We, the undersigned employees of St. James Community Hospital, members of the Women's Protective Union, Local #457, do agree and admit that we do not have a regularly scheduled, designated meal period. It is impossible to take our meal period the same time every day because of the schedule in servicing the hospital requirements our work involves.

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<th>NAME</th>
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U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
FEDERAL BUILDING
HELENA, MONTANA

ATTENTION: MARY ANN STANICH, TAX EXAMINER

DEAR MADAM:

Enclosed are the copies of letters requested by you in your letter of September 16, 1964.

My request for the seventy Forms 843 is for the employees of St. James Community Hospital to complete and return to the Internal Revenue Service to claim refund on the tax they paid on meals furnished by the employer, for the year 1963.

The value placed by the employer on the meals furnished to the employees was added to their total tax income; the result of this caused the employees to pay income tax on the meals. The only way they can get their refunds is by filing the claim form with the form (enclosed) signed by the employer.

This was taken up with the Administrator of St. James Community Hospital, and she asked that the Union obtain all the necessary forms.

With kind personal regards, I am,

Very truly yours,

MARGARET W. HARRINGTON
FINANCIAL SECRETARY

MKHIDW

ENCS.
JOB DESCRIPTIONS

(A) MAIDS SHALL PERFORM THE FOLLOWING DUTIES:

1. Clean all floors in all buildings designated.

2. Scrub, mop or sweep, as instructed.

3. Employees shall not be required to use stepladders or to clean walls or windows higher than they can reach from the floor.

4. Clean toilet bowls.

5. Polish all metal strips and clean tray shelves. Clean all woodwork.

6. Dust all furniture. Clean room when patient leaves.

7. Clean surgeries, as specified.

8. Clean sterilizer and tanks, and utility cans.

9. Clean dust mops and change dust mops.

10. Scrub and clean all wooden or metal tables used in hallways.

11. Clean all furniture in surgeries. Clean and wash all painted furniture on designated days. Dust patient's beds, dust underneath small tables and wipe overhead table. Move furniture and mop floor carefully, and utility cans. Clean inside window sills, sills inside screens, storm window, and steam pipes. Polish all metal fixtures, furniture, and woodwork.

12. Clean upholstered furniture.

Signed:

MARGARET K. HARINGTON

Very truly yours,

(8) Employees shall not be required to use scrubbing, waxing or buffing machines.
Dear Sir:

I am one of the employees of the Internal Revenue Service, and I am writing to request a copy of the Internal Revenue Code as amended in 1964. I would like to have a copy of the Internal Revenue Code as amended in 1964, providing: "That meals furnished to employees of the Internal Revenue Service, Social Security Administration, and Postal Service, when such meals are furnished on business trips, shall be considered as part of the employee's salary or wages for the purpose of determining income tax liability."

Enclosed is a check, #8316, in the amount of two ($2.00) dollars to cover cost of the book "Job Descriptions and Organization Analysis for Hospitals and Related Facilities."

If there is any additional cost to bill us when you mail the book, please let us know as soon as possible. We will appreciate an early reply.

Thank you for your consideration. I am, very truly yours,

MARGARET K. HARRINGTON
FINANCIAL SECRETARY

MKHSDW

Enc.
AUGUST 19, 1964

WOMEN'S PROTECTIVE UNION NO. 457
CARPENTERS' UNION HALL
156 WEST GRANITE ST.
U. S. TREASURY
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
HARRINGTON
FEDERAL BUILDING
HELENA, MONTANA

AUGUST 13, 1964

Dear Sir:

I am made to your letter dated August 13, 1964, in regard to a copy of the Internal Revenue Code as amended in 1954 concerning meals furnished to employees by employers of hotels, restaurants, hospitals etc., for the convenience of the employers, were taxable for Social Security but were exempt from other taxes. This is urgent and I would appreciate an early reply.

Thank you for your consideration. I am, very truly yours,

MARGARET K. HARRINGTON
FINANCIAL SECRETARY

MKHIDW
August 19, 1964

Women's Protective Union No. 457
Carpenters' Union Hall
156 West Granite St.
Butte, Montana

Attention: Margaret K. Harrington

Dear Madam:

Reference is made to your letter dated August 13, 1964, in regard to a copy of the Internal Revenue Code as amended in 1954 concerning meals and lodging.

This is Section 119 of the 1954 code and enclosed is a Thermafax copy of the regulations, also enclosed is Circular E, page 17, which explains if meals and lodging are subject to Social Security tax.

Very truly yours,

I also received all the favorable considerations that from the Internal Revenue Department. I also have received letters from several different people asking for copies of this code.

Wm. A. Harrington
Tax Examiner

Enclosures:

By Section 119
Circular E

There has been a change in administration of the hospital and so far we have not had a meeting with the new administrator. We have not met with a meeting, and in fact several times, but I am sure that she will have to meet with us soon.

Hoping you and Marian are both well, I am,

Profeomally yours,

Margaret K. Harrington
Aioskatal Secretary

[Handwritten note: copy]
DECEMBER 21, 1964

TO WHOM IT MAY CONCERN

LESTER J. GREEN, Vice President
Sixth District
H & R & B International Union
5949 Lee Street
Arvada, Colorado

DEAR BROTHER GREEN:


THANK YOU FOR THE MATERIAL RECEIVED ON THE QUESTION OF TAX ON MEALS FURNISHED EMPLOYEES.

I ALSO RECEIVED ALL THE MATERIAL CONCERNING THIS FROM THE INTERNAL REVENUE DEPARTMENT A FEW DAYS PRIOR, AFTER THREE LETTERS ASKING FOR COPIES OF THIS RULING.

THERE HAS BEEN A CHANGE IN ADMINISTRATION AT THE HOSPITAL, AND SO FAR WE HAVE NOT HAD A MEETING WITH THE NEW ADMINISTRATOR. WE HAVE REQUESTED A MEETING, AND IN FACT CALLED SEVERAL TIMES, BUT ONLY A PROMISE THAT SHE WILL MEET WITH US SOON.

