IN THE MATTER OF

INTERNATIONAL HARVESTER COMPANY

FINAL ORDER, OPINION, ETC. IN REGARD TO VIOLATION OF SEC. 5 OF THE FEDERAL TRADE COMMISSION ACT

Docket 9147. Complaint, Oct. 10, 1980—Final Order Dec. 21, 1984

This Order affirms in part and reverses in part the 1982 Initial Decision of the Administrative Law Judge ("ALJ") and orders that it be adopted as the "Findings of Fact and Conclusions of Law of the Commission, except as is inconsistent with the accompanying Opinion." The ALJ had ruled that a Chicago, Ill. manufacturer of farm machinery had violated Sec. 5 of the FTCA by failing to adequately disclose to consumers that its gasoline-powered tractors were subject to a safety hazard known as "fuel geysering," even though the company knew of the potential danger. While the Commission agreed that the company's failure to disclose the safety risk constituted an unfair trade practice, it ruled that, contrary to the ALJ's finding, the practice could not, as a matter of law, be considered deceptive since there was no representation, practice or omission likely to mislead consumers found in this case. Although the Commission ruled that the manufacturer has violated the FTCA, it upheld the ALJ's decision not to order further remedial action because the company no longer manufactures gasoline-powered tractors and because the company's 1980 voluntary notification program had already provided as much relief as could be expected from a Commission order.

Appearances

For the Commission: *Richard H. Gateley, Michael Milgrom, Rosemary Rosso, Michael L. Sirota* and *Cynthia E. Smith.*

For the respondent: *James R. Fruchterman,* in-house counsel, Chicago, Ill. and *J. Alan Galbraith, Aubrey M. Daniel, III, William E. McDaniels, Carolyn H. Williams* and *Michael S. Sundermeyer, Williams & Connolly,* Wash., D.C.

COMPLAINT

The Federal Trade Commission, having reason to believe that International Harvester Company, respondent, has violated the Federal Trade Commission Act, and it appearing to the Commission that a proceeding by it in respect thereof would be in the public interest, issues this complaint.

1. Respondent is a Delaware corporation with its executive offices at 401 North Michigan Avenue, Chicago, Illinois.

2. Respondent is now, and has been, engaged in the design, manu-

facture and marketing of agricultural equipment, including but not limited to tractors.

3. Respondent causes agricultural equipment to be shipped to purchasers in various states and, therefore, maintains, and at all times mentioned in this complaint has maintained, a substantial course of trade in or affecting commerce, as "commerce" is defined in the Federal Trade Commission Act. [2]

4. Respondent manufactured approximately 1.6 million gasoline-powered tractors from 1939 through 1975. Such tractors include model numbers such as 300, 350, 400, 450, 600, 656, 706, 756 and 806. The tractors were designed with the fuel tank located in front of the operator above and behind the engine. As many as 800,000 of these tractors may still be in use and be subject to resale by respondent or its dealers.

5. The location, and in some cases the shape, of the fuel tank in such gasoline-powered tractors subjects the tank to fuel heating and vaporization, causing pressure build-up in the fuel tank during normal operation. If the fuel cap is dislodged or removed when the tractor is hot or running, fuel vapors and liquid fuel can shoot or geyser up to 20 feet, spraying the operator or the tractor with gasoline which can, and has, spontaneously ignited. A reasonable likelihood exists that the fuel cap may be dislodged or removed when the tractor is hot or running. In fact, numerous incidents of fuel geysering have occurred on International Harvester tractors. As a result of fuel geysering, some operators of the tractors were severely burned and at least one operator has been killed. In other cases, tractors have exploded as a result of fuel geysering. Fuel geysering, which was not reasonably to be expected by many operators of such tractors, creates a substantial risk of injury or death. Fuel geysering is, therefore, a safety hazard.

6. Beginning in 1955, respondent had information by which it knew, or should have known, that tractors containing fuel tanks located in front of the operator above and behind the engine were subject to fuel geysering due to a pressure build-up in the fuel tanks.

7. Beginning in 1958, if not earlier, respondent determined that a quick release of pressure from the fuel tank, as occurs in removal of the fuel cap, may result in fuel geysering which, in the presence of a hot engine or other means of ignition, can lead to fire.

