

BILL SMITH RETIRES

Bill Smith, age 60, retires after 20 years service with Shell. His wife, also age 60, is his beneficiary.



1. His Average Final Compensation is \$300 a month.



2. He has \$12,500 in the Provident Fund of which \$6,250 arose from Company contributions. He may leave all or any part of the \$12,500 in the Fund to earn interest.



3. He is entitled to a Full Pension the amount of which, after Provident Fund deduction, is \$99.17* a month, OR



4. Under Option 1, he may elect to receive \$83.11* monthly and, after his death, his wife will receive one half or \$41.56 monthly for life, OR



 Under Option 2, he may elect to receive \$71.53*
 and, after his death, his wife will also receive \$71.53 monthly for life, OR



6. Under Option 3, he will receive \$96.84* for life and, at his death, his wife will receive \$500. (This pension and lump sum combination may be altered in the event that a larger lump sum payment is approved).



7. Bill may use \$6,250 of his Provident Fund, or any part of that amount for the purchase of a Supplementary Pension. If he so uses the full amount his Supplementary Pension will be



8. \$39.35 monthly if he elects Straight Life settlement under which all payments cease at his death, OR



9. \$32.98 monthly if he elects Joint Survivorship settlement. His wife receives one half or \$16.49 monthly for life after his death, OR



10. Also under Joint Survivorship settlement he may elect to receive \$28.38 monthly and, after his death, his wife will also receive \$28.38 monthly for life, OR



11. Under Cash Refund settlement, Bill may elect to receive \$32.42 monthly. At his death his wife will receive the difference between \$6,250 and the amount actually paid out to Bill through monthly payments.

PROGRAM FOR SECURITY

OMING off the press simultaneously with this issue of Shell News is a new book in which you will be vitally interested. It is called "Program for Security" and gives a detailed account of Shell's Retirement Program including a number of significant changes which became effective December 31, 1947.

Probably you have not yet received your copy of this book. Meantime you will want to know something about the Program as it now operates.

The Program

As a Shell employee, you know that you can look forward to income

from at least three different sources after retirement. They are:

Shell Provident Fund—Paid for by you and Shell on a 50-50 basis; Shell Pension—Paid for 100% by Shell;

Social Security (after age 65) -



Paid for by you and Shell on a 50-50 basis.

Shell considers these three together as a Retirement Program.

The Provident Fund and the Pension Plan are interlocking. Together they provide a combination of lump sum payment at time of retirement and continuing pension payments thereafter.

Changes in the Program have been made from time to time to broaden the scope and to insure fairness to everybody. The latest improvements represent the results of a continuing study to insure that Shell's Retirement Program is as flexible and as liberal as the best.

SHELL NEWS

OL. 16 . No. 1

Dedicated to the principle that the interests of employee and employer are mutual and inseparable

JANUARY • 1948

Employee Publications Division, Personnel Department, New York

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ASSOCIATE EDITORS

(Marketing Divisions)

ALBAN

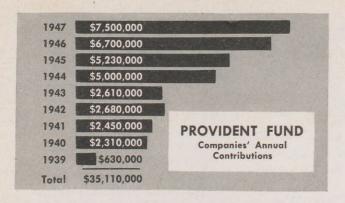
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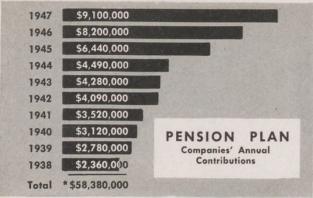
BALTIN

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Published by Shell Oil Company, Incorporated (H. S. M. Burns, President; E. C. Peet, Vice-President, Treasurer; C. S. Gentry, Vice-President, Secretary), for its employees and those of Shell Pipe Line Corporation, Shell Chemical Corporation and Shell Union Oil Corporation. Address communications to Shell News, Shell Oil Company, Inc., 50 W. 50th St., New York 20, N. Y. Copyright 1948 by Shell Oil Company, Incorporated.





* Includes a special contribution of \$10,000,000 for 1946 in addition to amount shown.

FEDERAL OLD AGE AND SURVIVORS INSURANCE Contributions by the Shell Companies, since Jan. 1, 1937 S7,700,000

Shell Provident Fund

The problem of obtaining a safe and at the same time a fair return on invested capital has become more difficult with the passing years. Capital as a source of income has lost much of its value. Safe investments no longer bring high returns, and taxes on income have multiplied. Recognizing this situation, the Provident Fund now offers you the following alternatives at retirement:

- As heretofore, you may withdraw all the money credited to your account—both your contributions and Shell's and the earned interest on both;
- 2. Now, for the first time, you may leave the whole sum or any part of it in the Fund to share in the earnings. In this event, you may elect any one of the following methods of withdrawal:

- (a) Withdraw annually, the amount of the Provident Fund earnings distributed to your account, or
- (b) Withdraw annually, 4 per cent of the average balance standing to your credit in the Fund, or
- (c) Withdraw monthly, 1/12 of 4



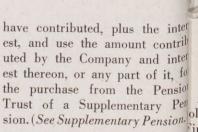
per cent of the average balre ance standing to your credit,

Further, you may withdraw all or part of your balance in the Fundat any time on ninety days writh ten notice.

In all cases where it is desired to leave or deposit money with the Fund you must notify the Fund it writing within 90 days of the dater on which the amount or amount of become available to you.

The Fund reserves the right the terminate the arrangement at any time and to pay you the amound due you.

3. Withdraw or leave on deposit the portion of the Fund which you



4. Deposit with the Fund under the same conditions, all or any part the amount standing to your creding any similar fund (for instance the Sterling Fund) of an affiliate company.

Provision for Widows—The widow of a member of the Fund may leave or deposit with the Fund all or part of the amount to which she is legall entitled, standing to her husband



alredit at the time of his death. This rovision is subject to the same conalitions as stated in 2 above.

hell Pension Plan

t Early Pensions-To give further the cognition for long service the re-Jised Pension Plan Regulations now atrovide for two types of Early Penntions instead of one as before.

w. You have a vested right to an Early Pension provided that, after age 50, your years of service, plus years of age, total the sum of 80 or more (75 for women). If you meet these qualifications you are entitled to an Early Pension even though you choose to leave the



Company before the Normal Retirement Age.

Under certain circumstances involving ill health or other factors you may be granted an Early Pension, if you are 50 years old or nore and have at least 20 years of service. You may be retired on this latter type of Early Pension only on the recommendation of the Company.

An Early Pension is based on the ollowing percentage of Average inal Compensation:

PER CENT OF AVERAGE

	ATTAINED TIREMENT	PER CENT OF A
Men	Women	
59	_	40%
58	54	39%
57	_	37%
56	53	35%
- 100 mm	_	33%
55	52	31%
54		29%
53		27%
52	51	
51	-	25%
50	50	25%

EXAMPLES OF PROVIDENT FUND ACCUMULATIONS

Monthly	Equivalent Hourly Rate	1st Year Of	During 2nd & 3rd Years Annual	During 4th- 6th Years Annual	During 7th & All Following Years Annual		Savings, Incl y Contributio	
Salary Rate	40 Hours Per Week	Employment		Contribution @ 5%		5 Years	10 Years	20 Years
\$200	1.151/2	Not eligible	\$ 60.00	\$120.00	\$240.00	\$ 720.00*	\$2,880.00*	\$ 7,680.00*
250	1.44	Not eligible	75.00	150.00	300.00	900.00*	3,600.00*	9,600.00*
300	1.73	Not eligible	90.00	180.00	360.00	1,080.00*	4,320.00*	11,520.00*
350	2.02	Not eligible	105.00	210.00	420.00	1,260.00*	5,040.00*	13,440.00*
400	2.31	Not eligible	120.00	240.00	480.00	1,440.00*	5,760.00*	15,360.00

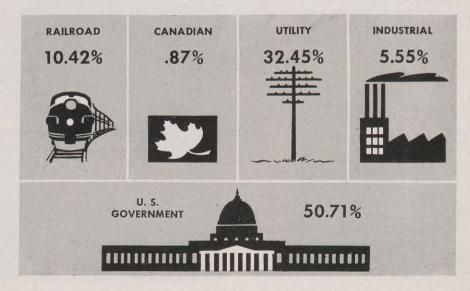
*Figure does not include declared earnings: Assuming a rate of 2% each year, the \$200.00 per month employee in the above example would accumulate approximately \$25.00 declared earnings in 5 years, \$200.00 in 10 years, and \$1,400 in 20 years.

Employees leaving before completing 5 years of Accredited Service receive only their own contributions plus

Disability Pension—If you become totally and permanently disabled, after you have acquired 15 years of Accredited Service, and do not qualify for one of the other types of pension, you can qualify for a Disability Pension. Until now it has been necessary to have 20 years of Accredited Service to qualify for a Disability Pension. The amount of this pension is based on 25 per cent of your Average Final Compensation. Application for this type of pension may be made either by you, after receiving the ap-



PROVIDENT FUND INVESTMENTS



OUTSTANDING FEATURES OF THE PENSION PLAN

- 1 No contributions from employees
- 2 Full Pensions for men at age 60; for women, 55
- 3 Credit for prior service
- 4 Early Pensions
 - a. Ill health, or other reasons
 - b. Vested right
- 5 Proportionate Pensions at age 60 (women, 55)
- 6 Disability Pensions for the permanently disabled (Only 15 years of Accredited Service required)

proval of the Company, or by the Company.

Supplementary Pension—You may use any part of the amount of Shell's contributions to the Provident Fund, plus the interest thereon, to purchase a Supplementary Pension from the Pension Trust. This Supplementary Pension is available in three forms of annuities so that the needs of each individual may be met more exactly.