HOPING YOU AND MARIANN ARE BOTH WELL, I AM,

FRATERNALLY YOURS,

MARGARET K. HARRINGTON
Financial Secretary

MKH/dw

AUGUST 31, 1965

Correspondence re: St. James Contract: 1964-1965

COPY
December 21, 1964

To Whom It May Concern:

In accordance with Article XIII—of the Agreement between the St. James Community Hospital as "Employer" and the Women's Protective Union, #457, as "Union", the two parties do agree to extend the terms and provisions of the existing Agreement beyond the termination date of February 4, 1965, for the purpose of negotiations. This period not to be extended over thirty (30) days beyond the termination date of February 4, 1965.

For the Employer

[Signature]

For the Union

[Signature]
Sister Ann Lewis, Administrator
St. James Community Hospital
400 South Clark Street
Butte, Montana

Dear Sister:

In accordance with Article XII - of the Agreement Between the St. James Community Hospital and the Women's Protective Union, it provides that:

"This Agreement shall continue in full force and effect from February 5, 1962 to February 4, 1964 inclusive, and thereafter it shall be considered automatically renewed for successive periods of twelve (12) months unless at least sixty (60) days prior to the end of any twelve (12) month effective period either party shall serve written notice upon the other that it desires cancellation, revision or modification of any provisions of this Agreement. In this event the parties shall attempt to reach an agreement with respect to the proposed change or changes, and at least forty-five (45) days prior to the expiration date of this Agreement meetings to consider such changes will be held by the parties. In the event the parties do not reach a written agreement by the expiration date of February 4th in the particular year, as provided for herein, then this Agreement shall in all respects be deemed void and terminated. The parties hereto by written agreement may extend said period for the purpose of reaching a new agreement."

The second sentence of this Article specifically states that the parties meet forty-five (45) days prior to the termination date of February 4th in any year.
Spec. del’y fee $ 0.05
Ret. receipt fee $
Surcharge $ 0.05
Rest. del’y fee $
Postage $ 0.05 ☐ Airmail

Postmaster, By ______________

From

To Sister Ann Lewis, Adm.
St. James Comm. Hosp. BUTTE MONT.

POD Form 3806 Dec. 1959

Butte Mont.
As per our telephone conversation on December 2, 1964 in reference to our International Vice President Lester J. Green, taking part in the negotiations when he is in Butte on December 10, 11, and 12th, you stated it would be impossible for your committee to meet on any of these days.

To be sure and have everything legal, the negotiating committee request an initial meeting on or before the twenty-first (21) day of December 1964.

I will be looking for your reply to this request.

With kind personal regards I am,

Very truly yours,

Margaret Harrington
Financial Secretary
December 14, 1964

Mrs. Margaret Harrington
Financial Secretary
Women's Protective Union No. 457
156 West Granite
Butte, Montana

Dear Mrs. Harrington,

I would like to suggest that it would be feasible for the Administrator of St. James Community Hospital to meet with you on Monday, December 21, 1964 at 3:00 P.M. to discuss changes in the Agreement between St. James Community Hospital and the Women's Protective Union #457.

It will be convenient for us to meet during the week.

If you find this arrangement acceptable, perhaps you would call me sometime this week and advise me accordingly.

Yours very truly,

Sister Ann Louis
Administrator
December 3, 1964

Mrs. Margaret K. Harrington  
Financial Secretary  
Women’s Protective Union No. 457  
156 West Granite  
Butte, Montana

Dear Mrs. Harrington,

This is to acknowledge your letter of November 19, 1964 in which you requested a meeting to discuss changes in the agreement between the St. James Hospital and the Women’s Protective Union No. 457. I feel it would be good to open the entire agreement for discussion.

It will be convenient for us to meet during the week following Christmas. Will you call me sometime after December 12 and we can set a definite day and time?

Yours very truly,

Sister Ann Louis  
Administrator
Ed S. Miller, General President
H & R E & B International Union
6 East Fourth Street
Cincinnati 2, Ohio

Dear President Miller:

The members employed at St. James Community Hospital at a Special meeting held on November 18, 1964, voted unanimously to request the assistance of Vice-President Lester J. Green for negotiations for renewal of the agreement with the employer.

This is the group that a special meeting was held for on June 22, 1964 to discuss the employer taxing the meals furnished employees. Brother Green was in attendance at that time and they requested that he assist in getting the meal question straightened out with the hospital. I have all the forms required on this question of obtaining their refund from the Internal Revenue Service but there has not been any meetings held with the employer due to a change in the administration of the hospital.

This is the second request for Brother Green from this group of members employed at the St. James Community Hospital.

The notice to the employer that the employees have voted to open their agreement has been XXXX XXX XXXX has been

Written notice in accordance with Article X111 of the Agreement has been served upon the employer, with a request for a meeting XXXXX with their negotiating committee.

With kind personal regards I am,

Fraternally yours,

C.C. Lester J. Green, Vice President
H & R E & B International Union
5949 Lee St.
Albuquerque, New Mexico
Ed S. Miller, General President

November 20, 1964

3. Full time employees will receive a vacation allowance of two weeks (80 hours) at straight time rate of pay after one year (1 2/3) days in each calendar month.

These days shall be considered as days worked for the purpose of computing hours needed for vacations.

4. Full time employees will also receive a vacation allowance of two weeks (80 hours) at straight time rate of pay with the completion of two (2), three (3), and four (4) years of continuous service.

5. Full time employees will receive vacation allowance of three (3) weeks (120 hours) of straight time rate of pay after four (4) years of continuous service.
3. Full time employees will receive vacation allowance of four (4) weeks (one hundred sixty - 160 hours) of straight time rate of pay after fifteen (15) years of continuous service.

4. If a holiday (see holidays) occurs during an employee's vacation, the employee will receive eight (8) hours straight time rate of pay.

5. Schedules of vacations are to be prepared by the employer who shall take into consideration requests of employees.

6. Vacation time off must be taken within six months of the payment of the vacation allowance. Salary payments may not be taken in lieu of vacation time off. Vacation allowance checks to be separate from salary payment checks.

7. After one year continuous service, vacation pay will accrue at the rate of five-sixths (5/6) days for each month worked provided that the employee will have worked at least fifteen (15) days in each calendar month.

After four (4) years of continuous service, vacation pay shall accrue at the rate of one and one-fourth (1 1/4) days for each month worked provided that the employee will have worked at least fifteen (15) days in each calendar month.