8. Respondent has failed to disclose adequately the facts concerning the existence of fuel geysering. Respondent has failed to disclose adequately the facts concerning the nature or extent of injuries due to fuel geysering and steps which might be taken to prevent injury or death. Absent adequate disclosures of such facts, some prospective purchasers or some owners or operators of respondent's gasoline-powered tractors have reasonably assumed that fuel geysering does

not occur or that fuel geysering is not a safety hazard. Such facts, if known by many prospective purchasers, would likely affect their considerations of whether to purchase new or used agricultural equipment manufactured by respondent. Such facts, if known by many owners or operators, would likely affect their decisions concerning the use or care of agricultural equipment manufactured by respondent, which could prevent substantial personal or economic injury. Therefore, respondent has failed to disclose material facts. Such failures to disclose constitute deceptive or unfair acts or practices. [3]

9. Respondent's acts and practices in failing to disclose adequately material facts have had, and now have, the capacity and tendency to mislead many members of the public, particularly those who may consider purchasing, or who own or operate, agricultural equipment produced by respondent. Such acts and practices cause and have caused substantial personal or economic harm to many members of the public.

10. Respondent's acts and practices in failing to disclose material facts as alleged herein were and are all to the prejudice and injury of the public and constitute unfair or deceptive acts or practices or unfair methods of competition in or affecting commerce, in violation of Section 5 of the Federal Trade Commission Act, as amended.

STATEMENT OF COMMISSIONER DIXON* DISSENTING FROM ISSUANCE OF THE COMPLAINT

I agree that the Commission has "reason to believe" that a violation of Section 5 has been committed by International Harvester in this case, but I cannot agree that it is in the public interest for a complaint to issue. International Harvester has already completed the better part of an extensive program to remedy the alleged violation of law and it is unalterably committed by events to take those steps that remain. This remedial program was planned before the Commission began its investigation of International Harvester, and within days of being formally contacted by Commission staff and apprised of their suggestions, International Harvester modified its program to take those suggestions into account.[1]

* Paul Rand Dixon, Commissioner 1961-1981.

[1] In stating my reasons for dissenting from the issuance of the complaint, I am mindful that any or all of the matters I discuss may be subject to proof or dispute at the trial, and I shall base any decision I am required to make upon the record developed there. My dissent is based only upon matters that I now have "reason to believe" as a result of the Commission's brief investigation of this case. The evidence before the Commission as to the scope of IH's pre-investigational remedial initiatives is certainly subject to a variety of possible interpretations.

I should also note that I draw no inference whatsoever about IH's liablity under Section 5 from the fact that it has chosen to warn farmers about the possible risks of fuel geysering. IH contends that the number of reported geysering incidents (estimated variously as between about 30 and 60) works out to one incident per 500 million tractor operating hours. IH further contends that geysering can occur only when a tractor is running hot and the gas cap is loosened. IH also notes that the incidence of geysering is related to the age of the tractor and the recent

(footnote cont'd)

International Harvester has, however, refused to agree to a consent order requiring it to do what it has already done or will soon do. [2] Under the unusual circumstances described, I would not commit the Commission to the considerable time and expense that litigation entails. I would simply announce the existence of this investigation, announce the program that Harvester long ago began (and modified at our request), and hold that investigatory file open against the exceedingly remote possibility that Harvester fails to complete a program that it has publicly pledged itself to complete to hundreds of thousands of consumers and nearly two thousand dealers.

The Commission's investigation of International Harvester was commenced in late May, 1980. The first formal notification to International Harvester that the investigation had begun occurred in July, 1980. On July 29, 1980, the Commission authorized its staff to seek a preliminary injunction to remedy the alleged violation of law. Before proceeding to court the Commission's staff made substantive contact for the first time with representatives of IH, and learned that the company had begun more than one year earlier to plan a program that would warn of and remedy the danger of fuel geysering.

The program began in Spring, 1979 by International Harvester, and in which it had already expended some millions of dollars, contemplated development of a new gas cap for the pre-1975 model tractors subject to the alleged hazard, provision of the gas cap to dealers, notification of owners of affected tractors as to alleged safety hazards in their operation and the availability of a fix, and follow-up notification in various farm journals.[2]

Harvester has completed work on the gas cap and is about to distribute it. After being contacted by FTC staff in August, 1980, Harvester adopted various of their suggestions as to the text of a warning letter to be sent to consumers, and mailed more than 600,000 such letters in mid-August. The letters to consumers promise them a free gas cap in exchange for the one presently on their tractors. The letters to Harvester dealers commit Harvester to a follow-up program of media publicity for its replacement program. Given the advanced state of its

increase in the volatility of tractor fuels. All of these asserted considerations may bear upon whether fuel geysering in IH tractors is actually a "safety hazard" and upon whether IH was under any legal obligation to take the steps that it has. While I do join in the Commission's "reason to believe" determination, I also believe that the case is somewhat closer than the necessarily bare-bones assertions in the complaint may suggest.

