

BEFORE THE RAILROAD COMMISSION
OF THE STATE OF CALIFORNIA.

ORIGINAL

Decision No. 841

In the Matter of the Schedules or tariffs
of rates of charges of WELLS FARGO &
COMPANY.

Case No. 122

MERCHANTS AND MANUFACTURERS' ASSOCIATION
OF LOS ANGELES, a corporation,
Complainant,

Case No. 279.

vs.
WELLS FARGO & COMPANY and AMERICAN
EXPRESS COMPANY,
Defendants.

CALIFORNIA CENTRAL CREAMERIES, a cor-
poration,
Complainant,

Case No. 307.

vs.
WELLS FARGO & COMPANY,
Defendant.

THE COUNTY OF ORANGE,
Complainant,

Case No. 312.

vs.
WELLS FARGO & COMPANY,
Defendant.

Pillsbury, Madison & Sutro, and Charles W. Stockton for
Wells Fargo & Company.
Oscar C. Mueller, for Merchants and Manufacturers'
Association of Los Angeles.
Samuel M. Davis and A. A. Mills for County of Orange.
Gavin McNab for California Creameries.
E. W. Camp for Atchison, Topeka & Santa Fe Ry. Co.
Frank M. Hill for Fresno Traffic Association.

BY THE COMMISSION.

O P I N I O N.

Under the Railroad Commission Act, which was superseded
by the Public Utilities Act, it became necessary for all of the
common carriers to file with this Commission schedules of rates
applicable to freight business within in the State of California within
60 days after the effective date of that Act. Within 60 days
thereafter it became the duty of the Commission either to approve
said rates or specify its refusal so to approve. Under this pro-
vision Wells Fargo and Company filed its rates with this Commission

which this Commission refused to approve, and Case No. 122 is the result of the investigation by this Commission growing out of this procedure.

On May 9, 1911, the first hearing was held, and thereafter continued hearings were held on May 10th, 12th, June 13th, September 6th, 7th and 12th, 1911. The defendant, through its attorney, questioned the jurisdiction of this Commission, but during the pendency of the proceeding, on October 10, 1911, amendments to the Constitution were adopted and subsequently, on March 23, 1912, the Public Utilities Act went into effect. These constitutional and statutory enactments deprived the points raised by the defendant of any merit, as admitted by the defendant itself, and the jurisdiction of this Commission to conduct this hearing and to make a decision therein is admitted by Wells Fargo and Company.

Before the final hearing was held Cases No. 279, 307 and 312 were filed and consolidated with the main case, and all of these cases together with many informal complaints were made the subject of testimony at the hearing.

A general attack has been made by both the informal and formal complainants upon the rates, rules, regulations and practices of this Company. All of these matters are formally before the Commission in this proceeding covering the entire State, and it is necessary for us to consider each individual rate and all of the combined schedules of rates together with the classifications, rules and regulations of Wells Fargo and Company.

While these matters are all inter-related and one cannot be determined independently and apart from the others, yet for the sake of clearness it will be advisable to consider rates with the necessarily related question of classification first, and subsequently the other matters may be determined. The fact also that the Interstate Commerce Commission in opinion No. 1967, decided June 8, 1912, has gone exhaustively into these matters and with reference to all matters

except rates have set forth conclusions with which we are in substantial accord, makes it further advisable that we consider the question of rates separately. We agree that uniformity of practices, rules, regulations and classifications should be had if possible for both state and interstate freight, and also for a similar service there can be no reason why the state rate should be different from the interstate rate merely by reason of the state or interstate character of the traffic. It is only by reason of the fact that the average length of haul for interstate movement is greater and the character of the commodity different that there should be any distinction in rates. We shall, therefore, defer a consideration of any of the questions except that of rates until we have outlined our views and made our findings with reference to this important branch of the inquiry.

The Interstate Commerce Commission in the decision heretofore referred to uses the following language with reference to the basis upon which rates shall be earned:

"From these considerations it appears quite evident that the foundation of a reasonable rate can not be the return upon the property of the express company as such, no matter how offensively large or absurdly small this may appear to be when calculated from the balance sheet"

at
With this statement we do not/all agree, and from an analysis of the very able opinion rendered by the Interstate Commerce Commission we believe that this statement is directly at variance with one of the findings in said case to the effect that "in the fixing of its rates an express company should not be allowed to charge more than a railroad if the latter undertook to and did give the same service." With this latter expression we are in hearty accord. And we likewise concur in the opinion of the Interstate Commerce Commission wherein it said, "The railroad furnished the property that is most valuable and gives the greater portion of the service. If we are to base the rate upon value of property used (and certainly this is a primary consideration) we must consider not alone the express company's property but that of the railroad that is used in giving these services." Having in mind this

fact and the further fact heretofore referred to as found by the Interstate Commerce Commission, that the express company should not be permitted to charge any more for the service than the railroad would be allowed to charge provided the railroad itself performed the service, it appears to us that the conclusion that the value of the property of the express company is not to be considered nor a return on such property taken into account, "no matter how offensively large or absurdly small" is not justified. Let us see what condition we would meet if, as suggested by the Interstate Commerce Commission, we substituted the railroad carrier in the performance of the entire express business and eliminated the express company—for this is the condition which the Commission suggests should be considered in fixing the rates to be charged for this service, because unless this is done it will be impossible to tell whether the rate charged by the express company was higher or lower than that which might be charged by the railroad if it were performing the service.

If then the railroad were performing the entire service the property devoted to this service would naturally fall into two divisions, first, that which is now furnished by the railroad and engaged primarily in conveying the commodities, and, second, that which is now furnished by the express company and engaged primarily in collecting and delivering the commodities at terminals. Of course there is some slight overlapping and some of the property owned by the express company is used in the conveyance, and perhaps some of the railroads' property is used in some degree in the terminal part of the business, but for all practical purposes this division may be followed. How shall we determine what the railroad's service is worth? If the railroad were performing the service segregations would be required to be made both in property and operating expense between the express business and the other business of the carrier, and perhaps it would be required that we resort to arbitrary methods somewhat similar to those often adopted in segregations between passenger and freight business of railroads. In

fact Mr. James Peabody of the Atchison, Topeka & Santa Fe Railway Company who was permitted to appear and testify, not as a matter of right, but because the Commission desired all of the light possible on this subject, attempted to make such a segregation but his methods were admittedly arbitrary and demonstrably incorrect mainly because of the fact that in making his segregation he assumed that the railroad company performed the same service on express carried by it as it did for the benefit of other commodities. Such, of course, is not the case because of the fact that the railroad company does nothing but furnish the room within which to store the commodity and applies the pull to the dead weight and transports it over its rails. But, as has already been said, if we were to treat the rail carrier as the agency entirely in charge of this public function we would be required to make a segregation to determine what portion of its property is properly assignable to its express business, and likewise what portion of its operating expense shall be so assigned. Fortunately, as far as convenience is concerned, the railroads and the express companies have furnished us a basis upon which we can determine the value of the property of the railroad devoted to express business and the cost of the service performed by it in the express business.

At various times Wells Fargo and Company has entered into contracts with the railroads in this State for transportation by such railroads of the commodities delivered to Wells Fargo and Company for transportation. These contracts are on a percentage basis. The two main roads operating within this State with which the express company has contracts are the Southern Pacific Company and the Atchison, Topeka and Santa Fe Railway Company. With the latter company the express company has a contract wherein it gives 55% of its gross revenue, while to the Southern Pacific it gives 40%. It is urged, however, that in this latter case there was a certain initial consideration paid by the express company which should be pro rated over the years which the contract runs and that if such is done it will be found that

approximately 55% of the gross revenue is paid to the Southern Pacific Company. This matter will be considered more in detail later.