'The amount of your Supplementary Pension depends on these three factors:

- 1. The amount of money that you choose to use from your Provident Fund;
- 2. Your age and the age of your beneficiary, if any;
- 3. The type of settlement you choose.

The Pension Trust offers these three types of settlement at cost:

Straight Life Annuity—This type of settlement provides a Supplementary Pension each month. By selecting Straight Life Annuity you take

the chance of drawing less than you put into it. On the other hand, you will draw more if you outlive your life expectancy. But remember this: When you die, the pension ceases and there is no pension or death payment to your widow or other beneficiary. For this reason Straight Life Annuity

pays a higher monthly Supple[®] tary Pension than do other types.

type of settlement provides a Supplementary Pension and after you die equal one (or if you choose, one-pension) to your beneficiary. If beneficiary dies before you do, other beneficiary may not be narrand the pension will cease at yieldeath. The Joint Survivorship thement naturally pays a small monthly amount than the Strait Life settlement because it takes account the chances of your beficiary living longer than you do.

Cash Refund Annuity-This th of settlement provides a reduced S plementary Pension each month. you die before the full amount, your original payment has been paid to you through the Supplem tary Pension, your beneficiary estate will receive the balance of y original payment in a lump sum. payment, in other words, will equal to the difference between amount you originally paid for ; annuity and the amount that your ceived during your life through Supplementary Pension. The C Refund settlement pays a small monthly amount than the Strail Life settlement because it guarant you or your estate all your mol back; the Straight Life and Jon Survivorship Annuities discus above do not.

ILLUSTRATION OF 3 TYPES OF SUPPLEMENTARY PENSIONS

(For the purpose of this illustration both the retiring employee and his beneficiary (wife, in this case) are presumed to be 60 years of age. Were the beneficiary a male, the SUPPLE MENTARY PENSION under Joint Survivorship would be slightly higher since males do not have as long a life expectancy as do females of the same age.)

MONTHLY SUPPLEMENTARY PENSION

		Joint Sur	vivorship	
Amount Paid Into Trust	Straight Life	Beneficiary Receives Equal Pension	Beneficiary Receives Half Pension	Cash Refund
\$ 7,000	\$ 44.08	\$ 31.79	\$ 36.94	\$ 36.32
10,000	62.97	45.42	52.78	51.88
12,000	75.56	54.50	63,33	62.25
15,000	94.45	68.13	79.16	77.82
20,000	125.93	90.83	105.54	103.75

Wood River Sets A New Safety Record



ire-fighting and other test drills keep Refin-

MPLOYEES of the Wood River Refinery established an all-time record for Shell installations on December 5, when they completed 3,476,721 man-hours worked without a single lost-time injury. The record was set over a 164-day period and is all the more remarkable because it was achieved at a time when large-scale maintenance and construction work, usually accompanied by an increased injury rate, was underway at the refinery.

"This is a unique record in Shell Oil operations and an achievement in accident prevention in which all of us take great pride," President H. S. M. Burns told Wood River employees. "It could not have been accomplished without the wholehearted cooperation of each and every employee at Wood River."

During the 164-day period in which the new record was achieved. the refinery processed more than 16,000,000 barrels of oil, at a rate of more than 100,000 barrels daily. in an effort to relieve the fuel oil and gasoline shortage in the Mid-West. This figure is the greatest in the plant's history and is in excess of its rated capacity.

In recognition of its outstanding record, the Refinery has received the "Award of Honor for Distinguished Service in Safety" from the National Safety Council and the Safety Award of the American Petroleum Institute.

C. Lawrence operates the blower pump as
 C. Zimmerman begins his inside inspector of a tank. Gas mask guards against fumes.



E. B. Wiley, Jr., conducts one of the daily safety meetings. Every Refinery employee attends one meeting a month, gets basic safety training.

S. A. Martin takes the usual safety precaution of testing for gas in operating area. Work will not begin until he has given "all clear."





P. C. THOMAS



J. W. PEGG



J. H. HALL



N. H. MILES



J. L. LEDGER

P. C. THOMAS has been transferred to Shell Oil Company's Pacific Coast Territory and appointed Manager of the Los Angeles Marketing Division. Mr. Thomas studied at Westminster College in Fulton, Missouri, and came to Shell in 1932 as a salesman in the St. Louis Head Office. After serving successively as Field Representative in St. Louis and District Manager in Houston, he became Sales Manager of the St. Louis Marketing Division in 1936. Since 1940 he has been Manager of the St. Louis Division, except for a brief period in 1946 when he was on leave of absence for special assignment in London.

* * *

J. W. PEGG will succeed Mr. Thomas as St. Louis Division Manager. A graduate in law from the University of Missouri, Mr. Pegg came to Shell in 1937 as an attorney in St. Louis. He progressed through positions of increasing responsibility and in April, 1943, became Manager of the New York Legal Department. In September, 1945, he was named Executive Assistant to the Vice President-Marketing. Prior to his recent appointment, Mr. Pegg served for a time as Acting Division Manager at Chicago.

* * *

J. H. HALL has assumed the duties of Assistant Manager of the Operations Department, Head Office, in addition to his present assignment of Manager—Marketing Engineering. Mr. Hall, an engineering graduate of Washington University in St. Louis, joined Shell in 1932 as an electrical engineer in the Head Office Marketing Engineering Department and completed assignments as Equipment Engineer in Head Office and as Construction and Maintenance Superintendent in the Florida Division. From 1938 until 1946 he was Chief Engineer, and later, East Line Division Superintendent of the Products Pipe Line Department. In 1946 he was transferred to New York to assume the management of the Marketing Engineering Department.

SHELL PEOPLI

N. H. MILES has been appointed Sales Manager of Detroit Marketing Division. Following his graduation from the University of Indiana, Mr. Miles began his She career in 1929 in Boston. After holding various position in the Accounting and Real Estate Departments, he became Sales Development Representative at Head Office New York, in 1939. In 1940 he was promoted to District Manager in Richmond, Virginia, and subsequently serve at Baltimore in the same capacity until late 1946 whehe was named acting Sales Manager of the Baltimore Division.

* * *

J. L. LEDGER has been appointed Manager of the Bank ing Department in Head Office, New York. Joining Shalas an Accountant in 1930 at St. Louis, Mr. Ledger made Office Manager of the Michigan Division in 1931 and in 1932 returned to St. Louis as Assistant Manager of Marketing Accounting. In 1933 he was placed in charge of Financial Accounting, and in 1938, when Financial and Marketing Accounting were consolidated, he as sumed the added duties of supervising both groups. In 1941 he was made Assistant Manager of the consolidated Accounting Department in New York, the position is held preceding his new assignment.

* * *

K. C. BLOCHER has been appointed an Assistant Malager, Accounting Department, in Head Office, New York A graduate of Bradley Polytechnic Institute, Peorial Illinois, Mr. Blocher came to Shell 20 years ago as clerk at the Wood River Refinery. Advancing through



K. C. BLOCHER



J. T. CASHMAN



W. C. LANDIS



C. P. BRISTOL



O. L. ODALE

IN THE NEWS

various positions at the Wood River and Norco refineries, he became Chief Accountant at Norco in 1935 and at the East Chicago refinery in 1936. He joined the Head Office Auditing Department staff in 1941 and the following year was named Chief Accountant of the Texas-Gulf Exploration and Production Area office in Houston. In 1946 he was promoted to Chief Accountant of Treasury-Operating Accounting in New York.

* * *

Administrative of the Marine Transportation Department in which capacity he will assist the Manager in handling the non-technical phases of the work. Holding an A.B. egree from Fordham University and an L.L.B. Degree om Columbia University, Mr. Cashman entered Shell in 1940 as a member of the Marketing Department in New York. In 1942, following positions in the Real Estate section of Marketing Sales Service, he became an attorney in the Legal Department. In April, 1947, he was named Administrative Assistant to the Vice President. Transportation and Supplies, New York, the position he filled until his latest appointment.

* * *

W. C. LANDIS has been named Assistant Manager-Automotive of the Head Office Lubricants Department. A graduate of Virginia Military Institute with a degree in Electrical Engineering, Mr. Landis began his career with Shell in 1939 in the New York Marketing Division where he held various field assignments including that of Area Industrial Salesman. Following a four year military leave of absence, during which he reached the rank of Lieut.

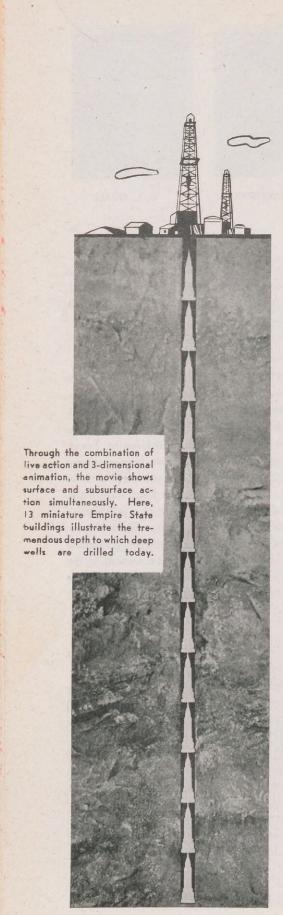
Colonel in the Army Ordnance Department, he returned to Shell early in 1946 as Head Office Representative and, later, as Technical Assistant, in the Marketing-Lubricants Department in New York.