[2] While my review of the evidence indicates to me that all of the aforementioned elements were contemplated in the program that Harvester officials began planning in Spring, 1979, I can find no evidence to indicate that they planned to relate the generalized safety message of "gasoline fire hazards" to specific incidents of fuel geysering in early model Harvester tractors. Drawing such a connection, of course, might well increase significantly the seriousness with which any warning would be regarded. Such a connection is drawn in the letters actually mailed by Harvester in August, 1980. To the extent that this may be a product of suggestions by FTC staff members, I think that they are to be commended for this, and for any other changes Harvester may have made in its program in response to staff suggestions. But given that Harvester was in a position to complete the details of an acceptable remedial program within so short a time of FTC intervention I cannot agree that the Commission's involvement necessitates an order.

program, the [3] large investment already made in it, and the commitments publicly undertaken by Harvester in letters to hundreds of thousands of consumers and nearly two thousand dealers, I find no credible basis for doubting that Harvester will complete those steps of its remedial program that have yet to take place.

In the ordinary Commission case, the bulk of what constitutes adequate relief consists of requirements that a company "go and sin no more." In those cases, it is quite reasonable for the Commission to insist that the company's future compliance be guaranteed by an order to cease and desist, carrying with it substantial civil penalties if violated. Relief in such cases consists not of expenditures made in the present but of abstinence from certain acts stretching far into the future. There can clearly be no guarantee that relief of this sort will be achieved without the financial deterrent of an order.

This case is different. Regardless of what one may think of IH's motivations in undertaking its gas cap program, it seems to me that it has been undertaken (long before the Commission intervened) and is now in its final stages. There is no conclusion to question whether an order is needed to secure effective relief; that relief is largely secured. In what way, then, will the substantial expenditure of funds that any litigation entails benefit consumers in this case?[3]

It might be argued that it sets a poor precedent and undermines law enforcement efforts in other cases for the Commission not to place under order a respondent that has allegedly violated the law in a serious way. So far as I can see, however, the only precedent established by not litigating this case would be that anytime the Commission begins an investigation and finds that the investigated party has long had underway a remedial program which it conforms to FTC standards immediately upon being first contacted by FTC staff, the Commission will not insist that the provision of such relief to consumers be celebrated by the issuance of an order to cease and desist. Far from being an occurrence to dread, such immediate voluntary compliance strikes me as an occurrence to welcome. I would gladly see the Commission issue fewer orders if that meant more immediate but still effective relief for the victims of alleged safety hazards.[4] [4]

Where effective relief is achieved by a company without substantial Commission involvement, the Commission must seriously consider

[3] The Notice of Contemplated Relief attached to the Commission's complaint does indicate that the Commission may order that IH desist from failing to notify of any future hazards in its tractors, if it is found in violation of Section 5. The Commission has not, however, routinely insisted upon such prospective orders in cases of this kind for various reasons, and in this case such relief seems unnecessary.

[4] It may be argued that the violation alleged here has continued for many years, and was remedied by IH for other than eleemosynary reasons. Assuming *arguendo* that this is true, it seems to be irrelevant. The only proper purpose of a Commission order is to relieve. The past conduct of an alleged violator may be probative of whether it can be expected to undertake voluntary remedial steps in the future absent an order. But where expensive relief has *already* been undertaken, I cannot see how it makes any difference to any proper concern of the Commission's whether the violation has been long-lived or not.

conserving its scarce resources for cases where they will do more good. In my opinion, the lawsuit being undertaken today will do little or nothing to augment the protections already being afforded owners of IH tractors, nor will it serve to vindicate any broader principle of sound law enforcement that I can discern. Therefore, I would make public what has transpired but not issue the complaint.

October 10, 1980

INITIAL DECISION BY

JOHN J. MATHIAS, ADMINISTRATIVE LAW JUDGE

JULY 16, 1982

PRELIMINARY STATEMENT

The Complaint in this matter was filed on October 10, 1980, and charged International Harvester Company (IH), a corporation engaged in the design, manufacture and marketing of agricultural equipment, including tractors, with failure to disclose material facts to operators of tractors which it manufactured, in violation of Section 5 of the Federal Trade Commission Act, as amended (Complaint, ¶ 10).