The public does not deal at all with the railroads in these express matters, and in attempting to fix rates this Commission necessarily is confined to the common carrier which assumes the responsibility for this service, namely, the express company, and it is no concern of the public what division is made between the express company and the railroad, as far as the express service alone is concerned, so long as the entire charge is reasonable. But this Commission does have a right to assume that the actual amount paid voluntarily by the express company and accepted voluntarily by the railroad company for the service performed by the railroad company is a proper and reasonable charge for this service so far as the contracting parties are concerned. And the railroads entering into these contracts on the percentage basis enter into them in full contemplation of the fact that the state has the power to fix the express rates, and in agreeing to take a percentage of the gross receipts these railroads agree to take the percentage of such gross receipts which are the result of reasonable rates fixed by any public authority empowered so to do. Therefore, if this Commission or any other competent public authority should lower the rates of the express company the obligation of the express company to the railroad company is satisfied when it pays the percentage of the lesser gross receipts resulting from the lower rates; and likewise should by any chance the rates be raised the railroad, party to the contract, would legally take the greater amount. These contracts were made in contemplation of the power of the state to fix rates of the express company, and such power is a condition subsequent in the contract. The correctness of this position is admitted in the record by the attorneys for the express company and we do not believe can be successfully assailed. Therefore, we have the right to assume that the actual amount paid the year preceding this investigation, for example, (Smyth vs. Ames)^{169 U.S. 466} was the proper amount to be paid to the rail carriers for their part of the service, and we have the right

to assume that this payment covers the cost of performing the service by the railroad and all its fixed charges properly assignable to express business, including interest on the fair value of the property of the railroad devoted to this service. Such being the case, it is only necessary for us to ascertain the amount paid by the express company to the railroads within this state during the year immediately preceding this investigation to determine how much must be set aside for such service. The Commission would be within the law, if it saw fit to do so, in taking the lower amount which would be the result of the percentage on the lower rates, if rates should be lowered, as the amount to be assigned to the railroad portion of the business, but in order to be fair we choose to take the amount which was paid under the condition of rates voluntarily produced by the contracting parties themselves and allow that amount as properly assignable to the railroad service for the future. The fact that the railroad's percentage alone will not give it this amount, if rates be lowered, is no concern of the public nor this Commission, and as has already been said, the railroad cannot complain at this result because, by accepting the percentage, it has waived its right to more; while the express company certainly cannot complain if after the Commission has found that a certain amount is the proper amount to be paid for the service performed by the railroad, it then by reason of its percentage arrangement pays less than this amount. We, therefore, are of the opinion that the actual amount paid by the express company to the railroads for the service performed by such railroads for such express company is the just and reasonable amount to be assigned to this portion of the service. This, therefore, leaves us to consider the other portion of the service and the property and expense incident thereto, namely, the service performed by the express company itself. For, under the suggestion of the Interstate Commerce Commission which we have adopted, the entire service both of the railroad and of the express company must be considered, and if the railroad alone were performing the service and we had found how much property and how much expense were incident to the performance of

the transportation portion of the business, we would still have left the expense and property incident to the pick up or terminal portion of the business, and the same rule should apply to this portion of the service as applies to the transportation portion.

If the railroad were performing this entire service we would find the entire property both that which is now furnished by the railroad and that which is furnished by the express company and would give a return upon all this property after taking care of the other necessary charges, and having done so we would have done all that the law or fair dealing requires we should do in favor of the agency performing this public service.

It would not be necessary to make any apportionment of the money paid to the railroad companies under their percentage contracts between state and interstate business, because, as has already been said and as is admitted by the attorneys for the express company, the amount paid to the railroads contemplates the cost of performing the service and the interest on the investment of the railroads devoted to such service, both the property devoted to state and interstate business and the expense incident to these two kinds of service. In short, the amount paid on each particular service and for the service in the aggregate by the express company to the railroad company under this voluntary arrangement is all the railroad company is entitled to. Therefore, we might subtract from the total revenue collected by the express company for state and interstate business the total payment by the express company to the railroads for doing state and interstate business and we would have a remainder which should represent the cost of performing the service by the express company, both with reference to state and interstate freight in California, a proper amount for depreciation and a fair earning upon the value of the express company's property, and anything in excess thereof would represent an exaction which the express company has no right to take from the public through rates. While this method might be pursued with propriety, yet we have not felt it necessary to do so because of the fact that we have been able

to locate the actual payments made to the railroads on state business, and therefore, this amount may be deducted from the gross state revenue found after the proper segregations, which we shall discuss hereafter, and the remainder will represent that portion of the earning which is properly attributable to state business.

Our problem, therefore, narrows to a determination, first, of the amount of express property in California properly assignable to state business, second, a determination of the expense of performing this purely state business, and, third, the gross revenue secured from purely state business. Given these three results and we may determine whether or not the earning of the defendant herein is in the aggregate in excess of that to which it is entitled. Thereafter if such be found to be the case, it will be necessary to apply such reduction to whatever scheme of rates we may determine as necessary in lieu of the system of rates now in vogue. This latter determination, however, will await a discussion of the rules, practices and classifications of this company.

With a view to determining these several questions the Commission required certain information to be presented by the express company. It was agreed that the months of June and July, 1911, were typical months and would fairly represent the average monthly business done by the express company. The record shows that the express company agreed that these months are typical of the entire year's business, yet recently they have suggested that such is not the case. However, under the circumstances we feel justified in using these months as typical. The Commission required that Wells Fargo and Company furnish to it copies of its way bills for all shipments, both in-bound and out-bound, from all of its offices in California during these two months, and from these statements of business transacted we drew off the earnings both state and interstate for these two months and multiplied by six to get the yearly earnings. This involved an enormous amount of labor and nearly a year was used in compiling the data, which required consideration of 2,396,942 individual transactions. The

results finally reached show that for the months of June and July the gross revenue from the express business so far as it actually concerns the transportation business of this company, purely intra-state, amounted to \$751,406.03, which would mean a total of \$4,508,436.18 for the year. This figure for the two months is not an estimate but the actual revenue secured for transportation between points within the State of California and will be taken as the gross revenue to be used as the basis for the determination of the issues involved herein.

When we come to consider expense we find this expense falling naturally into two classes, first, the amount paid to railroads, and, second, the amount expended by the express company in the performance of its part of the service. The expense incurred by the express company again divides naturally into overhead expense, terminal expense, line expense and miscellaneous expense.

The amount paid to railroads can be easily ascertained from actual payments, except in the case of the Southern Pacific Company. The express company pays to the Southern Pacific 40% of its gross earnings, and to the Atchison, Topeka and Santa Fe Railway Company 55%. It is urged that the 40% does not properly represent the payment made to the Southern Pacific Company because of the fact that at the time of the entering into the contract on October 9, 1893, certain initial payments were made by the express company which should be pro rated over the twenty-one years of the contract. The language in the contract covering this advanced payment is as follows:

"The express company hereby agrees to pay the Southern Pacific Company \$688,750 and 16,625 shares of increased capital stock of said express company (which is agreed to be of the value of \$130 per share) said capital stock to be a part of a total issue of \$8,000,000. The express company also agrees to pay the Southern Pacific Company during the term of this contract 40% of the gross earnings."

On the basis of the agreement the initial payment amounts to \$2,850,000 made up of cash \$688,750 and stock \$2,161,250. This

amount distributed over the period of twenty-one years as suggested by the attorney for the express company would yield \$135,714.29 for the year 1911, which we have in question. The express company suggests that this sum of \$135,714.29 be apportioned between state and interstate business on a mileage basis. Using the mileage basis herein adopted we would be required to charge to California business, both the intrastate purely and the interstate business carried over the lines in California, \$18,131.43. This amount, however, must again be apportioned between intrastate purely and interstate carried over California lines, and on the basis contended for by the express company 76.94% would have to be apportioned to purely intrastate business. Therefore, giving the defendant express company everything it asks in this regard, regardless of the propriety thereof, the utmost that this initial payment could swell the cost of securing railroads to do the intrastate business for it is \$13,932.19.

According to the data furnished the Commission by the express company and filed as Commission's Exhibit No. 6, \$320,514.59 was paid all carriers in June and July, 1911, for the service performed by these carriers during those months on purely intrastate business. Extending this amount to the twelve months we have \$1,923,087.54. Adding to this \$13,932.19 advanced payment on account of Southern Pacific contract we get a total of \$1,937,019.73, which represents the cost of doing the railroad portion of the business of the defendant express company during the year 1911, and covers, as has already been said, not only the cost to the railroad of doing this business but a reasonable return upon its property devoted to such service, and we find as a fact that \$1,937,019.73 is the amount which it cost the express company during the year 1911 to pay for the service which was rendered in its business by the railroad companies within this state on purely intrastate business, and that such an amount represents the entire expense of doing such business by the railroads including all operating expenses and fixed charges and covering reasonable amounts for depreciation and a reasonable earning

upon the fair value of the property of the railroad devoted to this service. Subtracting this from the gross of \$4,508,436.18, which was the gross return received by the defendant express company during the year 1911 from purely intrastate express business and eliminating all non-transportation income we have the amount of \$2,571,418.33 which represents the gross received by the express company after the entire charge of the railroads has been taken care of.

Returning now to the expense incurred by the express company in the performance of that part of the express service which is performed by it, we find that certain necessary apportionments between state and interstate must be made. As to overhead and line expenses there are certain apportionments between California and territory outside of California necessary to be made, and after these apportionments have been made it is necessary again to apportion the result which represents the expense of doing all of the business done in California, both state and interstate, between purely intra state business which represents business originating in and destined to points in the State of California and California interstate business which represents business originating in California destined to outside points, or originating outside California destined to points within this state. Mr. Newlean, Comptroller, of Wells Fargo and Company, suggests that overhead expense be apportioned, first, on a mileage basis to secure the amount of California business both state and interstate, and that the apportionment between the California state and interstate business be made on a piece basis. He suggests that line expense be apportioned, first, on a

train mile basis and then on a piece basis. In order to make the apportionments on a mileage basis it will be necessary to determine what mileage the express company has on its entire system and what in California. There would be no difficulty in doing this were it not for the fact that considerable mileage of this company is sea mileage and it is urged quite properly, we think, that this mileage should not be given the same consideration as land mileage. Inasmuch as great distances are covered by the vessels upon which this company operates with a comparatively small amount of traffic.