* * *

C. P. BRISTOL has been transferred to the Houston Office as Chief Exploitation Engineer for the Houston Exploration and Production Area. A graduate of the University of Oklahoma in Petroleum Engineering, Mr. Bristol came to work for Shell in 1931 as a rodman at Kilgore, Texas. Following several engineering assignments, he was named Division Exploitation Engineer in the Gulf Coast area in 1934, and the next year became District Exploitation Engineer at Lomo Novia, Texas. He assumed similar positions at Houston and Nome, Texas, and at Black Bayou, Louisiana, before being assigned as District Superintendent at Hobbs, New Mexico, in 1939. After serving in the same capacity at Wasson and Kilgore, Texas, he was named Division Manager at Kilgore in 1944.

* * *

O. L. ODALE has replaced C. P. Bristol as East Texas Division Manager of the Houston Exploration and Production Area. A graduate of Stanford University where he majored in Mechanical Engineering, Mr. Odale joined the Company in California in 1933 as a roustabout. Progressing through various engineering positions at several California locations, he went to Houston as Senior Mechanical Engineer in 1938. In 1939 he became Division Mechanical Engineer at Midland, Texas, and in 1940 was granted a military leave of absence. He was in the Navy during the war where he served with distinction in the South Pacific, and had reached the rank of Commander at the time of his discharge. In November 1945, he returned to Midland as Division Mechanical Engineer. Prior to his recent appointment he served as District Superintendent at Kilgore, Texas.





A FTER more than a year of careful preparation, Shell's second motion picture in the new series on the petroleum industry will be ready for distribution this spring. Taking up where its predecessor, "Prospecting for Petroleum" left off, "Birth of an Oil Field" is a comprehensive treatment of the drilling and production techniques of the oil industry. Like its predecessor, it has been filmed in color, but unlike it, "Birth of an Oil Field" combines three-dimensional type animation with the "live action" of actual oil field operations.

The film boasts several new techniques, and introduces two fascinating new characters, Bottle and Hard Hat, who will undoubtedly rival in popularity the old prune-munching professor and the medicine barker of "Prospecting for Petroleum."

The picture opens on a dramatic note. A giant pendulum swings hypnotically across the screen, as various symbols of time—the hour glass, the sun dial—dissolve behind it. "Time. intangible, illusive time," begins the narration. "And with the fleeting life of each and every second, more than



Models of the stadia show the seating capacity necessary to accommodate the "vast army of workers employed in the oil industry."



A model representings the scene for an expli drilling, utilized by

4,000 gallons of oil are brought up from the earth." From this, "Many men, many jobs . . . and all because, less than one hundred years ago, someone had an idea . . . an idea that perhaps a man could find oil . . . oil in huge quantities . . . by boring a hole in the earth."

Then there is a flash-back three thousand years, to the ancient Chinese who first employed the principle which enabled Alfred Drake to drill the first oil well in 1859. Cable tool drilling, it was called. In an unusual sequence the film differentiates between the old cable tool method and modern rotary drilling practices.

After the scene has been set, the audience is transported to an oil well site and the whole fascinating produre of drilling an exploratory well revealed. What could be a highly technical subject becomes simple and easy to understand. Such terms as "the kelly," "fishing," whipstock," "logging," and "casing" are explained. The seemingly impossible feat of drilling a curved hole is demonstrated, and then, in a fitting climax, the well is brought in.

To hear of the somewhat technical subject of what makes oil flow to the surface we are then introduced to an important individual, the production engineer. With the help of a genial gentleman called Bottle (a siphon bottle with a personality), he

explains about oil traps, pressures and pumping operations.

To complete the picture, the audience gets "a look around the field," guided by another animated character—Hard Hat. Hard Hat is a metal safety helmet who bobs along, talking and looking at things. "I've been around these oil fields a long time... in fact, to coin a pun... I'm brimming with information." Hard Hat makes readily understood "the Christmas tree," "gas lift," and "portable rigs."

From the oil field, the movie follows the crude oil and gas through their various steps on the way to the refineries and gasoline plants.

Back in 1946, when the original story conferences on "Birth of an Oil Field" were begun, one of the first things to be decided was how best to illustrate the surface drilling sequences in the picture. While miniature sets could be used, it was felt that they could not hope to capture the drama inherent in such an operation. Therefore, it was decided to film these sequences from life, right in the oil fields. As a result, approximately half of the film is what is called "live action," while the remainder is the three-dimensional type animation.

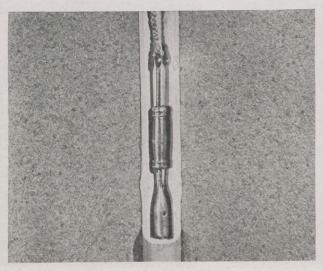
As in "Prospecting for Petroleum," the three-dimensional animation is created with the use of a stop-motion Hard Hat and Bottle are the two animated characters who help explain many of the intricacies of oil production in "Birth of an Oil Field."

camera. Each set or puppet is photographed one film frame at a time. After each picture the model is moved slightly or a new model in a slightly different position is substituted. Through the use of thousands of such still pictures, projected one after the other, the illusion of motion is created.

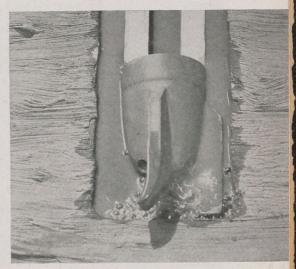
More than 100 miniature sets were built for "Birth of an Oil Field." There were cutaway sets of strata for



hina of 3000 years ago sets the first principles of se in drilling for salt.

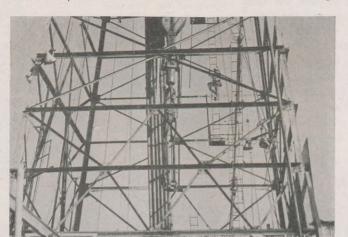


The Chinese method was an early type of cable tool drilling. The drillers jumped on a springboard fixed to a bamboo fiber rope, jerking an iron bit up and down.

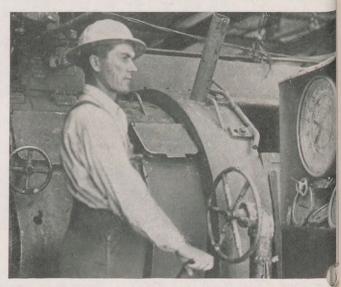


In 1900, the rotary drilling method was first utilized. Rather than pounding, revolving bits twisted and chewed their way through the earth.

Having explained the principles of drilling, the film switches to an actual drilling operation. Here, "live action" is used to show the first steps: erection of the derrick and installation of the rig.



During the drilling operation, the camera alternates between live action and animation, explaining the various drilling procedures, the role of drilling mud, and the different types of bits used.

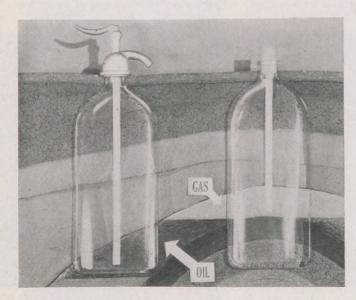


the underground sequences, and a model the size of a breakfast nook represented an oil field. Drilling bits were the size of a pencil eraser and the Empire State building was three inches tall. To get Bottle to grin and Hard Hat to talk required hundreds of additional models.

While work was in progress on the animated parts of the movie, cameramen were on location at a Shell well that was being drilled near Bakersfield, California. Working from their "shooting script" they photographed the live action that would fill the gaps in the animation. Incidentally, the well used, in the Ten Section Field, has since been brought in and is now a producer.

The two mediums—animation and live action—have been joined in the finished film so that the audience gains the benefits of both, and suffers the limitations of neither. In some cases live action and three-dimensional animation have been used si-

multaneously. This technique, known as "process" photography is used effectively in the film to take the audience from surface drilling activity straight down, two miles or so into the earth. To make these "travel" shots, as they are called, a cutaway model was used to show the drill string penetrating the earth, and movies of actual surface drilling operations were projected on a plain backdrop above the miniature set. When the backdrop movie and the



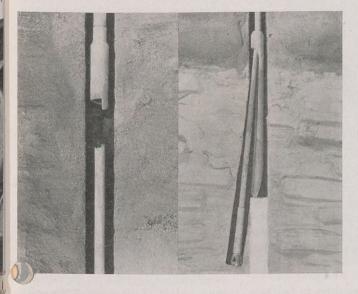
The principle of the siphon bottle is used to show why oil flows to the surface. Using such a model, and the animated "Bottle," the production engineer explains the pressure functions of gas and water.

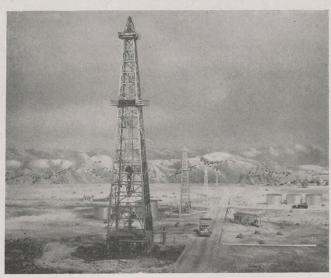


When natural pressure has been dissipated, the well is put on the pump. The principles of repressuring and artificial water drive are demonstrated in the movie with the aid of this seven-inch model.

"The going gets tougher, slower. Oh, oh . . . trouble. A broken drill string." When the broken string can't be "fished" up, drilling is continued by whipstocking—deflecting the hole past the break.

The well is finally brought in. Now begins the many-sided job of production, as additional wells are scientifically plotted and drilled in the formation. Roads are laid and storage tanks are built.





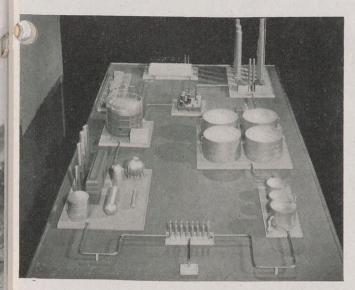
animated model were photographed together, the resulting composite showed surface and subsurface action simultaneously.

During the shooting of the film, the sound track was independently prepared. Music, narration, and sound effects were later brought together in a special recording session called "dubbing."

