,884,713	86,046	190,478	2,358,065	333,880	244,271				2,752	1,108	594				10,186,387 (26)
															194					1,267,992 (27)
	5,966	670			596,666	26,735	4,235	842,757	269,163	211,307				588,788	35,524	866,495	6,223			3,588,929 (28)
														2,537	334,319	412	27			337,295 (29)
																				3,874,384 (30)
																				7,519,695 (31)
																				468,131 (32)
	273,550	315,723	4,093													59,581	407,216			17,374,033 (33)
					2,799	3,190														3,219,430 (34)
	1,537,937	313,229									1,373,565									1,447,304 (35)
				750				12,060	105,805	945,484										45,847,286 (36)
	408												72	58,872	199,351	52,012	742			1,116,853 (37)
	133,900	104,210		56												343		27,951		286,589 (38)
	12,959	7,911		1,743																45,187,477 (39)
	323,050	2,406,572		145,060	172,048	2,445		82	10,503	4,215	30,201	102,928	194,445			50,050			200	2,400,025 (40)
				82,506	30,580				79	101										721,689 (41)
								2,788	31,221	279,291	967,611					265,612	191,330			5,582,419 (42)
														40,303	2,139,022	619				1,835,590 (43)
	850																			2,179,944 (44)
																				4,880,098 (45)
	39,499	4,645			846,811	308,799			699	102			38,019	163,481	311,757	693	1,202,141			1,716,091 (46)
	50							46												4,428,463 (47)
					11,595	175,042														2,609,020 (48)
																				481,636 (49)
																				522,621 (50)
				723,305																
	2,596,727	161,483																		36,054,877 (51)
	26,167	6,985									1,252			696						39,204,835 (52)
	626,337	3,685,848	42,187	5,046,013	20,119,355	6,108,556	1,567,446	1,854,494	402,275	1,516,722	106,502	16,434	2,213,106	4,373,150	709,654	2,222,547	1,413,506	887,896	3,640	6,604,800 (53)
																				120,048,030 (54)
	14,656,930	10,074,409	52,180	17,717,871	60,246,969	18,468,426	4,330,352	7,057,538	1,767,293	3,824,459	1,00,668	1,877,494	3,415,578	6,750,947	5,190,459	10,068,310	2,629,516	2,505,016		

THE INTERSTATE MOVEMENT OF BITUMINOUS COAL IN 1929, AS SHOWN BY THE REPORTS OF U. S. BUREAU OF MINES D. 1



1015

PRODUCTION OF BITUMINOUS COAL AND TOTAL RAIL (OR WATER) SHIPMENTS, BY STATES, IN 1929 D. Ex. 11



Drafting by R. L. Anderson

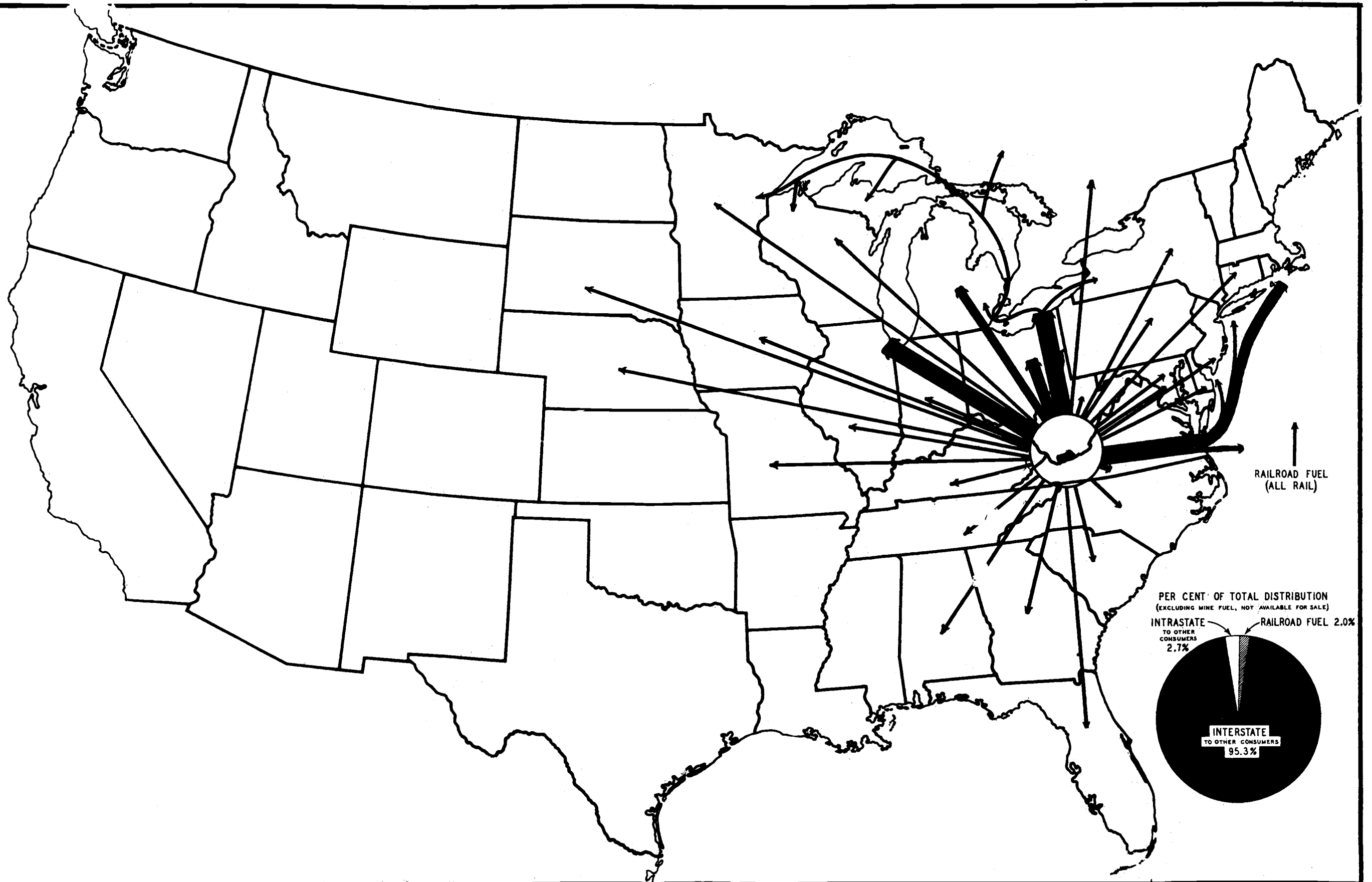
(THE FIGURES OF SHIPMENTS INCLUDE THE COAL CHARGED INTO BESSEMER COKE Ovens AT THE MINES, SINCE WITH 3 NEGLIGIBLE EXCEPTIONS ALL THE COKE IS SHIPPED OUT BY RAIL OR WATER AS IT IS MADE. THE ONLY STATE IN WHICH BESSEMER COKE IS NOW A SIGNIFICANT FACTOR IS PENNSYLVANIA, WHERE 7,307,726 TONS OF COAL, OR 5.1 PERCENT OF THE STATE OUTPUT, WAS MADE INTO COKE AT THE MINES IN 1929. ALL BUT 70,000 TONS OF WHICH COKE WAS THEN SHIPPED OUT BY RAIL OR WATER.)

Data by F. G. Tryon and W. H. Young
Coal Economics Division
U. S. Bureau of Mines
October 17, 1935

1016

DISTRIBUTION OF POCAHONTAS-TUG RIVER COAL, 1929

D. Ex. 12



Drafting by E. L. Anderson

NOTE THAT NEW ENGLAND IS COUNTED AS ONE DESTINATION. ACTUALLY COAL FROM THIS AREA WAS SHIPPED ALL-RAIL TO MOST OF THE 6 NEW ENGLAND STATES.

Data by F. S. Bryon and V. H. Young
Coal Economics Division
U. S. Bureau of Mines
October 21, 1935

1017

Distribution of the supply of Bituminous Coal from each originating district in 1929 divided between Interstate, Intrastate and Railroad Fuel
(Compiled from the reports and original records of the Bureau of Mines by the same methods described in the preceding table giving the totals for the United States)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Originating District	Total supply accounted for	Deduct coal mine fuel, not available for sale	Balance available for sale (Col.1-2)	Tonnage distribution of balance available for sale			Percent of balance available for sale				
				RAILROAD FUEL delivered to carriers subject to Interstate Commerce Commission ^{a/}	INTERSTATE (and foreign) shipments to OTHER consumers (inc. coal equivalent of beehive coke ^{b/})	INTRASTATE shipments to OTHER consumers plus local sales ^{c/} (inc. coal equivalent of beehive coke ^{d/})	RAILROAD FUEL (See Col. 4)	INTERSTATE (and foreign) to OTHER consumers (See Col. 5)	Total INTERSTATE plus RAILROAD FUEL (Cols. 7+8)	INTRASTATE to OTHER consumers (See Col.6)	Grand total (Cols. 9+10)
				Net tons	Net tons	Net tons	Net tons	Net tons	Net tons	Percent	Percent
Central Pennsylvania	45,169,000	293,000	44,876,000	12,397,000	20,918,000	11,561,000	27.6	46.6	74.2	25.8	100.0
Somerset-Meyersdale	7,351,000	51,000	7,300,000	894,000	5,024,000	1,382,000	12.3	68.8	81.1	18.9	100.0
Western Pennsylvania	91,735,000	752,000	90,983,000	16,019,000	36,109,000	38,855,000	17.6	39.7	57.3	42.7	100.0
Northern Ohio	18,268,000	115,000	18,153,000	6,528,000	4,143,000	7,482,000	36.0	22.8	58.8	41.2	100.0
Southern Ohio	5,981,000	25,000	5,956,000	2,083,000	983,000	2,890,000	35.0	16.5	51.5	48.5	100.0
Michigan	805,000	50,000	755,000	482,000	---	273,000	63.8	---	63.8	36.2	100.0
Panhandle	6,335,000	19,000	6,316,000	2,455,000	2,216,000	1,645,000	38.9	35.1	74.0	26.0	100.0
Northern West Virginia	28,165,000	75,000	28,090,000	11,658,000	14,814,000	1,618,000	41.5	52.7	94.2	5.8	100.0
New River-Winding Gulf	26,705,000	101,000	26,604,000	643,000	25,463,000	498,000	2.4	95.7	98.1	1.9	100.0
Cumberland-Piedmont	5,947,000	79,000	5,868,000	759,000	4,128,000	981,000	12.9	70.4	83.3	16.7	100.0
Kanawha, Logan, Kenova-Thacker.....	50,575,000	94,000	50,481,000	10,457,000	38,578,000	1,446,000	20.7	76.4	97.1	2.9	100.0
Pocahontas-Tug River	30,773,000	145,000	30,628,000	597,000	29,195,000	836,000	2.0	95.3	97.3	2.7	100.0
Southwestern Virginia ^{e/}	11,486,000	41,000	11,445,000	2,936,000	7,141,000	1,368,000	25.7	62.4	88.1	11.9	100.0
Western Kentucky	14,553,000	232,000	14,321,000	4,237,000	8,514,000	1,570,000	29.6	59.5	89.1	10.9	100.0
Northeastern Kentucky	10,658,000	142,000	10,516,000	279,000	9,630,000	607,000	2.7	91.6	94.3	5.7	100.0
Mc Roberts	3,836,000	9,000	3,827,000	229,000	3,349,000	249,000	6.0	87.5	93.5	6.5	100.0
Hazard	6,533,000	10,000	6,523,000	832,000	5,175,000	516,000	12.8	79.3	92.1	7.9	100.0
Harlan-Benham	14,657,000	34,000	14,623,000	626,000	13,193,000	804,000	4.3	90.2	94.5	5.5	100.0
Southeastern Ky., Tenn. and Georgia ..	10,074,000	98,000	9,976,000	3,686,000	3,926,000	2,364,000	36.9	39.4	76.3	23.7	100.0
North Carolina	52,000	3,000	49,000	42,000	---	7,000	85.7	---	85.7	14.3	100.0
Alabama	17,718,000	167,000	17,551,000	5,046,000	3,038,000	9,467,000	28.8	17.3	46.1	53.9	100.0
Illinois	60,247,000	954,000	59,293,000	20,119,000	13,494,000	25,680,000	33.9	22.8	56.7	43.3	100.0
Indiana	18,468,000	326,000	18,142,000	6,109,000	5,168,000	6,865,000	33.7	28.5	62.2	37.8	100.0
Iowa	4,330,000	57,000	4,273,000	1,567,000	201,000	2,505,000	36.7	4.7	41.4	58.6	100.0
Kansas and Missouri	7,058,000	153,000	6,905,000	1,854,000	2,234,000	2,817,000	26.9	32.3	59.2	40.8	100.0
Arkansas	1,767,000	10,000	1,757,000	402,000	1,125,000	230,000	22.9	64.0	86.9	13.1	100.0
Oklahoma	3,825,000	46,000	3,779,000	1,517,000	1,190,000	1,072,000	40.1	31.5	71.6	28.4	100.0
Texas	1,101,000	14,000	1,087,000	107,000	1,000	979,000	9.8	0.1	9.9	90.1	100.0
North Dakota	1,878,000	38,000	1,840,000	16,000	68,000	1,756,000	0.9	3.7	4.6	95.4	100.0
Montana	3,416,000	48,000	3,368,000	2,213,000	220,000	935,000	65.7	6.5	72.2	27.8	100.0
Wyoming	6,751,000	188,000	6,563,000	4,373,000	1,659,000	531,000	65.6	25.3	91.9	8.1	100.0
Utah	5,151,000	17,000	5,134,000	710,000	2,234,000	2,190,000	13.8	43.5	57.3	42.7	100.0
Colorado	10,068,000	184,000	9,884,000	2,223,000	2,125,000	5,536,000	22.5	21.5	44.0	56.0	100.0
New Mexico	2,630,000	57,000	2,573,000	1,414,000	701,000	458,000	55.0	27.2	82.2	17.8	100.0
Washington	2,506,000	33,000	2,473,000	888,000	157,000	1,428,000	35.9	6.4	42.3	57.7	100.0
Arizona, California, Idaho, Nevada, Oregon and South Dakota	33,000	---	33,000	4,000	---	29,000	12.1	---	12.1	87.9	100.0
	536,605,000	4,660,000	531,945,000	126,401,000	266,114,000	139,430,000	23.8	50.0	73.8	26.2	100.0

