UNITED STATES DEPARTMENT OF LABOR

Office of the Solicitor

March 2, 1942

Legal Field Letter

No. 73

Attached Opinions

Copies of recent opinions on subjects indicated below are furnished herewith for your information and proper notation in the Opinion Manual.

MEMORANDA

Date	From	To	Subject
2-5-42	Warner W. Gardner (GFH)	Charles H. Livengood, Jr.	_____, Tennessee File No. 41-566 (Application of Section 13(a)(2) exemption to a company manufacturing and selling shades, drapes, slipcovers and awnings.) (p. 69, par. M; p. 102, par. DD.)
2-6-42	Warner W. Gardner (SE)	Arthur E. Reyman	Request of April 26, 1941, for opinion (Application of Act to a company engaged in cutting and distributing Christmas trees which has a short productive season during which the Section 7(b)(3) exemption is applicable and a longer non-productive season; whether the employer may pay an employee a lower hourly rate during the productive season when it is necessary to work overtime, i.e., more than 56 hours a week.) (p. 74, par. P; p. 94, par. T; p. 249, par. F.)
2-6-42	Warner W. Gardner (SE)	Mrs. Clara Beyer	Including apprenticeship bonuses in the regular rate of pay. (p. 10, par. A; p. 18, par. B; p. 240, par. A; p. 245, par. 2.)

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MEMORANDA

Date	From	To	Subject
2-9-42	Warner W. Gardner (EB)	Donald M. Murtha	Employer-employee relationship with regard to draft buyers (p. 49, par. B.)
2-11-42	Warner W. Gardner (EB)	Arthur E. Reyman	_____, New Jersey File No. 29-50, 404 _____, New Jersey File No. 29-50, 440 (Application of Section 13(a)(5) exemption to a company engaged in the manufacture, sale, and distribution of clam chowder.) (p. 65, par. I; p. 106, par. GG.)
2-16-42	Warner W. Gardner (EB)	Jeter S. Ray	Cotton Classers (Application of administrative exemption under Section 13(a)(1).) (p. 63, after par. 2(c); p. 101, par. 2.)
2-23-42	Warner W. Gardner (SE)	Aaron A. Cohen	_____, Inc. (Manipulation of the regular rate of pay;--a plan whereby a company changes its employees' pay from a trip basis to an hourly basis, the employee to receive 70¢ per hour but instead of receiving 1½ times the hourly rate for hours worked in excess of 40, the company is to give them "a graduated bonus for all hours in excess of 30 hours--this bonus to be equal or in excess of any sum due any employee if time worked in excess of 40 hours was paid for at 1½ times 70¢ an hour.") (p. 244, par. C; p. 251, par. J.)

Legal Field Letter
No. 73

LETTERS

Date	To	Subject
2-6-42	_____. Milwaukee, Wisconsin (SE)	(Application of Act to employees who wish to donate a day's work to the Federal Government by turning over their earnings for one day to the Government. Computation of regular rate of pay and hours worked in such instances.) (p. 121, par. 2; p. 244, par. C.)
2-14-42	_____. St. Paul, Minnesota (EB)	(Application of administrative exemption under Section 13(a)(1) to an employee hired on an annual basis and paid $2,400 or more during the year. Situation where employee is dismissed and does not work the full year.) (p. 62, par. H; p. 101, par. 2.)

Charles H. Livengood, Jr. February 5, 1942

SOL:GFH:MMT

Warner W. Gardner

_____, Tennessee
File No. 41-566

We regret the delay in replying to your memorandum of December 2, 1941, on the above subject. As is stated in your memorandum the subject compnay operates a so-called retail store at Memphis, Tennessee, at which it sells furniture, venetian blinds, awnings, drapes, slip covers and other home furnishings. All sales, apparently, are made almost exclusively to individual home owners, and the retail exemption is apparently applicable unless defeated by virtue of the processing operations performed in the establishment.

The most complete description of these processing operations which is available in the inspection file to which your memorandum was attached, appears in the memorandum addressed to Mr. Eaves by counsel for the subject company. In that memorandum it is stated that the subject company sells venetian blinds, linoleum, rugs and carpets, bedroom, living room and porch or lawn furniture, ready mixed paint, drapes, slip-covers, shades and awnings. Since, however, you inquire only with regard to the operations performed upon the shades, drapes, slip covers and awnings, we assume that you do not consider the activities performed with respect to the other items to be material to the determination of whether the 13(a)(2) exemption is applicable, and we shall discuss only the operations performed upon the specific items about which you have inquired.

