

Decision No. 18587.

BEFORE THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA

PACIFIC STATES BUTTER, EGG, CHEESE
AND POULTRY ASSOCIATION,

Complainant,

vs.

SOUTHERN PACIFIC COMPANY, THE ATCHISON,
TOPEKA AND SANTA FE RAILWAY COMPANY,
THE WESTERN PACIFIC RAILROAD COMPANY,
LOS ANGELES & SALT LAKE RAILROAD COM-
PANY, MODESTO AND EMPIRE TRACTION COM-
PANY, NORTHWESTERN PACIFIC RAILROAD
COMPANY, PACIFIC ELECTRIC RAILWAY COM-
PANY, PETALUMA AND SANTA ROSA RAILROAD,
SACRAMENTO NORTHERN RAILWAY,

Defendants.

ORIGINAL

Case No. 2230.

B. F. McKibben and McCutchen, Olney, Mannon &
Greene, by Allan P. Matthew and John P.
Moran, for complainant.
Seth Mann, for San Francisco Chamber of Commerce,
intervener in behalf of complainant.
Frank M. Hill, for the Fresno Traffic Association,
intervener in behalf of complainant.
J. E. Lyons, for Southern Pacific Company, defendant.
Elmer Westlake and Berne Levy, for The Atchison,
Topeka & Santa Fe Railway Company, and Modesto
and Empire Traction Company, defendants.
A. S. Halsted and E. E. Bennett, for Los Angeles &
Salt Lake Railroad Company, defendant.
Stanley Moore and Ralph Palmer, for Northwestern
Pacific Railroad Company, defendant.

BY THE COMMISSION:

O P I N I O N

Complainant is a voluntary non-profit corporation or-
ganized under the laws of the State of California, with its prin-
cipal place of business at San Francisco. Its members consist

of producers, manufacturers and distributors of dairy and poultry products located in the States of California, Washington, Oregon, Idaho, Montana, Utah and Nevada.

By complaint seasonably filed it is alleged that the charges named in Section 2 of Perishable Protective Tariff No. 2, C.R. C. No. 1, of R. C. Dearborn, Agent, and the charges named in and by Rule 240 of Section 2 of the same tariff, applicable between all points within the State of California for the refrigeration of butter, eggs, cheese and dressed poultry in carloads, have in the past, now are, and for the future will be unjust, unreasonable and excessive to the extent they have exceeded, exceed or may exceed the refrigeration charges that would accrue at the charges published and provided in Section 4 of said tariff.

Reparation and just and reasonable charges for the future are sought.

The San Francisco Chamber of Commerce, Fresno Traffic Association, and Simon Levi Company intervened in behalf of complainant. Complainant and interveners will hereafter be collectively referred to as complainants.

Since the filing of the complaint Perishable Protective Tariff No. 2 has been superseded by Tariff No. 3, C.R.C. No.2, and Rule 240 in the former issue is now Rule 241. Except for these differences the items and the sections of the tariff here involved were reissued without change. Reference will be made hereafter to Tariff No. 3 and the rules, items and charges contained therein.

Public hearings were held before Examiner Geary, and the case having been duly submitted and briefs filed, is now ready for our opinion and order.

The principal producing areas in California of eggs and poultry are situated in Marin and Sonoma Counties, the San Joaquin and Sacramento Valleys, and Southern California in the

territory immediately adjacent to Los Angeles and San Diego. Packing plants and concentrating centers are maintained at Petaluma, Santa Rosa, Sacramento, Stockton, Merced, Fresno and San Diego. Dairy products are produced generally throughout the state, but principally in Humboldt, Mendocino and Marin Counties, the San Joaquin, Sacramento and Imperial Valleys and to some extent in the territory contiguous to Los Angeles.