On the other hand it would not do entirely to eliminate this mileage because some portion of the expense of doing all of the business of the express company is attributable to this water mileage. The company classifies its mileage as ocean going, consisting of 9,397 miles and steamboat lines, which represents ~~xx~~ 6,159 miles, and it is urged that this entire mileage should be eliminated from consideration. We do not agree that this should be done since it would result in an unfairly high percentage of the mileage being charged to California.

In our computation we have included the coast mileage and eliminated the ocean mileage altogether, which gives 13.36% of the entire mileage to California and 86.64% to the territory outside of California. The Company's contention is for 14.61% to California and 85.39% to the rest of its territory and it is seen that the difference is so inconsiderable as not to affect substantially the results.

The overhead and line expenses will therefore be apportioned on the basis hereinbefore suggested; while the miscellaneous expenses will be apportioned on various bases in accordance with the particular item involved. Before making the final segregations we will discuss these various miscellaneous items and indicate the basis upon which the apportionment will be made.

The first miscellaneous item is loss and damage, which amounts for the entire system to \$49,098.65 for the two months in question. This we have apportioned between California and outside California on a mileage pro rate, ~~xxxxxxxxxxxxxxxxxxxxxxxx~~ and the apportionment of the state business between California interstate and California state is made on the piece basis. This will give us for California purely intrastate business \$5,040.32, and for the year \$30,242.22.

Refund vouchers for the two months involved amount to \$8,081.69. This item of expense is properly not expense but must be considered as a deduction from revenue as it represents overcharges which are required to be refunded to shippers. The company suggests that this entire amount be charged as an expense against the state business, but of course this is not a fair method of apportionment. In order that some basis might be determined, this Commission took the Oakland agency as typical and found that during the months of June and July refund vouchers amounting to \$139.26 represented refunds on intrastate shipments and \$149.02 on interstate shipments. On the assumption that the Oakland agency fairly represents all agencies, it appears that the refunds on interstate business were in excess of the refunds on state business. We have apportioned this item on a basis of 50% state and 50% interstate thereby if burdening any traffic at all the burden is laid on state traffic. On this basis for the two months this expense amounted to \$4,040.25 and for the year \$24,245.10.

The next item to be considered under this head is premium on bonds, which for the two months amounts to \$1,547.12. This represents the amount which the express company paid to bond

California employes. It will readily appear that this should be apportioned between transportation and non-transportation and then between state and interstate. As a matter of fact a great deal of this expense is made necessary by the money order business of this company, but because of the comparative smallness of the item and our desire to be very sure that we are not unfair to the company, we will consider this all as transportation expense, and we have apportioned this between state and interstate on a piece basis; and because of the fact that the return per piece of state business will be less to the company than for interstate, this certainly is not unduly burdensome upon interstate business, and if burdensome at all is a burden upon state business. Inasmuch as this represents premium on bonds of California employes only it is properly chargeable to California interstate and California state business, and therefore requires but the one apportionment, and on the piece basis this gives \$1,188.85 for California intrastate business, or a total for the year of \$7,133.10.

The next item is depreciation and repairs of refrigerator and ventilator cars. It is urged by the company that the proportion of the time these cars are in California out of the year will give a proper percentage to be charged to California state and interstate business. Adopting this method of apportionment we have \$1,168.62 as the expense chargeable against this account and assignable to California state and interstate business. Apportioning this on the piece basis between California interstate and California state business, as urged by the defendant, we have intrastate expense for the two months of \$897.97, or \$5,387.82 for the year.

The company gives an item of \$19,853.54 for the two months as covering supplies, including personal property, office fixtures, stable property, stationery, office and stable supplies, and makes the note that of this amount \$1,459.56 in June and \$2,126.71 in July, or a total of \$3,586.27 represents additional property, which would leave a total expense amount of \$16,267.27

if this item is properly chargeable to expense at all. On being questioned concerning this large item witnesses for the defendant testified that it covered primarily the stationery account assignable to California. The annual report filed in 1911, however, shows that the total amount of stationery used for the entire business of this company for the year 1911 amounted to \$347,814.24. Apportioning this latter figure on a mileage basis to get the amount properly chargeable to California state and interstate business we have \$46,467.98, and again apportioning this amount on a piece basis to obtain the amount chargeable to California intrastate business we have \$35,706.00, which is certainly all that can be contended for by this defendant to cover its stationery account instead of the much larger amount which would result from charging the \$16,267.27 to California stationery account for the two months. The remaining items probably represent renewals, and if such is the case are not properly chargeable to operating expense. Inasmuch, however, as this company has submitted as operating expense its entire outlay for the year, which its comptroller has admitted covers the cost of replacements and also which necessarily covers the cost of additions, we are of the opinion that the fallacy here pointed out exists with reference to all of the operating expenses of this company, and that we have a right to assume that the expenses presented to this Commission represent not only the legitimate operating expenses but the amount expended during the year for replacements and whatever additions and betterments may have been made. Especially have we a right to draw this conclusion because in addition to the company having filed a statement of all of its expenditures of whatever nature, Mr. Newlean, comptroller of the company, testifies (transcript page 560) that this company cares for its depreciation out of its income. He says, in answer to a question on this subject:

A. "You understand that depreciation is constantly going on in our property and whatever that depreciation is we must be compensated out of income."

Q. "You charge the cost of replacement or bringing your property up to its new condition to operating expense?"

A. "Yes, sir."

Therefore, with the full understanding that the expenses submitted by this company are to be so considered we charge the entire item of \$19,853.54 for these two months to expense so understood, which apportioned on a piece basis between California interstate and state business would give a total of \$91,532.76 properly attributable to California state business and covering not only stationery but whatever other items are covered in this statement. It must be borne in mind, however, that the operating expense submitted for this company covers its entire operating expense properly understood and in addition thereto the entire amount paid out by this company during the year in question for all purposes including depreciation, replacements, betterments and the like, and when we reach our final result as to operating expense from the amounts here submitted by the express company, we will have reached a result which covers all such items.

The franchise tax paid to the State of California for the year in question is \$78,065.12, and this we have charged entirely against state business because of the fact that a federal franchise tax is also required.

Other taxes are apportioned between California interstate and California state business alone, on a piece basis, and on this apportionment give a total for the year of \$6,669.17.

Insurance apportioned between California interstate and California state business on a piece basis gives \$1,875.02 for the year for California intrastate business.

Attorneys and pensions have been placed together, and while the jurisdiction of the attorneys whose salaries are included extend beyond California, still the item is comparatively small, and we have made these apportionments together between California state and interstate business, and we get for these items for the

year \$17,898.30 properly chargeable to California state business.

Debit and credit letters, representing money due agents of the company due to undercharge, amounted to \$445.85 for the two months. We have apportioned this between California state and interstate business on the same basis as we apportioned refund vouchers and for the same reason suggested there, and on this basis we get for the two months \$222.93 and for the year \$1,337.53.

An item of \$3,652.86 for turkeys sent out by this company to its California employes has been apportioned on a piece basis, as suggested by the defendant, resulting in a charge of \$2,980.26 to California state business.

Bay transfer represents the amount paid the railroad employes on ferries for handling loaded and empty hand trucks. We have apportioned this on a piece basis between California state and interstate business and for the two months involved this gives us \$1,160.30, and for the year \$6,961.80 assignable to intrastate business.

This gives us a grand total of expense under miscellaneous items of \$265,027.93, which represents the expense of doing strictly intrastate business occasioned by these items.

It now remains to consider overhead and line expenses. We have apportioned these first on a mileage basis to get the amount chargeable to California business, both state and interstate, and then have apportioned the result between California state and interstate business on a piece basis. The only departure from this procedure occurs in the line expense, which has been apportioned on a mileage basis first in accordance with the actual mileage involved in the route of a messenger, for example, and the California mileage has been considered as that proportion of the total mileage covered by the messenger which the distance in California represents of the total distance covered. The total overhead expense for the system for the two months is \$145,682.93. Apportioning the overhead by the method already suggested we get \$14,955.55 as the amount of expense assignable to California state business for the

two months involved, which for the year would amount to \$89,735.30. Apportioning the line expense as above indicated we get for the two months \$49,021.26 and for the year \$294,127.56. Thus we have for the three items of overhead, line and miscellaneous expense \$649,988.79 chargeable to intrastate business. From this must be deducted, however, \$77,150.88 which represents receipts which this company has secured from payments made on account of its joint messengers who handle baggage for the railroad companies in addition to the services performed for the express company and a comparatively small amount from debit and credit letters. This amount is arrived at by an apportionment of the total amount paid between California interstate and California state business on the same basis as messengers' expenses were apportioned, which has already been explained. This leaves a balance of \$572,737.91 which represents the overhead, line and miscellaneous expenses, but it has included therein a certain amount properly chargeable against non-transportation and not already considered. Mr. Newlean testified that it costs 66% of the gross received from non-transportation business to conduct this business. The gross revenue from non-transportation business in California during the two months in question properly attributable to California state and interstate business is \$19,428.15; and 66% of this is \$12,822.58, which under the testimony in this case, represents the cost of conducting this business. The items of expense already excluded, however, because they have been located to non-transportation business, amount to \$8,056.61 for the two months, which would leave a difference of \$4,765.97, which represents the cost of conducting non-transportation business which has been included in the expense we have here attributed to California state transportation business for the two months in question, and for the year this would amount to \$28,595.82. This amount has been charged to expense of intrastate transportation business, while it should properly be charged to intrastate non-transportation business. Deducting this amount from the total expense of conducting the intrastate business under the last three heads considered, we get a result

of \$554,142.09, which represents the expense incurred by this company during the year 1911 in conducting the purely intrastate business under the heads overhead, line and miscellaneous expense, as heretofore considered.