Counsel states that this concern sells new shades to owners or occupants of various homes, buildings or structures. Some of the cheaper shades sold by the company are completely finished by the manufacturer, i. e., they are sold in the same form in which the subject company receives them. Other shades, however, come to this concern in "knocked down" form, with the shade cloth in bolts several feet long and with quantities of finished rollers and shade sticks or weights. In these cases, when an order is received from a customer, the shade cloth is cut to size, tacked to the roller and hemmed at one end for the insertion of the shade stick. Thereafter it is delivered to the customer's premises and generally fitted into brackets located or placed

upon the top of the window casement.

It is our understanding that this represents the normal practice of establishments which sell window shades, and that such concerns in most cases do not carry completed shades in stock, but merely keep the shade cloth on hand which, upon receipt of specific orders, is processed in the manner described above. The mere cutting of the shade to size, the hemming of the ends, the attachment of the roller and the insertion of the stick do not appear to us to be such substantial processing operations as would of themselves defeat the retail exemption.

Furthermore, we believe that the making of the drapes is an operation no more substantial than the processing of the shades. Window drapes, of course, differ from window curtains in that they are made of heavy upholstery fabric and normally hang at the side of rather than over the window, although the drapes may be drawn over the windows when desired. Bolts of drape cloth come in varying widths and, as a result, it is generally only necessary when preparing such drapes for a customer to cut the proper length of cloth off of a bolt which is already of the desired width. It is hardly ever necessary in addition to cut the cloth to the desired width or to sew two widths of drape cloth together. When the finished drapes are installed they are suspended from a rod above the window either by means of rings, or of hooks which are pinned into the drapes. The pins or rings are fastened onto the drapes at the establishment which sells them, after the edges of the drape cloth which has been cut to the proper length from the bolt, have been hemmed. These items are usually placed at intervals of 3 or 4 inches along the upper edge of the drape. Pins are constructed much on the same principle as are ordinary safety pins and the operation of placing them in the drapes is extremely simple. Rings, however, are sewed to the drapes by hand. In addition, in some instances, a simple system of cords and pulleys is attached, by means of which the drapes may be drawn over the window and back. The most complicated part of the whole process, apparently, is the installation, where some slight mechanical ability is necessary to place the brackets above the window, drill the necessary small holes and put in the screws. Operations as simple as those herein described appear to us to be merely incidental to retail sales and not sufficiently substantial to be properly considered as "manufacturing." This opinion is limited to the facts described above. If in particular cases it should appear that the making of drapes involves operations other than those herein described, our opinion might be different.

The making of slip covers, however, is not a simple mechanical operation. Slip covers, of course, are used mostly to cover couches, davenports, chairs and occasionally pianos, although when people leave their homes for relatively long periods they may obtain slip covers to cover such articles of furniture as floor lamps. A slip cover for a floor lamp, of course, would be nothing more than a bag of the appropriate size. Slip covers for easy chairs and couches, however, are not that simple

in design. We have been informed by the Textile Division of the National Bureau of Standards that the making of slip covers of the latter type is "a tricky job." The difficulty and complexity of the job arise out of the necessity that the cover lie smooth and snug on the particular piece of furniture for which it is made. The cloth is cut and sewed in accordance with definite specifications obtained by measurements previously made by other employees who must have a certain amount of experience in order to perform the measurement function properly. The cutting of the cloth into the various pieces and sewing them together into the covers require the ability of an efficient seamstress, or of a person with considerable experience in that type of work. Slip covers do not normally come ready-made to the establishment from the factory, as do ready-made suits. Consequently, each particular slip cover must be "custom made," so to speak, in pursuance of the measurements of each specific order. The skill required to make such covers is of the same order, although perhaps not quite as high, as that which custom tailors exercise. After the pieces of the cover are sewed together and hemmed, snap buttons or fasteners are attached to the outer edges. In the larger factories snaps or fasteners are generally attached to fabrics by special machines, but it seems probably that in the present situation the fasteners are sewed on to the covers by hand. It is our opinion, in the light of these facts, that the production of slip covers constitutes a processing operation sufficiently substantial to defeat the application of the 13(a)(2) exemption in any establishment in which it is performed.