^{a/} Class I, II, and III, switching and terminal. Includes deliveries by rail (or river) routes, by tidewater and by Great Lakes.

^{b/} That is, coal charged in beehive ovens at the mines to make coke known to have been shipped to INTERSTATE destinations.

^{c/} Local sales, by truck and wagon, used by employees or taken by railroad locomotives at tipples. Counted as INTRASTATE though includes some interstate.

^{d/} That is, coal charged in beehive ovens at the mines to make coke known to have been shipped to INTRASTATE destinations.

^{e/} Includes also Virginia semi-anthracite.

**DISTRIBUTION OF THE TOTAL NATIONAL SUPPLY OF BITUMINOUS COAL IN 1929,
DIVIDED BETWEEN INTERSTATE, INTRASTATE, AND RAILROAD FUEL**

- 2 -

(Compiled from the reports and original records of the Bureau of Mines so as to segregate interstate from intrastate tonnage as accurately as possible.)

Railroad fuel has to be shown separately since there is no possible way of telling just where it is consumed, although it is known that the great bulk of it moves across State lines or is burned in locomotives hauling trains that cross State lines. Only the fuel delivered to railroads subject to the jurisdiction of the Interstate Commerce Commission has been included (Classes I, II, and III, switching and terminal).

With respect to the coal delivered to other consumers, the records permit accurate separation of shipments to interstate and intrastate destinations for fully 98.2 percent of the tonnage. In order to complete the picture, the remaining 1.8 percent has been apportioned by estimate on the basis of all available data. The possible error in such estimates has no significant effect on the result.

Figures include, for convenience, lignite and the small production of anthracite and semianthracite outside of Pennsylvania. Alaska, however, is not included.)

Item	Net tons	Percent of balance available for sale (item 3)
1. Total supply accounted for <u>a</u> /	536,605,000	X X
2. Deduct coal-mine fuel, not available for sale <u>b</u> /	4,660,000	X X
3. Balance, available for sale	531,945,000	100.00
4. Local sales by truck and wagon, used by employees, or taken by railroad locomotives at tippie <u>b</u> / .. (Counted as INTRASTATE, although includes some interstate) ..	23,253,000	4.37
5. Coal equivalent of beehive coke shipped from mines: <u>c</u> /		
6. INTERSTATE destinations	4,295,000	0.81
7. INTRASTATE destinations	4,833,000	0.91
8. RAILROAD FUEL delivered to carriers subject to jurisdiction of the Interstate Commerce Commission: <u>d</u> /		
9. All-rail (or river) deliveries <u>e</u> /	120,048,000	22.57
10. Via tidewater <u>f</u> /	1,677,000	0.31
11. Via Great Lakes <u>f</u> /	4,676,000	0.88
12. INTERSTATE (and foreign) shipments to OTHER consumers (including steamship fuel <u>g</u> /):		
13. All rail (or river) <u>h</u> /	194,466,000	36.56
14. Via tidewater <u>i</u> /	32,916,000	6.18
15. Via Great Lakes <u>j</u> /	34,437,000	6.47
16. INTRASTATE shipments to OTHER consumers (including steamship fuel <u>g</u> /):		
17. All rail (or river) <u>h</u> /	109,790,000	20.64
18. Via tidewater <u>i</u> /	1,462,000	0.28
19. Via Great Lakes <u>j</u> /	92,000	0.02
20. RECAPITULATION		
21. INTERSTATE (and foreign) shipments plus railroad fuel delivered to carriers subject to jurisdiction of the Interstate Commerce Commission <u>k</u> /	392,515,000	73.79
22. INTRASTATE shipments plus local sales <u>l</u> /	139,430,000	26.21
23. Grand total, available for sale	531,945,000	100.00

**DISTRIBUTION OF THE TOTAL NATIONAL SUPPLY OF BITUMINOUS COAL IN 1929,
DIVIDED BETWEEN INTERSTATE, INTRASTATE, AND RAILROAD FUEL — FOOTNOTES**

a/ As the figures represent distribution, involve changes in stocks, and are taken from several sources, they differ slightly from the production, which was reported by the mine operators as 534,887,983 tons in 1929, not including Alaska.

b/ Total as reported by mine operators.

c/ A number of operators market part of their coal in the form of coke, made in beehive ovens at the mines. In 1929, they reported shipping 3,020,112 tons of coke to interstate destinations and 3,406,136 tons to intrastate destinations, and the total tonnage of raw coal charged in the ovens has been apportioned accordingly.

d/ About 5 percent of the railroad fuel coal is used by the carriers in shops, round-houses, and stations. The other 95 percent is used as locomotive fuel.

e/ As reported by the traffic managers of all originating carriers to the Bureau of Mines, supplemented by reports from the fuel agents of Class I roads. Includes all-rail (or all-river) deliveries to Class I, II, and III, switching and terminal railroads, so far as records of reporting companies could identify the same.

f/ As reported to the Bureau of Mines by the fuel agents of all Class I roads.

g/ The trifling amounts of steamship fuel used by river vessels are credited to the State in which the coal was delivered to the vessel. In the more important Great Lakes and tidewater bunker trades, nearly all coal supplied for steamship fuel is known to be shipped across State lines before delivery to the vessel or else to be burned on voyages to foreign countries or on coastwise voyages between more than one State. At some ports, such as Cleveland, Ohio, coal from mines within the State is delivered to tugs, ferries, or other local vessels that do not cross to ports in another State, and such coal, as far as it can be estimated, is counted as intrastate. The possible effect of such estimate upon the total is negligible.

h/ From U. S. Bureau of Mines, Supplements to Monthly Distribution Reports Numbers 1, 3, 4, and 6. A small portion of the tonnage which is originated in coal fields that lie in two adjoining States and shipped to points within those two States has been apportioned between interstate and intrastate, partly by estimate. The possible effect of such estimates upon the total is not significant.

i/ In the U. S. Bureau of Mines 1929 survey of distribution (Supplements to Monthly Distribution Reports Numbers 1, 3, 4, and 6) the total tonnage accounted for as shipped from the mines to tidewater is 36,054,877 tons. This has been apportioned between interstate and intrastate on the basis of the following information:

Detailed reports from the railroads operating tidewater piers at the ports of New York, Philadelphia, Baltimore, Hampton Roads, and Charleston show the tonnage handled by field of origin and by destination. This permits positive identification of nearly all the interstate movements. A few items which are partly interstate and partly intrastate have been apportioned by estimate, but the possible effect of such estimate upon the total is not significant. The total tonnage traced back to each field of origin in this way was then adjusted to agree with the total quantity reported by the traffic managers of the originating railroads as having left the mines in the field of origin and consigned to tidewater piers. A similar apportionment, using various local sources of information, has been made for the small tonnage handled over tidewater piers on the Gulf and the Pacific Coast.

This method showed 1,462,000 tons of intrastate business and 37,487,000 tons of interstate business. Out of the latter figure, 1,677,000 tons is known to have been railroad fuel, covered in item (10). Deducting this leaves 32,916,000 tons of interstate tidewater business other than railroad fuel.

j/ Based upon detailed records of tonnage dumped over the lake docks, classified by railroad of origin and destination. This permits positive identification of nearly all the interstate movements. A few small items which are partly interstate and partly intrastate have been apportioned by estimate, but the possible effect of such estimates upon the total is not significant. A slight adjustment has been made by deducting 86,000 tons from the indicated interstate shipments to consumers other than railroads, in order to make the final total agree with the quantity reported by the traffic managers of the originating railroads as leaving the mines and consigned to lake ports.

Note that these figures represent movement by vessel only. Shipments by car ferry are counted as all rail.

k/ Items (13) + (14) + (15) + (6) + (9) + (10) + (11).

l/ Items (17) + (18) + (19) + (4) + (7).

By F. G. Tryon and W. H. Young,
Coal Economics Division,
U. S. Bureau of Mines,
October 16, 1935.

[fol. 1064a]

DEFENDANTS' EXHIBIT D-15

How Intrastate Rail Shipments of Bituminous Coal to Indianapolis Meet
Competition from Interstate Rail Shipments (1929 data)

(Indianapolis is fairly representative of other cities in the large coal-producing States of Illinois, Indiana, and Ohio, where much of the local output is consumed Intrastate. In 1929 the city received 52.9 percent of its all-rail coal deliveries Intrastate from Indiana mines and 47.1 percent Interstate from mines in 25 districts in 8 other States. The sources are shown in detail below.

The supplies of a number of other cities are summarized in the succeeding table. Source: Records of Ohio Bureau of Coal Statistics and Illinois Freight Association.)

Destina- tion city	Origin fields	Net tons shipped in by rail during 1929		
		Intrastate	Interstate	Total
Indian- apolis, Indiana	In same State			
	All Indiana fields.....	1,811,688	1,811,688
	In other States			
	Big Sandy, Ky.....	24,222	1,612,377
	Kanawha-Logan, W. Va.....	.....	732,111
	Kenova-Thacker, W. Va.-Ky..	.....	95,288
	McRoberts, Ky.....	.....	17,025
	Hazard, Ky.....	.....	79,831
	Harlan, Ky.....	.....	32,810
	Southern Appalachian, Ky.- Tenn.-Va.....	.....	1,288
	Southwest Virginia, Va.....	.....	37,183
	Ex-river coal, W. Va.-Ky.....	.....	145,240
	Cumberland-Piedmont, Md.- W. Va.....	.....	153
	New River, W. Va.....	.....	39,360
	Winding Gulf, W. Va.....	.....	52,363
	Pocahontas, W. Va.-Va.....	.....	300,111
	Tug River, W. Va.....	.....	42,708
	Fairmont, W. Va.....	.....	8,036
	Western Pennsylvania, Pa....	.....	837
	Ohio (six fields), Ohio.....	.....	1,261
	Southern (two fields), Ill.....	.....	2,091
	Western Kentucky, Ky.....	.....	459
Total tons.....		1,811,688	1,612,377	3,424,065
Percent.....		52.9%	47.1%	100.0%

By F. G. Tryon and W. H. Young, Coal Economics Division, U. S. Bureau of Mines. October 22, 1935.