We have now considered and apportioned all of the items of expense submitted by this company, except terminal expense. A proper method of apportioning this large item is difficult to determine. The evidence shows that the intrastate package is heavier on the average than the interstate package. However, as far as all terminal expenses are concerned, except the actual handling of packages, of course the size makes no difference. The same amount of billing and clerical terminal expense will be occasioned by a small package as by a large one. So the average difference in weight of state and interstate packages handled in California would not affect the relative terminal expense except that which is incident to the actual handling of packages. The evidence shows very clearly that a great number of the state pieces are not handled at all by the express company at terminals. The state business is of such a character that a large amount of it is presented to the carrier for shipment without any pick up expense at the originating point and is delivered at the point of consignment likewise without a heavy expense to the carrier. Milk, for example, which constitutes an important item of intrastate business and adds substantially to the number of intrastate packages, is not handled at all at terminals by the express company. Therefore, the number of packages represented by this commodity should certainly be ^{almost entirely} eliminated from consideration if an apportionment of terminal expenses is to be made on a piece basis. Fruit and vegetables and similar commodities which together with milk make up the major portion of the intrastate traffic of the express company are rarely, ~~usually~~ picked up by the express company

and in many instances not delivered by it. The points of origin of these commodities are uniformly located ~~located~~ at or near places where pick up service is not performed by this company, or if performed these commodities originate outside the pick up limits. We are clearly of the opinion, from the evidence in this case, that a very small terminal service is performed upon the major portion of the intrastate commodities. Interstate business, on the other hand, consists in the main of commodities that are picked up and delivered by the carrier, and upon practically every piece of interstate traffic some terminal service involving delivery or pick up is performed. This will be the more readily recognized when we bear in mind that these interstate commodities largely move to or originate at the large centers at which pick up and delivery service is performed by the carrier. An inspection of the property and expense statements submitted shows that the terminal property and terminal expenses of this defendant consist mainly of property and expense incident to its pick up and delivery business. Therefore, in our opinion, it is manifestly unfair to state business to apportion the terminal expense directly on a piece basis between state and interstate business, as urged by the carrier. In order, however, that we may have the entire matter before us and may consider all of the bases suggested we will make the apportionment first upon the piece basis without approving the result, for the reasons heretofore pointed out, and understanding that in our opinion the result of such an apportionment is unduly burdensome upon state traffic.

During the two months in question, from an actual count, made from the evidence submitted, under the direction of the Commission, there were found to be 555,161 pieces of interstate express matter received and forwarded at all of the offices in the State of California, and 1,841,781 pieces of intrastate express matter, making a total of 2,396,942 pieces of express matter the subject of this investigation, and on the basis of apportionment originally advocated by the carrier this

would necessitate 76.84% of the terminal expense ^{being} apportioned to the state and 23.16% to California interstate business. The total terminal expense for the two months in question was \$291,321.46. This includes terminal expense incident to transportation and non-transportation alike, but we have elsewhere eliminated the non-transportation item so that it need not be eliminated here. On the piece basis there will be \$223,851.41 properly assignable to California state business during the two months, and for the year the amount of expense assignable to such business would be \$1,343,108.46.

Another possible method of apportionment results from the method adopted by this company at some agencies of paying the expense of transacting the business ~~from~~ ^{on a} percentage ~~basis.~~ ^{basis.} In this way it is possible to locate at a considerable proportion of the offices in this state the actual amount paid by the carrier to cover these terminal expenses separately for state and interstate business. When we apply the piece basis of apportionment to these commission agencies we find that uniformly a greater cost is apportioned against the state business than is actually paid in the percentage to the agent. For example, the agent's commission reckoned on a straight percentage basis might amount to \$50.00 per month on the intrastate business, while on a piece basis of apportionment it would appear that it costs the company \$75.00 to perform this service, when as a matter of fact the agent's commission at these commission stations represents the entire cost to the company. It would certainly appear to be proper to accept as the cost of doing the business that which is actually paid by the company to get it done. If such be the case, it might also be possible for apportionments to be made at the other agencies of this express company where agents are not paid on a commission basis by the same method. But while we see in this method, at least when applied to the non-commission agencies, the same fallacy as is inherent in the revenue pro rate basis and therefore do not adopt it outright, yet we can see no cause for complaint on the part of this carrier whose rates are here in question if such a procedure were adopted which would merely be

extending the method which it voluntarily adopts for certain agencies to other agencies where no direct location of expense is possible, and we shall outline the effect of this method of apportionment upon the terminal expense, having in mind its limitations as just discussed.

The actual expense at all agencies, covering what we have here denominated terminal expense, was for the two months involved \$291,321.46. Because of the fact, however, that a considerable portion of this company's business is what may be termed non-transportation, consisting of money order business and the like, it is necessary to make an apportionment of this amount between transportation and non-transportation and to eliminate the latter from consideration here, and thereafter to apportion the business between state and interstate. The actual amount paid by the company for transacting transportation business at commission agencies may be readily determined from the information on file inasmuch as it consists of the straight percentage of the collections, and we find this amount to be for the two months in question \$85,251.09, and the cost of transacting all the business both transportation and non-transportation at non-commission agencies as \$203,093.05, thus making a total of \$288,344.14, which represents the actual amount paid for transportation business at commission offices and all business both transportation and non-transportation at non-commission offices; the amount eliminated up to this point being \$2,977.32, which represents the amount paid by the company for transacting non-transportation business at commission offices which it is possible exactly to locate.

In determining commissions it is necessary to count some business twice because of the fact that commission agents receive a commission both on out-going and in-coming business. For example, if station A and station B are commission agencies and a package is shipped from one of these stations to the other and the express charge is \$1.00, the originating agency will get a percentage of this \$1.00 and the receiving agency likewise will get a percentage.

Therefore, in the following computations we have counted the receipts for business transacted at each agency as the receipts both for the express matter originating at that agency and that received at such agency. It will appear, therefore, that taking California agencies alone all California interstate business will be counted once and all purely intrastate business twice. Having these considerations in mind and limited by what has just been said, the total business at all agencies in the State of California, both transportation and non-transportation, both state and interstate, for the two months in question is \$2,163,598.22. The transportation business can be located and amounts to \$2,144,170.07, while the non-transportation amounts to \$19,428.15. The total transportation receipts at commission agencies amounts to \$772,650.02 and the total transportation receipts at non-commission agencies amounts to \$1,371,520.05; the non-transportation receipts at commission agencies amounts to \$8,404.02; the non-transportation receipts at non-commission agencies amounts to \$11,024.13; while state transportation receipts at all agencies amount to \$1,493,267.51 and the interstate at all agencies amounts to \$650,902.56.

We have already seen that the total expense of conducting transportation business at commission agencies for the time in question is \$85,251.09 and the total transportation receipts at these agencies during the same time is \$772,650.02, which gives a ratio or average commission on transportation business of 11.033%. At non-commission agencies the total expense of conducting the business is \$203,093.05 and the total receipts are \$1,382,544.18, divided between transportation \$1,371,530.05 and non-transportation \$11,024.13. It is not possible at these agencies to segregate the expense of conducting transportation and non-transportation business as it was at commission agencies because of the fact that the books of the company make no segregation, but taking the total business both transportation and non-transportation and the total cost of conducting this business we have an average of 14.59% cost of conducting the business as against the average of 11.033% at commission

agencies, following the same basis for the two kinds of agencies, except for the fact that at commission agencies we have been able to locate directly transportation and non-transportation business.

Having ascertained the percentage of cost to transact transportation business at commission agencies and all business at non-commission agencies, our next step is to find the amount of state and interstate transportation business at commission agencies and state and interstate transportation and non-transportation business at non-commission agencies, and applying the aforementioned percentages it would give us, on this method of segregation, the cost of transacting each particular branch of business as between state and interstate. This on the theory, as has already been stated, that if the express company is satisfied to pro rate its expense at commission agencies between state and interstate business on this method it should not object to the same method being applied at non-commission agencies.

The total transportation business at commission agencies, as already found, is \$772,650.02; located directly to state and interstate from the way bills inspected, \$597,028.62 state, and \$175,621.40 interstate. Applying the percentage of 11.033, which is found to be the percentage of cost of transacting its business, to these amounts and we have \$65,873.73 as the cost of conducting state transportation business at commission agencies and \$19,377.36 as the cost of conducting interstate business at commission agencies. The total business at non-commission agencies is \$1,382,544.18, of which \$896,238.89 is state transportation business, \$475,281.16 interstate transportation business and \$11,024.13 state and interstate non-transportation business.