The gravaman of the charges against respondent is that gasoline-powered tractors which it manufactured since 1939, having the fuel tank located in front of the operator and between the operator and the engine, are subject to a safety hazard which has been termed "fuel geysering." It is alleged that in all of such tractors "the location, and in some cases the shape of the fuel tank, . . . subjects the tank to fuel [2] heating and vaporization causing pressure build-up in the fuel tank during normal operations." It is further alleged that "[i]f the fuel cap is dislodged or removed while the tractor is hot or running, fuel vapors and liquid fuel can shoot or geyser" out of the fuel tank "spraying the operator or the tractor with gasoline which can, and has, spontaneously ignited." Such phenomenon, it is alleged, can and has resulted in serious injury, and even death, is not reasonably to be expected by "many operators," and is, therefore, a "safety hazard" (Complaint, ¶ 5).

It is further alleged that respondent was aware of this problem in 1958, or earlier, and failed to adequately disclose the facts concerning "the nature or extent of injuries due to fuel geysering and steps which might be taken to prevent injury or death." It is charged that if the facts concerning pressure build-up and fuel geysering had been known by many operators it "would likely affect their decisions con-

cerning the use or care of agricultural equipment manufactured by respondent. . . ." As to prospective purchasers of new or used tractors manufactured by respondent, it is urged that if they knew such facts it might affect their decision to purchase that equipment. It is therefore alleged that respondent's failures to disclose this information constitute deceptive or unfair acts or practices or unfair methods of competition in or affecting commerce (Complaint, ¶ 8).

The Complaint does not allege that respondent's gasoline-powered tractors were defective, nor does the Complaint charge that respondent's tractors represented anything other than the state of the art in the design and manufacture of tractors for farm use during the periods when they were manufactured.

Respondent generally denies the allegations of the Complaint, but it admits that incidents alleged to have involved fuel geysering have occurred on IH tractors and that injuries and one death have occurred in such incidents. It specifically denies, among other things, that fuel geysering can occur during the normal operation of its tractors, that such incidents are numerous, and "that fuel geysering can or will occur on any IH gasoline-powered tractor if the operator securely tightens the cap, the gas cap is in reasonable working order and the operator abides by the basic safety instruction not to remove the gas cap when the engine is running or hot." It admits that if fuel geysering does occur, it is a safety hazard (Answer, ¶ 4). It also raises a number of affirmative defenses in its answer, which range from contesting the Commission's jurisdiction to allegations that the proceeding is moot. [3]

The principal issues presented for hearing were:

1. Does fuel geysering occur on IH gasoline-powered tractors due to pressure build-up which occurs during the normal operation of such tractors?

2. Are there basic safety rules which, if followed, would prevent fuel geysering?

3. Were those basic safety rules so obvious and well-known that all operators of gasoline-powered tractors should have been aware of them and followed them?

4. Under the circumstances revealed by the evidence, was respondent's knowledge of alleged fuel geysering incidents and the phenomena which could give rise thereto, such that it imposed a duty on IH to disclose this safety hazard to users and prospective users of its gasoline-powered tractors?

5. If there was a duty to disclose, did IH's actions at any particular point in time discharge that duty under the conditions existing at the time?

6. Have the users of IH's gasoline-powered tractors now been adequately warned of the safety hazard of fuel geysering?

7. Has there been a violation of Section 5 of the Federal Trade Commission Act and, if so, what, if any, kind of order is required?

The hearing in this matter commenced on Tuesday, October 13, 1981, and the record was closed on Friday, February 26, 1982. During the course of their case-in-chief and rebuttal complaint counsel called 26 witnesses and introduced well over 300 exhibits into evidence. Respondent in its defense called 24 witnesses and introduced into evidence about 200 exhibits. The hearings consumed a total of 34 trial days and 5662 pages of transcript.

This initial decision is based upon the entire record including proposed findings of fact and conclusions of law and supporting memoranda filed by the parties, as well as their replies. I have also taken into account my observation of the witnesses who appeared before me and their demeanor. Proposed findings not herein adopted, either in the form submitted or in substance, are rejected either as not supported by the evidence or as involving immaterial matters. [4]

The findings of fact include references to supporting evidentiary items in the record. Such references are intended to serve as guides to the testimony and exhibits supporting the findings of fact. They do not necessarily represent complete summaries of the evidence supporting each finding. The following abbreviations have been used:

Tr. – Transcript, preceded by the name of the witness and followed by the page number.
CX – Complaint Counsel's Exhibit, followed by its number and the referenced page(s).
RX – Respondent's Exhibit followed by its number and the referenced page(s).
CF – Complaint Counsel's Proposed Findings.
CB – Complaint Counsel's Memorandum Of Law In Support Of Proposed Findings.
RF – Respondent's Proposed Findings.
RB – Respondent's Memorandum Of Law In Support Of Proposed Findings.
CRF – Complaint Counsel's Reply To Respondent's Proposed Findings.
CRB – Complaint Counsel's Reply Brief.
RRF – Respondent's Reply To Complaint Counsel's Proposed Findings.
RRB – Respondent's Reply Brief.