While the making of awnings does not appear to be an operation quite as delicate as making slip covers, nevertheless we believe that such activities likewise constitute manufacturing operations which serve to defeat the exemption. Awnings at times come ready-made in various sizes and require no processing prior to their installation by the establishment which sells them. If all of the awnings of the subject company were sold in this manner, of course, the applicability of the exemption would not be affected by the concern's sales of awnings. It appears from the memorandum of counsel for the company, however, that this concern actually makes awnings from bolts of awning fabric and in addition makes or alters the frames or pipes by which the awnings are supported. The making of awnings entails the cutting of the awning fabric into several pieces (for the most part rectangular, except where fancy borders are added) of various sizes, sewing them together and hemming the edges. Then the appropriate rings or grommets are affixed to the awning in order that the ropes or cords which will be employed to lower or raise them will not tear the fabric upon passing through. The awnings are fitted upon frames or supports at the site of the installation. These frames may be made from either small pipes or rods entirely at the establishment which makes the awnings, or they may be ordered by such establishment in a more or less prefabricated form and cut down to the proper size as needed. This cutting down may be accomplished by pipe cutters, shears, or hack saws, and it is possible that some soldering or welding is performed as a part of such

operations. Awnings are raised and lowered either by a system of pulleys and cords which fold or roll them up, or by means of a framework which lifts the awning up against the side of the building to which it is attached. We conclude on the basis of these facts that the making of awnings under the circumstances outlined herein constitutes a manufacturing operation and is sufficient to defeat the application of the 13(a)(2) exemption to any establishment in which such activities are performed.

SOL:SE:HWJ

February 6, 1942

Arthur E. Reyman
Regional Attorney
New York, New York

Warner W. Gardner
Solicitor of Labor

Request of April 26, 1941, for opinion

This will reply to Mr. Marx's memorandum of the above date. We regret that an earlier reply has not been possible.

It appears that a concern engaged in cutting and distributing Cristmas trees has a short productive season during which the section 7(b)(3) exemption is applicable and a long nonproductive season. The employer inquires whether he may pay an employee a lower hourly rate during the productive season when it is necessary to work overtime, i.e., more than 56 hours in a week.

An employee may be employed at more than a single hourly rate of pay during the year. Thus it would seem that the employees of this company may be paid a different hourly rate during the nonproductive season than during the productive season, provided, of course, that the rates are bona fide hourly rates at all times. We do not think that it makes any difference whether the employee does substantially the same type of work in both seasons or whether he is doing two different types of work.

This situation is to be distinguished from the situation discussed in paragraph IID of Inpection Field Letter No. 2 which is the case of an employee working the same number of hours in both seasons and earning the same amount weekly in both seasons. We assume that the employee in the case discussed in this memorandum does not work the same number of hours in the nonproductive season as he does in the productive season and that his weekly earnings do not remain constant.

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SOL:SE:HWJ

Mrs. Clara Beyer
Assistant Director
Division of Labor Standards

February 6, 1942

Warner W. Gardner
Solicitor of Labor

Including apprenticeship bonuses in the regular rate of pay

Apprenticeship agreements commonly provide that the employer will pay a bonus to the apprentice upon the successful completion of his course of apprenticeship. Mr._____, Secretary of the _____ State Apprenticeship Council, by letter of January 5, 1942, objects to the inclusion of such a bonus in computation of an apprentice's regular rate of pay. You have submitted this letter to us and request our advice concerning Mr. _____ objections.

As you know, section 14 of the Fair Labor Standards Act provides that on certain conditions the Administrator may allow the employment of apprentices at wage rates below the minimum established by section 6. There is, however, no comparable provision in the act granting the Administrator authority to relax the overtime requirements of the act with respect to this class of employees. Section 7 of the act requires that an employee receive overtime compensation for the hours in excess of 40 per week "at a rate not less than one and one-half times the regular rate at which he is employed." The act makes no provision for excluding any part of an employee's compensation from computations of his regular rate of pay. In interpreting and administering these statutory provisions, the Wage and Hour Division has adopted the position that regular rate of pay should be computed from the employee's total compensation for services rendered during a workweek. Thus, normally all bonus payments must be considered as part of an employee's total compensation and as such, they must be included in regular rate of pay computations.