Assuming that the percentage of 14.69, which has been found to be the percentage of cost of transacting all business at non-commission agencies, is constant both as to transportation and non-transportation business, -the non-transportation representing comparatively such a small amount that any effect it may have upon the result will be inconsiderable-and applying this percentage of

14.59 to the state and interstate business at non-commission agencies we get the cost of conducting state transportation business at non-commission agencies \$131,655.74 and the cost of conducting interstate business at the same agencies \$69,817.88.

From the above computations we find that the cost during the two months in question of conducting state business at commission agencies amounted to \$65,273.73, and at non-commission agencies \$131,655.74, making a total terminal expense arrived at by this method for transacting purely intrastate business for the two months in question of \$197,529.47; and for the same time and by the same method the terminal expense of transacting interstate transportation business is \$89,195.24 and of non-transportation business, both state and interstate, \$4,596.75. The terminal expense of transacting intrastate business during the two months in question being \$197,529.47 we would have a total for the year 1911 of \$1,185,176.22.

It will be possible also for us to outline still a third method of apportionment of terminal expenses between state and interstate business by considering the actual amount paid for transacting state business at commission agencies and then apportioning the entire terminal expense at non-commission agencies on a piece basis and taking the sum of these two results as representing the total terminal expense properly assignable to state business. The actual terminal expense incident to intrastate business at commission agencies computed on the basis of the commissions actually paid was, for the two months in question, \$65,273.73, which for the entire year would amount to \$395,242.32, which represents the amount paid to agents at commission agencies for performing the entire terminal service of this company assignable to intrastate business. The entire terminal expense at all agencies during the two months, as shown by the digest sheets submitted in evidence, was \$291,321.46. Deducting from this the expenses incident to transportation and non-transportation business at commission agencies leaves \$203,093.05 which represents the total terminal expense of performing transportation and non-

transportation business at non-commission agencies. Apportioning this on a piece basis we have \$155,056.70 for the two months or \$936,340.20 for the year, making a total by this method of apportionment of \$1,331,582.58. This figure includes certain non-transportation expense which has been considered elsewhere.

On the various bases outlined for apportioning terminal expense we will have the following total expense of transacting the intrastate business of this company:

FIRST METHOD OF APPORTIONMENT.

Overhead, line and miscellaneous expense, apportioned as previously explained.....	\$ 544,142.09
Terminal expenses apportioned on a piece basis.....	<u>\$1,343,108.46</u>
Making a total of.....	\$1,887,250.55

as the expense of conducting the intrastate transportation business on this method of apportioning terminal expense. Deducting this from the \$2,571,416.45 which is the gross revenue to the express company after it has paid the railroads that to which they are entitled leaves the net earning from intrastate business of \$684,165.90.

SECOND METHOD OF APPORTIONMENT.

Overhead, line and miscellaneous expense, apportioned as previously explained.....	\$ 544,142.09
Terminal expenses apportioned on the commission agency basis.....	<u>\$1,185,176.82</u>
Making a total of.....	\$1,729,318.91

which represents the entire cost under this method of apportionment of transacting intrastate business for the year in question, which deducted from the \$2,571,416.45 which represents the gross revenue of the express company as heretofore explained, leaves a balance of \$842,097.54.

THIRD METHOD OF APPORTIONMENT.

Overhead, line and miscellaneous expense, apportioned as previously explained.....	\$ 544,142.09
Terminal expenses apportioned on the commission agency and piece basis.....	<u>\$1,331,582.52</u>
Making a total of.....	\$1,875,724.67

deducting this amount from the \$2,571,416.45 gives a net earning from intrastate business of \$695,691.78.

Thus we have net earnings in no case less than \$684,165.20 and as high as \$842,097.34, dependent upon the method of apportioning terminal expenses adopted. As we have already said, we are plainly of the opinion that the piece method which gives the lowest amount is unfair to state business, and we believe that we have set out reasons justifying such conclusions. The exact amount of excess burden upon state business cannot be determined from the evidence before us, but we are of the opinion from all the evidence that the net earning of this company is certainly in excess of ~~amount~~ amount of \$750,000. This net earning, as pointed out hereafter, must be understood as representing not only a net earning after paying operating expenses and all other charges except interest on investment, but as including all depreciation, replacements and betterments that have occurred in this company's property during the year in question. Besides, it must be understood from the testimony of Mr. Newlean that this company's book account shows the actual expenditures for property made by this company, and thus its very depreciation is capitalized; and under the method explained by this officer of the company, if an automobile, for instance, is worn out the cost of that automobile originally bought from revenue appears in its capital account and likewise the cost of the automobile which must be substituted for it.

It only remains now to determine the amount of property which this express company has devoted to public service in its express business independent of its non-transportation business.

The property of this defendant consists ^{mainly} of horses, wagons and facilities at terminals for collecting and distributing packages, and refrigerator and ventilator cars owned by defendant and used in its business. Statements have been furnished showing the amount of property actually located in California independent of the refrigerator and ventilator cars. The company itself has made

segregations between its operative and non-operative property. According to the statements originally filed with this Commission in this case compiled from appraisals made by its agents at its various stations, it had in the State of California on March 1, 1909, operative property valued at \$667,170.05, and on March 1, 1910, operative property valued at \$714,257.24. Notwithstanding these statements the controller of the company testified that the value of the operating property of this company located within the State of California on June 1, 1911, was \$1,203,562.85. On being questioned as to the reason for the statement produced in evidence in this case differing so substantially from the statements heretofore filed and submitted in evidence in the case, Mr. Newlean testified as follows: (Transcript page 559)

"Obviously any consideration of property investments should be at cost and we therefore have prepared an amended exhibit on the basis of original actual cost."

It further developed from the testimony of this witness that the statement submitted by him represented the book cost of the properties involved, and when this is taken in conjunction with his subsequent statement (transcript page 560) that this company charges the cost of replacement and keeping its property in condition, to operating expense, it can readily be seen that the statement filed will represent substantial duplications in the capital account. However this may be, it is not proper to take the book account of a utility showing the cost of its property as representing the proper basis upon which rates shall be earned. Unquestionably this property has sustained a considerable amount of depreciation, and likewise unquestionably it is the practice of this company to reproduce its worn out capital from revenue, a practice which has heretofore been commented upon. Having these facts in mind we think we are the better justified in taking the appraisals furnished by the agents of this company as showing the present value of this property, and especially if we take the second and higher of these appraisals, and while we do not find specifically upon the value

of the property of this defendant, still it is our opinion that \$714,257.24 is the maximum value for which it can contend for its property located within the State of California.

In addition to the property just discussed we must take into consideration the ventilator and refrigerator cars used partly in this company's California business and partly in other business. Very clearly it appears that the same method of apportionment between state and interstate business which properly would apply to the property located entirely within California and used exclusively in California state and interstate business, would not apply to the company's ventilator and refrigerator cars which are engaged in California interstate and state business, and interstate and state business in other states as well. Therefore, we will defer the consideration of the investment of this company in ventilator and refrigerator cars until after we have disposed of the other property located wholly within this state.

The express company has suggested no method of apportionment of this property between state and interstate business. We have adopted the piece basis of apportionment and feel that we are justified in so doing from the following considerations:

The evidence shows that the average weight of the purely intrastate package handled by Wells Fargo and Company in the State of California is heavier than the average weight of the California interstate package. This is due mainly to the fact that a considerable portion of the intrastate business consists of green fruits, vegetables, butter, eggs and milk. The property which we are considering and which we are attempting to apportion between California state and interstate business is largely the property used in picking up and distributing these commodities, and the evidence shows that most of these state commodities just enumerated are not picked up or delivered by the express company but are delivered to it at its stations and delivery received of it by the consignee at the station to which it is consigned. Besides the evidence also shows that the interstate package, - and this is too

evident to require argument- is carried a greater distance and that property of the express company used in connection with the transportation as distinguished from the pick up and delivery is more in service on the average for the interstate package than for the state package. It is our opinion, therefore, that the piece basis of distribution between California state and interstate business is, if unfair to either kind of traffic, unfair to the state traffic. We have, however, adopted this method of distribution and it is in line with the general contention of the express company as to other accounts, which we have found it necessary to apportion. On this basis the property inventoried by the express company at \$714,257.24 should be apportioned at the ratio of 76.84% to California purely intrastate business and 23.16% to California interstate business; thus giving \$548,835.26 properly assignable to California purely intrastate business and \$165,421.98 properly assignable to California interstate business.