After fifteen (15) years of continuous service, vacation pay will accrue at the rate of one and two-thirds (1 2/3) days for each month worked provided that the employee will have worked at least fifteen (15) days in each calendar month.

It is understood that an employee may not claim pay for accrued vacation except at termination of employment.

**Article VI -- Holidays**


Amend paragraph 1 as follows:

1. Each full time employee not on authorized leave of absence or excused absence shall be paid for eight (8) hours at straight time rate of pay on any of the above holidays not worked provided that:

   a. The employee is not on authorized leave of absence or excused absence;

   b. The employee was not on authorized leave of absence or excused absence prior to the holiday;

   c. The employee was not on authorized leave of absence or excused absence on any other day of the calendar week in which the holiday occurred;

   d. The employee was not on authorized leave of absence or excused absence on any other holiday of the calendar week in which the holiday occurred;

   e. The employee was not on authorized leave of absence or excused absence on any other holiday of the calendar week in which the holiday occurred.

   The employer shall make such arrangements as are necessary to prevent the payment of wages in excess of the maximum wage scale as set forth in
A. Such employee is on the active payroll of the employer and

Amend Paragraph 1, Section B, to read as follows:

B. Has worked at least thirty (30) days immediately preceding the Holiday.

Amend Paragraph 1, Section C to read as follows:

C. All regular employees shall work a minimum of three (3) regular shifts within the week a paid holiday falls within to be eligible for compensation under this article.

2. An employee who is scheduled to work on any holiday and does not work said day shall receive no pay for such holiday.

Amend Paragraph 3 to read as follows:

3. Any employee working on any of such holidays shall be paid at two (2) times straight time rate for the hours worked, in accordance with the above specified conditions in (1) and (2) above.

ARTICLE VII -- Meals

1. All employees covered by this agreement shall receive three (3) meals on the days worked as follows:
2. After employees have been on shift for a minimum of four (4) hours, they shall have thirty (30) minutes for mealtime and a place to sit down to enjoy this meal. This meal period shall be within the eight (8) hour work day and shall be considered a paid meal period while off shift employees shall eat their meals at a mutually convenient time.
3. The value of these meals shall be reported as gross earnings in accordance with the amended IRC Codes of 1954, and pursuant to interpretation by the office of the U.S. Treasury Department and the Internal Revenue Service of Helena, Montana.

ARTICLE VIII -- Wages

An increase of fifteen (15) cents per hour in all classifications of workers covered by this agreement.

1. No present employee shall suffer a reduction in hourly or daily rate of pay or a loss of any fringe benefits presently enjoyed due to the signing or operation of this agreement. Nothing herein shall be construed to prevent the payment of wages in excess of the minimum wage scale as set forth in
ARTICLE VIII, IT BEING UNDERSTOOD THAT THE EMPLOYER MAY PLACE SUPERIOR WAGES, HOURS, WORKING CONDITIONS AND OTHER EMPLOYEE BENEFITS IN EFFECT AND MAY REDUCE THE SAME TO THE MINIMUMS HEREBIN PRESCRIBED WITHOUT THE CONSENT OF THE UNION.

2. IN CASES WHERE AN EMPLOYEE OCCUPIES A POSITION WHICH COMBINES TWO OR MORE CLASSIFICATIONS OF WORK SHE SHALL BE PAID AT THE RATE OF THE HIGHER CLASSIFICATION.


4. WHEN A SPECIAL UNIFORM IS REQUIRED, THE EMPLOYER SHALL FURNISH AND LAUNDER SUCH UNIFORM.

ARTICLE XIII -- TERM OF AGREEMENT

THIS AGREEMENT SHALL CONTINUE IN FULL FORCE AND EFFECT FROM FEBRUARY 5, 1965, TO FEBRUARY 4, 1966, INCLUSIVE, AND THEREAFTER IT SHALL BE CONSIDERED AUTOMATICALLY RENEWED FOR SUCCESSIVE PERIODS OF TWELVE (12) MONTHS UNLESS AT LEAST SIXTY (60) DAYS PRIOR TO THE END OF ANY TWELVE (12) MONTH EFFECTIVE PERIOD EITHER PARTY SHALL SERVE WRITTEN NOTICE UPON THE OTHER THAT IT DESIRES CANCELLATION, REVISION OR MODIFICATION OF ANY PROVISION OR PROVISIONS OF THIS AGREEMENT. IN THIS EVENT THE PARTIES SHALL ATTEMPT TO REACH AN AGREEMENT WITH RESPECT TO THE PROPOSED CHANGE OR CHANGES, AND AT LEAST FORTY-FIVE (45) DAYS PRIOR TO THE EXPIRATION DATE OF THE AGREEMENT MEETINGS TO CONSIDER SUCH CHANGES WILL BE HELD BY THE PARTIES. IN THE EVENT THE PARTIES DO NOT REACH A WRITTEN AGREEMENT BY THE EXPIRATION DATE OF FEBRUARY 4, IN THE PARTICULAR YEAR, AS PROVIDED FOR HEREIN, THEN THIS AGREEMENT SHALL IN ALL RESPECTS BE DEEMED VOID AND TERMINATED. THE PARTIES HERETO BY WRITTEN AGREEMENT MAY EXTEND SAID PERIOD FOR THE PURPOSE OF REACHING A NEW AGREEMENT.

Request that employees covered by this Agreement receive the same consideration and pay for sick leave that the other employees of the hospital receive. Request that the classification of "Maid" and the duties relating thereto be outlined in the Agreement.

Respectfully submitted,

MARGARET K. HARRINGTON
FINANCIAL SECRETARY
1ST. ANY JOB APPLICANT REQUESTED BY EMPLOYER.

2ND. JOB APPLICANTS WITH EXPERIENCE IN THE PARTICULAR JOB CLASSIFICATION LISTED IN ARTICLE V.

3RD. IN THE ORDER OF THEIR REGISTRATION ALL OTHER APPLICANTS.

7. THE EMPLOYER RETAINS THE RIGHT TO REJECT ANY JOB APPLICANT REFERRED BY THE EMPLOYMENT OFFICE AND/OR UNION AND THE EMPLOYER RESERVES THE RIGHT TO BE THE SOLE JUDGE OF THE COMPETENCY OF ITS EMPLOYEES.