HOW INTERSTATE RAIL SHIPMENTS OF BITUMINOUS COAL TO OTHER LARGE CITIES OF INDIANA, ILLINOIS AND OHIO MEET
COMPETITION FROM INTERSTATE RAIL SHIPMENTS (1929 data)

(The analysis of INTRA- and INTERstate competition shown in detail for Indianapolis in the preceding table is continued in summary form below. The table lists all destination cities which are shown in separate and comparable form in the records of the Ohio Bureau of Coal Statistics and the Illinois Freight Association in these 3 States characterized by large INTERstate shipments. Details can be supplied if desired.)

Destination city	Origin fields	Net tons shipped in by rail during 1929		
		INTRAstate	INTERstate	Total
AKRON, Ohio	From same State - all Ohio fields	1,297,158	—	2,676,189
	From 6 other States - 19 fields	—	1,379,031	—
	Percent of total	48.5%	51.5%	100.0%
ALKALI and PAINESVILLE, Ohio	From same State - all Ohio fields	7,023	—	742,663
	From 6 other States - 18 fields	—	735,640	—
	Percent of total	0.9%	99.1%	100.0%
ALLIANCE, Ohio	From same State - all Ohio fields	164,503	—	252,325
	From 4 other States - 13 fields	—	87,822	—
	Percent of total	65.2%	34.8%	100.0%
CANTON, Ohio	From same State - all Ohio fields	361,592	—	1,077,925
	From 5 other States - 16 fields	—	716,333	—
	Percent of total	33.5%	66.5%	100.0%
CINCINNATI, Ohio ^{a/}	From Ohio fields	3,512	—	1,914,244
	From 6 other States - 19 fields	—	1,910,732	—
	Percent of total	b/	b/	100.0%
CLEVELAND, Ohio	From same State - all Ohio fields	1,395,922	—	7,914,892
	From 6 other States - 20 fields	—	6,518,970	—
	Percent of total	17.6%	82.4%	100.0%
COLUMBUS, Ohio	From same State - all Ohio fields	397,616	—	1,248,112
	From 6 other States - 18 fields	—	850,496	—
	Percent of total	31.9%	68.1%	100.0%
DAYTON, Ohio	From same State - all Ohio fields	29,907	—	951,657
	From 6 other States - 16 fields	—	921,750	—
	Percent of total	3.1%	96.9%	100.0%
DELAWARE, Ohio	From same State - all Ohio fields	17,935	—	46,140
	From 4 other States - 13 fields	—	28,205	—
	Percent of total	38.9%	61.1%	100.0%
FINDLAY, Ohio	From same State - all Ohio fields	50,025	—	147,841
	From 5 other States - 14 fields	—	97,816	—
	Percent of total	33.8%	66.2%	100.0%
FOSTORIA, Ohio	From same State - all Ohio fields	21,963	—	72,093
	From 6 other States - 14 fields	—	50,130	—
	Percent of total	30.5%	69.5%	100.0%
LIMA, Ohio	From same State - all Ohio fields	73,315	—	346,949
	From 5 other States - 15 fields	—	273,634	—
	Percent of total	21.1%	78.9%	100.0%
LOBAIN and SOUTH LOBAIN, Ohio	From same State - all Ohio fields	114,474	—	2,344,530
	From 6 other States - 18 fields	—	2,230,056	—
	Percent of total	4.9%	95.1%	100.0%
MANSFIELD, Ohio	From same State - all Ohio fields	118,701	—	226,572
	From 6 other States - 17 fields	—	107,871	—
	Percent of total	52.4%	47.6%	100.0%
MARION, Ohio	From same State - all Ohio fields	27,237	—	172,428
	From 6 other States - 16 fields	—	145,191	—
	Percent of total	15.8%	84.2%	100.0%
MASSILLON, Ohio	From same State - all Ohio fields	145,689	—	585,147
	From 4 other States - 12 fields	—	439,458	—
	Percent of total	24.9%	75.1%	100.0%
MIAMI VALLEY, Ohio	From same State - all Ohio fields	5,624	—	1,852,418
	From 6 other States - 17 fields	—	1,846,794	—
	Percent of total	0.3%	99.7%	100.0%
SANDUSKY, Ohio	From same State - all Ohio fields	62,206	—	190,405
	From 6 other States - 17 fields	—	128,199	—
	Percent of total	32.7%	67.3%	100.0%
SPRINGFIELD, Ohio	From same State - all Ohio fields	11,218	—	265,999
	From 6 other States - 16 fields	—	254,781	—
	Percent of total	4.2%	95.8%	100.0%
TOLEDO, Ohio	From same State - all Ohio fields	344,869	—	2,044,753
	From 6 other States - 18 fields	—	1,699,884	—
	Percent of total	16.9%	83.1%	100.0%
YOUNGSTOWN and MAHONING VALLEY, Ohio	From same State - all Ohio fields	134,364	—	8,120,887
	From 6 other States - 20 fields	—	7,986,523	—
	Percent of total	1.7%	98.3%	100.0%
FORT WAYNE, Indiana	From same State - all Indiana fields	19,393	—	681,536
	From 8 other States - 22 fields	—	662,143	—
	Percent of total	2.8%	97.2%	100.0%
GAS BUILT, Indiana	From same State - all Indiana fields	600,441	—	2,268,667
	From 8 other States - 26 fields	—	1,668,226	—
	Percent of total	26.5%	73.5%	100.0%
INDIANAPOLIS, Indiana	From same State - all Indiana fields	1,811,688	—	3,424,065
	From 8 other States - 25 fields	—	1,612,377	—
	Percent of total	52.9%	47.1%	100.0%
SOUTH BEND, Indiana	From same State - all Indiana fields	112,576	—	614,986
	From 8 other States - 25 fields	—	502,410	—
	Percent of total	18.3%	81.7%	100.0%
PEORIA, Illinois	From same State - all Illinois fields	960,353	—	1,131,731
	From 6 other States - 17 fields	—	171,378	—
	Percent of total	84.9%	15.1%	100.0%
CHICAGO DISTRICT ^{c/} (Illinois and Indiana)	From Illinois fields	8,478,000	1,615,000	10,093,000
	(To Illinois side)	—	(To Indiana side)	—
	From Indiana fields	448,000	2,350,000	2,798,000
	(To Indiana side)	—	(To Illinois side)	—
	From 7 other States - 25 fields	—	19,413,000	19,413,000
	Total tonnage, Chicago district	8,926,000	23,378,000	32,304,000
	Percent of total	27.6%	72.4%	100.0%

^{a/} 1930 data.

^{b/} The Cincinnati district includes Covington, Kentucky, and several adjacent small towns immediately south of the Ohio River. The entire movement from Ohio fields to the Cincinnati district was only 3,512 tons, all of which may be counted as intrastate. Some part of the 1,910,732 tons shipped in from other States was doubtless Kentucky coal consigned to points south of the river and is also intrastate. It is clear, however, that the great bulk of the rail shipments consigned to the Cincinnati district are interstate.

^{c/} The Chicago district extends across the State line into Indiana. The total quantities shipped into the district as a whole are known accurately, but not the quantities moving into the Indiana as opposed to the Illinois portion. In order to complete the picture of intrastate and interstate movement, a rough apportionment has been made of the tonnages originating in these two States, based on known consumption. Shipments originating outside the two States of Illinois and Indiana are obviously interstate.

BITUMINOUS COAL LOADED FOR RAIL SHIPMENT ON ORIGIN RAILROADS IN THE APPALACHIAN DISTRICTS NORTH OF ALABAMA - NORTHERN RAILROADS

(Compiled from the annual coal reports of the United States Bureau of Mines. Data represent revenue and non-revenue net tons loaded for shipment on originating railroads as reported by mine operators. Small affiliated roads have been combined with parent system in a form to be comparable from year to year. Electric railroads originating coal are included)