The total value of the ventilator and refrigerator cars owned by this company and used in its entire business, according to the statements furnished by this company in this case and in its annual report, is \$375,822.50. The company suggests that the value of these cars should be apportioned to California on the basis of the percentage of time these cars are found to be actually in California, and during the months of June and July, it is found that these cars were in the State of California 22.3% of the time. Assuming this basis to be correct, the proper amount of this total to be charged to California state and interstate business is 22.3% of \$375,822.50, which amounts to \$83,808.42. Apportioning this property assignable to California state and interstate business between these two classes of business on the piece basis as heretofore adopted, we have a value of \$64,398.39 representing the amount which should be charged to California purely intrastate business on account of the ventilator and refrigerator cars of this company, which, added to the former amount of \$548,835.26 apportioned to California intrastate business purely gives a total of \$613,233.65

which represents on the basis here followed in these computations, the value of the property of this express company properly assignable to purely California intrastate business, and, as has been said, represents the maximum to which this company is entitled.

We have already found that the net revenue from California intrastate transportation business during the year here considered was not less than \$684,165.90, which represents a little more than 111% of the total value of the company's property devoted to the public service in this State, conceding to the company practically everything it asks; or taking the second method of apportionment the net earning is in excess of 136%.

Allowing the company 10% on the basis of valuation of its property of \$613,233.85 gives a charge of \$61,323.39 as the earning to which the express company is entitled after paying all of its operating expenses, taking care of depreciation and all charges necessary and proper in the conduct of its express business, and we shall prescribe rates which will allow the express company all of its charges to the railroads, its legitimate operating expenses, all of its other legitimate charges including depreciation, and \$61,323.39 as a net earning upon its property.

We have not heretofore considered the capital stock or bonded indebtedness of this company, matters ordinarily considered in arriving at the fair value of a public utility property. These matters will readily be seen to have slight bearing upon the questions here involved. Wells Fargo and Company engaged in both transportation and non-transportation business, has no bonded debt and besides has large holdings both of stocks and bonds of other corporations. As illustrating this condition and also the general inter-corporate relationship which exists between the various express companies and railroads upon which we will comment hereafter, we take the liberty of quoting from the appendix of Opinion No. 1967 of the Interstate Commerce Commission, to which reference has already been had, as embodying the opinion of this Commission with reference

to this matter:

"WELLS FARGO & COMPANY: CAPITAL STOCK 239,674 SHARES.

"As of June 30, 1911, this company had investments in bonds of railroads and other common carriers to the amount of \$8,022,000, par value, and in stocks of similar companies to a par value of \$559,000, making a total investment in such securities of \$8,581,000. Among its important holdings in railroad lines may be mentioned the following: Atchison, Topeka & Santa Fe Railway, bonds \$232,000, stocks \$200,000; Baltimore & Ohio Railroad, bonds and notes \$1,156,000; Central Pacific Railway, bonds \$250,000; Chesapeake & Ohio Railway, bonds and notes \$700,000; Chicago, Milwaukee & St. Paul Railway, bonds \$300,000, stocks \$200,000; Chicago, Milwaukee & Puget Sound Railway, bonds \$772,000; Illinois Central Railroad, bonds \$500,000; National Railways of Mexico, bonds and notes \$560,000; New York Central Lines, bonds \$500,000; Pennsylvania Railroad, bonds \$750,000; Southern Pacific and associated lines, bonds \$1,223,000, stocks \$70,000; Union Pacific Railroad, bonds \$300,000, stocks \$310,000.

"Of the lines above named, Wells Fargo & Company operate over the following:

"Atchison, Topeka & Santa Fe Railway; Central Pacific Railway; Chicago, Milwaukee & St. Paul Railway; Chicago, Milwaukee & Puget Sound Railway; Southern Pacific; and through a subsidiary, the Compania Mexicana de Express S. A., over the National Railways of Mexico. At least a degree of common interest between the express company and the roads named may fairly be inferred from the facts herein stated.

"The returns to the Commission's order dated October 16, 1911, show that shares to a par value of \$4,590,000 were held by the American Express Company in Wells, Fargo & Company on June 30, 1911, and that shares amounting to \$282,200, par value, were held by officers and directors of common carriers. To the latter may be added the holdings of Mrs. Mary W. Harriman, \$6,465,500, who is the largest holder of the company's shares, and who is also the largest holder of shares in the United States Express Company. It will be observed that Mrs. Harriman owns 27 per cent of the capital stock, the American Express Company 19 per cent, and that the remaining 54 per cent is divided among 1,991 other shareholders, 1 per cent being held by officers or directors of common carriers.

"The directors of this company and the number of shares held by each on June 30, 1911, were as follows:

NAME.	NUMBER OF SHARES HELD.
Richard Delafield.....	1
H. W. De Forest.....	25
William F. Herrin.....	15
H. E. Huntington.....	30
William Kohl.....	1
John J. McCook.....	60
L. F. Loree.....	10
Charles A. Peabody.....	10
William Sproule.....	100
E. A. Stedman.....	10
W. V. S. Thorne.....	1,200
P. M. Warburg.....	300
F. D. Underwood.....	30
Total.....	2,392

"Ratio of shares held by directors to total number outstanding, 1 per cent.

"Of the above named, Mr. Sproule was chairman of the board of directors and Mr. Stedman vice president of Wells Fargo & Company. Mr. Sproule has since retired and is now president of the Southern Pacific Company. Mr. Herrin is vice president, Mr. Mahl is comptroller, and Mr. Thorne is director of purchases of the Southern Pacific Company. Mr. Peabody is a director in the Southern Pacific Company, Union Pacific Railroad Company, vice president of the Delaware & Hudson Company, Illinois Central Railroad Company, and Pittsburgh, Ft. Wayne & Chicago Railroad Company.

"Mr. Loree is president of the Delaware & Hudson Company and director in the following:

"Baltimore & Ohio Railroad Company, Capitol Railway, Champlain Transportation Company, Chateaugay & Lake Placid Railway, Cohoes Railway, Cooperstown & Charlotte Valley Railroad, Kansas City Southern Railway, National Railroad of Mexico and a number of other small steam and electric lines.

"Mr. Underwood is president of the Erie Railroad and president or director of its associated lines and interests, including coal, iron, steel, dock, land, banking, and other companies. In the interim between the death of the former president of the express company in March, 1910, and the appointment of his successor in November, 1910, Mr. Underwood acted as managing director of Wells Fargo & Company.

"It will be observed that the Southern Pacific, the Delaware & Hudson, and the Erie roads are strongly represented on the directorate of Wells Fargo & Company; that the largest stockholder is also the largest stockholder in the United States Express Company, and that the second largest stockholder is a nominally strong competitor, the American Express Company. Examination of the list of stockholders shows Ida C. Potts a holder of 1,500 shares, who is a large holder of United States Express Company's stock and also of the American and Adams Express Companies' securities, and Samuel Thorne, holding 1,500 shares, who is a director in the Chicago, Burlington & Quincy Railroad and in the Great Northern Railway, both Hill lines. As shown by the list, 12 holders own 54 per cent of the stock.

"G. W. Bovenizer, the third largest holder of stock, 5,706 shares, is said to be an employee of Kuhn, Loeb & Company. His name does not appear in the "Directory of Directors," and it is assumed that the stock is held for the banking firm or for some of the Harriman lines. P. M. Warburg, one of the directors, is a member of the firm of Kuhn, Loeb & Company, bankers for the Harriman interests.

"Through Mr. Thorne a common interest exists between the Hill lines owning the Great Northern Express Company and the Northern Express Company and Wells Fargo & Company."

These comments of the Interstate Commission have reference to the time covered by the opinion here considered, and as far as the evidence shows these conditions have not been substantially changed.

Turning now to the specific complaints urged in this case, we find them involving in addition to the excessive, unreasonable and discriminatory character of the rates, double collection and extra charges and collections for delivery of shipments to the points outside of arbitrarily established free delivery zones. The hearing also developed and the evidence covered the main subjects of complaints discussed by the Interstate Commission in its decision involving the unreasonableness of terms of the shipments imposed by the receipt given by the carrier, delays in settlements of claims for loss and damage and confusing sets of rules governing the classification of express matter which led to discrimination in rates. The Interstate Commission has gone thoroughly into these and related questions, and the evidence in this proceeding justifies our following the conclusion reached by the Interstate Commission. We are further moved to take this course by reason of two considerations; first, we are in substantial accord with the conclusions reached by the Interstate Commission and find the evidence in this case would lead us to similar conclusions, and, second, the nature of the express business makes uniformity between the rules affecting state and interstate shipments desirable whenever such uniformity can be brought about. For these two reasons we will continue to follow quite closely the conclusions reached by the Interstate Commission and herewith acknowledge our indebtedness to that Commission for the very exhaustive and conclusive presentation of this portion of the case. We shall take the liberty of quoting from the decision heretofore referred to as occasion requires, or of modifying the conclusions and the language used therein in such slight degree as local conditions and the evidence in this case may require.