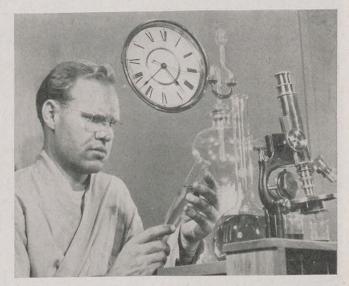
Even before this second film is "in the cans" and ready for distribution, (Shell employees will see it first) the Shell Motion Picture Department and the George Pal Studios are already hard at work on the third film in the series, which will deal with refining. Following that and rounding out the series will be films on Transportation, Marketing and Research.

Employees who would like to have "Birth of an Oil Field" shown before their church group, club, civic or fraternal organization, will soon be able to make arrangements for a showing with their local management.

Once completed, the series will explain the history and activities of the petroleum industry from beginning to end. It will deal with oil from its origins millenniums ago to the delivery of the finished petroleum products to the consumer. "Birth of an Oil Field" is an important part of this chronicle . . . thirty-one minutes of color, sound, and entertainment, designed to portray entertainingly and accurately an important phase of the oil industry.



Once on the surface, the wet gas is separated from the crude oil at the gas trap (foreground). The oil and gas then travel different courses on their way to the ultimate consumer, as shown in this set.



In a fitting climax, "Birth of an Oil Field" reviews the increasing benefits derived from petroleum, and points to time and continuing research as the guides to even greater benefits in the future.



The Mayor of Wood River

AVIER D. HUMPHREY is a politician who knows how to roll up his sleeves and get his hands dirty. Besides being mayor of Wood River, Ill., he is an operator in the lube oil plant of Shell's Wood River Refinery in neighboring Roxana. Each day he makes the transformation from helmeted, dungaree-clad refinery worker to executive in business suit deliberating highway improvements, tax rates and school needs.

Thirty-five, energetic and ambitious, he takes his dual responsibilities in stride and still finds time for such extra-curricular pursuits as helping Wood River youngsters stay on the straight and narrow and giving his pretty wife a hand in papering and decorating their home.

Humphrey was elected mayor 1945 in a ding-dong, three-cornered race in which he defeated his closes rival by 70 votes. He had never be

fore held public office.

He has worked for Shell since 193 starting as a laborer and eventual becoming an operator in the lubrid ing oil plant. Like many of the refu ery's 3500 employees, he works altel nating shifts from 8 to 4, 4 to 12, and 12 to 8, changing shifts every week

Sometimes city business and the demands of his regular job make Humphrey extend himself to take car of both. On such occasions, She helps as much as possible since it ha long had a policy of encouraging em



Monthly meetings keep Mayor Humphrey's Junior G-Man Club at peak efficiency. Club membership is over 200.

ployees to participate in civic activities.

Humphrey built his campaign for office around a promise to provide suitable recreation facilities for Wood River youngsters. Once Mayor, he vigorously pushed such a program, securing tax funds to support supervised playgrounds for youngsters of all ages. His newest project is a 15-acre ball park and amusement center north of town. "It's just a corn field now, but it will be in shape by next spring," Humphrey says, and he has a habit of making good on his promises.

His proudest achievement is not connected with his regular mayoralty duties. Back on Hallowe'en of 1944. the city's youngsters had themselves a time—damaging municipal property

the tune of better than \$500. Humhrey determined to teach them respect for the law by encouraging their cooperation. Enlisting the aid of Wood River Police Chief Frank Starkey, he formed a Junior G-Man Club, the first of its kind in the country. At monthly meetings, besides witnessing entertainment programs, youngsters were addressed by police and civic leaders and F. B. I. representatives. They were shown the town jail and familiarized with local laws. Club membership is now over 200. and last year's Hallowe'en damage amounted to less than \$25.

Club members cooperate actively with police. They report parking viotors, speeders, red light crashers. They unmasked a Peeping Tom always one look ahead of the police and led to the detection of a gang of vandals who were breaking into the local high school. Police don't take action against drivers the first time they are turned in for minor traffic violations. If the same name shows up frequently on the youngsters' report, however. police send the offender a letter. Boys are rated on a point system based on the caliber of their reports. High point boys are given theater passes and vacations at a summer camp. Now and then the entire group takes in a major league ball game or some other outstanding athletic event.

The mayor and the chief of police support the organization out of their



Not even two jobs can keep Wood River's first citizen from relaxing with his family. Here Mrs. Humphrey and son Don, 13, entertain the mayor and his daughter Laniece, 11.

own pockets and say they feel themselves well paid. They have had calls from towns all over Illinois asking how they can establish similar groups.

The secret of Humphrey's success in handling two man-size jobs and finding time to worry about everybody's kids as well as his own lies in the fact that he's in love with life. "I like to be doing things," he says. Even in the rare moments when he loafs, he works at it, according to his wife.

He talks proudly of the new hospital planned for Wood River Township, the new airport proposed for the locality, the new rubbish collection system installed in town, the new grand piano he wants to buy for his wife. He tells you "Wood River is a fine town but we're going to make it a better one. . . . Some of our boys get in Dutch now and then, but all in all they're a great bunch. . . . That refinery is quite a plant, a terrific place."

Enthusiasm is his chief trait, but it's not the kind of enthusiasm that bores you. It's contagious. This young Mid-Westerner is not sitting back and watching the world roll by. He has rolled up his sleeves and is pitching in and helping it move, thoroughly enjoying himself because he discovered long ago the satisfaction that comes from accomplishment.



Daily chats with such leading citizens as Fred Penning (left) and Cecil Miner (center) help mayor keep in touch with town sentiment.



The mayor takes an intense interest in the work of the police department. Here he talks with Wood River policeman George Reithman.

THEY HAVE RETIRED

Treasury



F. C. EMBSHOFF Head Office Banking



D. I. HARES Shell Bldg. St. Louis, Mo.

Personnel



E. C. SMITH Head Office

Marketing



H. C. BROWN Albany Division Sales



H. CONSTANCE Atlanta Division Operations



L. F. K. NIELSEN New York Division Operations



J. A. SAUTER Chicago Division Operations



F. J. SCHMITT St. Louis Division Treasury

Manufacturing



W. A. BRADY Norco Refinery Engineering Field



L. P. FALGOUT Norco Refinery Car



J. W. HOLDER Wood River Refinery Engineering Field



A. W. HUBER Wood River Refinery Engineering Field



W. LINDER Wood River Refinery Engineering Field



C. SUMMERS Wood River Refinery Engineering Field



E. W. WEBRE Norco Refinery Engineering Field

Exploration and Production



J. W. ALFORD New Orleans Area Production



S. J. BALES Tulsa Area Production



T. J. BURRIS Tulsa Area Production



J. P. LAVIN Houston Area Production

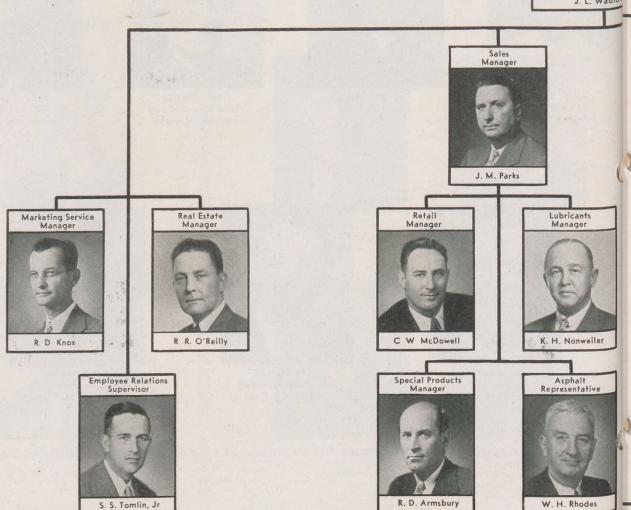


The thirteenth in a series of Organization Charts

Shell Oil Company, Incorporated (East of Rockies Territory)

January-1948







District Manager Birmingham H A Logan District Manager Mobile H G Sheffield District Manager Jacksonville

O W Brown

District Manager Orlando

State Manager Florida

S. A Gervin, Jr.

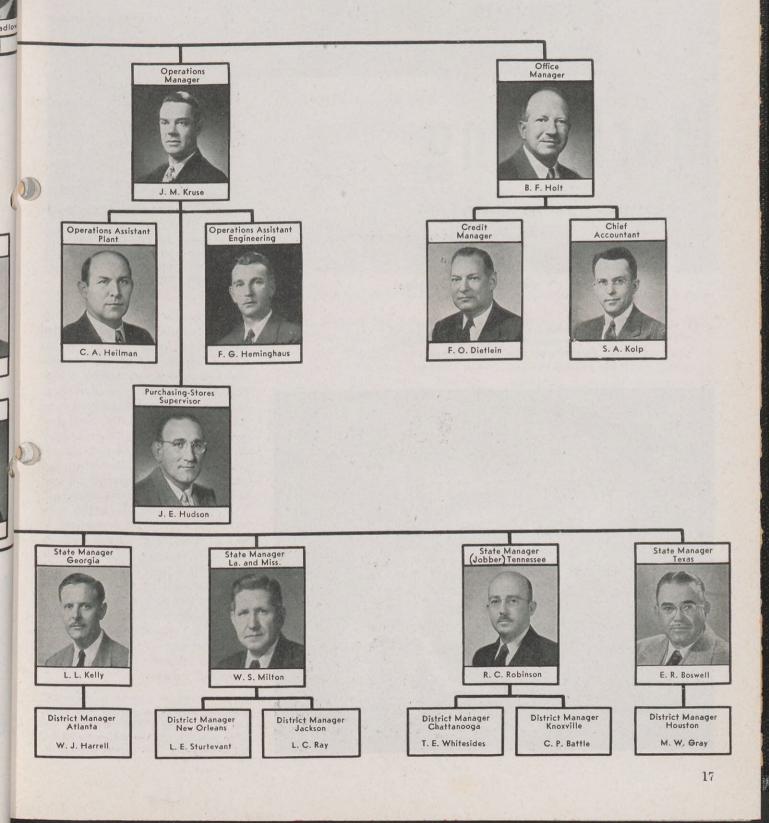
C G Mooney

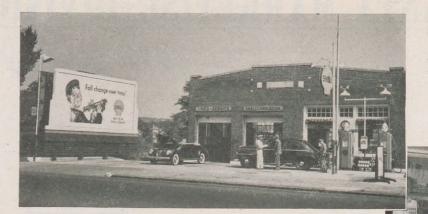
District Manager Tampa W. W. Salzer

District Manager Miami

A. E. Houck

ATLANTA MARKETING DIVISION





Fundamental to Shell Marketing operations are the many thousands of independently owned service stations that sell Shell products.