Railroads	State	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
Baltimore & Ohio RR System																
B. & O.	Maryland	34,883	99,546	5,089	33,607	48,600	35,302	43,518	61,318	39,820	29,684	43,011	42,418	40,161	28,445	14,452
B. & O. - O. & L.E.	Ohio	8,663,423	11,339,591	8,555,117	5,810,875	10,552,029	8,926,692	7,182,537	6,218,357	2,526,457	2,102,714	4,924,489	4,508,385	4,184,857	2,487,246	3,106,448
B. & O. - I.O.V. - B.P.A.P. - R.V. - B. & S.	Pennsylvania	17,290,765	22,168,801	13,759,108	15,480,660	18,420,305	14,672,254	15,107,246	17,080,965	18,000,286	17,397,285	17,751,581	16,409,192	14,377,653	10,020,026	9,469,083
B. & O. - C.H. & C. - O.C. - M.A.K.	West Va.	14,241,598	17,998,389	11,837,295	12,164,314	21,254,783	15,288,473	19,195,759	24,342,834	26,158,468	22,551,560	21,827,611	17,477,246	11,992,330	9,660,111	10,438,827
Total B. & O.	All States	40,230,669	51,606,327	34,156,609	33,489,456	50,275,717	38,922,721	41,589,060	47,703,474	46,722,031	42,080,283	43,946,632	38,437,242	30,595,011	22,144,878	23,008,294
New York Central RR System																
N.Y.C. - K.M. - T. & O. - Z. & W.	Ohio	6,507,800	8,754,954	5,687,118	5,094,818	7,640,143	5,308,284	6,278,104	6,910,966	2,948,234	1,926,490	4,291,463	5,182,247	4,803,304	2,921,966	4,929,884
N.Y.C. - P. & L.E.	Pennsylvania	12,052,655	13,446,833	8,712,754	7,970,981	13,763,873	9,605,951	7,987,232	9,645,570	8,622,733	8,801,681	10,113,563	9,551,140	7,678,016	6,500,636	6,614,701
Total N.Y.C.	All States	18,560,455	22,201,787	14,399,872	13,065,799	21,404,016	14,914,235	14,265,336	16,556,536	11,570,967	10,728,171	14,405,026	14,733,387	12,481,320	9,422,602	11,544,585
Pennsylvania RR System																
P. RR	Maryland	8,675,460	8,836,749	7,690,760	6,106,018	8,311,118	6,451,707	4,487,110	5,168,021	2,991,616	3,635,101	5,615,531	5,198,833	5,026,270	3,395,488	4,803,099
P. RR - W. A.	Ohio	55,555,040	52,106,761	46,558,770	42,688,511	59,710,492	46,355,371	49,809,426	54,389,057	46,822,323	48,651,087	44,526,449	39,386,114	31,608,273	25,435,235	26,113,291
P. RR	Pennsylvania	931,545	1,222,759	732,778	1,178,768	1,285,231	950,699	1,112,175	1,445,485	1,955,228	2,078,559	1,860,489	1,507,928	1,274,825	1,240,984	953,359
Total P. RR	All States	65,161,045	62,166,269	54,982,308	49,973,297	69,306,901	53,797,977	55,468,089	60,942,503	51,769,165	48,364,547	52,402,469	46,092,875	37,909,368	30,051,684	31,869,749
Other North Roads:																
Aerial Tram Electric	Pennsylvania	---	---	---	6,430	---	---	---	---	---	---	---	---	---	---	---
Akron, Canton & Youngstown	Ohio	---	---	---	62,134	33,710	25,397	---	---	---	---	---	---	---	---	---
Altoona & Northern	Pennsylvania	---	---	---	1,083	3,980	---	---	---	---	---	---	---	---	---	---
Andrews Run	Pennsylvania	7,825	7,877	16,424	---	---	---	---	---	---	---	---	---	---	---	---
Bessemer & Lake Erie	Pennsylvania	3,171,402	4,127,956	2,941,271	2,978,107	4,546,404	2,306,235	2,999,946	3,117,362	1,897,939	2,409,740	3,318,744	2,467,360	1,971,958	1,309,266	1,783,433
Buffalo Creek & Genley	West Va.	346,000	295,878	493,210	469,349	600,190	643,114	689,081	702,000	737,843	741,793	677,468	535,604	399,965	366,306	553,248
Cambria & Indiana	Pennsylvania	1,994,416	2,292,730	1,720,385	1,954,395	3,069,137	2,622,967	2,899,622	2,948,203	2,841,926	3,015,166	3,403,287	3,410,490	3,107,476	2,741,343	3,014,341
Castleman Valley	Maryland	---	---	5,942	18,138	12,015	---	768	---	---	---	---	---	---	---	---
C. V. & N. M. & T.	Maryland	---	---	5,479	---	---	---	109,070	101,433	93,981	110,083	132,138	139,114	139,114	---	---
Chesapeake & Ohio Ry. (H. V.)	Ohio	4,310,990	6,317,358	2,768,499	2,473,755	3,479,957	1,606,578	1,487,388	1,605,516	1,318,044	1,808,351	1,538,056	1,273,802	1,273,802	410,046	835,349
Chesapeake & Harmer	Pennsylvania	---	---	839,539	890,761	901,955	299,499	31,598	614,376	890,469	680,361	725,310	638,808	638,808	481,873	537,145
Cleveland & Marietta	Ohio	---	---	---	---	15,065	---	---	---	---	---	---	---	---	---	---
Conemaugh & Black Lick	Pennsylvania	---	---	---	---	---	---	120,914	258,483	294,087	157,857	39,298	9,409	78,298	53,538	28,532
Cumberland & Pennsylvania	Maryland	1,789,034	2,323,610	1,169,600	589,798	1,221,524	1,019,631	1,289,063	1,651,397	1,478,707	1,328,415	1,250,381	1,045,045	924,883	574,995	678,000
C. & P.	Pennsylvania	47,928	70,598	1,380	86,526	16,961	---	---	---	---	---	---	---	---	---	---
Total C. & P.	All States	1,776,632	2,394,208	1,170,980	616,394	1,238,525	1,019,631	1,289,063	1,651,397	1,472,707	1,328,415	1,250,381	1,045,045	924,883	574,995	678,000
Dents Run	Pennsylvania	---	---	---	---	26,492	24,846	53,011	53,877	16,500	67,928	64,400	43,475	44,165	450	4,300
Detroit, Toledo & Ironton	Ohio	235,273	594,109	74,637	276,122	126,897	40,077	11,890	13,969	11,644	14,834	7,598	8,534	4,788	2,088	10,513
East Broad Top RR & Coal Co.	Pennsylvania	503,902	611,182	267,945	261,617	595,124	780,379	669,658	752,587	324,218	331,360	463,667	487,766	542,130	580,159	587,600
Hubson & Summerville	West Va.	---	---	---	---	---	360	---	---	---	---	---	---	---	---	---
Erie RR	Ohio	94,489	73,964	104,606	128,871	174,234	65,908	68,980	117,761	38,957	17,319	19,897	24,702	1,723	787	1,957
Erie	Pennsylvania	1,336,400	1,613,239	1,627,488	1,101,026	1,839,730	1,718,124	1,609,057	899,531	518,650	338,528	797,774	972,138	946,169	981,228	980,655
Total Erie	All States	1,430,889	1,687,203	1,732,094	1,229,897	2,014,024	1,784,062	1,677,977	1,017,292	557,607	355,843	817,071	996,840	947,892	981,955	982,658
Federal Valley	Ohio	104,071	117,080	138,516	96,701	86,374	51,109	21,121	2,898	939	---	---	---	---	---	---
Greenbrier Cheat & Elk	West Va.	---	---	---	---	---	---	---	---	22,188	22,725	---	---	---	---	---
Harmony Street	Pennsylvania	---	5,000	---	---	---	---	---	---	---	---	---	---	---	---	---
Hartland Colliery	West Va.	4,285	39,677	29,809	66,380	89,730	74,694	148,089	109,649	---	---	---	---	---	---	---
Hooking Runway Creek	Ohio	5,606	3,372	1,636	18,058	1,312	4,835	---	---	---	---	---	---	---	---	---
Huntingdon & Broad Top Mountain	Pennsylvania	777,591	778,448	396,581	448,580	656,447	341,082	557,222	738,488	533,851	535,340	528,478	379,791	319,105	299,833	299,433
Indiana County Street	Pennsylvania	8,372	5,330	2,686	8,379	4,973	1,709	930	---	---	---	---	---	---	---	---
Johnstown & Stony Creek	Pennsylvania	133,434	317,932	377,686	365,656	195,027	149,461	52,584	185,414	164,884	20,379	31,499	690	240	---	110,766
Lake Erie, Franklin & Clarion	Pennsylvania	413,989	461,897	404,713	369,990	595,566	636,179	328,874	327,195	262,010	231,985	129,487	99,115	81,699	87,447	87,447
Ligonier Valley	Pennsylvania	1,189,715	1,037,505	865,468	810,371	639,539	408,471	390,126	430,887	505,828	473,923	344,369	279,778	247,733	213,637	137,613
McKeesport Connecting	Pennsylvania	4,660	---	784	---	---	---	---	---	---	---	---	---	---	---	---
M. N. McNeals	Pennsylvania	184,000	107,562	---	---	30,608	---	---	---	---	---	---	---	---	---	---
Monongahela Power & Railway	Ohio	---	---	995	---	---	---	---	---	---	---	---	---	---	---	---
Monongahela Railway	Pennsylvania	4,244,662	4,506,286	3,161,218	3,071,340	3,162,747	3,640,967	4,126,910	5,587,153	7,665,018	8,143,761	7,892,035	6,794,585	4,689,833	3,437,416	2,383,808
Monongahela	West Va.	2,410,598	3,321,535	3,840,066	4,034,645	4,560,222	5,785,593	8,434,670	9,525,953	9,461,746	8,524,673	8,861,482	7,589,363	7,288,838	5,717,670	6,784,492
Total Monongahela	All States	6,655,160	7,827,821	7,001,284	7,105,985	7,722,969	9,426,560	12,561,580	15,113,106	17,126,764	16,728,434	16,753,517	14,383,948	11,976,671	9,155,086	9,168,282
Monongahela Valley Traction Co.	Ohio	---	4,192	---	1,155	1,200	---	592	---	---	---	---	---	---	---	---
Monongahela Valley Traction	West Va.	---	7,399	1,372	1,155	1,600	---	---	---	---	---	---	---	---	---	---
Monongahela Valley Traction	All States	---	11,591	1,372	1,155	2,800	---	592	---	---	---	---	---	---	---	---
Monongahela West Penn	West Va.	---	---	---	---	3,623	---	---	---	---	---	---	---	---	---	---
Montour	West Va.	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Montour RR - Clinton Block	Pennsylvania	3,196,770	4,081,725	3,142,784	2,481,919	5,562,085	4,880,775	2,171,265	2,869,855	3,288,563	3,990,592	6,190,717	6,630,543	5,518,942	4,015,168	4,156,881
Morgan Run	Ohio	---	4,428	---	3,276	1,966	---	---	---	---	---	---	---	---	---	---
Morgantown	West Va.	---	---	11,480	---	---	---	---	---	---	---	---	---	---	---	---
New Castle & Ohio River	Ohio	9,680	9,053	2,175	1,643	2,131	---	---	---	---	---	---	---	---	---	---
New Haven & Dunbar	Pennsylvania	104,578	141,610	74,791	62,548	86,674	---	---	---	---	---	---	1,106	---	---	---
Northern Ohio Traction & Light Co.	Ohio	---	---	---	---	---	---	10,546	19,661	13,262	9,641	---	---	---	---	---
Norfolk & Western	Ohio	20,603	42,970	1,806	31,426	6,890	---	---	---	---	---	---	---	---	---	---
Ohio Railway & Power Co.	Ohio	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Ohio River Elect. Ry. & Power Co.	Ohio	25,081	58,224	1,914	183	365	394	---	9,650	---	15,236	2,639	766	538	88,407	---
Ohio Service Electric	Ohio	7,850	21,608	---	---	10,000	---	---	---	---	---	---	---	---	---	---
Pine Run Road	Pennsylvania	---	---	1,975	---	---	---	---	---	---	---	---	---	---	---	---
Pittsburgh & Shamut	Pennsylvania	1,966,843	2,604,660	1,515,880	1,632,556	1,499,711	1,782,244	2,280,499	2,555,647	2,571,095	2,033,954	1,511,046	1,334,649	1,063,		

BITUMINOUS COAL LOADED FOR RAIL SHIPMENT ON ORIGIN RAILROADS IN THE APPALACHIAN DISTRICTS NORTH OF ALABAMA - SOUTHERN RAILROADS

(Compiled from the annual coal reports of the United States Bureau of Mines. Data represent revenue and non-revenue net tons loaded for shipment on originating railroads as reported by mine operators. Small affiliated roads have been combined with parent system in a form to be comparable from year to year. Electric railroads originating coal are included.)