The express company classifies the commodities which it handles generally into two classes, merchandise and general specials. In addition to these it also has what are called commodity rates and special commodity rates. The general base rate is the merchandise rate and many of its rates take a percentage of or are a multiple

of the merchandise rate. Merchandise rates are stated in cents per hundred pounds. To get the rate on a shipment of less weight than 100 pounds it is necessary to use the express company's graduate table, so-called. This consists of a table showing the weights from one pound to 100 pounds where the merchandise rate is from 40¢ to \$1.75. Each rate carries a specific charge. It is to be noted that under the merchandise rate of 40¢ the charge for shipments weighing from 31 pounds to 100 pounds is the same as for 100 pounds. In other words, while the rate is quoted so many cents per hundred pounds, in reality the hundred pound rate is applied to packages of all weights from 31 pounds up to 100 pounds. Under the 50¢ rate the charge for from 51 pounds to 100 pounds is the same as per 100 pounds. Under the 60¢ merchandise rate the charge is the same on shipments weighing from 51 pounds to 100 pounds as for 100 pounds. Under the 75¢ rate the charge for from 61 pounds to 100 pounds is the same as for 100 pounds. Under the 90¢ rate the charge is the same for 61 pounds and up to 100 pounds as for 100 pounds. Under the \$1.00 rate shipments from 66 pounds to 100 pounds are charged the same as though each individual shipment were 100 pounds. Under the \$1.10 rate shipments weighing 66 pounds and up to 100 are charged the same as for 100 pounds. Under the \$1.25 rate the same thing occurs. Under the \$1.40 rate shipments weighing 70 pounds to 100 pounds are charged for the same as 100 pounds. Under the \$1.50 rate 75 pounds to 100 pounds are charged for as 100 pounds. Under the \$1.60 rate the rate is the same for 80 pounds up to 100, that is the 100 pound rate applies. Under the \$1.75 rate shipments weighing 88 pounds to 100 pounds are charged as for 100 pounds. The same comment may be made on shipments where the base rate is more than \$1.75.

To illustrate the effect of this method of stating rates one concrete example will be sufficient. Suppose the merchandise rate between two points appears in the tariff as 40¢ for 100 pounds, then if the shipper has a package weighing 31 pounds which he desires to ship between the points where the 40¢ rate for 100 pounds obtains it will be necessary for him to pay the

100 pound rate; while another shipper could present a 100 pound shipment and have it transported for exactly the same price. The unfairness of this method of stating rates is too palpable to need further comment.

These methods of stating rates and classifications are cumbersome and unreasonable, and we are in hearty accord with the Interstate Commerce Commission in our conclusion that a simplification is necessary, and we also find that the rates should be so stated that the discriminatory and unfair practices brought about by the graduate table shall be eliminated. It is quite proper to take the merchandise rate, for instance, as a base rate, and it also is quite proper to put in exceptions from this merchandise rate as conditions of traffic require, but the rates should be so constructed that a small package will not be required to pay an undue proportion of the revenue, nor should a misleading contrivance be adopted which on its face appears to state a rate for 100 pounds when as a matter of fact it states a rate which applies on commodities weighing not one-third this amount.

We believe that the merchandise rate should be taken as the base rate, and that departures from this rate, instead of being stated as at present should include all of the articles to which such departure applies. For instance, if there be commodities upon which the double merchandise rate applies, all of these commodities should be listed alphabetically under the heading "200% merchandise", and the same rule ^{should apply} for 75 and 50 per cent of merchandise. In the order we shall prescribe that all rates be stated as percentages of or multiples of the merchandise rate, and all other matters which are necessary to be considered with reference to the method of stating rates and classifications will be dealt with there. It is sufficient at the present that we find, as the evidence shows, that the classifications and rules affecting the method of stating rates now maintained by the defendant, Wells Fargo and Company, are unjust, unreasonable and discriminatory, and that all rates now maintained by Wells

Fargo and Company by reason of our findings as to the method of stating said rates and with reference to said classifications, as well as by reason of the excessive return heretofore found to result from said rates, are unjust and unreasonable.

This express company maintains in effect twenty-seven rules, many of which should be eliminated and others should be changed. We shall comment and make findings upon the rules which the evidence shows need amendment or change, and as to those rules not commented upon it is understood that the carrier need make no change.

Rule 1. applies to receipting for shipments. The Interstate Commerce Commission has suggested that the use of rubber stamps on receipts be prohibited, and that the express company be bound by a rule which shall require a declared valuation to be written into the receipt or a declaration that the valuation has not been given shall be written therein, and that the rule be further amended so as to require that shipments must be packed in a manner to insure safe transportation with ordinary care on the part of the express company and that packages containing fragile articles or articles consisting wholly of or in part of or containing glass must be plainly marked to indicate the nature of contents. This finding we find to be justified and adopt it as the finding of this Commission.

Rule 3 applies to prepayment or guarantee of charges. Under this rule the express company has exacted a different compensation when shipments are not prepaid than is required when they are prepaid. This certainly should not be done. It is quite proper for the express company to require prepayment or a guarantee of payment of charges by the consignor, but certainly one rate should not apply when the rate is paid by the consignor and a higher rate when paid by the consignee.

Rule 5 deals with free delivery limits, and this has been the subject of a considerable amount of complaint. It will be necessary, however, for this matter to be left for specific

determination at each agency of this company as no general rule can be prescribed. However, conditions being the same or substantially the same, the practices of this company with reference to free delivery should be the same, and if this Commission finds that free delivery is given at one agency and denied at another agency where the conditions are substantially the same, it will require the elimination of such discrimination. We suggest to the company that it make a careful inspection of the free delivery limits and practices at its various agencies with a view to removing discrimination voluntarily, thus relieving this Commission of the necessity of a further investigation at each agency.

Rule 8 concerning the graduate scale and the application of rates and charges must of necessity be modified, and we have already discussed this at length.

Rule 9 provides for the assessment of charges upon two or more packages upon their aggregate weight when shipped by one shipper at the same time to one consignee at one local address. This rule should be amended by the substitution of the following language, as suggested by the Interstate Commission:

"Provided a lower charge is made thereby two or more packages forwarded by one shipper at the same time upon one receipt to one consignee at one local address must be charged for as if for one package on the aggregate weight. Provided, however, that when such shipments average less than ten pounds per package, charges shall be assessed on basis of ten pounds for each package. Example: when the total weight of the several packages divided by the number of packages gives a quotient less than ten, charge on basis of ten pounds for each package. If the quotient so obtained is over ten charge on basis of total actual weight.

"Shipments of different classes aggregating as above shall be charged for at the highest rate applicable to any article in the shipment.

"When articles carried at merchandise pound rates are aggregated in accordance with "a" of the rule for which this is a substitute, the minimum charge applies to the entire shipment."

Rule 10 governs the return of shipments to consignors. The Interstate Commerce Commission suggests that this rule be amended to read as follows, and we adopt their suggestion:

"Undelivered packages originally forwarded by express may by shipper's order be returned or forwarded by freight under the following conditions:

"1. When the shipper desires to instruct the agent at destination to return or reship undelivered packages, charges on the outward shipment (if not prepaid), together with the reshipping charge provided in the following section must be forwarded to the agent at destination with instructions covering the return of reshipment by freight. Any instructions to reship to a consignee other than the shipper must be accompanied by the approval of the agent at shipping point or in the absence of such approval by the original shipping receipt which must also be endorsed by the shipper showing disposition.

"2. If it is desired to have the outgoing charges and reshipping charge billed back to the shipper through the agent at shipping point, the instructions to reship must be filed with the originating agent.

"3. The charge for return or forwarding by freight will be ten cents per 100 pounds with a minimum charge of 25¢ in addition to all unpaid outgoing express charges. No charge shall be made for the return of the bill of lading.

"4. When the shipments consist of two or more packages or two or more shipments, the reshipping charge in Section 3 shall be computed on the basis of the actual gross established minimum charge the same as if consisting of one package only."

Rule 11 concerns the assessment of valuation charges.

The Interstate Commerce Commission suggests the following substitute for this rule:

"The rates governed by this classification are based upon a value of not exceeding \$50.00 on each shipment of 100 pounds or less and not exceeding 50¢ per pound actual weight on each shipment weighing more than 100 pounds, and the liability of the express company is limited to the value above stated unless a greater value is declared at time of shipment, and the declared value in excess of the value above specified is paid for or agreed to be paid for under the schedule of charges for excess value in the following paragraph of this rule; and in case of partial loss or damage the express company shall not be liable for more than such proportion of the same as \$50.00 for 100 pounds or less in weight, or 50¢ per pound if weight exceeds 100 pounds for the value declared bears to the actual value if greater. When the value declared by the shipper exceeds a value of \$50.00 on a shipment weighing 100 pounds or less, or 50¢ per pound weighing more than 100 pounds, the charge for the excess value will be at the rate of ten cents on each \$100.00 or fraction thereof (1/10 of 1%)."

With this finding we agree, except that it is our opinion that in no case should the charge for valuation exceed the cost of transporting a like amount of currency. It seems inconsistent to charge more for transporting a commodity because of its value

than we do for transporting the value itself in the form of currency. Therefore, we will add to the rule, as suggested by the Interstate Commerce Commission, the following:

"Provided that in no case shall the extra charge for declared value exceed the charge on the same amount of currency between the same points."

This covers the rules upon which we believe specific findings should be made, and the amended rules as prescribed by this Commission in accordance with the findings herein, will be established in the order.