8. THE EMPLOYER AND THE UNION SHALL POST IN PLACES WHERE NOTICES TO EMPLOYEES AND APPLICANTS FOR EMPLOYMENT ARE CUSTOMARILY POSTED, ALL PROVISIONS OF PART A OF THIS ARTICLE, TOGETHER WITH THE BUSINESS ADDRESS AND BUSINESS HOURS OF THE UNION EMPLOYMENT OFFICE.

Wage Scale

IN ACCORDANCE WITH THE TERMS OF THE AGREEMENT (ARTICLE XIII), BETWEEN THE IEEE AND THE UNION, THERE IS INCREASE OF FIFTEEN (15¢) CENTS PER HOUR IN WAGES FOR ALL CLASSIFICATIONS COVERED BY THIS AGREEMENT.

AMEND:

AFTER SIX (6) HOURS, OVERTIME SHALL BE PAID FOR AT THE RATE OF TIME AND ONE-HALF (1½).

AMEND PARAGRAPH 9, TO READ AS FOLLOWS:

IN CASES WHERE AN EMPLOYEE OCCUPIES A POSITION WHICH COMBINES TWO OR MORE CLASSIFICATIONS OF WORK, SHE SHALL BE PAID AT THE RATE OF THE HIGHEST CLASSIFICATION.

AMEND PARAGRAPH 12 - BY ADDITION:

NO WASHING OF CANDY OR POPCORN CASES, SWEEPING FLOORS, OR OPERATING CARPET SWEEPERS OR VACUUM SWEEPERS BY USHERETTES.

ARTICLE IV

ONE YEAR CONTRACT.

The committee for the union will be available for a meeting with your committee at the earliest possible time that is convenient for you.
November 20, 1964

SISTER ANN LEWIS, ADMINISTRATOR
St. James Community Hospital
400 South Clark Street
Butte, Montana

DEAR SISTER LEWIS:

A SIGNED HISTORIES FOR THE UNIONS WHICH THEIR CONTRACTS HAD BEEN IN ACCORDANCE WITH THE TERMS OF THE AGREEMENT (ARTICLE XIII), BETWEEN THE ST. JAMES COMMUNITY HOSPITAL AND THE WOMEN'S PROTECTIVE UNION LOCAL #457, THE EMPLOYEES COVERED BY THIS AGREEMENT VOTED TO OPEN THIS AGREEMENT FOR NEGOTIATIONS TO MODIFY AND REVISE SOME OF THE PROVISIONS OF THE PRESENT AGREEMENT.

WE WOULD APPRECIATE GETTING THE NEGOTIATIONS STARTED AS SOON AS POSSIBLE.

THE NEGOTIATING COMMITTEE FOR THE UNION WILL BE AVAILABLE TO MEET WHEN IT IS CONVENIENT FOR YOUR COMMITTEE.

WITH KIND PERSONAL REGARDS, I AM,

VERY TRULY YOURS,

MARGARET K. HARRINGTON
FINANCIAL SECRETARY

MKH:TW

FULL TIME EMPLOYEES WILL RECEIVE VACATION RECOGNITION OF THREE (3) WEEKS (ONE HUNDRED TWENTY - 120 HOURS) AFTER FIVE YEARS OF CONTINUOUS SERVICE.

November 19, 4
4. If a holiday (see holidays) occurs during an employee's vacation, the employee will receive eight (8) hours straight time rate of pay.

5. Schedules of vacations are to be prepared by the employer who shall take into consideration requests of employees.

Ed S. Miller, General President
H & RE & B International Union
6 East Fourth Street
Cincinnati 2, Ohio

Dear President Miller,

The employees of St. James Community Hospital under the jurisdiction of our Union voted by secret ballot to open their contract for negotiations to improve wages and working conditions. A special meeting for the members under this contract was held November 18, 1964. The proposals submitted for negotiations are as follows:

1. Delete paragraph 2 of Article IV.

2. Amend Article V - Vacations, as follows:

   1. "Full time employees will receive a vacation allowance of two weeks (eighty - 80 hours) at straight time rate of pay after one year (2,080 hours) of continuous service. Time off from work due to illness or excused absence approved by the Employer, not exceeding twenty-one (21) calendar days (15 working days) shall be considered as days worked for the purpose of computing hours needed for vacations.

2. Full time employees will also receive a vacation allowance of two weeks (eighty - 80 hours) at straight time rate of pay with the completion of two (2), three (3), and four (4) years of continuous service.

   Full time employees will receive vacation allowance of three (3) weeks (one hundred twenty - 120 hours) of straight time rate of pay after four (4) years of continuous service.
3. **Full Time Employees will receive vacation allowance of four (4) weeks (one hundred sixty - 160 hours) of straight time rate of pay after fifteen (15) years of continuous service.**

4. **If a holiday (see holidays) occurs during an employee's vacation, the employee will receive eight (8) hours straight time rate of pay.**

5. **Schedules of vacations are to be prepared by the employer who shall take into consideration requests of employees.**

6. **Vacation time off must be taken within six months of the payment of the vacation allowance. Salary payments may not be taken in lieu of vacation time off. Vacation allowance checks to be separate from salary payment checks.**

7. **After one year continuous service, vacation pay will accrue at the rate of five-sixths (5/6) days for each month worked provided that the employee will have worked at least fifteen (15) days in each calendar month.**

   **After four (4) years of continuous service, vacation pay shall accrue at the rate of one and one-fourth (1 1/4) days for each month worked provided that the employee will have worked at least fifteen (15) days in each calendar month.**

   **After fifteen (15) years of continuous service, vacation pay will accrue at the rate of one and two-thirds (1 2/3) days for each month worked provided that the employee will have worked at least fifteen (15) days in each calendar month.**

**It is understood that an employee may not claim pay for accrued vacation except at termination of employment.**

**Article VI -- Holidays**


**Amend Paragraph 1 as follows:**

1. **Each full time employee not on authorized leave of absence or excused absence shall be paid for eight (8) hours at straight time rate of pay on any of the above holidays not worked provided that:**
A. Such employee is on the active payroll of
the employer and is understood that the employer
may assign employee to different jobs, hours, working conditions
Amend Paragraph 1, Section B, to read as follows:
B. Has worked at least thirty (30) days
immediately preceding the holiday.
2. In cases where an employee occupied a position
Amend Paragraph 1, Section C, to read as follows:
C. All regular employees shall work a minimum
of three (3) regular shifts within the week
Amend Paragraph 2, Section D, to read as follows:
2. An employee who is scheduled to work on any holiday
and does not work that day shall receive no pay for
such holiday.
3. Any employee working on any of such holidays shall
be paid at two (2) times straight time rate for the
hours worked, in accordance with the above specified
conditions in (1) and (2) above.