In one situation, however, the Division does not require the regular rate of pay to be recomputed because of a subsequent bonus payment. That situation arises where an employer retains full discretion down to the time of payment as to the amount of bonus he will pay. In

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that case, since the employer can control the amount he will pay, he can fix such amount at that figure which, with overtime based thereon, will equal the flat amount he desires to pay. Since the employer has such discretion, this simply permits him to pay this flat amount and does not require recomputation of the employee's regular rate of pay. With this one exception, however, all bonus payments must be reflected in an employee's regular rate of pay and must be counted in determining the proper overtime compensation due an employee under section 7 of the Fair Labor Standards Act.

In the case of the apprenticeship agreements about which you inquire, there is a provision in the agreements for the payment of these bonuses in either a fixed or ascertainable amount. In view of that fact the employer does not appear to have retained the discretion referred to in the preceding paragraph. The consequence is that the bonus payments are compensation which must be included in the regular rate of pay of the apprentices concerned.

Since apprentices are subject to the overtime provisions of the act, as already pointed out, the fact that there is a "scrupulous review" of apprenticeship agreements by the state authorities does not render the foregoing principles inapplicable. The Administrator has no authority to accord special treatment to apprentices under the act as far as section 7 is concerned.

It appears from Mr. _____ letter that the major objection to the inclusion of the bonus in the regular rate of pay computations is the "arduous and expensive job" of refiguring the apprentices' regular rate of pay. This task may be avoided in the future by inserting in apprenticeship agreements a provision for the payment of the bonus based on a percentage of the total straight time and overtime compensation. This will make it unnecessary for the employer to engage in any extensive bookkeeping operations to determine how much the bonus has augmented the regular rate of pay, for by its terms such an agreement will provide for a simultaneous payment of overtime compensation on the bonus.

We are attaching a copy of the Wage and Hour Division's press release R-1548 which contains a complete discussion of the Division's position with respect to the effect of the bonus payments on regular rate of pay.

Attachment

Donald M. Murtha
Regional Attorney
Minneapolis, Minnesota

SOL:EB:MF

Warner W. Gardner
Solicitor of Labor

Employer-employee relationship with regard to draft buyers

This will reply to your memorandum of January 24, 1942 (SOL:JMM:ED) in which you request our opinion regarding the status of certain local managers operating cream and produce stations for cream and produce companies throughout the State of Minnesota. It appears that in the past these managers have purchased or handled hides for the account of their employers in addition to their regular duties. However, as you point out:

> "These local managers have been forbidden by their regular employers to purchase or handle hides for the account of the said regular employers for the reason that such activities do not appear to be within the scope of the section 13(a)(10) exemption, otherwise available. These local managers want this company to issue its draft books to them. With these draft books said individuals will purchase the occasional cow hides brought to them by farmers in their trade territory. Usually these activities do not require much time; that is, only one or two hides may be purchased within the course of a week, and the hours devoted thereto would be insignificant.
>
> "Payment is not on the basis of a commission or by the hour but is more closely comparable to a purchase and sale; that is, the person to whom the draft book has been delivered and who has bought the hide is paid the difference between the amount paid for the hide plus transportation charges to Minneapolis and the market price in Minneapolis."

On the basis of these facts we agree with you that the local managers, when purchasing or handling hides, are employees under the act. When doing this work they are just as much under the supervision and control of their employer as when performing

their other duties. The very fact that the managers are using draft books issued by the company in purchasing the hides would seem to indicate the existence of an employer-employee relationship. The fact that they are compensated by the company in a manner which is similar to that customary between sellers and purchasers would not, in our opinion, be sufficient to disprove the existence of an employment relationship.

Arthur E. Reyman
Regional Attorney
Newark, New Jersey

Attention: Joseph D. Breitbart

SOL:EB:NEG

Warner W. Gardner
Solicitor of Labor

FEB. 11, 1942

_____
_____ New Jersey — File No. 29-50,404

_____
_____ New Jersey — File No. 29-50,440

This will reply to your memorandum of January 13, 1942, in which you request our opinion with regard to the applicability of the section 13(a)(5) exemption to the subject companies. You state that the companies are engaged in the manufacture, sale, and distribution of clam chowder. You point out that the raw clams after receipt are opened, chopped, cooked with vegetables and seasonings in clam juice and water, and then placed in cans which are sealed. You state that raw opened clams without juice comprise approximately 15.2 percent of the volume of the finished chowder. The juice increases this percentage and the original weight of the clams with shells is about 50 percent or 60 percent of the final weight of the finished chowder. The remaining part of the chowder is potatoes, vegetables, seasonings and water.