RAILROADS	State	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
Chesapeake & Ohio Ry. System C. & O. - A.C. & I. - B. & O. - L. F. - M.C. - S.V. & E. C. & O. - G. & E. - P.F. & B.K. - S.V.	E. Ky. W. Va.	4,772,843 21,967,664	5,285,987 24,691,090	3,572,259 21,574,007	6,290,170 22,218,234	7,163,110 29,185,665	8,207,503 34,272,034	10,476,943 42,582,622	10,811,491 46,746,027	11,116,414 48,752,337	9,954,723 43,745,516	10,420,006 45,597,271	9,057,824 41,872,099	7,153,404 37,742,551	6,564,446 33,256,280	7,061,357 33,567,956
Total C. & O.	All States	26,740,307	29,977,077	25,146,266	28,508,404	36,348,775	42,479,537	53,059,565	57,557,518	59,868,751	53,700,239	56,017,277	50,929,923	44,895,955	39,820,726	40,429,313
Louisville & Nashville R.R. L. & N. - B.M. - C. & M. L. & N. L. & N.	E. Ky. Tenn. Virginia	11,069,083 803,309 562,988	13,161,860 931,135 186,264	15,229,953 653,249 35,147	15,994,233 746,892 214,483	19,853,813 971,131 267,084	21,536,442 752,420 165,221	24,907,497 945,982 270,589	28,066,555 1,095,242 257,143	28,291,926 1,055,723 295,050	27,773,016 925,841 415,890	27,324,561 811,511 347,146	23,980,305 808,015 249,418	18,517,875 665,974 314,944	14,558,920 443,275 351,779	16,041,572 512,917 265,375
Total L. & N.	All States	12,435,380	14,279,259	15,918,349	16,955,608	21,092,028	22,454,083	26,124,068	29,418,940	29,642,699	29,114,747	28,483,218	25,037,738	19,498,793	15,333,974	16,819,864
Norfolk & Western Ry. N. & W. - B.S. & C. - W. & P.C. N. & W. N. & W.	E. Ky. Virginia W. Va.	2,974,018 2,345,417 20,763,806	2,779,791 2,825,745 20,098,716	2,145,195 2,060,967 17,985,796	3,556,230 3,060,230 23,301,092	3,865,562 2,666,623 23,587,909	3,850,676 2,784,026 25,903,649	4,842,229 3,501,804 30,256,422	5,528,831 3,894,579 34,198,648	5,434,790 3,421,101 31,305,596	5,132,914 3,446,644 30,405,242	5,644,812 3,926,273 35,279,345	4,675,633 3,476,699 29,662,178	3,708,486 3,017,935 23,622,824	3,054,905 2,497,732 19,197,997	3,249,194 2,879,653 22,431,149
Total N. & W.	All States	26,083,241	25,704,252	22,191,958	29,917,552	30,120,094	32,538,351	38,600,455	43,622,058	40,161,487	38,984,800	44,850,430	37,814,510	30,349,245	24,750,634	28,559,996
Other South Roads:																
Atlantic & Yadkin Appalachian Electric Artemus Jellico-Cumberland Ry. Big Sandy & Kentucky River Campbell's Creek Chattanooga & Montlake Clinchfield C.C. & O. O.C. & O.	No. Car. W. Va. E. Ky. E. Ky. W. Va. Tenn. E. Ky. Virginia	-- -- 106,370 16,262 373,410 -- 133,940 2,016,432	-- -- 117,675 19,603 550,274 29,227 152,095 2,392,795	-- -- 137,752 8,067 529,718 19,645 29,017 1,815,912	-- -- 161,959 42,917 342,458 53,056 122,856 2,616,311	-- -- 114,726 33,946 617,609 37,152 96,255 2,690,974	-- -- 56,646 61,026 224,516 12,700 51,685 2,149,392	-- -- 120,000 185,406 572,751 -- 30,312 2,563,298	-- -- 20,911 159,958 182,404 739,130 54,700 2,691,315	-- -- 105,718 228,908 814,805 -- 74,870 2,300,990	-- -- 108,966 93,573 1,022,206 -- 59,339 1,758,825	-- -- 134,892 60,961 848,269 -- 56,000 1,958,708	-- -- 152,968 -- -- -- 52,545 1,958,511	-- -- 235,320 690,997 -- -- 50,055 1,819,555	-- -- 211,008 656,535 -- -- 37,111 1,273,520	-- -- 276,786 815,117 -- -- 41,097 1,573,313
Total Clinchfield	All States	2,150,372	2,544,890	1,844,929	2,739,167	2,787,229	2,201,077	2,593,610	2,746,015	2,375,860	1,818,164	2,014,708	2,011,056	1,869,610	1,310,631	1,614,410
Dayton Coal & Iron Eastern Kentucky East Kentucky Southern Interstate R.R. I.R.R. I.R.R.	Tenn. E. Ky. E. Ky. E. Ky. Virginia	26,717 41,264 -- -- 1,158,318	-- 57,778 -- -- 1,911,767	-- 7,001 -- -- 1,619,382	-- 58,477 -- -- 2,104,531	-- 13,683 -- 171,000 2,525,791	-- 5,538 -- 122,632 2,274,779	-- 5,364 -- 85,689 2,786,738	-- 10,226 -- 21,105 3,069,160	-- 19,053 -- 75,566 2,860,479	-- 1,151 -- 135,095 2,471,076	-- 103 -- 243,088 2,688,938	-- -- 303,113 2,193,100	-- 50 -- 225,359 1,823,612	-- -- 73,070 1,488,330	-- -- 46,348 1,604,776
Total Interstate R.R.	All States	1,158,318	1,911,767	1,619,382	2,104,531	2,696,791	2,397,411	2,872,427	3,090,265	2,936,045	2,606,171	2,932,026	2,496,213	2,048,971	1,561,400	1,651,124
Kanawha Central Kanawha, Glen Jean & Eastern Kelly's Creek Kelly's Creek & Northwestern Kentucky & Tennessee Kentucky & West Va. Power Co. Kentucky, Rockcastle & Cumberland Lenox Mann's Creek Moorehead & North Fork Morgan & Fentress Nashville & Atlantic Nashville, Chattanooga & St. Louis New York Central Lines N.Y.C. - K. & M. - K. & W.Va. Nicholas, Fayette & Greenbrier Worton & Northern Norfolk & Southern Ohio & Kentucky Onelda & Western Owensboro & Nashville Rockcastle River Southern Railway System Sou. - C.N.O. & T.P. Sou. - C.N.O. & T.P. - H. & N.E. Sou.	W. Va. W. Va. W. Va. W. Va. E. Ky. W. Va. E. Ky. E. Ky. W. Va. E. Ky. Tenn. Tenn. Tenn. W. Va. W. Va. Virginia No. Car. E. Ky. Tenn. E. Ky. E. Ky. E. Ky. Tenn. Tenn. Virginia	8,348 330,733 -- 448,381 467,334 -- -- -- 32,955 68,942 -- 970,607 1,953,373 -- 75,681 -- 62,324 25,313 70,734 1,703 493,006 2,302,802 1,155,670	11,000 348,094 -- -- 633,500 -- 7,000 -- 56,758 8,227 87,622 1,426,923 2,967,964 -- 31,369 -- 139,565 21,006 -- -- 911,757 2,609,522 1,998,532	11,147 388,069 237,058 -- 526,934 -- 23,543 -- -- 7,948 83,427 976,509 1,913,140 -- 12,000 -- 21,882 22,050 -- -- 510,518 1,752,106 1,258,882	74,327 433,366 -- -- 525,211 -- 27,520 10,029 -- 6,176 15,326 999,585 1,708,182 -- 93,411 -- 59,559 6,363 -- -- 493,693 2,121,093 1,551,490	40,269 633,322 -- -- 784,593 42,009 9,926 958 -- 4,763 35,913 1,213,063 2,966,123 -- 84,780 -- 28,419 16,618 -- -- 758,297 2,572,444 2,050,333	113,448 778,063 -- -- 760,881 -- -- 5,163 -- 927 39,215 745,662 946,834 -- 102,058 -- 50,174 17,253 -- -- 538,998 1,767,745 2,273,730	183,744 994,406 -- -- 801,750 -- -- 5,240 -- 686 17,927 958,484 2,238,169 -- 120,146 -- 58,160 1,492 -- -- 542,911 2,056,108 2,764,764	169,807 1,009,376 1,008,329 1,237,364 883,202 -- 17,300 -- -- -- -- 1,004,243 2,482,210 -- 101,030 -- 51,997 13,554 2,645 -- 606,748 2,173,049 3,334,736	223,912 1,228,981 -- 1,374,284 915,748 -- -- -- -- -- -- 938,152 2,293,375 -- 80,465 -- 48,535 10,739 1,007 -- 610,607 1,989,263 3,241,662	252,104 1,279,210 -- 1,278,536 875,352 -- 5,500 -- -- -- -- 988,573 2,086,025 -- 40,005 -- 46,280 52,597 3,325 -- 428,087 2,054,011 3,056,462	209,015 1,291,728 -- 1,176,961 963,907 -- -- -- -- -- -- 1,019,777 2,086,025 -- 38,451 -- 46,280 61,095 1,200 -- 583,405 1,787,026 2,428,259	233,256 1,136,491 -- 1,176,961 760,468 -- -- -- -- -- -- 895,828 835,746 -- -- -- 1,600 -- 47,513 -- -- 302,573 1,904,958 2,342,583	111,136 934,208 -- 740,897 563,013 -- -- -- -- -- -- 721,566 1,221,674 -- -- -- 150 -- 14,102 -- -- 306,332 1,402,749 1,739,300	109,844 448,191 -- 482,426 475,584 -- -- -- -- -- -- 851,076 1,221,674 -- -- -- -- -- -- -- -- 306,332 1,402,749 1,739,300	157,218 289,272 427,888 539,953 502,480 -- -- -- -- -- -- 851,076 733,194 1,628,371 -- -- -- -- -- -- -- 566,374 1,532,769 1,496,125
Total Southern Railway	All States	3,951,478	5,519,811	3,521,506	4,166,276	5,381,074	4,580,473	5,363,783	6,114,533	5,841,532	5,713,554	5,538,560	4,798,690	4,550,114	3,448,381	3,595,268
Tennessee Tennessee Central Virginian Railway Virginian	Tenn. Tenn. Virginia W. Va.	46,216 500,637 750 5,841,168	121,006 821,665 7,350 6,814,188	121,009 562,244 15,888 5,774,902	124,935 467,584 10,132 6,959,293	229,545 536,506 7,106 7,764,930	424,921 382,210 6,956 7,797,550	424,921 382,210 24,982 8,102,404	366,073 734,178 33,548 10,650,877	635,646 803,342 34,584 10,577,092	597,547 799,450 61,408 9,988,712	499,865 704,118 103,734 10,950,163	594,875 681,608 108,397 10,037,851	491,738 572,972 73,626 8,238,059	544,133 227,928 110,720 6,662,234	482,233 173,873 73,305 7,665,833
Total Virginian Railway	All States	5,841,918	6,821,538	5,790,790	6,969,425	7,772,036	7,804,506	8,127,386	10,684,425	10,611,676	10,050,120	11,053,897	10,146,248	8,311,685	6,772,954	7,739,138
Wingfield Winifrede Unspecified	Tenn. W. Va. Virginia No. Car.	2,898 -- 243,251 3,229	-- -- -- 8,660	-- 53,852 -- --	-- 97,590 -- --	-- -- -- --	-- -- -- --	-- -- -- --	-- -- 111,030 --	-- -- 117,169 --	-- -- 49,901 --	-- -- 3,530 --	-- -- -- --	-- -- 14,470 --	-- -- 26,808 --	-- -- 43,674 --
Total other South roads	All States	18,978,768	24,262,922	18,459,602	21,367,672	26,100,035	21,713,987	26,302,583	31,694,693	32,193,249	30,070,534	30,803,360	27,520,291	22,893,507	18,228,122	21,545,743
Grand total, all South roads	All States	84,237,696	94,223,510	81,716,175	96,749,236	113,660,932	119,185,958	144,086,671	162,293,209	161,866,186	151,870,320	160,154,285	141,302,462	117,637,500	98,153,456	107,354,916

By W. H. Young,
Coal Economics Division,
United States Bureau of Mines.

October 28, 1935.

RECAPITULATION OF BITUMINOUS COAL LOADED FOR RAIL SHIPMENT ON NORTHERN AND ON SOUTHERN RAILROADS IN THE APPALACHIAN DISTRICTS NORTH OF ALABAMA

(Compiled and condensed from preceding detailed exhibit taken from the annual coal reports of the United States Bureau of Mines. Data represent revenue and non-revenue net tons loaded for shipment on originating railroads as reported by mine operators in the States of Pennsylvania, Ohio, Maryland, West Virginia, Virginia, North Carolina, Tennessee and Eastern Kentucky. Small affiliated roads have been combined with parent system in a form to be comparable from year to year. Electric railroads originating coal are included)

RAILROADS	1919		1920		1921		1922		1923		1924		1925		1926		1927		1928		1929		1930		1931		1932		1933	
	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total	Net tons	Per- cent of North and South Total		
Baltimore & Ohio R.R.	40,230,669	16.0	51,606,327	17.7	34,156,609	15.2	33,489,456	14.6	50,275,717	16.1	38,922,721	14.4	41,529,060	13.7	47,703,474	14.0	46,722,031	14.6	42,080,283	13.9	43,986,632	13.6	38,437,242	13.4	30,595,011	12.8	22,144,878	11.6	23,006,254	11.1
New York Central R.R. including P. & L. E.	18,560,455	7.4	22,203,787	7.6	14,398,872	6.4	13,065,799	5.7	21,404,016	6.9	14,914,235	5.5	14,265,336	4.7	16,556,536	4.9	11,570,967	3.6	10,728,171	3.6	14,406,032	4.4	14,733,387	5.1	12,439,320	5.2	9,422,602	4.3	11,544,585	5.6
Pennsylvania R.R.	65,164,045	25.9	68,166,269	23.4	56,982,308	25.3	49,973,297	21.7	69,306,901	22.2	53,797,977	19.9	55,468,089	18.3	60,942,503	17.9	51,769,145	16.2	48,364,547	16.0	52,402,405	16.2	46,092,875	16.0	37,909,368	15.8	30,051,624	15.7	31,869,749	15.3
Other North roads	43,152,250	17.2	54,816,750	18.9	37,923,300	16.8	36,223,078	15.8	57,507,140	18.4	44,073,325	16.2	47,400,092	15.7	53,334,153	15.6	48,021,782	15.0	49,203,191	16.3	53,693,657	16.5	47,294,449	16.4	40,578,115	17.0	31,656,287	16.3	34,185,146	16.4
Total North roads	167,107,419	66.5	196,793,133	67.6	143,461,089	63.7	132,751,630	57.8	198,493,774	63.6	151,708,258	56.0	158,662,577	52.4	178,536,666	52.4	158,083,945	49.4	150,376,192	49.8	164,488,726	50.7	146,557,953	50.9	121,521,814	50.8	93,275,391	48.7	100,607,734	48.4
Chesapeake & Ohio R.R.	26,740,307	10.6	29,977,077	10.3	25,146,266	11.2	28,508,404	12.4	36,348,775	11.6	42,479,537	15.7	53,059,565	17.5	57,557,518	16.9	59,868,751	18.7	53,700,239	17.8	56,017,277	17.2	50,929,923	17.7	44,895,955	18.8	39,820,726	20.8	40,429,313	19.4
Louisville & Nashville	12,435,380	4.9	14,279,259	4.9	15,918,349	7.1	16,955,608	7.4	21,092,028	6.8	22,454,083	8.3	26,124,068	8.6	29,418,940	8.6	29,642,699	9.3	29,114,747	9.6	28,483,218	8.8	25,037,738	8.7	19,498,793	8.1	15,353,974	8.0	16,819,864	8.1
Norfolk & Western Ry.	26,083,241	10.4	25,704,252	8.9	22,191,958	9.8	29,917,552	13.1	30,120,094	9.6	32,538,351	12.0	38,600,455	12.8	43,622,058	12.8	40,161,487	12.6	38,984,800	12.9	44,850,430	13.8	37,814,510	13.1	30,349,245	12.7	24,750,634	13.0	28,559,996	13.7
Other South roads	18,978,768	7.6	24,262,922	8.3	18,459,602	8.2	21,367,672	9.3	26,100,035	8.4	21,713,987	8.0	26,302,583	8.7	31,694,693	9.3	32,193,249	10.0	30,070,534	9.9	30,803,360	9.5	27,520,291	9.6	22,893,507	9.6	18,228,122	9.3	21,545,743	10.4
Total South roads	84,237,696	33.5	94,223,510	32.4	81,716,175	36.3	96,749,236	42.2	113,660,932	36.4	119,185,958	44.0	144,086,671	47.6	162,293,209	47.6	161,866,185	50.6	151,870,320	50.2	160,154,285	49.3	141,302,462	49.1	117,637,500	49.2	98,153,456	51.3	107,354,916	51.6
Grand total North and South roads	251,345,115	100.0	291,016,643	100.0	225,177,264	100.0	229,500,866	100.0	312,154,706	100.0	270,894,216	100.0	302,749,248	100.0	340,829,875	100.0	319,950,131	100.0	302,246,512	100.0	324,643,011	100.0	287,860,415	100.0	239,159,314	100.0	191,428,847	100.0	207,962,650	100.0

By W. E. Young,
Coal Economics Division,
United States Bureau of Mines.

