cluding the time spent in the armed forces. Such eligible lists shall be maintained and utilized for a period of not less than one year from the termination of the present hostilities in which the United. States is engaged, and the preferences conferred upon a Second World War Veteran by this subsection shall extend during the life of any such eligible list on which his name appears. If any employing governmental unit mentioned in Section 8 of this Act shall not have or use an eligible or re-employment list, every such unit shall assemble such a list and maintain and utilize it as herein provided.

(c) The right to determine what is a "comparable" or "most comparable" position is hereby vested in the State Employment Commissioner in the cases of Second World War Veterans who were State employees, either classified or unclassified; in the cases of Second World War Veterans who were employees of other governmental units, such right shall be vested in the Civil Service Commission or individual or body having similar powers and duties in any governmental unit having such a Civil Service Commission, or other individual or body with similar powers and duties, or if there be none in any governmental unit in the appointing authority of such governmental unit. Any such determination by the appropriate official or body herein authorized to pass

thereon, unless arbitrary or wholly unreasonable, shall be binding upon the appointing authority and

the Veteran.

10. Where a position left, to enter the armed services, by a Second World War Veteran qualified under this subtitle for reinstatement or re-employment, has been abolished prior to the reinstatement of the Veteran to said position, and there is no comparable position except one held by a person having greater seniority than the qualified Veteran entitled to reinstatement or re-employment, the State or other former employing governmental unit shall re-establish such position and reinstate such qualified Veteran therein, or shall establish a comparable position which such Veteran is capable of filling and place him in such comparable position. Any governmental unit having the taxing power is hereby authorized to raise the money necessary for either the re-establishment of any position abolished prior to the reinstatement therein of a qualified Second World War Veteran, or the establishment of a comparable position which the Veteran is capable of filling,