Marketing

4,877 employees in Shell's East
of the Rockies Marketing Territory
sell more than 1100 different
products in 32 states

(Following is the third in a series of articles on the organization of Shell Oil Company, Incorporated, East of the Rockies.)

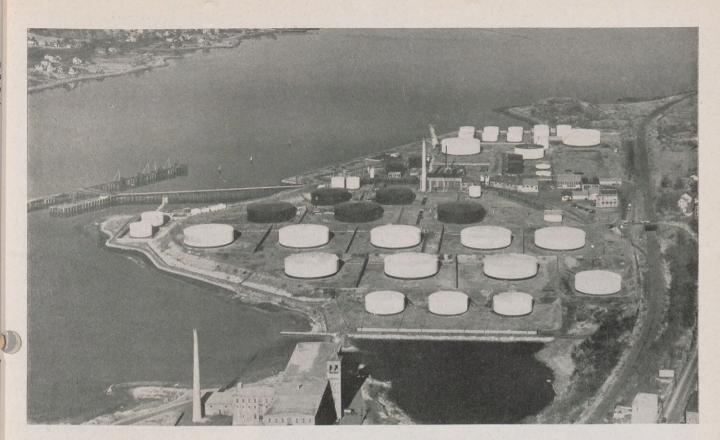


Marketing Division Retail Representatives make periodic calls on station operators to advise them on sales problems and techniques.

AST month the American Society of Mechanical Engineers selected Shell to receive its Meritorious Award "for developing original methods and making outstanding contributions to the science of Marketing Distribution." In making the citation, ASME officials said that Shell had been selected because "the company displayed superior judgment in appraising problems in Marketing, had analyzed them with accuracy and had arrived at highly effective solutions."

At first thought, it might seem somewhat strange for a company to win a "Marketing" award from an engineering society. Actually, it was the ASME's way of commending Shell for applying to its marketing activities the same type of engineering principles which has made today's production, research, manufacturing and transportation techniques among the most efficient in the history of American industry.

Marketing Automotive has the very important job of keeping Shell vehicles in topnotch condition. This Wood River truck is being serviced in a Shell garage at St. Louis-



Shell's Marine Terminal at Fall River, Mass., receives products by tanker from the Gulf of Mexico and distributes them to neighboring depots.

The efficiency of the Shell Marketing organization is the outcome of years of continuous study and planning. The first step in its development was to establish clearly in the minds of all concerned the basic function of Marketing: to sell the total output of the Shell refineries at the greatest net return to the Company. Today there are 4,877 men and women in Shell Marketing-East of the Rockies dedicated to the task of attaining maximum efficiency in the sale and distribution of more than 1,100 different products.

The fundamental approach employed in the plan of organization was that of decentralized authority—the removal of many responsibilities and duties from Head Office to the 11 Marketing Divisions, each with head-quarters in key cities ranging from Albany to Atlanta and from Boston to Minneapolis.

Marketing in the Field . . . The DIVISION

The Division is the guiding field

unit in the Shell Marketing organization. At the head of each such unit is a Division Manager who is responsible for the Division's over-all performance. The Division Manager supervises the administration of the sales and distribution program within broad limits of delegated authority.

On pages 16 and 17 is a typical Division Marketing organization chart, illustrating official titles and mutual relationships.

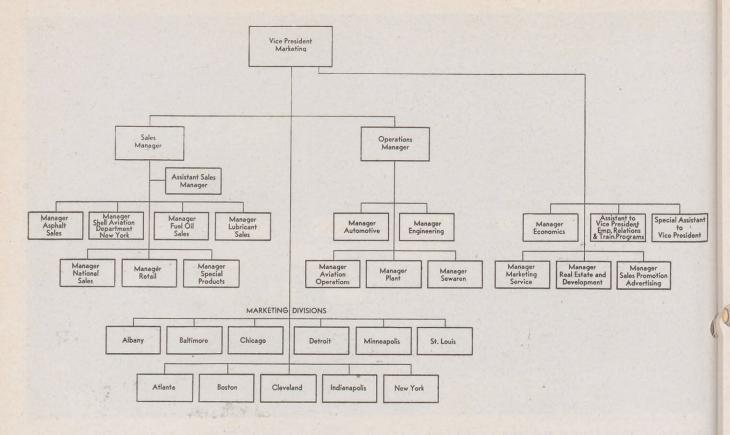
The Division Sales Manager is responsible for the administration of all sales policies and programs within his Division. Assisting him are from eight to ten Department Managers and Representatives, each of whom coordinates the sales activities of specific products or a service classification. The Aviation Representative, for example, is responsible for sales of aviation fuels and lubricants; the Retail Manager has charge of activities directed towards assisting Shell dealers in becoming successful merchants in their communities.

The Division Operations Manager,

with the aid of two assistants, supervises the construction, maintenance and painting of Marketing facilities, and administers operating policies for Marketing terminals, depots, warehouses and garages. He supervises the Division transportation and supplies and purchasing-stores activities, and administers long and short range operating policies. Labor relations with all Division operating employees come under his administration.

Treasury functions, such as accounting, auditing, banking, budgetary control, cash receipts and disbursements, credits and collections, insurance, office services, payroll procedures and taxes, are administered by the Division Office Manager.

Others assisting the Division Manager are the Real Estate Manager, who supervises the administration of the Division's real estate activities; the Supervisor of Employee Relations, who advises the Division Manager in personnel administration, job relations and training; and the Manager, Marketing Service, who supervises the Division Office clerical staff assigned



to sales, operations and real estate work.

The DISTRICT

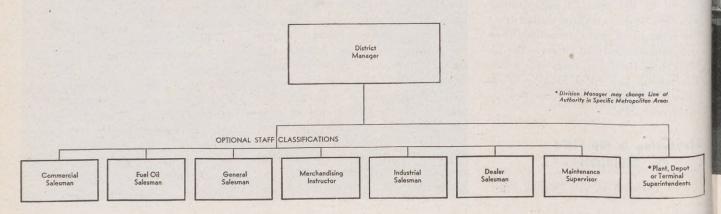
A Division is divided territorially into Districts, each of which is headed by a District Manager who, with the aid of his staff, directs sales and operations in his particular territory. (In Divisions covering exceptionally large territories, such as Baltimore and Atlanta, State Managers coordinate the sales activities of the District Managers within their respective states.) Depending upon the sales potential, the District Manager's staff may include industrial, fuel oil and

general-line salesmen, as shown in the accompanying organization chart, who negotiate the actual sales in the District within the terms, policies and procedures established by the Company.

The Depot or Terminal Superintendents are responsible for the warehousing and efficient delivery of the products to customers. They are also responsible for the collection of cash or credit receipts from all accounts to whom deliveries have been made.

The HEAD OFFICE

It is the responsibility of Head Office to develop broad general policies, marketing programs, improved equipment, and methods to meet and anticipate constantly changing needand situations. The Head Office must keep informed of all marketing developments in the petroleum industry. including competitive prices and marketing practices, new or improved products introduced by competitors. sales trends, possible improvements. new plants and equipment. Finally. the Head Office follows and gauges the efficiency of the sales efforts and operations of the Divisions; initiates special studies as required; provides services, advice and assistance to operating, sales and office organiza



tions in the Divisions, and coordinates sales, merchandising and advertising programs of the Marketing Departments.

Vice President - Marketing: The responsibilities of the Vice President Marketing, include the supervision of the management of Marketing Divisions and the Head Office Marketing Departments. He stimulates the efforts of these groups toward achieving maximum economic sales over the long term, the highest return compatible with the Company's supply situation and the lowest marketing expenses consistent with efficient operations. With the advice and counsel of his staff, consisting of Sales Manager, Operations Manager, Head Office Department Managers, and special assistants listed in the chart at the left, the Vice President, Marketing, formulates, or causes to be formulated, all Marketing policies, practices and procedures for the sale and distribution of finished products. The foregoing staff in addition to aiding the Vice President, lends guid-

The Marketing depot must keep necessary stores. Pictured at right is the Cleveland Division's new warehouse at Columbus; below is shown the Package Warehouse at the New York Division's Newtown Creek Depot. ance and assistance to the Divisions on activities of particular significance within their respective fields.

Sales Manager: The Sales Manager acts on all marketing matters in the absence of the Vice President. His general responsibilities and functions include establishing marketing areas, formulating and coordinating sales organization policies, and establishing minimum selling prices for all products.

He interprets trends in sales volume, revenue, and expense, and keeps fully informed of competitive activities and industry trends. The Sales Manager advises and assists all Head Office Marketing Managers engaged in Sales activities and the Marketing Divisions on general sales problems, and keeps management informed on sales and distribution activities generally.