ARTICLE VIII -- MEALS

This Agreement shall continue in full force and effect
from 1. All employees covered by this Agreement shall receive
thereafter three (3) meal periods on the days worked as follows:
Successive periods of twelve (12) months unless at least
sixty (60) days after employees have been on shift for a minimum
effective of four (4) hours, they shall have thirty (30)
on the minutes for mealtime and a place to sit down to
enjoy this meal. This meal period shall be within
this eight (8) hour work day, and shall be considered
with no paid meal period. While off shift employees shall
beate their meals at a mutually convenient time.

ARTICLE VIII -- WAGES

An increase of fifteen (15) cents per hour in all
classifications of workers covered by this Agreement.

1. No present employee shall suffer a reduction in
hourly or daily rate of pay or a loss of any fringe
benefits presently enjoyed due to the signing or
operation of this Agreement. Nothing herein shall
be construed to prevent the payment of wages in
excess of the minimum wage scale as set forth in
ARTICLE VIII, IT BEING UNDERSTOOD THAT THE EMPLOYER MAY PLACE SUPERIOR WAGES, HOURS, WORKING CONDITIONS AND OTHER EMPLOYEE BENEFITS IN EFFECT AND MAY REDUCE THE SAME TO THE MINIMUMS HEREIN PRESCRIBED WITHOUT THE CONSENT OF THE UNION.

2. IN CASES WHERE AN EMPLOYEE OCCUPIES A POSITION WHICH COMBINES TWO OR MORE CLASSIFICATIONS OF WORK SHE SHALL BE PAID AT THE RATE OF THE HIGHER CLASSIFICATION.


4. WHEN A SPECIAL UNIFORM IS REQUIRED, THE EMPLOYER SHALL FURNISH AND LAUNDER SUCH UNIFORM.

ARTICLE XIII — TERM OF AGREEMENT

THIS AGREEMENT SHALL CONTINUE IN FULL FORCE AND EFFECT FROM FEBRUARY 5, 1965, TO FEBRUARY 4, 1966, INCLUSIVE, AND THEREAFTER IT SHALL BE CONSIDERED AUTOMATICALLY RENEWED FOR SUCCESSIVE PERIODS OF TWELVE (12) MONTHS UNLESS AT LEAST SIXTY (60) DAYS PRIOR TO THE END OF ANY TWELVE (12) MONTH EFFECTIVE PERIOD EITHER PARTY SHALL SERVE WRITTEN NOTICE UPON THE OTHER THAT IT DESIRES CANCELLATION, REVISION OR MODIFICATION OF ANY PROVISION OR PROVISIONS OF THIS AGREEMENT. IN THIS EVENT THE PARTIES SHALL ATTEMPT TO REACH AN AGREEMENT WITH RESPECT TO THE PROPOSED CHANGE OR CHANGES, AND AT LEAST FORTY-FIVE (45) DAYS PRIOR TO THE EXPIRATION DATE OF THE AGREEMENT MEETINGS TO CONSIDER SUCH CHANGES WILL BE HELD BY THE PARTIES. IN THE EVENT THE PARTIES DO NOT REACH A WRITTEN AGREEMENT BY THE EXPIRATION DATE OF FEBRUARY 4, IN THE PARTICULAR YEAR, AS PROVIDED FOR HEREIN, THEN THIS AGREEMENT SHALL IN ALL RESPECTS BE DEEMED VOID AND TERMINATED. THE PARTIES HERETO BY WRITTEN AGREEMENT MAY EXTEND SAID PERIOD FOR THE PURPOSE OF REACHING A NEW AGREEMENT.

REQUEST THAT EMPLOYEES COVERED BY THIS AGREEMENT RECEIVE THE SAME CONSIDERATION AND PAY FOR SICK LEAVE THAT THE OTHER EMPLOYEES OF THE HOSPITAL RECEIVE. REQUEST THAT THE CLASSIFICATION OF "MAID" AND THE DUTIES RELATING THERETO BE OUTLINED IN THE AGREEMENT.

RESPECTFULLY SUBMITTED,

MARGARET K. HARRINGTON
FINANCIAL SECRETARY
Mr. Lester J. Green, Vice-President
H & RE & B International Union, Sixth District
5949 Lee Street
Arvada, Colorado

Dear Brother Green,

Enclosed herewith is a copy of the Memorandum Agreement reached after I had sent the letters (copy enclosed) to Sister Ann Louis. I also informed her we had a petition of which I had showed her the heading on (copy enclosed) with the signatures of twenty-three of the employees in the Dietary Department.

We are all very happy about this victory; I had, as you know, they everything all ready for the employees to fill in to receive the refund of the 1963 and 1964 tax on their meals. Sister Ann Louis had the Payroll Department at the Hospital put all the necessary information on the forms and many of the members have received their money already.

With kind personal regards, I am

Fraternally yours,

[Signature]

Margaret K. Harrington
Financial Secretary

MKH:VMD

Enclosures: 3
Dear Sister Ann Louis:

In accordance with the agreement between St. James Community Hospital and the Women's Protective Union, Local #457 covering employees of the Hospital under the jurisdiction of the Union effective February 5, 1965, the provisions of Article VII covering meals and meal periods have not been adhered to by the Employer.

Secondly, "After employees have been working four (4) hours, they will have a regularly scheduled, designated meal period for thirty (30) minutes. It is understood that the thirty (30) minutes begin at the time the employee leaves her work station. No more than thirty minutes may elapse until she returns to her work station."

We have made a thorough study of this section of the contract and have found that the employees do not have a regularly scheduled, designated meal period. The meal period varied from 10 to 15 minutes difference each day. It is impossible for the employees to drop their work on the time scheduled as their meal period.