San Francisco and Los Angeles are the primary consuming markets and distributing centers of the state. During the year 1925 San Francisco received 28,744,911 pounds of butter, 746,965 cases of eggs, 11,855,431 pounds of cheese and 5,614,604 pounds of dressed poultry; and Los Angeles 39,901,626 pounds of butter, 574,884 cases of eggs, 11,899,558 pounds of cheese and 4,800,802 pounds of dressed poultry. Of the San Francisco receipts 75.1 per cent. of the butter, 91.9 per cent. of the eggs, 19.5 per cent. of the cheese and 48.2 per cent. of the dressed poultry originated at points in California. The intrastate shipments to Los Angeles represented 58.7 per cent., 79.4 per cent., 18.3 per cent. and 12.9 per cent. respectively, of the total butter, eggs, cheese and dressed poultry receipts. The balance of the tonnage originated at interstate points, principally Oregon, Washington and Idaho, with comparatively small shipments from Nevada and Arizona. During 1925 San Francisco received from these five states by rail 2,891,715 pounds of butter, 54,739 cases of eggs, 5,992,173 pounds of cheese and 3,835,772 pounds of dressed poultry, and Los Angeles 11,480,693 pounds of butter, 92,100 cases of eggs, 6,487,212 pounds of cheese and 941,856 pounds of dressed poultry.

Practically all dairy and poultry products moving between points in California are transported in refrigerator cars either with or without refrigeration, and the movement is not

seasonal but is fairly constant throughout the year. Shipments are usually pre-cooled at the concentrating centers before being loaded into the car and the amount of refrigeration, if any required, varies according to the season of the year, the length of haul and the particular territory traversed. In the cooler months, with the exception of dressed poultry, shipments of these commodities may be safely transported without any protection other than an insulated car. During the warmer months, for the longer hauls the record indicates the maximum amount of refrigeration necessary for the safe transportation of butter, eggs and cheese will require approximately 6,000 pounds of ice at the point of origin or first icing station and about 3,000 pounds of ice en route, and for the shorter hauls less initial icing and re-icing is required and very often no re-icing at all is needed. Dressed poultry requires a somewhat greater degree of refrigeration.

For the purpose of assessing charges when refrigeration is required, defendants have divided California into geographical groups, designated as Groups A to G inclusive, as to origin, and 1 to 7 inclusive as to destination. Roughly speaking, Groups 1 and A embrace the territory east of and including Daggett and Banning; Groups 2 and B, west of Daggett and Banning and south of Tehachapi and Santa Barbara; Groups 3 and C, the San Joaquin Valley south of Stockton and Lathrop; Groups 4 and D, the Coast Division of the Southern Pacific north of Santa Barbara and south of San Jose; Groups 5 and E, the territory north of San Jose, west of Stockton and Sacramento and south of Sherwood and Willits; Groups 6 and F, all territory north and east of Sacramento, Sherwood and Willits except points on the Fernley branch of the Southern Pacific, Stacey to Westwood inclusive, which latter territory comprises Groups 7 and G.

Shipments of the commodities in controversy requiring

initial icing and re-icing en route are assessed "Stated Refrigeration Charges" as provided in Table No. 9, Item 1974, Section 2, page 151 of the tariff in specific amounts of from \$30 to \$55 per car according to the length of the haul and the territory traversed. This table on page 151 also provides in Item No. 1970 charges for deciduous fruits, berries and tropical fruits, Item No. 1972 citrus fruits, and Item No. 1976 melons. Item No. 1974 provides the charges for vegetables; also perishable freight N. O. I. B. N. (not otherwise indexed by name). Butter, eggs, cheese and dressed poultry are not specifically listed but come within the term freight N. O. I. B. N., therefore the Stated Refrigeration or Rule 241 Charges must be assessed. The term N. O. I. B. N. also includes approximately 100 other articles of perishable nature, such as beverages, candy, drugs, flowers, fish, nursery stock, etc., as set forth in Item No. 1130, page 109 of the tariff. Under the stated refrigeration basis carriers assume the entire burden of providing proper and ample refrigeration and shippers may not limit the amount of ice to be used.

Shipments requiring initial icing only and forwarded under instructions "do not re-ice en route" are assessed the charges provided by Rule 241. Briefly stated, this rule provides that the carrier, on instructions from the shipper, will furnish an iced car or will initially ice the car at the first regular icing station at the charges provided in the tariff. The shippers, at their election, may perform the initial icing and in addition must pay a charge of \$5.00 per car if the journey is confined within the limits of a single origin group; \$7.50 per car if confined within the limits of two contiguous origin groups, and in all other cases 20 per cent. of the Stated Refrigeration Charge. Under the provisions of this rule the shipper may indicate the amount of ice to be used.