1026

TABLE No. 1.—Quantity and cost of fuel purchased by class I steam roads in the calendar years 1920 and 1919, by territorial regions.

[Class I roads are those having annual operating revenues above \$1,000,000.]

Region and year.		Bituminous coal.									
		Quantity in net tons purchased and delivered during year.			Total cost delivered.	Total cost at mine.			Average cost per net ton.		
						Contract purchases.	Spot purchases.	Total.	Delivered.	At mine.	
		Contract.	Spot.								
New England	1920	4,028,518	3,346,023	7,374,541	\$59,642,618	\$15,115,872	\$20,307,472	\$35,423,344	\$4.09	\$3.79	\$6.25
	1919	3,732,109	1,617,282	5,349,391	27,659,710	9,221,145	3,851,068	13,072,213	5.17	2.52	2.46
Great lakes	1920	19,488,743	5,068,569	24,557,312	106,741,851	63,107,462	20,422,979	83,530,441	4.34	3.24	4.01
	1919	15,932,076	2,845,864	18,777,940	61,315,904	38,278,765	7,648,965	45,927,780	3.27	2.40	2.69
Ohio-Indiana-Allegheny	1920	28,598,448	8,772,233	37,370,681	141,444,534	91,970,515	39,052,060	131,022,575	3.78	3.22	4.46
	1919	27,327,380	4,291,609	31,618,989	84,792,134	64,417,866	11,550,993	75,968,859	2.68	2.36	2.70
Pocahontas	1920	3,802,532	2,961,299	6,763,831	26,961,809	12,752,480	13,406,755	26,161,235	3.99	3.35	4.53
	1919	4,226,033	1,663,181	5,909,214	18,776,673	10,530,553	4,635,893	15,166,446	2.67	2.49	2.75
Southern	1920	19,857,477	2,997,017	22,854,494	85,661,571	61,140,751	13,782,880	74,923,631	3.75	3.08	4.68
	1919	16,324,108	1,560,451	17,884,559	51,571,896	40,440,790	4,396,892	44,836,682	2.88	2.48	2.87
Northwestern	1920	20,657,381	2,377,455	23,034,836	98,123,089	58,624,374	10,946,830	69,571,204	4.26	3.13	4.92
	1919	15,701,897	1,569,963	17,271,860	61,628,477	37,816,694	5,567,524	43,384,218	3.57	2.89	3.66
Central western	1920	21,670,973	2,347,808	24,018,481	84,585,227	69,689,470	7,875,027	77,564,497	3.52	3.22	3.38
	1919	17,613,338	1,520,517	19,133,855	58,219,750	46,906,140	4,129,259	51,035,399	3.04	2.68	2.78
Southwestern	1920	7,382,473	1,966,986	9,349,459	36,063,770	26,858,762	7,799,199	33,657,961	4.07	3.50	4.02
	1919	6,680,064	1,292,636	7,961,700	29,076,822	20,144,612	4,040,755	24,185,367	3.65	3.02	3.15
Total—All regions	1920	125,496,545	29,857,090	155,353,635	641,224,469	398,259,688	123,595,202	531,854,888	4.13	3.22	4.53
	1919	107,526,006	16,381,503	123,907,508	390,086,556	267,756,885	46,820,390	313,576,934	3.15	2.66	2.83

NOTE.—In computing the average cost per net ton, certain tonnage for which the cost was not available was excluded. These exclusions, except as specifically stated in the footnotes below, are practically negligible in their effect, and hence are not stated in detail.

¹ Excluding 1,952,017 tons, price not furnished.

² Excluding 153,679 tons, price not furnished.

³ Excluding 2,669,153 tons, price not furnished.

⁴ Excluding 48,168 tons, price not furnished.

⁵ Excluding 1,993,068 tons, price not furnished.

⁶ Excluding 264,774 tons, price not furnished.

⁷ Excluding 2,787,622 tons, price not furnished.

⁸ Excluding 184,471 tons, price not furnished.

INCREASED COST OF RAILROAD FUEL.

763

Defendant's Ex. 20

From Interstate Commerce Commission Reports, Vol. 61, p. 761, Docket No. 12086, Increased Cost of Railroad Fuel, 1920, Report of the Commission to the Senate of the United States in Response to Senate Resolution No. 412.

1028

[fols. 1070-1070-2] DEFT's Ex. 21 (Substituted 11/8/35)

Appalachian and Pocahontas-Tug River Agreements

By and Between Pocahontas Operators' Association and
the United Mine Workers of America, District 17, and
the International Union

Effective October 1, 1935, until March 31, 1937, Inclusive

[fol. 1070-3] Appalachian Agreement

This Agreement made the 26th day of September, 1935, between the Eastern Bituminous Coal Association, Georges Creek and Upper Potomac Coal Association, Somerset County Coal Operators' Association, Western Pennsylvania Coal Control Association, Ohio Coal Control Association, Michigan Coal Operators' Association, Northern Panhandle of West Virginia Coal Operators' Association, Northern West Virginia Subdivisional Coal Association, Operators' Association of the Williamson Field, Big Sandy-Elkhorn Coal Operators' Association, Hazard Coal Operators' Association, Kanawha Coal Operators' Association, Logan Coal Operators' Association, Southern Appalachian Coal Operators' Association, New River Coal Operators' Association, Pocahontas Operators' Association, Winding Gulf Operators' Association, Greenbrier Coal Operators' Association, voluntary associations on behalf of each member thereof, and Harlan County, Kentucky, coal operators signatory hereto, and Virginia coal operators signatory hereto, hereinafter referred to as the Operators, party of the first part, and the International Union United Mine Workers of America and Districts 2, 3, 4, 5, 6, 16, 17, 19, 24, 28, 30, and [fol. 1070-4] 31, hereinafter referred to as the Mine Workers and on behalf of each member thereof, party of the second part. (New Districts of the United Mine Workers of America may be established in this territory.)

Witnesseth: It is agreed that this contract is for the exclusive joint use and benefit of the contracting parties, as heretofore defined and set forth in this Agreement; and it shall be construed as binding upon and effective in determining only the relations with each other of those represented by the parties signatory hereto. It is the intent and

purpose of the parties hereto that this Agreement will promote an improved industrial and economic relationship in the bituminous coal industry, and to set forth herein the basic agreements covering rates of pay, hours of work, and conditions of employment to be observed between the parties in the following districts constituting the Appalachian Territory.

Northern Territory:—Pennsylvania, Michigan, Ohio, together with Ohio, Brook, Hancock and Marshall Counties of West Virginia, and Northern West Virginia, including Counties of Barbour, Braxton, Calhoun, Doddridge, Gilmer, Harrison, Jackson, Lewis, Marion, Monongalia, Pleasants, Preston, Randolph, Ritchie, Roane, Taylor, Tyler, Upshur, Webster, Wetzel, Wirt, Wood, and that portion of Nicholas County including mines served by the Baltimore and Ohio Railroad and north, Maryland and Upper Potomac District, including Grant, Mineral and Tucker Counties of West Virginia.

Southern Territory:—The State of Virginia, Northern Tennessee, that part of Kentucky lying east of a line [fol. 1070-5] drawn north and south through the City of Louisville, and that part of West Virginia not included in Northern territory.

Maximum Hours and Working Time

Seven hours of labor shall constitute a day's work. The seven-hour day means seven hours' work in the mines at the usual working places for all classes of labor, exclusive of the lunch period, whether they be paid by the day or be paid on the tonnage basis; except in cases of accident which temporarily necessitates longer hours for those Mine Workers required on account thereof; and also excepting that number of Mine Workers in each mine whose daily work includes the handling of man-trips and those who are required to remain on duty while men are entering and leaving the mine.

The seven-hour day, five-day week (35 hours per week), as provided in this Agreement, shall prevail.

The following classes of Mine Workers are excepted from the foregoing provisions as to the maximum hours of work:

All Mine Workers engaged in the transportation of men and coal shall work the additional time necessary to handle

man-trips and all the coal in transit, and shall be paid the regular hourly rate. Outside employees engaged in the dumping, handling and preparation of coal, and the manufacture of coke, shall work the additional time necessary, not to exceed 30 minutes, to dump and prepare the coal [fol. 1070-6] delivered to the tipple each shift, and complete the usual duties incidental to the operation of coke ovens, and shall be paid the regular hourly rates. This rule shall not encourage the working of overtime except where it is absolutely necessary to take care of the conditions named.

When day men go into the mine in the morning they shall be entitled to two hours' pay whether or not the mine works the full two hours, but after the first two hours the men shall be paid for every hour thereafter by the hour, for each hours' work or fractional part thereof. If for any reason the regular routine work can not be furnished inside day men, the employer may furnish other than the regular work.

Drivers shall take their mules to and from stables, and the time required in so doing shall not include any part of the day's labor, their work beginning when they reach the change at which they receive empty cars, but in no case shall the driver's time be docked while he is waiting for such cars at the point named. The method at present existing covering the harnessing and unharnessing of mules shall be continued throughout the life of this Agreement.

Motormen and trip riders shall be at the passway where they receive the cars at starting time. The time required to take motors to the passway at starting time and departing from the same at quitting time shall not be regarded as part of the day's labor, their time beginning when they reach the change or parting at which they receive cars, but [fol. 1070-7] in no case shall their time be docked while waiting for cars at the point named.

Employees engaged at power houses, sub-stations and pumps operating continuously for 24 hours daily are especially exempted from the seven-hour day provision. Special exemptions for other individual employees than those named above, when 24 hours continuous operation daily is required, are subject to arrangement between the mine management and district officers. Employees so especially

exempted are limited to eight hours per day and 40 hours per week.

Holidays

Holidays now recognized in various District Agreements shall be effective during the period of this Agreement.

Basic Tonnage Rate

Pick mining is the removal by the miner of coal that has not been undercut, center-cut or overcut by a machine. The basic rate for pick mining and hand loading of coal shall include the work required to drill, shoot and clean and load the coal properly, timber the working place, and all other work and customs incidental thereto.

A maximum shortwall machine differential of eleven cents (11c) per net ton between pick and machine mining rates shall be maintained.

[fol. 1070-8] Any change in mining methods or installation of equipment that relieves the Mine Worker of any of the above duties and increases his productive capacity shall be recognized and a piece work rate agreed to therefor properly related to the basic rate.

The standard for basic tonnage rates shall be 2,000 pounds per ton; where the gross ton of 2,240 pounds is the measure the equivalent rate shall be paid.

The basic tonnage, hourly and day wage rates for the various producing districts represented in this conference are shown in the attached schedules, which are parts hereof.

Yardage and deadwork rates in all districts shall be increased ten (10) per cent.

Checkweighman

The Mine Workers shall have the right to a checkweighman, of their own choosing, to inspect the weighing of coal; provided that in any case where on account of physical conditions and mutual agreement wages are based on measure or other method than on actual weights, the Mine Workers shall have the right to check the accuracy and fairness of such method, by a representative of their own choosing.