We protest this violation of the contract due to the fact that this situation proves beyond a doubt that the meals are furnished to the employees for the convenience of the employer and are subject to Social Security tax but are exempt as far as Federal and State withholding taxes are concerned.

We petition and request that the Employer recognize these facts and do notify the Internal Revenue Service, that the meals are furnished for the convenience of the Employer in the Dietary Department.

We agree that in so far as the Housekeeping Department is concerned the contract is effective.

With kind personal regards, I am,

Very truly yours,

Margaret K. Harrington
Financial Secretary
ST. JAMES COMMUNITY HOSPITAL
400 SOUTH CLARK STREET
BUTTE, MONTANA

The value of these meals, for dietary department, shall be reported as gross earnings in accordance with the amended L. R. C. of 1959 and pursuant to

DEAR SISTER ANN LOUISE:

IN ACCORDANCE WITH THE AGREEMENT BETWEEN ST. JAMES COMMUNITY
HOSPITAL AND THE WOMEN'S PROTECTIVE UNION, LOCAL #437 COVERING EMPLOY-
EES OF THE HOSPITAL UNDER THE JURISDICTION OF THE UNION EFFECTIVE
FEBRUARY 9, 1965, THE PROVISIONS OF ARTICLE VII COVERING MEALS AND
MEAL PERIODS HAVE NOT BEEN ADHERED TO BY THE EMPLOYER.

SECONDLY, "AFTER EMPLOYEES HAVE BEEN WORKING FOUR (4) HOURS, THEY
WILL HAVE A REGULARLY SCHEDULED, DESIGNATED MEAL PERIOD FOR THIRTY (30)
MINUTES. IT IS UNDERSTOOD THAT THE THIRTY (30) MINUTES BEGIN AT THE
TIME THE EMPLOYEE LEAVES HER WORK STATION. NO MORE THAN THIRTY MINUTES
MAY ELAPSE UNTIL SHE RETURNS TO HER WORK STATION."

WE HAVE MADE A THOROUGH STUDY OF THIS SECTION OF THE CONTRACT AND
HAVE FOUND THAT THE EMPLOYEES DO NOT HAVE A REGULARLY SCHEDULED, DESIGN-
NATED MEAL PERIOD. THE MEAL PERIOD VARIED FROM 10 TO 15 MINUTE'S DIFFER-
ENCE EACH DAY. IT IS IMPOSSIBLE FOR THE EMPLOYEES TO DROP THEIR WORK ON
THE TIME SCHEDULED AS THEIR MEAL PERIOD.

WE PROTEST THIS VIOLATION OF THE CONTRACT DUE TO THE FACT THAT THIS
SITUATION PROVES BEYOND A DOUBT THAT THE MEALS ARE FURNISHED TO THE EMP-
LOYEES FOR THE CONVENIENCE OF THE EMPLOYER AND ARE SUBJECT TO SOCIAL
SECURITY TAX BUT ARE EXEMPT AS FAR AS FEDERAL AND STATE WITHHOLDING TAXES
ARE CONCERED.

WE PETITION AND REQUEST THAT THE EMPLOYER RECOGNIZE THESE FACTS AND
DO NOTIFY THE INTERNAL REVENUE SERVICE, THAT THE MEALS ARE FURNISHED FOR
THE CONVENIENCE OF THE EMPLOYER IN THE DIETARY DEPARTMENT.

WE AGREE THAT IN SO FAR AS THE HOUSEKEEPING DEPARTMENT IS CONCERNED
THE CONTRACT IS EFFECTIVE.

WITH KIND PERSONAL REGARDS, I AM,

VERY TRULY YOURS,

MARGARET K. HARRINGTON
FINANCIAL SECRETARY
Sister Ann Louis, Administrator  
St. James Community Hospital  
400 South Clark Street  
Butte, Montana  

Dear Sister Ann Louis:

In accordance with the Agreement between St. James Community Hospital and the Women's Protective Union, Local #457 covering employees of the hospital under the jurisdiction of the Union effective February 5, 1965, the provisions of Article VII covering meals and meal periods have not been adhered to by the Employer.

Secondly, "After employees have been working four (4) hours, they will have a regularly scheduled, designated meal period for thirty (30) minutes. It is understood that the thirty (30) minutes begin at the time the employee leaves her work station. No more than thirty minutes may elapse until she returns to her work station."

We have made a thorough study of this section of the Contract and have found that the employees do not have a regularly scheduled, designated meal period. The meal period varied from 10 to 15 minutes difference each day. It is impossible for the employees to drop their work on the time scheduled as their meal period.

We protest this violation of the Contract due to the fact that this situation proves beyond a doubt that the meals are furnished to the employees for the convenience of the Employer and are subject to Social Security tax but are exempt as far as Federal and State withholding taxes are concerned.

We petition and request that the Employer recognize these facts and do notify the Internal Revenue Service, that the meals are furnished for the convenience of the Employer in the Dietary Department.

We agree that in so far as the Housekeeping Department is concerned the Contract is effective.

With kind personal regards, I am,

Very truly yours,

Margaret K. Harrington  
Financial Secretary
MEMORANDUM AGREEMENT

Be remembered that, the certain agreement between Saint James Community Hospital, Butte, Montana and the Women's Protective Union, Local Number Four Hundred Fifty-Seven (457) dated February 2, 1965 is hereby amended, by mutual consent, as follows: (Amendment pertains to dietary service only.)

ARTICLE VII - MEALS

(Deletion):

Delete words regularly, scheduled, designated from Article VII - Part 2

(Addition):

4. The value of these meals, for dietary department, shall be reported as gross earnings in accordance with the amended I. R. C. of 1954 and pursuant to interpretation thereof by the office of the U. S. Treasury Department, Internal Revenue Service, District Director, Helena, Montana.

IN WITNESS WHEREOF, the Union and the Employer have cause this memorandum Agreement to be executed in their names by their duly authorized representatives at Butte, Montana, This 12th day of April 1967.

WOMEN'S PROTECTIVE UNION LOCAL #457 SAINT JAMES COMMUNITY HOSPITAL

Blanche Copenhaver, President

Sister Ann Louis, Administrator

Margaret Harrington, Financial Secretary

Val Webster, Business Agent

Lester J. Green, International Representative

COPY
June 4, 1965

We, the undersigned as members of the Women's Protective Union are desirous of making the following changes in the working agreement with St. James Community Hospital. The union members of the Housekeeping Department wish to have $1.00 per day now held for meals as take home pay and will furnish their own meals.