The charges under Section 4 of the tariff, hereafter referred to as the "cost-of-ice basis", are predicated solely upon the amount of ice shippers in their discretion wish to have furnished. At all regular icing stations in California, defendants under the provisions of this section furnish the ice at a charge of \$4.50 per ton and salt at 75 cents per 100 pounds, with the exception of points in the Coachella, Imperial and Palo Verde Valleys, where the charge is \$6.50 per ton. This section applies only in the absence of specific charges in Section 2 of the tariff.

Stated Charges and Rule 241 in Section 2 of the tariff apply to butter, eggs, cheese and dressed poultry, hence the provisions of Section No. 4 are inapplicable within California on this traffic. Section 4 charges are likewise inapplicable within the states of Oregon, Washington, Idaho, Nevada and Arizona, but throughout the rest of the United States are uniformly in effect. Thus in these six westernmost states defendants maintain for the refrigeration of dairy and poultry products the stated charge for shipments requiring initial icing, and re-icing en route, and Rule 241 charges for shipments requiring initial icing only, while throughout the balance of the country shippers are accorded the Section 4 basis.

The Stated Charge basis on a shipment of butter from San Francisco to Los Angeles, regardless of the amount of ice needed or used, is \$40 per car, and if moved under Rule 241 with 9,000 pounds of initial ice the charge would be \$28.25 per car. Assuming the shipment could be safely transported under the cost-of-ice basis, Section 4, with 6,000 pounds initial ice and 3,000 pounds icing en route, the charge would be \$20.25 per car.

Shipments interstate from points east of Washington, Oregon, Nevada and Arizona to California under the cost-of-ice basis move at lower refrigeration charges than do shipments be-

tween points wholly within this state for substantially shorter distances. Butter from Montana and New Mexico is in competition with butter produced in California. A Section 4 Refrigeration Charge on a shipment of this commodity from Great Falls, Montana, to San Francisco, requiring 6,000 pounds initial icing and 4,000 pounds re-icing, is \$20 (5 tons at \$4), or exactly one half the stated charge from San Francisco to Los Angeles. If the same shipment moved under Section 4 with instructions "do not re-ice", and the bunkers are originally iced to their capacity of 11,000 pounds, the interstate charge would be \$22 and the intrastate charge under Rule 241 would be \$32.75. Similarly, a shipment of butter from Deming, New Mexico, to Portland, Oregon, with an initial icing of 6,000 pounds and re-icing of 4,000 pounds at a point in California would be charged \$22.50 (5 tons ice at \$4.50), while a shipment from El Centro to San Francisco moving over a portion of the route traversed from Deming to Portland would be assessed \$50 per car under the Stated Charge, or under Rule 241, \$45.75 (5½ tons ice at \$6.50, plus \$10).

Defendants admit there is no transportation reason for a wide variance in the volume of the refrigeration charges in the different sections of the country on dairy and poultry products. They contend, however, the cost-of-ice basis (Section 4) should be eliminated at all points and that the proper method of assessing charges is by the Stated Charge. In support of this theory they advance practically the same reasons as relied upon in *The Matter Of Private Cars* (50 I.C.C. 62), viz., (a) carriers cannot be expected or required to sell ice as a commodity; (b) a stated charge placed unlimited responsibility upon the carrier, with freedom to give adequate and efficient refrigeration in transit; (c) a stated charge promotes conservation of food products by preventing waste; (d) it insures a parity of rates and equality between all shippers; (e) a charge based only on the cost of labor,

ice and salt does not give the carrier compensation for the various other factors which form legitimate parts of the gross cost of furnishing refrigeration service; and (f) a stated charge is known in advance, hence is a convenience to the shipper, enabling him to quote prices f.o.b. destination.

Complainants maintain the Stated Charge is not, from an economical standpoint, adaptable to the movement of dairy and poultry products, inasmuch as these commodities move throughout the entire year and require varying amounts and character of refrigeration. They claim the stated charges based upon maximum service were published primarily for the fruit and vegetable traffic, which moves for relatively short periods in the warm months, often when field heat is present in the lading. Complainants admit the stated charges are proper for this class of traffic but contend where shippers uniformly pre-cool commodities, such as dairy and poultry products, sometimes to a temperature as low as zero, and moving throughout the entire year, requiring only maximum refrigeration in the warmer months, that the stated charge places upon the shipper an undue burden and results in an economic waste, in that a service is performed not always required or desirable. Where refrigeration is required, it is urged, the extent thereof should be left to the discretion of the shipper, that the shippers in California should be accorded the same privileges as shippers located in the states where the cost-of-ice basis is in effect, and also that the volume of the intrastate freight rates in California on dairy and poultry products is sufficiently high to include all cost elements entering into the furnishing of refrigeration, except the supplying of ice and salt.