FINDINGS OF FACT

I. THE RESPONDENT

1. International Harvester Company is a Delaware Corporation with its executive offices located at 401 North Michigan Avenue, Chicago, Illinois. Respondent is engaged in the design, manufacture, and marketing of three major product [5] lines: agricultural equipment, construction machinery and highway trucks. IH and its corporate predecessors have been major suppliers of farm machinery since the 1840's. Its agricultural equipment line includes, among other things, tractors (Complaint and Answer, ¶¶ 1, 2; Colwell, Tr. 3635; McCormick, Tr. 1492-93; RX 49, p. 153).

2. IH built its first farm tractor in 1906. Since then it has been a pioneer in the development of the agricultural tractor. In 1939, it introduced a new gasoline-powered tractor, the Farmall "M", which was geared to modern power farming and gave the farmer the capacity to perform a wide variety of farming tasks by mounting different power-driven implements on his tractor. The Farmall line also included the model "A" and "H" tractors. These basic models, with some improvements over the years, were IH's primary farm tractors through 1954. Beginning in 1955, IH also marketed a line of utility tractors. The utility tractors had a lower profile and were closer to the ground. They were suitable for many farming chores. Since the mid-1950's respondent has built many different models of tractors, generally of increasing size and horsepower (RX 49, pp. 154-62; RX 89H-I; Coleman, Tr. 963, 967, 1051, 1318-20, 1329-36; Link, Tr. 1995; Borghoff, Tr. 4000-02).

II. COMMERCE

3. IH distributes and at all relevant times distributed, agricultural equipment including tractors and accessories and parts therefor through its independent dealer organization. In the late 1940's there were 7000 dealers in North America (including Canada), but the overall number of dealerships has since declined and the dealerships have become larger. As of today there are about 2000 of such dealers in the United States and Canada. Respondent also sells its agricultural equipment through a few company-owned retail stores. As of October 1980 there were 10 of such company-owned stores. These were located in the states of New York, Alabama, Mississippi, Kansas, Oklahoma and Texas (RX 220; Gast, Tr. 3749-50; Hartzell, Tr. 2950-51; Hill, Tr. 3834; Allen, Tr. 3684; *Affidavit of James R. Fruchterman, attached to Motion to Dismiss for Absence of Conduct in Commerce,* February 6, 1981).

4. IH causes the agricultural equipment, including tractors, accessories and parts to be shipped from the place of manufacture to independent dealerships and its own retail stores in the various states, including states other than the place of manufacture. Such tractors, accessories and parts are then sold by the dealerships and the company-owned stores to customers in their respective sales areas. The number of gasoline-powered [6] tractors manufactured and sold by IH declined precipitously in the 1970's. Respondent has not manufactured and shipped any gasoline-powered tractors since 1978. It does continue to print owner's manuals and supply accessories and parts for the tractors which have gone out of production and distribute these through the normal distribution channels in interstate commerce. It also prints, and distributes interstate, parts catalogues for such tractors, which parts catalogues are sent through its mailing list to farmers in the various states urging them to purchase parts and equipment through the dealerships and stores (Complaint and Answer, ¶¶ 3, 4; CX 219A-B; CX 221; CX 269; CX 269–Z–96; CX 270K; CX 272K; CX 351; RX 5 (p. 7); RX 26 (p. 16); RX 26 (p. 29); RX 89H-I; RX 211; RX 220; Bennett, Tr. 3161, 3240–41; Lirtzman, Tr. 4707–09).

5. It is alleged in the Complaint that a substantial number of respondent's gasoline-powered tractors "may still be in use and be subject to resale by respondent [through its company-owned retail stores] or its dealers." The only evidence in the record concerning the sale of used gasoline-powered tractors in IH's company-owned stores is an affidavit of James R. Fruchterman, reporting on a survey of the 10 company-owned retail stores made in the Fall of 1980, which showed that as of October 21, 1980, there were, collectively, five used gasoline-powered tractors in inventory in said stores. No other evidence was introduced by complaint counsel to show any other course of dealings in such tractors by the company-owned stores. Therefore, respondent's dealings in used tractors must be considered *de minimis* (*Affidavit of James R. Fruchterman, attached to Motion to Dismiss for Absence of Conduct in Commerce,* February 6, 1981).