In the absence of the Sales Manager, the Assistant Sales Manager assumes the above responsibilities.

Product Departments: Shell Product Departments, such as Asphalt, Fuel Oil, Lubricants and Special Products, are responsible for the development and administration of policies and programs covering the sale and distribution of their particular products. Specifically, this involves the establishment of product classification and price schedules, the recommendation of product specifications to the Manufacturing Depart-





ment, and the review and analysis of the Marketing Divisions' performance with respect to sales, netbacks and distribution expenses.

Shell Aviation Department - New York: This department is responsible for coordinating and directing the marketing of all Shell aviation products to the aviation industry, including both domestic and international accounts. It maintains contact with the Aviation Department in Shell's Pacific Coast Territory on all negotiations affecting accounts which operate on a nation-wide basis. It cooperates closely with associated Shell companies throughout the Western Hemisphere in the marketing of products to United States-licensed aircraft operating in other parts of the Western Hemisphere.



Civilian and military aviation requirements consume great quantities of Shell products. Here a 2100 gallon truck of the Albany Division services fuel to jet planes at an airfield in Schenectady, New York.

National Sales Department: The activities of this department include the administration of policies and the sale of products to designated national accounts, plus the development of sound trade relations.

Retail Department: The Retail Department is organized on a more decentralized basis than perhaps any other department. It establishes broad, workable, merchandisng policies and leaves it to the Division

Retail Managers and Retail Instructors to apply these principles and procedures as best they see fit in light of the specific Division marketing problems they encounter. Following are the functions of the Retail Department given in outline form:

1. Acts in an advisory capacity in all matters pertaining to design, construction and layout of retail outlets, and in the acquisition of existing competitive reseller business.

2. Formulates merchandising and

promotional programs designed to make Shell retail outlets, whether in direct or jobber-distributor territories, the most efficient and progressive in the industry. By means of sales training and other educational programs, it seeks to make the Shell Merchant a prosperous businessman and a leader in his community.

3. Reviews and analyzes the performance of Marketing Divisions as to sales progress and expense trends on activities of retail outlets.

Marketing Service Department: This department advises and assists Head Office Marketing Departments and Division Marketing Service Departments in:

- 1. developing and coordinating office activities and procedures.
- 2. maintaining Marketing clerical staffs at proper levels,
- 3. developing types of operating forms and statistics required by Marketing management,
- 4. maintaining complete schedules of product selling prices.
- 5. developing plans and standards for office layout, arrangement, and orderliness, and
- 6. maintaining Marketing organization charts and manuals.

Operations Department: This de-



Shell's first semitrailer (1929) carried 900 gallons.



Today Shell's semitrailer has a capacity of 6000 gallons.



partment supervises the administration of construction, maintenance and operating policies for marketing properties and equipment. This involves the supervision of Plant, Aviation Operations, Engineering and Automotive Departments, and management of the Sewaren, N. J., plant. The Operations Department must keep fully informed on new developments and improvements in marketing equipment and operating practices and procedures in the petroleum industry and promote their use in the Marketing Divisions.

The Engineering Department coordinates and establishes general policies for construction and maintenance activities of Divisions and Head Office Marketing Departments, except those affecting automotive and aviation equipment. The Plant Department develops methods and procedures for the operation of depots, depot facilities, trucks and terminals in conjunction with the Transportation and Supplies Department. It assists the Divisions on special operating problems and, jointly with Transportation and Supplies, selects sites for new marine terminals. The Automotive Department, working in close cooperation with related departments, controls the engineering. design and maintenance of all Marketing automotive equipment. The Aviation Operations Department performs a similar task for all Shell airort facilities.

Economics Department: This Department functions in an analytical and advisory capacity to Marketing Management. Its work embraces the range of problems related to marketing petroleum products. This can be grouped into five broad categories:

- 1. Consumption Trends. This involves analysis by products and by geographic regions. Forecasts of demand, supply and price levels are prepared at regular intervals.
- 2. Sales Analysis: This deals with Shell's performances as related to trends in the industry.
 - 3. Distribution Costs and Profit-

ability Analysis: The trend and components of marketing expense are analyzed in total and by Divisions.

- 4. Consumer Research: The bulk of the field work is performed by outside agencies on a project basis.
- 5. Assistance and Coordination in Marketing Plans: On the basis of the results obtained in studying supply and demand conditions, sales performance and marketing profitability, the Economics Department contributes to the formulation of annual budgets and assists in shaping long-range marketing plans.

Real Estate and Development Department: This department's activities embrace the purchase, lease and disposal of Marketing real estate properties. It also reviews performance reports of service station rental income, gallonage and property expenses.

Sales Promotion and Advertising Department: This group develops advertising, merchandising, promotional and sales programs to aid in attaining marketing objectives. In addition to preparing most of the advertising

and sales promotion work within the department itself, it maintains relations with outside advertising agencies, as necessary, to achieve the desired sales results. It is responsible for the analysis of cost, effectiveness and choice of various advertising media, including magazines, radio, newspapers, outdoor billboards, direct mail, point-of-sale displays, promotional booklets, technical manuals, pamphlets, portfolios, etc. The department works in the closest cooperation with the Head Office Product Departments and with all Marketing Divisions in supplying them with material and information for advertising, sales promotional and merchandising pro-

Employee Relations and Training: A special assistant to the Vice President, Marketing, assists in the selection of personnel and sets up educational programs for general and specialized training. Typical of these educational programs is the Shell Basic Marketing School conducted at Katonah, New York, throughout 1947, and attended by approximately 750 Marketing personnel.

A class at Shell's Industrial School at Asbury Park, one of several Marketing training schools.



HOW TO SAVE TIME AND MONEY ON YOUR INCOME TAX

FOR THOSE WHO EARNED \$5,000 OR LESS IN 1947

AX time doesn't have to be headache time. If you prepare for your income tax report now—well in advance of the March 15 deadline—and if you are able to take advantage of all the short cuts that Uncle Sam has made available, you should be able to complete the task without so much as a single aspirin.

You may also be able to save your-

self some money.

This year—as last—there are three separate ways in which to file income tax reports. Which one you use will depend on your personal situation. The simplest of all three is the Withholding Receipt (Form W-2), which is the statement furnished you by the Company showing the amount of taxes withheld from your wages or salary during the year. On this form you simply indicate your total income for the year and the names of your

dependents. The U. S. Treasury Department figures the tax for you, allowing deductions of about 10% of your total income for charitable contributions, taxes, interest, alimony, medical expenses, etc., and sends you a bill—or a rebate—as the case may be.

You can use this form only if income from your wages or salary was less than \$5,000 during 1947, and if you received not more than \$100 of other income from interest, dividends, and wages from which taxes were not withheld. As an example, if you received, say, \$3,500 from Shell, and a total of \$50 in interest on your bank account or insurance policy, you may use this form. But if you received, let us suppose, \$125 during the year in interest, dividends, etc., (and no taxes were withheld from this money) you may not use this form, even though

your total income may have been less than \$5,000 during the year.

If your "adjusted gross income" was less than \$5,000 you may make a Short-form Return on Form 1040, a copy of which may be obtained from any Collector of Internal Revenue. Tear off pages 3 and 4 and use pages 1 and 2 as your return. If your income was wholly from salaries, wages, dividends, and interest, you need fill out only page 1. If you had other income, you must also use page 2. Your tax is then computed by using the tax table (see illustration) on page 4 of the form. The technical definition of "adjusted gross income" is rather involved but for practical purposes it is your total income less (1) expenses incurred in a trade or business, except as an employee, (2) amounts which are an expense against rent or royalty income, and (3) unreimbursed traveling expenses incurred as an employee while away from home. For example, if part of your income came from the rental of rooms in your house, you should subtract the cost of heating, lighting, and maintaining those rooms (together with a proportionate share of the cost of maintaining your house as a whole) from your total income to find your "adjusted gross income." As with Form W-2, use of the Short form Return makes it unnecessary for you to calculate deductions in the form of charitable contributions, taxes, etc. The tax table on the form automatically allows you about 10% for these items.

Finally, you can use the Long-form Return, the one that has given income tax time its reputation as a purveyof of headaches. Anyone may use this method. But if your adjusted gross income comes to \$5,000 or more, or if you claim deductions for contributions, taxes, etc., of more than 10% you must use it. You will find in structions for its use contained on the form (Form 1040), or you may con sult a reliable book, or tax accountant. Procedure for filling out this form has not changed since last year. Because of its simplicity, most persons will probably use the Withholding Receip (Form W-2) if they are eligible to do so. Here is how to tell when you



should or should not use this simplified method:

The Withholding Receipt is best for you if—

1. You have no deductions for business expenses, contributions to charities, interest and taxes paid, medical, dental, etc., expenses paid, alimony paid, etc.

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- 2. You have some of the above deductible expenses but they are less than 10% of your total income.
- 3. You don't want to pay your tax right away. Although you are more likely to get a rebate, you may still owe something. If you do, and use the Withholding Receipt, the Collector will send you a bill. This will give you a little more time.

You should not or cannot use the Withholding Receipt if—

- Your total income (regardless of deductions) is over \$5,000.
 Then you cannot use this form.
- 2. Your tax deductions are more than 10% of your income. If you own your own home, for instance, both the real property taxes and the interest on your home mortgage are legitimate tax deductions. Together with contributions paid and other tax deductions, these may total more than 10% of your income. Since 10% is all that you are allowed if you use the Withholding Receipt, you should not use this form, but should fill out the long form instead. This will save you money.
- 3. You rent out a room or apartment of your residence.
- You receive dividends, interest and wages not subject to with-

TAX TABLE FOR INCOMES BELOW \$5,000—If you should use the Short-form Return to fill out your income report, this is the table you will use to calculate your tax. Should you decide to file your Withholding Receipt (Form W-2) as your return, the collector will calculate your tax, using this table.