Butter, eggs, cheese and dressed poultry move in California under third class rates in carload lots and second class in less than carloads, with the exception of between certain spec-

ified points a few commodity rates are lower. The less than carload shipments in scheduled cars are accorded refrigeration services under the freight rates, hence in so far as these shipments are concerned the freight rates do embrace all elements of refrigeration including the furnishing of ice.

The carload rates, defendants contend, applying to the dairy and poultry products were established without consideration to any refrigeration service. In support of this contention they introduced in evidence copies of S.P.Co. Circular 2836, and superseding issues, in effect from October 1, 1891, to October 10, 1906, providing that the freight rates applied only when the commodities were loaded and transported in ordinary cars and that when refrigerator cars were required and moved under ice, an additional charge of 25 per cent. of the freight rate on carloads and 50 per cent. on less than carloads would be made. During this period the carrier did not undertake to furnish refrigeration, but would supply the equipment, the shipper being compelled to furnish the refrigeration services. It was not until August 28, 1906, that the Southern Pacific published Tariff 3-R, naming specific amounts per car for performing the refrigeration. Shortly after the issuance of this tariff, October 10, 1906, the circular providing an additional charge of 25 or 50 per cent. was cancelled and a notation carried in the Cancellation Supplement to the effect that the freight rates in refrigerator cars without refrigeration would be the same as for the movement in ordinary cars. Defendants stress the fact that in Tariff 3-R, as well as the succeeding issues, a notation was carried to the effect that such charges were in addition to the regular transportation rates. They also point to the fact that for many years practically all line haul tariffs have contained a provision reading substantially as follows:

"The freight rates shown in tariff and as amended cover the charge for transporting the freight only and do not include a charge for any additional service, such as heating, icing, protection of property from frost and freezing, refrigeration service (including the transportation of ice) or other such accessorial service, unless otherwise specifically provided in tariffs lawfully on file with the Interstate Commerce Commission and State Railroad Commissions."

At the time these tariff declarations were published, practically the only commodities transported under refrigeration were fruits, vegetables, fresh meats and packing house products.

From this record we cannot conclude that with the advent of a substantial movement of dairy and poultry products any special consideration was given by carriers to determine whether or not the general level of freight rates in California included any or all of the various cost elements properly chargeable to the use of refrigerator cars, nor is it in evidence that any special consideration has been given to this phase of the situation since 1910.

Defendants contend the cost of furnishing the complete refrigeration to dairy and poultry products exceeds the revenue, claiming the average cost of refrigerating 44 cars of eggs moving by the Santa Fe during the years 1924 and 1925, an average distance of 591 miles from Groups C and D points to Los Angeles, Riverside and San Diego, under the Stated Charges, to be an average of \$56.54 per car, with an average revenue of \$39.91, or a loss of \$16.63 per car. According to defendants there was an average of approximately 8.06 tons of ice and 657.13 pounds of salt in each car at an average cost of \$4.41 per ton for ice and 53 cents per 100 pounds for salt, making a total cost of \$39.04 per car for both the ice and salt, while repairs to ice bunkers, switching, supervision, etc., make up the balance of \$17.50. If these same cars had moved under the Section 4 basis and the same amount of ice and salt was used, the shipper would have paid \$4.50 per ton for the ice and 75 cents per 100 pounds for the salt, or a

total of \$41.20 per car, giving the carriers more per car under Section 4 basis than the average actually received under the stated charges. It is significant to note that only 19 of the 44 cars moved in the months of May to September, and the balance during the colder months of the year.

A somewhat similar exhibit by the Santa Fe during the same period shows 48 cars of butter and eggs moving from Groups C, D and E to Oakland, Stockton, Fresno, Los Angeles and San Diego, requiring initial icing only, and on these shipments the average cost of refrigeration was claimed to be \$35.09, the revenue \$31.61, a loss of \$3.48 per car. Cost figures were also submitted, covering shipments via the Southern Pacific during the year 1924 and the first six months of 1925, and these statements allude to the fact that the cost of refrigeration on all the cars of record is in excess of the revenue received.