Cars shall be tared at reasonable intervals and without inconvenience to the operation of the mine. Tare shall be taken of the cars in their usual running condition.

At mines not employing a sufficient number of men to maintain a checkweighman the weight credited to the Mine [fol. 1070-9] Workers shall be checked against the billing weights furnished by railroads to the Operators, and on coal trucked from such mines a practical method to check the weights shall be agreed upon. Such weights shall be checked once a month.

The wages of checkweighmen will be collected through the pay office semi-monthly, upon a statement of time made by the checkweighman, and approved by the Mine Committee. The amount so collected shall be deducted on a percentage basis, agreed upon by the checkweighman and clerk, from the earnings of the Mine Workers engaged in mining coal and shall be sufficient only to pay the wages and legitimate expenses incident to the office.

If a suitable person to act as checkweighman is not available among the Mine Workers at the mine, a man not employed at the mine may be selected upon mutual agreement.

The checkweighman, or checkmeasurer, as the case may require, shall be permitted at all times to be present at the weighing or measuring of coal, also have power to checkweigh or checkmeasure the same, and during the regular working hours to have the privilege to balance and examine the scales or measure the cars, providing that all such balancing and examination of scales shall only be done in such way and at such time as in no way to interfere with the regular working of the mine. It shall be the further duty of the checkweighman or checkmeasurer to credit each Mine Worker with all merchantable coal mined by him on [fol. 1070-10] a proper sheet or book kept by him for that purpose. Checkweighmen or checkmeasures shall in no way interfere with the operation of the mine.

Boys

No person under seventeen (17) years of age shall be employed inside any mine nor in hazardous occupations outside any mine, provided, however, that where a state law provides a higher minimum age, the state law shall govern.

Exemptions under This Contract

The term Mine Worker as used in this Agreement shall not include Mine foremen, assistant mine foremen, fire

bosses, or bosses in charge of any classes of labor inside or outside of the mine, or coal inspectors, or weigh-bosses, watchmen, clerks, or members of the executive, supervisory, and technical forces of the Operators.

Management of Mines

The management of the mine, the direction of the working force, and the right to hire and discharge are vested exclusively in the Operator, and the United Mine Workers of America shall not abridge these rights. It is not the intention of this provision to encourage the discharge of Mine Workers, or the refusal of employment to applicants because of personal prejudice or activity in matters affecting the United Mine Workers of America.

[fol. 1070-11] Mine Committee

A Committee of three (3) Mine Workers, who shall be able to speak and understand the English language, shall be elected at each mine by the Mine Workers employed at such mine. Each member of the Mine Committee shall be an employee of the mine at which he is a committee member, and shall be eligible to serve as a committee member only so long as he continues to be an employee of said mine. The duties of the Mine Committee shall be confined to the adjustment of disputes arising out of this Agreement that the mine management and Mine Worker, or Mine Workers, have failed to adjust. The Mine Committee shall have no other authority or exercise any other control, nor in any way interfere with the operation of the mine; for violation of this clause any or all members of the Committee may be removed from the committee.

Settlement of Disputes

Should differences arise between the Mine Workers and the Operator as to the meaning and application of the provisions of this Agreement, or should differences arise about matters not specifically mentioned in this Agreement, or should any local trouble of any kind arise at any mine, there shall be no suspension of work on account of such differences, but an earnest effort shall be made to settle such differences immediately:

First, between the aggrieved party and the mine management;

[fol. 1070-12] Second, through the management of the mine and the Mine Committee;

Third, by a Board consisting of four members, two of whom shall be designated by the Mine Workers and two by the Operators.

Should the Board fail to agree, the matter shall be referred to an umpire selected by said Board. Should the Board be unable to agree on the selection of an umpire, he shall be designated by the International President of the United Mine Workers of America and the President of the Operators association affected. The decision of the umpire in any event shall be final.

District conferences may establish an intermediate board consisting of two (2) commissioners, one representing the Operators and one representing the Mine Workers with such powers as said conference may delegate.

Pending the hearing of disputes the Mine Workers shall not cease work because of any dispute; and a decision reached at any stage of the proceedings shall be binding on both parties thereto, and shall not be subject to reopening by any other party or branch of either association except by mutual agreement.

Expense and salary incident to the services of an umpire shall be paid jointly by the Operators and Mine Workers in each district.

Discharge Cases

When a Mine Worker has been discharged from his employment and he believes he has been unjustly dealt with, [fol. 1070-13] it shall be a case arising under the method of settling disputes herein provided. In all discharge cases should it be decided under the rules of this Agreement that an injustice has been dealt the Mine Worker, the Operator shall reinstate and compensate him at the rate based on the earning of said Mine Worker prior to such discharge. Provided, however, that such case shall be taken up and disposed of within five days from the date of discharge.

Illegal Suspension of Work

A strike or stoppage of work on the part of the Mine Workers shall be a violation of this Agreement. Under no circumstances shall the Operator discuss the matter under dispute with the Mine Committee or any representa-

tive of the United Mine Workers of America during suspension of work in violation of this Agreement.

Irregular Work

When any Mine Worker absents himself from his work for a period of two days without the consent of the Operator, other than because of proven sickness, he may be discharged.

Preparation of Coal and Mining Practice

Each district agreement shall provide for the preparation and proper cleaning of coal. Proper disciplinary rules and penalties shall also be incorporated in such agreements.

[fol. 1070-14] Safety Practice

Reasonable rules and regulations of the Operator for the protection of the persons of the Mine Workers and the preservation of property shall be complied with.

Engineers and Pumpers Duties

When required by the management, engineers, pumpers, firemen, power plant and substation attendants shall under no conditions suspend work but shall at all times protect all the company's property under their care, and operate fans and pumps and lower and hoist men or supplies as may be required to protect the company's coal plant.

Shifts

The Operator shall have the right during the entire period of this Agreement to work all the mines, or any one or more of them, extra shifts with different crews.

When the mine works only one shift it shall be in the day time, but this shall not prevent cutting and loading coal at night in addition to the day shift cutting and loading.

Pay Day

Pay shall be made semi-monthly and at least twice each month.

Coke and Cleaning Plants

Proper rules may be negotiated in District Conferences to provide for continuous operation of coking and cleaning plants.

[fol. 1070-15] Miscellaneous Provisions

Matters affecting cost of explosives, blacksmithing, electric cap lamps, and house coal are referred to the district conferences.

To the extent it has been the custom in each district, all bottom coal shall be taken up and loaded by the Mine Worker.

The cutter shall cut the coal as directed by the Operator.

District Conferences

District agreements shall be made dealing with local or district conditions, and it is agreed that such district agreements shall embody the basic rates of pay, hours of work, and conditions of employment herein set forth, and all specific rights and obligations of Operators and Mine Workers herein recognized.

This Agreement shall supersede all existing and previous contracts; and all local rules, regulations and customs heretofore established in conflict with this Agreement are hereby abolished. Prior practice and custom not in conflict with this Agreement may be continued.

All internal differences are hereby referred to the various districts for settlement, with the understanding that only by mutual consent shall anything be done in district conferences that will increase the cost of production or decrease the earning capacity of the men.

Proper arrangements for collections for the United Mine Workers of America shall be made in District Conferences.

[fol. 1070-16] Differentials

Within fifteen days after the signing of the Appalachian Joint Wage Agreement the Joint Sub-Scale Committee of Sixteen (16) of this Conference shall meet at the time and place designated by the Chairman. The Committee shall there and then forthwith draft plans, set up the machinery and establish the procedure to dispose of the disputes before this Conference as to tonnage and day wage rate differentials, and fix the time limits within which final determination of all such disputes shall be made, which in no event shall be later than February 1, 1936.

In the event the Committee is unable within three (3) days to agree upon any matter or matters connected with

the performance of this duty the question at issue shall be immediately laid before a Judge of the Supreme Court of the District of Columbia, and his decision, after hearing, shall be final and immediately effective. No decision as to rules, regulations or procedure on the part of any Commission, Board, Committee or Tribunal selected to dispose of this differential problem shall impose a reduction in tonnage, yardage, deadwork, or day wages rates on the mine workers affected.

In the event a report requiring changes in differentials is made, the Appalachian Conference shall be reassembled on or before February 1, 1936, to make effective such revisions.

[fol. 1070-17] Appalachian Joint Conference

A Joint Conference of representatives of the Eastern Bituminous Coal Association, Georges Creek and Upper Potomac Coal Association, Somerset County Coal Operators' Association, Western Pennsylvania Coal Control Association, Ohio Coal Control Association, Michigan Coal Operators Association, Northern Panhandle of West Virginia Coal Operators' Association, Northern West Virginia Subdivisional Coal Association, Operators' Association of the Williamson Field, Big Sandy-Elkhorn Coal Operators' Association, Hazard Coal Operators' Association, Kanawha Coal Operators' Association, Logan Coal Operators' Association, Southern Appalachian Coal Operators' Association, New River Coal Operators' Association, Pocahontas Operators' Association, Winding Gulf Operators' Association, Greenbrier Coal Operators' Association, Harlan County, Kentucky, coal operators signatory hereto, and Virginia coal operators signatory hereto, and the International Union United Mine Workers of America and Districts 2, 3, 4, 5, 6, 16, 17, 19, 24, 28, 30 and 31, shall be held in the City of New York, N. Y., February 17, 1937, to consider what revisions, if any, shall be made in this Agreement as to hours, wages, and conditions of employment.

This Agreement shall become effective October 1, 1935, and shall continue in effect to April 1, 1937.

In witness whereof each of the parties hereto, pursuant to proper authority, has caused this Agreement to be signed [fol. 1070-18] by its proper officers.

Note

Signed by representatives of all districts except Harlan, Hazard, Virginia, and Southern Appalachian.

1:30 A. M., September 27, 1935

United Mine Workers of America, John L. Lewis, President. Philip Murray, Vice President. Thos. Kennedy, Secretary-Treasurer. Jas. Mark, District 2. Frank Hughes, District 3. Wm. Hynes, District 4. P. T. Fagan, District 5. O. J. Owens, District 6. John T. Jones, District 16. Van A. Bittner, District 17. Wm. Turnblazer, District 19. Ernest Stevenson, District 24. John Saxton, District 28. Sam Caddy, District 30. Frank Miley, District 31.

Operators

Charles O'Neill, President; Walter A. Jones, Secretary-Treasurer, Eastern Bituminous Coal Association.
[fol. 1070-19] Charles O'Neill, President; Walter A. Jones, Secretary-Treasurer, Central Pennsylvania Coal Producers' Assn.

Charles E. H. Brown, President, Georges Greek & Upper Potomac Coal Assn.

Telford Lewis, President; Somerset County Coal Operators Association.

J. D. A. Morrow, President; Byron H. Canon, Secretary, Western Pennsylvania Coal Control Assn.

Wm. Emery, Jr., Vice President; D. F. Hurd, Secretary, Ohio Coal Control Association.

Warren Pippin, Michigan Coal Operators' Association.

Wm. Taylor, Northern Panhandle of West Virginia Coal Operators' Association.

S. D. Brady, Jr., A. C. Beeson, Northern West Virginia Subdivisional Coal Association.

L. E. Woods, President; Joseph J. Ardigo, Secretary, Operators' Association of Williamson Field.

Thos. S. Haymond, President; H. S. Homan, Big Sandy-Elkhorn Coal Operators' Assn.

Hazard Coal Operators' Association:

[fol. 1070-20] D. H. Morton, D. C. Kennedy, Kanawha Coal Operators' Association.

H. E. Jones, President; H. A. McAllister, Logan Coal Operators' Association.

Southern Appalachian Coal Operators' Association:

Edw. Graff, President; S. C. Higgins, Secretary, New River Coal Operators' Association.

M. L. Garvey, Chairman, Labor Committee; W. E. E. Koepfer, Secretary, Pocahontas Operators' Association.

L. T. Putnam, Vice President; P. C. Graney, Secretary, Winding Gulf Operators' Association.

J. Wade Bell, President; Walter Crichton, Jr., Secretary, Greenbrier Coal Operators' Association.

Harlan County, Kentucky, Coal Operators.

Virginia Coal Operators.