6. However, based on the evidence cited in Findings 3 and 4 above, I find that respondent has, at all times relevant to the Complaint, been engaged in a substantial course of trade or commerce, as defined in the Federal Trade Commission Act, with respect to the tractors which are the subject of the Complaint (*See also,* RX 89H-I).

7. In the course and conduct of such business in commerce, at all times relevant to the charges of the Complaint, respondent IH has been and is now in substantial competition in commerce with corporations, firms and individuals engaged in the manufacture, sale and distribution of agricultural equipment, including tractors (RX 49A; Coleman, Tr. 1321–23).

III. RESPONDENT'S GASOLINE-POWERED TRACTORS

8. The evidence in this case was limited to respondent's gasoline-powered tractors over 25 horsepower used in farm [7] operations, the fuel tanks of which were located between the engine and the operator. This excludes all tractors designed for home use and industrial tractors, as well as a number of gasoline-powered tractors which IH manufactured in the later part of the complaint period, which had the fuel tank located behind the operator (*Order Respecting Complaint Counsel's Subpoena Duces Tecum,* January 21, 1981; RX 89H-I; CX 221). The model designation of the tractors in issue, as well as the years during which they were built are as follows:

Model	Years Built
A, AI, AV, B, SA, SAI, SAV	1939–1955
100 and 130	1955–1957
140	1958–1978
C and SC	1948–1954
H, M, SMTA, W–4, W–6, SH, SM, SW–4, SW–6	1939–1954
200	1954–1955
F–230	1957
F–300	1955–1956
I–300	1955–1956
F–400	1955–1956
I–400	1955–1956
I–350	1957–1958
F–350	1957–1958
I–330	1956
F and I–240	1958–1961
F and I–404, 2404	1962–1967
424, 2424	1956–1967
444, 2444	1968–1971
F–450	1956–1958 [8]
I–450	1956–1958
I–340	1958–1963
F–340	1958–1963
I–504, 2504 2500 Constructall	1963–1967
I–600	1956
I–650	1957
F–504	1960–1967
I–460	1958–1963
F–460	1958–1963

Model	Years Built
F and I–560	1958–1963
I–660	1958–1963
I–606	1964–1967
F–544	1968–1973
I–544, 2544	1968–1973
I–656, 2656	1968–1973
F–656	1965–1971
F and I–706, I–2706	1963–1967
F and I–806, I–2806	1963–1967
F and I–856, I–2856	1967–1970
F–666, Hydro 70	1972–1975
686, Hydro 86	1976–1978
F–766	1971–1976
F and I–826, I–2826	1969–1971
F and I–756, I–2756	1967–1970

(RX 89H–I). **[9]**

The models preceded by the letter "F" are of the Farmall line, while those preceded by the letter "I" are of the utility line of tractors (Coleman, Tr. 1051, 1329-31). During the period 1939 to 1978, IH built a total of 1,363,063 of the tractors listed above (RX 89H-I).

9. Although all of the tractors listed in Finding 8, above, had the fuel tank located between the operator and the engine (CX 219A-U; CX 221A-C; Coleman, Tr. 971–72), where were substantial differences in design and horsepower among such tractors (CX 219A-U; Link, Tr. 1995). However, within the above list, various of the tractors can be grouped together with respect to their design, insofar as the type of fuel tank and its location in relation to the engine and operator's seat are concerned. The first seven tractors and groups of tractors listed above, down through F-230, had the same teardrop fuel tank, not covered by the hood, located in the same location between the engine and the operator's seat, (CX 219A; CX 221A; Coleman, Tr. 971), except that the 4 and 6 models in the fifth group have a different seat ocation (CX 219A). The 240 model is essentially the same as the 340. Models B–275, B–414, 404, 444 and I–504 are essentially the same as Model 424. The I–300 and 330 are essentially the same as the I–350 nd the F–300 is essentially the same as the F–350. F and I–400's are sentially the same as the F–450. The F–460 is essentially the same the F–560, and the I–460 as the I–560. Models I–544 and I–606 are sentially the same as the I–656. The F–666, 686, the Hydro 70 and Hydro 86 are essentially the same as the F–656. The F–504 is entially the same as the F–544. Models 766 and 826 are essentially same as Model 756. The I–806, I–856 and I–756 are essentially the