C. Shirley Loppie
   Hazel Salzman
   Jennie Casap
   Mary Aries
   Doris Thompson
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]
   [handwritten name]

- Alice Sprague
Mr. Healey: District Director
Internal Revenue Service
Federal Building
Helena, Montana

Dear Mr. Healey:

January 11, 1965

This is to petition you as District Director to give a written decision in favor of the employees at the hospital.

In 1954 the IRS Codes were amended to provide that the value of meals furnished to employees for the convenience of the employers should be taxed for social security purposes, but would be exempt as far as other taxes were concerned. This would allow the value of the meals as set by the employer to be deducted from the gross earnings of the employee for Federal and State withholding tax purposes.

This has been adhered to for the past nine years in all the restaurants and also at the hospitals in Butte.

In 1963 the administration at St. James Hospital was changed and the value of the meals was not deducted from the gross earnings of the employees that are covered by our Union Contract. However, some of the employers did receive the amount paid in refunds but others did not due to the fact that some tax examiner questioned whether the meals given were for the convenience of the employer.

We have been trying to settle this question for one year and again are in negotiations for contract covering these employees. The Sisters of Charity are the administrators and are holding that "If the Internal Revenue District Director would give them something in writing to the effect that they can deduct the value of meals from the gross income after their Social Security Tax is taken care of", that they will be glad to do so.

Mr. Healey these employees are at the call of the employer from the time they go on shift until they leave. There is no set meal time for the employees — they stagger their lunch periods so that the jobs are covered at all times. Some of the employees might work 3 hours and have a lunch period, others
Work as high as 5 hours before they have lunch. It is for the convenience of the employer, if it wasn't, at a set time everybody would go to lunch at the same time, like in a factory or office building that close doors the lunch period.

The hospital is so situated outside the town that the thirty minute meal period would not give the employees time enough to go any place else for lunch. Also they are in the very lowest income bracket. The meals supplement the low wages paid to these workers. They are captive customers that is why we are contending that in is for the convenience of the employer that the meals are furnished and can not see why after nine years the procedure of the employees paying tax on the value of the meals should be changed.

This is the Union petition to you as District Director to give a written decision in favor of the employees at the hospital.

Very truly yours,

Margaret K. Harrington
Financial Secretary
January 20, 1965

Women's Protective Union No. 457
Carpenters' Union Hall
156 West Granite St.
Butte, Montana

Attention: Margaret K. Harrington
Financial Secretary

Dear Mrs. Harrington:

This is in response to your letter dated January 11, 1965. The question of the applicability of the "convenience of employer rule" is one that can only be answered after considering all the facts and circumstances in an individual case. One of the primary considerations is whether the meals furnished are in reality compensation for services. It is very important, of course, that the employees take their meals on the employer's premises because the nature of their duties requires their presence on such premises.

In a discussion with Mrs. Copenhaver and Mrs. Webster from your office, it was explained that the best method of resolving the issue would be to contest the disallowance of a claim for refund to the Appellate level. Representatives of the Appellate Division make periodic trips to the State of Montana for the purpose of resolving disputed issues. A person representing the taxpayer at the meeting with the Appellate Division would have to be enrolled to practice before the Treasury Department. However, the employee when appearing is entitled to have anyone present at the Conference as a witness for the purpose of giving factual information concerning the matter at issue.

Very truly yours,

C. E. Williams
Acting District Director
January 20, 1965

Women's Protective Union No. 457
Carpenters' Union Hall
156 West Granite St.
Butte, Montana

Attention: Margaret K. Harrington
Financial Secretary

Dear Mrs. Harrington:

This is in response to your letter dated January 11, 1965. The question of the applicability of the "convenience of employer rule" is one that can only be answered after considering all the facts and circumstances in an individual case. One of the primary considerations is whether the meals furnished are in reality compensation for services. It is very important, of course, that the employees take their meals on the employer's premises because the nature of their duties requires their presence on such premises.

In a discussion with Mrs. Copenhaver and Mrs. Webster from your office, it was explained that the best method of resolving the issue would be to contest the disallowance of a claim for refund to the Appellate level. Representatives of the Appellate Division make periodic trips to the State of Montana for the purpose of resolving disputed issues. A person representing the taxpayer at the meeting with the Appellate Division would have to be enrolled to practice before the Treasury Department. However, the employee when appearing is entitled to have anyone present at the Conference as a witness for the purpose of giving factual information concerning the matter at issue.

Very truly yours,

C. E. Williams
Acting District Director
Dear Sisters Hettick and Prime:

I am returning your tax letters etc., that you gave to Val. I hope that you have received your tax refunds by now, and that everything turned out O.K.

It sure took a lot of work and sometimes I didn't know which way to turn or what to do next, to try to help the members at the hospital on this meal question. I felt that the union should be able to do something and I am thankful that my prayers and work were successful.

I felt sure that the members at the hospital thought I wasn't trying or that I didn't care because I had to get all my information the hard way. I always felt that both of you knew me well enough to trust me, even if some of the others at the hospital didn't know that I do care about the members.

I hope Elizabeth is feeling better and will continue to improve. With kind personal regards I am,

Fraternally yours,

Financial Secretary
LESTER J. GREEN
Vice President, Sixth District
5949 Lee Street
Arvada, Colorado
Telephone: 422-5179

Aug. 24, 1964

Mrs. Margaret Harrington, Secty.
Local 457, 156 W. Granite St.
Carpenters' Hall
Butte, Mont.

Dear Sister Harrington:

I have finally secured the documents regarding the IRS ruling on meals furnished for the convenience of the Employers, enclosed. Please make copies, if you have a copy machine, and return this copy to me - or else, hold this for me - as it is the only one I have.

I'd hoped to get in to Butte, but, it doesn't appear I can in the foreseeable future. As you know, Brother Caldwell has been and is seriously ill and, during his illness, I have been assigned into his territory, too. But, I'll get in there just as soon as I can.