It is our opinion, based upon the facts presented by you that employees of the subject companies who are engaged in the canning and distribution of the clam chowder are not exempt from the act under section 13(a)(5). We do not consider the exemption applicable in cases where the ingredients other than fresh fish which are used in manufacturing fish products constitute a substantial portion of the finished product. Where the ingredients other than fresh fish amount to 40 percent or more of the finished product, the section 13(a)(5) exemption would appear to be defeated.

Jeter S. Ray
Acting Regional Attorney
Nashville, Tennessee

SOL:EB:ELM

FEB. 16, 1942

Warner W. Gardner
Solicitor of Labor

Cotton Classers

This will reply to your memorandum of February 6, 1942, (LE:JFS:AD) in which you request our opinion concerning the applicability of the administrative exemption to cotton classers. Attached to your communication is a memorandum from Mr. James H. Vaughan, Senior Inspector, to Mr. William M. Eaves, Regional Director. The work performed by the cotton classers is described by Mr. Vaughan as follows:

> "The individual takes a sample of cotton which would probably weigh a pound or two and after inspecting this cotton for color and as to the amount of foreign matter or boll weevil spots that it may contain, breaks the sample by means of pulling it in his two hands and by repeating this process determines the length and strength of the cotton fiber. This procedure is repeated with each cotton sample and its is their duty to perform this operation over and over again during the workday. In practically every instance these cotton classers work under only very general supervision and exercise a very high degree of discretion and judgment in the performance of their duties. In other words, the success of a company depends almost entirely upon the skill of their cotton classers."

On the basis of these facts, it is our opinion, that cotton classers may qualify for exemption as administrative employees, provided they receive a salary of at least $200 per month. It would seem that the manual part of their work is merely a necessary incident of their primary function, which is not manual in character and involves the exercise of discretion and independent judgment.

Mr. Vaughan's memorandum is herewith returned to you.

Attachment

Aaron A. Cohen
Regional Attorney
Cleveland, Ohio

SOL:SE:AS

Warner W. Gardner
Solicitor of Labor

_____ Inc.

This will reply to your memorandum of April 5, 1941, concerning the subject company. We regret that an earlier reply has not been possible.

The subject company proposes to change its employees from a trip basis to an hourly basis of pay. It states that the employee will receive 70 cents per hour but instead of receiving one and one-half times the hourly rate for hours worked in excess of 40, the company will give them "a graduated bonus for all hours in excess of 30 hours, which bonus would be equal to or in excess of any sum due any employee if time worked in excess of 40 hours was paid for at 1½ times 70 cents an hour."

It is somewhat difficult to understand what the company means by this statement, since from the schedule it has submitted it appears that a bonus is also paid for 30 hours of work. The schedule then points out that an employee who works 40 hours is to receive a bonus of $5.20 or a total of $33.20 for the week /(40 x 70¢) + $5.20/; for 50 hours a bonus of $6.50 is paid or a total of $41.50 for the week /(50 x 70¢) + $6.50/; for 60 hours a bonus of $7.80 is paid or a total of $49.80 for the week /(60 x 70¢ + $7.80/. Inquiry is made as to whether this plan would comply with the requirements of the act.

It is clear that 70 cents is not the true regular rate at which these employees are actually employed. It is not the rate used by the company to compensate its employees in any workweek, whether the workweek be one of 30 or 40 hours or more than 40 hours. The rate of 70 cents a hour is a fictitious rate designed to evade the overtime requirements of section 7 of the act. While the bonus payments do result in the payment of not less than one and one-half times the hourly rate of 70 cents, that means nothing since 70 cents is not the "regular rate" within the meaning of section 7. On the basis of the company's schedule, the employees are in fact compensated at a straight time rate of 83 cents for all hours worked. This rate is determined by dividing the total weekly compensation of an em-

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ployee by the number of hours worked each week. Thus, an employee who works 45 hours and is paid $37.35 receives the same hourly rate of 83 cents ($37.35 ÷ 45 hours) as an employee who works 50 hours and receives $41.50 ($41.50 ÷ 50 hours = 83¢). The same result is reached for every employee compensated on the basis of the schedule submitted by the company except the employee who may work 70 hours in a week. We take it, however, that it would be an abnormal case when an employee worked as many as 70 hours. The regular rate for these employees, therefore, for the purposes of overtime is 83 cents which, as already indicated, is computed by dividing the total weekly compensation by the number of hours worked in the week.