It appears from the record dairy and poultry products do not require as great a degree of refrigeration as defendants have accorded, the preponderance of testimony indicating that the maximum amount of ice necessary to protect in the warm months is approximately $4\frac{1}{2}$ tons with no salt and during the cold months either a smaller amount of ice or only the protection of an insulated car.

Defendants urge, as heretofore stated, that the general level of freight rates in California is not high enough to include any portion of the cost of furnishing refrigeration, claiming many of the rates applicable to dairy and poultry products are depressed by water and motor truck competition, particularly with respect to rates applying between the ports of San Francisco, Los Angeles and Eureka. Comparisons were also made between the rates on butter, eggs and cheese from San Francisco to Fresno; from Santa Cruz, Modesto, Hanford, Calexico, San Francisco and Santa Rosa to Los Angeles, and from Santa Cruz to San Francisco, with those

established by the Interstate Commerce Commission in the South-west Territory (Docket 1769, 96 I.C.C. 19), where the cost-of-ice basis prevails and on the class rates in effect from San Francisco to Los Angeles and San Diego with those prescribed by this Commission in the San Joaquin Valley (Traffic Bureau of the Merchants Exchange vs. S.P.Co. et al., 1 C.R.C. 95), and by the Interstate Commerce Commission from points in California to points in Oregon (Klamath County Chamber of Commerce vs. S.P.Co. et al.).

An exhibit filed by an operating witness for defendants, for the purpose of showing the approximate cost of transporting ice in bunkers of refrigerator cars, estimates the average line haul cost per gross ton mile for all traffic moving over all Class 1 roads in the Western District during 1924 was 3.026 mills. While this figure cannot be taken as controlling, it does indicate in a measure that if applied to the traffic in question and making due allowances for empty car mileage and terminal costs, the present freight rates are not unduly low.

Complainant directs attention to the fact that in many instances the carload revenue from dairy and poultry products is in excess of the revenue received from less than carload shipments of the same weight, and this situation exists as to eggs from Petaluma and San Francisco to Los Angeles and on butter from Modesto, Fresno and El Centro to Los Angeles, and from El Centro to San Francisco.

The following table compiled from complainant's exhibits, based on 20,000 pounds, is illustrative:

		<u>Total Freight and Refrigeration Chgs.</u>		
To Los Angeles: Commodity		: Stated Charge	: L.C.L. Chg. :	: Cost on
from	:	:	:	: Ice Basis
Petaluma	Eggs	\$186.00	\$170.00	\$164.00
Modesto	Butter	163.00	162.00	146.00
Fresno	Butter	145.00	140.00	128.00
El Centro	Butter	150.00	140.00	129.50
San Francisco	Eggs	255.00	280.00	228.00
To San Francisco				
	from			
El Centro	Butter	280.00	276.00	249.50

* Based on 6000 lbs. initial icing and 2000 lbs. re-icing en route.

Complainants stress the fact that the rates on fresh meats are generally the same as the rates on dairy and poultry products and the rates on packing house products are lower than either, also that shipments of fresh meats and packing house products moving in California, Arizona, Washington and Oregon, and requiring initial icing only are accorded the cost-of-ice basis, not subject to the charges in Rule 241.

In Case 997, C. Swanston & Sons vs. Southern Pacific Company, 12 C.R.C. 590, and Case 1671, Western Meat Company et al. vs. Southern Pacific Company et al., 23 C.R.C. 219, we held that the imposition of the Rule 241 charges on fresh meats and packing house products was unjust and unreasonable to the extent they exceeded the cost-of-ice basis. The Interstate Commerce Commission in Frye and Company vs. Great Northern Railway Company et al., 88 I.C.C. 477, similarly held regarding fresh meat and packing house products moving from points in the states of Washington, Oregon and California to interstate destinations.