Fraternally yours,

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Encl.
September 16, 1964

Women's Protective Union  
No. 457  
Carpenters Union Hall  
154 West Granite  
Butte, Montana  

Attention: Margaret K. Harrington, Financial Secretary  

Dear Madam:  

Reference is made to your letter dated August 27, 1964 in which you requested this office to send you seventy Forms 843.  

Will you please send this office a copy of your letter and the reply you received with the caption 1310:GL:ebg. The enclosed carbon copy of this letter should accompany the letters for purposes of identification.  

We are not at this time mailing you Forms 843 until we receive the correspondence mentioned.  

Very truly yours,  

\[Signature\]  

Tax Examiner
MEMORANDUM AGREEMENT

Be Remembered that, the certain agreement between Saint James Community Hospital, Butte, Montana and the Women’s Protective Union, Local Four Hundred Fifty-Seven (457) dated February 2, 1965 is hereby amended, by mutual consent, as follows:
(Amendment pertains to Dietary Service only.)

ARTICLE VII – MEALS

(Deletion):

Delete words regularly, scheduled, designated from Article VII – Part 2.

(Addition):

4. The value of these meals, for Dietary Department, shall be reported as gross earnings in accordance with the amended I. R. C. of 1954 and pursuant to interpretation thereof by the Office of the U. S. Treasury Department, Internal Revenue Service, District Director, Helena, Montana.

In Witness Whereof, the Union and the Employer have caused this Memorandum Agreement to be executed in their names by their duly authorized representatives at Butte, Montana, this __________ day of __________ 19___.

WOMEN’S PROTECTIVE UNION LOCAL #457

By

BLANCHE COPENHAVER, PRESIDENT

By

MARGARET HARRINGTON, FINANCIAL SECRETARY

By

VAL WEBSTER, BUSINESS AGENT

By

LESTER J. GREEN
INTERNATIONAL REPRESENTATIVE

SAINT JAMES COMMUNITY HOSPITAL

By

SISTER ANN LOUIS, ADMINISTRATOR
WE, THE UNDERSIGNED EMPLOYEES OF ST. JAMES COMMUNITY HOSPITAL, MEMBERS OF THE WOMEN'S PROTECTIVE UNION, LOCAL # 457, DO AGREE AND ADMIT THAT WE DO NOT HAVE A REGULARLY SCHEDULED, DESIGNATED MEAL PERIOD. IT IS IMPOSSIBLE TO TAKE OUR MEAL PERIOD THE SAME TIME EVERY DAY BECAUSE OF THE SCHEDULE IN SERVICING THE HOSPITAL REQUIREMENTS OUR WORK INVOLVES.

NAME

Maggie Johnson

Emily Martinez

Mary M. Babcock

Ellen M. Docka

Hulda Yerian

Catherine Dunn

CLASSIFICATION OF WORK

Any job applicant requested by Employer

Job applicants with experience in the position

Classification listed in schedule # 9.

In the order of their classification and other applicants.

The Employer retains the right to appoint the job applicant referred by the Employment Office without said the Employer reserves the right to be the sole judge of the only employee.
BE REMEMBERED THAT, that certain Agreement between the SILVER BOW
EMPLOYERS' ASSOCIATION and the WOMEN'S PROTECTIVE UNION, LOCAL NUMBER FOUR
HUNDRED FIFTY-SEVEN (457), Restaurant and Tavern Division, dated May 15, 1956,
is hereby amended, by mutual consent, as follows:

("A") EMPLOYMENT:

(1) Employer agrees to employ persons for any work under the
jurisdiction of the Union through an employment office which the Union
undertakes to operate. If the Union is unable to supply employees
satisfactory to the Employer, then the Employer may employ any person it
so desires, and provides further that the Employer, within ten (10) days,
notifies the Union of name, address, and date of employment of any such
employee.

(2) The employment facilities of the Union Employment Office
shall be made available to all persons regardless of whether they are
members of the Union or not, and, in operating such employment office and
in making referrals to the Employer, the Union will not discriminate
against, restrain, or coerce any persons because of non-membership in the
Union, and, further, the operation of said employment office and making
of said referrals shall not be based on, or in any way affected by Union
membership, by-laws, rules, regulations, constitutional provisions, or
any other aspect or obligation of Union membership, policies or requirements.

(3) A Registration list shall be maintained as a part of said
employment office and the names of all job applicants, seeking employment
through the employment office, shall be added to said list in order of
registration and without discrimination; job applicants shall notify the
employment office at least once in each seven (7) day period of their
availability for work in order to maintain their names on said list.
In referral of job applicants to the Employer, the Union Employment Office
shall make referrals from said list in the following order:

1st. Any job applicant requested by Employer.

2nd. Job applicants with experience in the particular job
classification listed in ARTICLE IV.

3rd. In the order of their registration all other applicants.

(4) The Employer retains the right to reject any job appli-
cant referred by the employment office and/or Union and the Employer
reserves the right to be the sole judge of the competency of its
employees.

(5) The Employer and the Union shall post in places where
notices to employees and applicants for employment are customarily posted,
all provisions of Part A of this Article, together with the business
address and business hours of the Union Employment Office.

("B") UNION SECURITY:

The Employer recognizes the Union as the sole and exclusive bargain-
ing agent for all of its employees performing work covered by this Agree-
ment. All such employees shall be required, within Thirty-one (31) days
after the date of their employment by any Employer constituting a portion
of the multi-employer bargaining unit created by this Agreement, or the
effective date of this Agreement, whichever is later, to become and re-
main members in good standing in the Union.

("C") In the event that the Labor-Management Relations Act of
1947 shall be further amended pertaining to a Union shop during the life
of this Agreement, both parties agree to meet as soon as reasonably
possible to consider and negotiate for changes due to such amendment
or amendments. If such amendment, or amendments, are mutually agreed
to, it shall become effective in this Agreement ten (10) days after such
mutual agreement.
IN WITNESS WHEREOF, we have hereunto set our hands this ______ day of February, 1959.

WOMEN'S PROTECTIVE UNION,
LOCAL NUMBER FOUR HUNDRED
FIFTY-SEVEN (457)

President

Financial Secretary-Treasurer

Business Agent

SILVER BOW EMPLOYERS' ASSOCIATION

Executive Secretary

International Representative,
Hotel and Restaurant Employees' International Union