[fol. 1070-21] Smokeless Wage Agreement

Wage Agreement between the Smokeless Coal Board Representing Operators of The Five Smokeless Producing Districts, namely, Pocahontas, Tug River, Winding Gulf, New River, and Greenbrier, and The International Union United Mine Workers of America, and District No. 17, United Mine Workers of America.

This contract made and entered into between the Smokeless Coal Board, representing producers of Smokeless Coal in the following districts: Pocahontas, Tug River, Winding Gulf, New River, and Greenbrier; party of the first part, and the International Union United Mine Workers of America and District No. 17, on behalf of itself and each of its members, parties of the second part. New districts may be established embracing this territory.

Witnesseth:

The Appalachian Agreement dated September 26, 1935, is hereby made a part (marked Schedule I) of the Agreement of the United Mine Workers of America, District No. 17, and the Smokeless Coal Board, representing producers

of Smokeless Coal in the following districts: Pocahontas, Tug River, Winding Gulf, New River, and Greenbrier. [fol. 1070-22] The parties hereto further covenant and agree as follows:

That this contract is for the exclusive joint use and benefit of the contracting parties, as heretofore defined and set forth in this Agreement; and it shall be construed as binding upon and effective in determining only the relations with each other of those represented by the parties signatory hereto. It is the intent and purpose of the parties hereto that this Agreement will promote an improved industrial and economic relationship in the Smokeless Coal producing area embraced in this agreement and to set forth herein the basic agreements covering the rates of pay, hours of work, and conditions of employment to be observed between the parties hereto.

The prices and provisions of this contract shall apply to all mines in the Smokeless producing district and in what is now known as District No. 17, operated by companies parties to this agreement.

It is understood and agreed by and between the parties hereto, that if the United Mine Workers of America negotiate a wage agreement or an agreement covering variations in working conditions, with any other person, association, or districts on a basis more favorable to such other person, association, or districts than the basis of this present wage agreement, then in that event the basis of this present wage agreement shall be modified so that the producers of Smokeless Coal in the five districts shall receive all of the benefits of such more favorable wage agreement, [fol. 1070-23] unless such agreement has been approved by the producers of Smokeless Coal represented by the Smokeless Coal Board.

Maximum Hours and Working Time

Seven hours of labor, shall constitute a day's work. The seven-hour day means seven hours' work in the mines at the usual working places for all classes of labor, exclusive of the lunch period, whether they be paid by the day or be paid on the tonnage basis; except in cases of accident which temporarily necessitates longer hours for those Mine Workers required on account thereof; and also excepting that number

of Mine Workers in each mine whose daily work includes the handling of man-trips and those who are required to remain on duty while men are entering and leaving the mine.

The seven-hour day, five-day week (35 hours per week), as provided in this Agreement, shall prevail.

The following classes of Mine Workers are excepted from the foregoing provisions as to the maximum hours of work:

All Mine Workers engaged in the transportation of men and coal shall work the additional time necessary to handle man-trips and all the coal in transit, and shall be paid the regular hourly rate. Outside employees engaged in the dumping, handling and preparation of coal, and the manufacture of coke, shall work the additional time necessary, not to exceed 30 minutes, to dump and prepare the coal [fol. 1070-24] delivered to the tipple each day, and complete the usual duties incidental to the operation of coke ovens, and shall be paid the regular hourly rates. This rule shall not encourage the working of overtime except where it is absolutely necessary to take care of the conditions named.

When day men go into the mine in the morning they shall be entitled to two hours' pay whether or not the mine works the full two hours, but after the first two hours the men shall be paid for every hour thereafter by the hour, for each hour's work or fractional part thereof. If for any reason the regular routine work can not be furnished inside day men, the employer may furnish other than the regular work.

Drivers shall take their mules to and from stables, and the time required in so doing shall not include any part of the day's labor, their work beginning when they reach the change at which they receive empty cars, but in no case shall the driver's time be docked while he is waiting for such cars at the point named. The method at present existing covering the harnessing and unharnessing of mules shall be continued throughout the life of this Agreement.

Motormen and trip riders shall be at the passway where they receive the cars at starting time. The time required to take motors to the passway at starting time and departing from the same at quitting time shall not be regarded as part of the day's labor, their time beginning when they reach the change or parting at which they receive cars, but [fol. 1070-25] in no case shall their time be docked while waiting for cars at the point named. Motormen shall at all times take proper care of the motors and the customs as

prevailing at each mine relative to greasing and oiling the motors and filling sand boxes and reporting on the conditions of the motors shall continue during the life of this Agreement.

Employees engaged at power houses, substations and pumps operating continuously for 24 hours daily are especially exempted from the seven-hour day provision. Special exemptions for other individual employees than those named above, when 24 hours continuous operation daily is required, are subject to arrangement between the mine management and district officers. Employees so especially exempted are limited to eight hours per day and 40 hours per week.

Holidays

The following holidays are recognized: New Years Day, April First, Fourth of July, Labor Day, Thanksgiving Day and Christmas Day.

Basic Tonnage Rate

In paying for coal before it is screened, it is not intended to encourage unworkmanlike methods of mining and blasting coal, or to decrease the proportion of screened lump, and any miner will be subject to discipline, who, from ignorance, carelessness, or any other cause, fails to properly mine, shoot and load the coal. If required by the Operator [fol. 1070-26] the miner must block and clean out machine cuttings before shooting.

The basic rate for loading coal shall include the work required to drill, shoot, clean and load the coal, properly timber the working places in the mine, and all other work and customs incidental thereto, and the Operator shall be required to furnish the necessary props and timbers to properly timber all working places. Where necessary to set cross bars, the miner shall assist the timberman to the extent of the labor ordinarily required to properly timber a working place. When ordinary timbers, props, etc., are sent to the miner in mine cars in reasonable amounts he shall unload same.

Where the operator relieves the loader of any part of the regular work or expense required above, a lower piece rate as mutually agreed upon shall be established to compensate the operator for that additional expense.

Miners shall lay all temporary track and jumpers; also lay steel rails where steel ties are used. Where it is customary for the operator to lay all track this practice shall continue during the life of this agreement. It is understood that track materials shall be delivered at as near as practicable to the miner's working face. The present custom of removing jumpers to enable machine to cut shall be continued.

It is understood that the miner shall be responsible for the care of all supplies sent to him for his use, and that he will recover all cars, turns, rails and ties in pillar drawing where possible. Mine cars shall be delivered to the miner at his working face.

[fol. 1070-27] Where a mine worker is required by a mine official to leave his work at the face to perform other labor he shall be paid at the rate of \$5.10 per day. If he is called to perform labor where the scale rate is higher than \$5.10 he shall be paid the scale rate.

Any change in mining methods or installation of equipment that relieves the Mine Worker of any of the above duties and increases his productive capacity shall be recognized and a piece work rate agreed to therefor properly related to the basic rate.

Where shooting is done a credit on the loading rate will be given the operator by agreement between the management and the district officers of the United Mine Workers.

The standard for basic tonnage rates shall be 2000 pounds per ton.

Miners employed on Day Basis in gang work on mechanical conveyor or scraper mining shall be paid \$5.46 per shift as provided in the Appalachian Agreement.

Where tonnage, footage or yardage rates are paid on conveyors or other mechanical loading devices, the percentage of increase to be added to such rates shall be the same percentage of increase as is applied to the basic loading and cutting rates.

Rejects

At mines, where in order to maintain and improve the earnings of both the loaders and the cutters, and where it is impracticable to maintain loader earnings if all the [fol. 1070-28] impurities were removed underground, certain portions of these impurities are loaded and rejected

either by hand or mechanical methods at the tipple. It is agreed that the question of these rejects be referred to the local mine committee who shall, with the mine management, determine the amount and quantity of rejects that reach the coal producers tipples and cleaning plants and an adjustment shall be made in the tare weight of the mine cars sufficient to cover this amount and quantity. Should a disagreement ensue it shall be handled as any dispute arising under the contract.

Operators accepting this plan agree to eliminate the practice of docking for impurities. This, however, does not prevent proper disciplinary measures being used against those who willfully persist in loading dirty coal.

Cleaning and Preparation of Coal

It is the purpose of both Mine Workers and Operators to promote the loading of and payment for clean and merchantable coal, and the Mine Workers, the Mine Committee and the officers of the United Mine Workers, of America pledge themselves to cooperate with the operators in the production of merchantable coal.

In case slate, bone, clay, sulphur or other impurities are loaded with the coal by the miner, the miner or miners so offending shall be subject on first offense to warning; for the second offense, to two days' suspension; and for the third offense within 30 days, five days' suspension or [fol. 1070-29] discharge, at the option of the mine management, provided that in malicious and aggravated cases, the mine management shall have the right to discharge for the first or any subsequent offense. The estimated weight of the impurities shall be deducted from the total weight of the contents of the car.

All machine cuttings that cannot be cleaned by the loader must be gobbled or handled in the customary manner at the mine, and the place thoroughly cleaned before coal is shot. It is also understood that while the place is being cut machine helper will throw or place as much of such cutting as practicable in the gob.

All coal mined, drilled and blasted by the miners must be done in a practical and workmanlike manner and in accordance with the State Mining Laws and such company rules as are not in conflict herewith.

Checkweighman

The Mine Workers shall have the right to a checkweighman of their own choosing to inspect the weighing of coal. Such checkweighman is to be selected from the employees at that mine.

Cars shall be tared at reasonable intervals and without inconvenience to the operation of the mine. Tare shall be taken of the cars in their usual running condition.

At mines not employing a sufficient number of men to maintain a checkweighman the weight credited to the Mine [fol. 1070-30] Workers shall be checked against the billing weights furnished by railroads to the Operators, and on coal trucked from such mines a practical method to check the weights shall be agreed upon. Such weights shall be checked once a month.

The wages of checkweighmen will be collected through the pay office semi-monthly upon a statement of time made by the checkweighman, and approved by the Mine Committee. The amount so collected shall be deducted on a percentage basis, agreed upon by the checkweighman and clerk, from the earnings of the Mine Workers engaged in mining coal and shall be sufficient only to pay the wages and legitimate expenses incident to the office, except where the method of payment is otherwise mutually agreed to.

The checkweighman shall be permitted at all times to be present at the weighing of coal, also have power to checkweigh the same, and during the regular working hours to have the privilege to balance and examine the scales, providing that all such balancing and examination of scales shall only be done in such way and at such time as in no way to interfere with the regular working of the mine. It shall be the further duty of checkweighman to credit each Mine Worker with all merchantable coal mined by him on a proper sheet or book kept by him for that purpose. Checkweighmen shall in no way interfere with the operation of the mine.

It is understood that if the checkweighman is absent from his post for any purpose, the running of coal over the tippie [fol. 1070-31] will not be suspended during his absence.

In case a checkweighman is removed from office as such, either by expiration of term or for other cause, his status as an employee at the mine shall be the same as though he had not served as checkweighman.

Boys

No person under seventeen (17) years of age shall be employed inside any mine nor in hazardous occupations outside any mine.

Exemptions under This Contract

The term Mine Worker as used in this Agreement shall not include mine foremen, assistant mine foremen, fire bosses, or bosses in charge of any classes of labor inside or outside of the mine; or coal inspectors, weighbosses, watchmen, clerks, or members of the executive, supervisory, and technical forces of the Operators.

Management of Mines

The management of the mine, the direction of the working force, and the right to hire and discharge are vested exclusively in the Operator, and the United Mine Workers of America shall not abridge these rights. It is not the intention of this provision to encourage the discharge of Mine Workers, or the refusal of employment to applicants because of personal prejudice or activity in matters affecting the United Mine Workers of America.

[fol. 1070-32] Day men must perform any class of work at the direction of the mine management, provided the scale rate is paid, and the individual is not asked to take a reduced rate of wages for the day. The Company has the right to transfer day men to loading coal without question, provided he is given an average working place.

Mine Committee

A Committee of three (3) Mine Workers, who shall be able to speak and understand the English language, shall be elected at each mine by the Mine Workers employed at such mine. Each member of the Mine Committee shall be an employe of the mine at which he is a committee member, and shall be eligible to serve as a committee member only so long as he continues to be an employee of said mine. The duties of the Mine Committee shall be confined to the adjustment of disputes that the mine management and mine worker, or mine workers, have failed to adjust. The Mine Committee shall have no other authority or exercise any other control, nor in any way interfere with the