In Case 524, 4 C.R.C. 1001, Klein-Simpson Fruit Company vs. The Atchison, Topeka and Santa Fe Railway et al., this Commission found that on shipments of eggs moving from Petaluma to Los Angeles, initially iced and shipped under instructions "do not re-ice en route" the assessing of any charge in addition to the cost of ice was unreasonable. We further found that on shippers' requests cars should be re-iced en route by carriers at the actual cost of such ice. In disposing of this proceeding Commissioner Eshleman, speaking for the Commission, said:

"A larger question than this seems to be involved in this proceeding, and that is, the question of permitting the shipper to put in as much ice as he desires in a car and directing that it be forwarded through without further icing. This practice is indulged in by the carriers in moving eggs from Middle West Territory to California and beyond, and no doubt works a serious discrimination against the egg producers of Petaluma. If the carriers actually pay more in some cases for the

ice required properly to refrigerate a car of eggs than they receive for such services, it stands to reason that they should be very glad to be relieved of this loss, and if the shipper is willing to provide the initial icing and take chances on it moving through to destination without loss, the carriers should be no more reluctant to grant him this privilege than they are to grant similar privileges to shippers of eggs from Middle West States." (4 C.R. C. 1005)

The Interstate Commerce Commission In The Matter Of Private Cars (50 I.C.C. 652) approved the cost-of-ice basis for the movement of fresh meats, packing house products and dairy products, and in the Perishable Freight Investigation, 56 I.C. C. 449, the Federal Commission in considering the cost-of-ice basis and the Stated Charge, said:

"The situation is complicated by the fact that the proposed tariff does not contemplate the abandonment of the cost-of-ice basis, but retains it in Section 4 in the case of such important commodities as fresh meats, packing house products, dairy products, fish, shell fish, cereal beverages, bananas, and coconuts. Moreover, so far at least as fresh meats, packing house products and dairy products are concerned, this basis of charging was approved by us In The Matter of Private Cars, supra, after an investigation in which the respective merits of the stated charge and cost-of-ice systems were considered."

After a careful consideration of all the facts of record we are of the opinion and find that the present practice of defendant carriers in requiring the shippers of butter, eggs, cheese and dressed poultry in carload lots under refrigeration to pay either the Stated Refrigeration Charges as set forth in Section 2, or the charges in addition to the cost of ice and salt as set forth in Rule 241 of Protective Tariff No. 3, C.R.C. No.2, is unjust and unreasonable and in violation of Sections 13 and 19 of the Public Utilities Act.

The complainants do not allege the charges are discriminatory but this record clearly shows that as between interstate and intrastate traffic the California shippers of the commodities involved in this proceeding are at a decided disadvantage.

We further find that the defendants, by proper tariff publication, should provide in Perishable Protective Tariff for the transportation of butter, eggs, cheese and dressed poultry between points in California on the Cost-Of-Ice Section 4 basis.

Complainants seek reparation first on the shipments made under the Stated Charges and second on the shipments made under the provisions of Rule 241 to the basis of the charges which might have accrued under Section 4 rates, contending that a fair adjustment would be to assume that all of the carloads would have moved under the provisions of Section 4 with 9,000 pounds of ice per car. Since the shipments were transported under the two kinds of refrigeration services with charges assessed at legal tariff rates, it would be impossible to arrive at any amounts except by an arbitrary and unproven method.

In a situation of this kind involving extensive territory, this Commission and the Interstate Commerce Commission have consistently denied reparation where the charges collected have been in effect for a long period of time.

We conclude and find that complainants have not justified an award of reparation, and same will be denied.

O R D E R

This case being at issue upon complaint, full investigation of the matters and things involved having been had, and basing this order on the findings of fact and conclusions contained in the opinion which precedes this order,

IT IS HEREBY ORDERED that defendants, Southern Pacific Company, The Atchison, Topeka and Santa Fe Railway Company, The Western Pacific Railroad Company, Los Angeles & Salt Lake Railroad Company, Modesto and Empire Traction Company, Northwestern

Pacific Railroad Company, Pacific Electric Railway Company, Petaluma and Santa Rosa Railroad, and Sacramento Northern Railway, according as they participated in the transportation, be and they are hereby directed and required to publish and establish on or before September 1, 1927, for the refrigeration of butter, eggs, cheese and dressed poultry moving between points in California, charges not in excess of those provided in and by Section 4 of Perishable Protective Tariff No. 3, C. R.C. No. 2 of R. C. Dearborn, Agent.

IT IS HEREBY FURTHER ORDERED that as to all other issues the complaint be and it is hereby dismissed.

Dated at San Francisco, California, this 10th day of July, 1927.

E. W. [Signature]

A. [Signature]

Thos. [Signature]
Commissioners.