If total i	income is-	And the number of exemptions claimed is —		If total income is-								9 00				
At least	But less than	1	2	3	4 or more	At least	But less than	1	2	3	4	5	6	7	8	9 or more
	Your tax Is—				,						tax is-		1 00	100	00.	
\$0 550 575	\$550 575 600	\$0 1 5	\$0 0 0	0 0	0 0	\$2,225 2,250 2,275	\$2,250 2,275 2,300	\$288 292 296	\$193 197 201	\$98 102 106	\$3 7 11	0 0	0 0	0 0	0 0	0 0
600	625	10	0	0	0	2,300	2,325	300	205	110	15	0	0	0	0	0
625 650 675	650 675 700	14 18 23	0 0	0 0	0 0	2,325 2,350 2,375	2,350 2,375 2,400	305 309 313	210 214 218	115 119 123	20 24 28	0 0	0 0	0	0	0
700 725 750	725 750 775	27 31 35	0 0	0 0	0 0 0	2,400 2,425 2,450	2,425 2,450 2,475	318 322 326	223 227 231	128 132 136	33 37 41	0 0	0 0	0 0	0 0	0 0
775 800	800 825	40	. 0	0	0	2,475 2,475 2,500	2,500	330	235	140	45	0	0	0	0	0
825 850 875	850 875 900	48 52 57	0 0	0	0 0	2,525 2,550 2,575	2,550 2,575 2,600	339 343 347	244 248 252	149 153 157	54 58 62	0 0	0	0 0	0 0	0 0
900	925	61	0	0	0	2,600	2,625	352	257	162	67	0	0	0	0	0
925 950 975	950 975 1,000	65 70 74	0 0	0 0	0 0	2,625 2,650 2,675	2,650 2,675 2,700	356 360 365	261 265 270	166 170 175	71 75 80	0 0	0 0	0 0	0 0	0 0
1,000	1,025 1,050	78 82	0	0	0	2,700 2,725	2,725 2,750	369 373	274 278	179 183	84 88	0	0	0	0	0
1,050 1,075	1,075 1,100	87 91	0	0	0	2,750 2,775	2,775 2,800	377	282 287	187 192	92	0 2	0	0	0	0
1,100 1,125	1,125 1,150	95 100	0 5	0	0	2,800 2,825	2,825 2,850	387 391	291 295	196	101	10	0	0 0	0 0	0 0
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1,200 1,225 1,250 1,275	1,225 1,250 1,275 1,300	112 117 121 125	17 22 26 30	0 0 0	0 0 0 0	2,900 2,925 2,950 2,975	2,925 2,950 2,975 3,000	405 410 415 419	308 312 317 321	213 217 222 226	118 122 127 131	23 27 32 36	0 0	0 0 0	0 0 0	0 0 0
1,300 1,325	1,325 1,350	129 134	34 39	0	0	3,000 3,050	3,050 3,100	427 0	327 336	232	137 146	42 51	0	0	0	0
1,350 1,375	1,375 1,400	138 142	43 47	0	0	3,100 3,150	3,150 3,200	445 455	344	249 258	154	59 68	0	0	0	0
1,400 1,425 1,450	1,425 1,450 1,475	147 151 155	52 56 60	0 0	0 0	3,200 3,250 3,300	3,250 3,300 3,350	464 474 483	361 370 379	266 275 284	171 180 189	76 85 94	0 0 0 7	0	0 0 0	0 0 0
1,475	1,500	159	64	0	0	3,350	3,400	492 502	388	292 301	197	102	16	0	0.0	0
1,525 1,550 1,575	1,550 1,575 1,600	168 172 176	73 77 81	0 0 0	0 0	3,450 3,500 3,550	3,500 3,550 3,600	511 521 530	407 416 425	309 318 326	214 223 231	119 128 136	24 33 41	0 0	0 0	0 0
1,600	1,625 1,650	181 185	86 90	0	0	3,600 3,650	3,650 3,700	539 549	435 444	335 343	240 248	145 153	50 58	0	0	0
1,650 1,675	1,675 1,700	189 194	94	0 4	0	3,700 3,750	3,750 3,800	558 568	454 463	352 361	257 266	162 171	67 76	0	0	0
1,700 1,725 1,750 1,775	1,725 1,750 1,775 1,800	198 202 206 211	103 107 111 116	8 12 16 21	0 0 0 0	3,800 3,850 3,900 3,950	3,850 3,900 3,950 4,000	577 586 596 605	472 842 491 501	369 378 387 396	274 283 291 300	179 188 196 205	93 101 110	0 0 6 15	0 0 0	0 0 0
1,800	1,825	215 219	120	25 29	0	4,000 4,050	4,050 4,100	615	510 620	406 415	308 317	213	118	23 32	0	0
1,825 1,850 1,875	1,850 1,875 1,900	223 228	128 133	33 38	0	4,100 4,150	4,150 4,200	633 643	529 538	424 434	325 334	230 239	135 144	40 49	0	0
1,900 1,925	1,925 1,950	232 236	137 141	42 46	0	4,200 4,250	4,250 4,300	652	548 557	443	342 351	247 256	152 161	57	0 0	0 0
1,950 1,975	1,975 2,000	241 245	146	51 55	0	4,300 4,350	4,350 4,400	671 680	567 576	462 471	360 368	265 273	170 178	75 83	0 0	0
2,000 2,025 2,050 2,075	2,025 2,050 2,075 2,100	249 253 258 262	154 158 163 167	59 63 68 72	0 0 0	4,400 4,450 4,500 4,550	4,450 4,500 4,550 4,600	690 699 709 718	585 595 604 614	481 490 500 509	377 386 395 405	282 290 299 307	187 195 204 212	92 100 109 117	0 5 14 22	0 0 0
2,100 2,125 2,150 2,175	2,125 2,150 2,175 2,200	266 271 275 279	171 176 180 184	76 81 85 89	0 0 0 0	4,600 4,650 4,700 4,750	4,650 4,700 4,750 4,800	727 737 746 756	623 632 642 651	518 528 537 547	414 423 433 442	316 324 333 342	221 229 238 247	126 134 143 152	31 39 48 57	0 0 0
2,200	2,225	283	188	93	0	4,800 4,850 4,900	4,850 4,900 4,950	765 774 784	661 670 679	556 565 575	452 461 470	350 359 367	255 264 272	160 169 177	65 74 82	0 0

holding totaling more than \$100.

- 5. You pay alimony that amounts to more than 10% of your income or that brings your total deductions to more than 10%. Alimony paid is a deduction, but you cannot take full advantage of this unless you file the long
- 6. You have paid large sums to doctors, dentists, hospitals, druggists, etc., during the year. Five percent of your income is considered "normal" for these expenses, but anything you have spent over this is considered "unusual" and may be deducted, if you use the long form. Figure the facts in your own particular case.
- 7. Your wife or husband itemizes his or her deductions on the long form. Then you must file the same way and cannot use the Withholding Receipt.
- 8. You live in a community property state* and husband and wife want to file separate returns.

Once you have mailed your return, you cannot after March 15, 1948, change to another form even if you find later that you could pay a lower tax by doing so. Your choice of tax forms is therefore important, so be careful which you use. If you have some doubt, it might be wise to calculate your tax by all three methods to find out which produces the lowest

How to figure your exemptions-

In computing your tax you are entitled to certain exemptions. These are amounts of your income which are exempt from tax, the number depending upon your marital status and dependents. Thus, you are allowed:

(a) \$500 for yourself (whether single or married).

(b) \$500 for your wife or husband if you are married (provided that if he or she had any income it is included with yours in a combined or joint return).

(c) \$500 for each dependent, a dependent being one who (1) receives from you more than half of his or her support for the year, (2) receives gross income of less than \$500 during the year, and (3) is closely related to you.

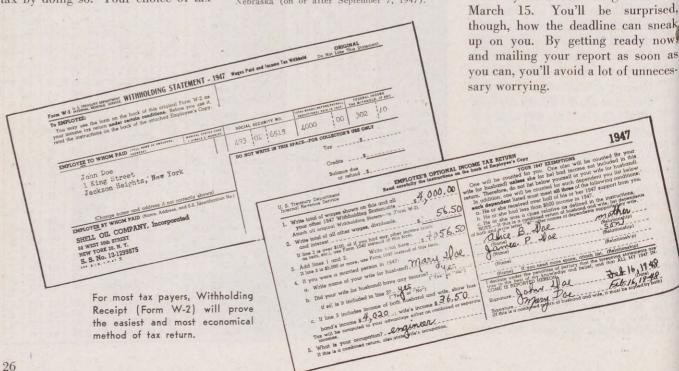
It doesn't matter how old the dependent is, or how young, nor does it matter how much or how little you contributed to his support, just so long as it was more than half of the total he received during the year. Nor does it matter if the dependent died on the first day of the year or was born on the last. You may claim the full \$500 exemption.

If you file the Withholding Receipt as your tax report you will not have to state the amount of the exemptions you are claiming. It is necessary only to give the names of your dependents and their relationship to you. The Collector will do the rest.

Regardless of the form you use, don't forget to file it on time. There are severe penalties for failure to do this. Your report must be filed before March 15 of this year, and should be sent to the Collector of Internal Revenue in your district. If you use the short or long form, you must include a check or money order for any tax you owe. If you use the Withholding Receipt, however, you are not to enclose any money. The Collector will send you a bill, payable in 30 days. Or if the Government owes you a refund it will pay you promptly, with interest from March 15 at 6%.