223289

In reply refer to:
SOL:SE:HC

February 6, 1942

_____, Esquire
_____
Milwaukee, Wisconsin

Dear Mr. _____:

This will reply to your letter of January 24, 1942 inquiring as to the applicability of the Fair Labor Standards Act of 1938 to employees who wish to donate a day's work to the Federal Government by turning over to the Government their earnings for the extra day.

The time spent by employees under the conditions you outline is, of course, to be considered hours worked for their regular employer under the Fair Labor Standards Act. If their hours of work exceed forty in any workweek they must be paid time and a half their regular rate of pay for the overtime hours. It the employees wish to give this money to the Government or to use it for the purchase of defense bonds, they are, of course, perfectly free to do so. However, the amount earned by the employee which must be considered in determining his regular rate of pay is not affected by the fact that he turns some of his earnings over to the Federal Government.

For your convenience we have been advised by the Treasury Department that checks covering donations to the Government should be made payable either to the Secretary of the Treasury or to the United States Treasury Department and that they should be accompanied by a letter stating that the check is a donation to the United States Government. We have also been advised by the Treasury Department that it is accepting conditional gifts as well as unconditional gifts and it is believed that Congress will soon enact legislation authorizing a procedure whereby conditional gifts, which are now held in suspense, will be applied to the purposes for which they are donated. We are further advised that the Treasury Department has issued a press release No. 29-20 dated December 22, 1941, dealing with this subject matter. Copies of this release are made available by the Treasury Department. Washington, D. C., upon request.

We have further been advised that any gift made to the United States by an individual for the purpose of assisting the war program is an item which may be deducted from gross income under the income tax laws, subject to the general limitations respecting contributions contained in those laws.

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The enclosed releases of the Wage and Hour Division, R-1676 and R-1679, are for your general information.

This Division cannot give you an authoritative opinion on the applicability of the Social Security Act to this situation. I suggest that you address your inquiry to the Social Security Board, Washington, D. C.

Sincerely yours,

Thomas W. Holland
Administrator

Enclosures (2)

313462

_____, Esquire

St. Paul, Minnesota

Dear Mr. _____:

This will reply to your letter of January 28, 1942, in which you request our opinion concerning the applicability of the administrative exemption provided by section 13(a)(1) of the Fair Labor Standards Act to certain situations which you present.

1. It is our opinion that an employee who is employed on an annual basis of $2,400 or more qualifies under the salary requirement provided by section 541.2 of the regulations, even though he is paid on a weekly, semimonthly or monthly basis, and does not receive in his pay check as much as $50 a week or $200 a month in particular weeks or months. In our opinion, an employee is not employed on an annual basis unless he is hired on an annual basis and is guaranteed that he will receive his full annual salary. If an employee is hired on a weekly basis and the weekly salary, when multiplied by 52, equals or exceeds $2,400, such employee is not considered by the Division to be employed on an annual basis.

In our opinion the applicability of the exemption would not necessarily be defeated if an employee who was guaranteed an annual salary of $2,400 was dismissed for cause (e.g., for drunkenness or habitual tardiness, or similar grounds) before the end of the year and was not paid his full annual salary of $2,400. On the other hand, we believe that if the employee was dismissed for some other reason, as for example, for union activity or because there was not enough work, and was not paid the remaining balance of his salary, the salary requirement for the administrative exemption would not be met.

As for an employee hired at a monthly salary of $200 payable semimonthly, in our opinion, he would meet the salary requirement for exemption as an administrative employee even if he were laid off or discharged in the middle of a month and received only his semimonthly salary of $100. This would be true regardless of the reason for his dismissal.

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2. The recent amendment to section 541.2 of Regulations, Part 541, exempts only employees who are engaged in transporting goods or passengers for hire and who meet the other tests set forth in subsection (B)(4) of section 541.2. For your information we are enclosing a copy of Regulations, Part 541, and of our releases R-1722 and R-1723.

Sincerely yours,

Thomas W. Holland
Administrator

Enclosures (3)

SOL:EB:MMT

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