It may seem like a long time until You'll be surprised, though, how the deadline can sneak up on you. By getting ready now!

*In certain states, "community property" statutes permit husband and wife to divide the total income between them, regardless which of them earned it. Thus a husband who earns \$4,000 a year may make a separate return for himself, based on an income of \$2,000, while his wife makes out a similar report, based on the remaining \$2,000. This sometimes permits them to get into a lower tax bracket, and may reduce the combined tax they will have to pay. This is possible only in the following states: Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, Oklahoma, Michigan (as to income earned on or after July 1, 1947), Oregon (on or after July 5, 1947), and Nebraska (on or after September 7, 1947).



AFTER HOURS

Fellow students at the Marketing Industrial School at Asbury Park, N. J., watch L. W. Catling—New York Division Salesman, hole a long putt.



More than 80 children of Shell Oil Company employees attended the annual Baltimore Division Children's Party. The Party was sponsored by the Shell Men's Club.



A "10-strike" is greeted enthusiastically by members of the Atlanta Division Shell Southerners Bowling League



Ralph Carey, Division Sales Manager, presents Fuel Oil Manager Harold Hunt with the "Order of the Blue Goose," at New York Division Outing.





J. H. Doolittle, Shell Union Vice-President, and Ed Shively, Driller, talk over drilling problems during the former's visit to Weeks Island Field of the New Orleans Area.





A total of 130 attended the Baltimore Service Award Dinner to honor 27 new award winners.



Well over 400 Shell men and women greeted 79 Service Award winners at the annual New York Head Office Service Award Luncheon at the Waldorf-Astoria Starlight Roof.



SERVICE BIRTHDAYS



TWENTY-FIVE YEARS



C. BARNER Houston Area Production



E. E. DERINGTON Midland Area Production



C. DOTY
Shell Pipe Line Corp.
Texas-Gulf Area



L. DOUBLEDAY Detroit Division Operations



H. L. ELDER Wood River Refinery Topping



J. EWEN Wood River Refinery Lube Extraction



R. GRANGE Houston Refinery Cracking



D. L. HARVICK Wood River Refinery Car



C. M. KELLOGG Head Office Manufacturing



S. A. MARTIN Wood River Refinery Fire & Safety



E. R. McINTYRE Houston Area Production



W. J. PETRI Wood River Refinery Cracking



C. E. PICKER Wood River Refinery Topping



N. PLANK Products Pipe Line East Chicago, Ind.



J. H. SALMON Head Office President's Office



E. J. STRAWN Regional Staff (Houston) Treasury

TWENTY YEARS



R. V. BAKER Shell Pipe Line Corp. Mid-Continent Area



J. S. BECNEL, Sr. Norco Refinery Engineering



R. L. BRASE Tulsa Area Land



Y. P. BRAUD Norco Refinery Engineering



E. R. CARROLL Shell Pipe Line Corp. West Texas Area



J. O. CLARK Wood River Refinery Lube C. & S.



W. H. COLEMAN Wood River Refinery Lube Filters



J. R. DAVIDSON Wood River Refinery Utilities



H. V. EVANS Wood River Refinery Engineering Field



T. R. EVANS Shell Pipe Line Corp. Mid-Continent Area



E. FELDMAN Wood River Refinery Engineering Field



G. H. von FUCHS Wood River Refinery Research Lab.



H. C. GRAMMER Wood River Refinery Treating—Light Oil



C. W. GROOS St. Louis Division Operations



L. M. HOLDER New Orleans Area Production



J. A. JONES Shell Pipe Line Corp. West Texas Area



M. M. JONES Tulsa Area Production



R. KERN St. Louis Division Operations



R. B. KERR Head Office Treasury



O. H. LINGEL Head Office Transportation & Supplies



K. O. LINHOFF St. Louis Division Marketing Service



V. J. MAREING Wood River Refinery Lube C. & S.



D. L. MEANS Products Pipe Line Bradley, III.



P. D. NORTHROP Tulsa Area Production



N. R. OUBRE Norco Refinery Topping



E. D. PARKER Wood River Refinery Lube C. & S.



A. W. PATTILLO Shell Pipe Line Corp. Texas-Gulf Area



P. H. PITTS Shell Pipe Line Corp. Mid-Continent Area



I. L. PRICE Houston Area Production



R. PUGH Houston Refinery Engineering Field



A. J. REED Products Pipe Line Harristown, III.



F. C. RICHARD Shell Pipe Line Corp. Bayou System



F. W. RIDGWAY Products Pipe Line East Chicago, Ind.



C. O. SANDBACH Wood River Refinery Engineering Field



W. H. SMITH Shell Pipe Line Corp. Bayou System



M. C. SPITZE Wood River Refinery Dispatching



T. P. WAIT Shell Pipe Line Corp. Head Office



I. M. WATKINS Norco Refinery Boiler & Power House



W. H. WILSON Wood River Refinery Engineering Field



L. WRIGHT Wood River Refinery Utilities

Head Office

15 Years

F. C. Carter	. Public Relations
C. S. Gentry	.V. P. & Secretary
G. L. Stetson	Manufacturing
C. H. Wager Transpo	ortation & Supplies

10 Years

Helen Smithwick..... Personnel & Industrial Relations

Products Pipe Line

15 Years

E.	L.	Gehring	East C	hicago,	Ind.
٧.	L.	Martin		oledo,	Ohio

Shell Pipe Line Corporation

15 Years

J. L. Buffington	Mid-Continent	Area
A. W. Henson	Mid-Continent	Area
E. K. Odom	Mid-Continent	Area
R. W. Parks	Mid-Continent	Area
R. C. Stapleton	Mid-Continent	Area
H. P. Wardle	Mid-Continent	Area

10 Years

H. J. Giffin Mid-Continent Area

Sewaren Plant

			15 legis	
1	C	Bonk		Termi

10 Years

J. R. Hinton, Jr......Operations

Houston Refinery

15 Years

G. Roque Engineering Field

10 Years

L. F. Fortune Enginee	ring Field
H. C. Nannen	Storehous
T. J. Reed	Automotiv
S. M. Walker Enginee	ring Field

Norco Refinery

15 Years

B. S. Graves Technological

Wood River Refinery

15 Years

J. W. Anschutz	Lube C. & S.
J. J. Fratick	Engineering Field
R. J. Greenshields.	Research Laboratory
E. R. Kahl	Engineering Field
K. D. Matthews	Engineering Field
E. D. McCallister	Engineering Field
L. L. Metz	Engineering Field
S. P. Monks	Control Laboratory
A. E. Owens	Engineering Field
	experimental Laboratory
E. C. Shaw	Lube Operating

10 Years

B. K. Branson	Engineering Field
F. A. Converse	Engineering Field
E. A. Osburn	Engineering Field
C. E. Schneider	Lube C. & S.
L. C. Scroggins	Engineering Field
H. E. Smith	Engineering Field
C. L. Sturgeon	Engineering Field
O White	

Exploration and Production Departments

Regional Office

15 Years

Cora L. Moseley Production

Houston Area

15 Years

10 Years

C.	N.	Freeman	io
J.	C.	Neal Product	io

Midland Area

15 Years

R.	Т.	Miller								. Gas-Gasoli

New Orleans Area

15 Years

E.	C.	Shaw.								Production
	777									

10 Years

G. J. Bourgeois	. Production
G. L. Culpeper	
A. J. Dupree	
R. J. Haase	Exploration

Tulsa Area

15 Years

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10 Years

Ĥ.	1.	Hicks	Treasul
		Shelton	Productio

Marketing Divisions

15 Years

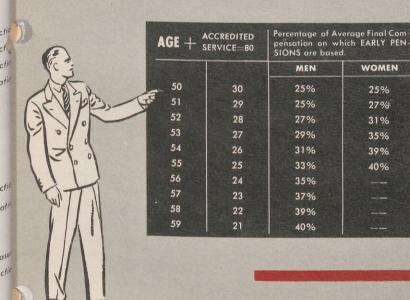
L. H. Kinch	Boston, Sall
G. E. Saunders	Chicago, Operation
Marie De Vera	. New York, Treasu
A. Gardner	New York, Soll
H. Chapman	St. Louis, Operation
E. R. Humphreys	St. Louis, Sall

10 Years

. J. Manley	Albany, Operation
Dorothy M. Morgan	. Baltimore, Treas
H. S. Field	Boston, So
. C. McCaig	Boston, Som
. W. Taylor	Boston, Treas
H. H. Dinins	Detroit Operation

E. L. Klinge Minneapolis, Operation

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You will have earned a vested right to an EARLY PENSION provided that, after age 50, your years of service, plus years of age, total 80 or more; (75 for women).

When you meet these qualifications you will be entitled to an EARLY PENSION even though you choose to retire from the Company before the normal retirement age.

FULL DETAILS ON



EARLY PENSIONS CAN BE FOUND ON PAGE 19 OF "PROGRAM FOR SECURITY"

How to get to be in the world richest girl in the world

● You don't need to be born with money to burn. All you need is enough git-up-and-git to make the most of what you've got. Plus a firm conviction that you can do anything a little better than the next guy! Fill a country with people like that . . . who never stop trying to outdo each other . . . who relish the rivalry that spurs them on . . . and you can see how America became the richest nation on earth.

Understand rivalry and you understand America. Take the petroleum industry. Because more than 34,000 individual firms and 1,250,000 individuals compete with rivals in oil production, refining, transportation, retailing and research, there's a constant stream of new and better petroleum products. And those products contribute to advancement in countless other fields from cosmetics to jet propulsion.

The sky's the limit for the progress you can expect from the kind of rivalry that's already made a country rich... a people great.