We now reach the all important question of a proper method for stating rates to be made applicable to the business of this company. We have found that its rates are unjust, unreasonable and discriminatory and we likewise have found that there are defects in its rules and practices which require change. It will now be necessary affirmatively to prescribe the relief which should follow these findings.

The Interstate Commerce Commission prescribed a system of numbered blocks approximately fifty miles square, and prescribed a method of stating the rates as from block to block. All points within any block take the same rate from or to all points within any other block. This is a comparatively simple method, and provided the base rates in the various sections of the State are so constructed as to have due regard to the local conditions obtaining, such as density of traffic, character of country, etc., we believe that this method is fair both to the carrier and to the public. The Commission has decided to adopt a similar method to the one suggested by the Interstate Commerce Commission which, by reason of the size of the blocks and the failure to give due weight within the states to the particular traffic conditions locally obtaining, we believe inapplicable to rates for shorter distances. In fixing these rates we have carefully estimated the effect upon the express company's revenue and in considering this effect we have allowed for the future the same amount as payment to railroads as we found to exist in the year considered, and it has been

stipulated by the express company that the evidence will not be considered by it stale because of the necessary time elapsing between the submission of such evidence and the decision of this case, due to the millions of transactions which we felt called upon carefully to consider in order that we should make no mistake. As already pointed out, the fact that the railroads secure their return on a percentage basis and that the amount which they actually secure from the lower rates which we are ordering in will probably be somewhat less than the amount here allowed for railroad service does not affect the correctness of our conclusion that the actual amount paid under a voluntary arrangement may be considered as the proper amount to be paid; and the fact that the express company, because of this percentage arrangement, will secure a larger amount than that which is assigned to the express portion of the business likewise does not alter the correctness of the result. It merely directs attention to the impropriety of the arrangement which now and heretofore has existed between railroads and express companies whereby either the railroads or the public or both have undoubtedly been the subject of unwarranted exactions. On this aspect of the case we will comment further later in this opinion.

The Commission has prepared a map of the State of California which has been divided into sections approximately ten miles square. These sections are numbered on the same method adopted by the Interstate Commerce Commission beginning at the square in the extreme northwest of the State, which bears the number 101, and the north tier of squares are numbered consecutively. The tier immediately south of this begins with the number 201, which is directly south of the square numbered 101. Thus the number of hundreds will give the tier and the units the row. In addition to this the State has been divided into sections in

accordance with the general traffic conditions existing in the different sections of the state.

Section "A" comprises roughly all of that territory lying north of Merced and Monterey, south of Santa Rosa, and Marysville and west of Sacramento and Stockton.

Section "B" includes all of the territory south of Fernando, north of Santa Ana, and west of El Casco in which the traffic conditions are much similar to those existing in Section "A", but which territory is disconnected from Section "A".

Section "C" will be that portion of the State lying north of Redding to the California-Oregon State Line.

Section "D" comprises all that portion of the state east of Colfax to the California-Nevada State Line and north to the California-Oregon State Line, exclusive of stations on the Southern Pacific Company.

Section "E" comprises all the territory north of Mojave to California-Nevada State Line.

Section "F" comprises that portion of the state lying east of Daggett to California-Nevada-Arizona State Line.

Section "G" covers all the remaining portion of the State not included in the previous sections.

Rates will be stated as applying from square to square. All points within each square take the same rate to and from all points in any other square. The specific rates have been carefully worked out, as has already been said, in accordance with traffic conditions and to bring about the necessary result as regards earnings. The particular rate between squares is determined by counting the squares by the most direct line and consulting the merchandise rate table which accompanies the map. And this scheme of rates and this method of determining the rates resultant therefrom are hereby found to be just and reasonable rates to be charged by Wells Fargo and Company for intrastate traffic, and all other rates in conflict herewith are found to be unjust, unreasonable and unlawful to be charged. The map referred to accompanies this opinion and is marked "Exhibit 1", and both this map and these merchandise rate tables are made a part of this opinion and the order following.

Before entering an order in this case we believe that it is quite proper that certain general observations should be made and a general analysis of this company be presented.

Wells Fargo and Company, under that corporate name, was organized under the laws of Colorado on January 26, 1872, being the successor of the Holladay Overland Mail and Express Company which organized February 5, 1866. No data is available as to the amount, if any, of money which was originally put into this property, but it was admittedly small. As far back as this Commission has been able to secure records, it is found that this has been a paying concern. From 1890 to 1893, 8% dividends were paid on the capital stock; in 1894, 7%; from 1895 to 1901, 6%; from 1902 to 1909, 9%; from 1903 to 1906, 8%; from July 1906 to 1909, 10%. In the annual report of this company to the Commission for the year ending June 30, 1910, the company makes the following statement sworn to by its vice president and general auditor:

"By unanimous vote of the stockholders at a special meeting duly called for the purpose on December 23, 1909, the capital stock of the company was increased in pursuance of its charter powers from \$8,000,000 to \$24,000,000, the stockholders of record being given the privilege of subscribing for the increased capital stock at par. The regular semi-annual dividend of 5% was declared upon the old capitalization of \$8,000,000 from the earnings of 1909 and a special dividend of 300% was declared by the directors on December 23, 1909 from the accumulated profits and investments of the company from the time of its organization to that date. In June, 1910, a dividend of 5% was declared upon the capital stock issued and outstanding, \$23,967,400. The total amount declared in dividends regular and special during the year being \$25,598,370."

Notwithstanding the increase in capitalization from \$8,000,000 to \$24,000,000, in 1911 the regular dividend of 10% was paid on the \$24,000,000 capitalization and the same was done in 1912 and 1913. Therefore it will appear that although the explanation made by the company that the 300% dividend declared in one year was the result of surplus earnings of the company is correct, yet these surplus earnings were made in addition to an earning which noted the stockholders of this company never less than 6% and since 1906, 10% on the capital stock.

Outstanding capital stock of this company is 237,674 shares of the par value of \$23,767,400, which shows

that 2,326 shares authorized have not been issued, or are still in the treasury. According to the reports filed with this Commission by the express company, the entire property used in operation in all of the territory covered by it, both in state and interstate business, is \$5,732,092.59; while miscellaneous physical property not used in operation amounts to \$2,170,972.58, and its investments in securities are of a book value of \$19,806,925.19, making a total property valuation, according to its own statement, in excess of \$27,000,000, of which only about one-fifth is used in the conduct of its express business. The book value of some of the securities set out in the reports to this Commission is very much less than the market value of such securities. The company's statement shows, for example, that it holds stock of Wells Fargo-Nevada National Bank of \$2,000,000, which is listed as of a value of \$3,000,000, while the market value today is about \$3,500,000. From a general inspection of the stocks and securities held by this company we are of the opinion that this illustration but represents the general condition, and that the market value of the securities owned by this company is much in excess of the amount reported, and that unquestionably the non-operative property of this company including its investments in securities is in excess of the par of its capital stock.

The history of this company, as well as that of other express companies doing business in the United States, shows that they have started from small beginnings and that very little, if any, money has ever been put into these properties except the money earned from rates. The tremendous sum of over \$27,000,000 shown to represent the value of the property of this company under its own statement, has been secured from the earnings of this company during the period of its existence, and in addition thereto the rates charged have produced a net return sufficiently high to enable this company to pay a liberal dividend upon its stock, and the amount of this stock has not been determined by the investment of the company, but by the amount it has been able to earn. There-

fore we face a condition where the rate paying public has produced a property upon which it pays rates, namely, the \$5,732,092.59 used in operation, and in addition thereto values almost five times as great which have gone into other non-operative properties which are now, of course, owned by the stockholders of this public utility but safely removed from public regulation. When we meet such a condition the conclusion is inevitably forced upon us that either this agency is getting an amount tremendously more than that to which it is entitled from the rate paying public, or it is paying to the railroads an amount which is not sufficient to compensate these railroads for the service performed by them for this express company. In any event we are confronted with a condition that should be changed, for if this enormous amount of excess dividends is being taken from the railroads then the other service performed by the railroads for the public must be burdened thereby and the railroads will be required to charge upon their other traffic a sufficient amount in addition to a reasonable rate to cover the amount which through their contracts they have donated to the express company. On the other hand, if the railroads are being paid a proper amount, this amount is being taken directly instead of indirectly from the pockets of the rate payers. We have assumed because we can see no other way of remedying this condition—that the railroads are getting that to which they are entitled, and, as we have already said, we have every right to make this assumption. It may well be, however, that both the railroads and the public are getting the worst of it, but that somebody is getting the worst of it admits of no doubt.

We have quoted from the Interstate Commerce Commission's report covering the intercorporate relations existing between this express company and other express companies and railroads. That at least a degree of common interest exists between Wells Fargo and Company and some of the railroads over which it operates is the inference which the Interstate Commerce Commission draws. We would go further and say that their report and the reports

on file with this Commission, show that there is in addition to this inter-corporate relationship a relationship existing between the officials and principal stockholders of some of these railroads and this express company through stock ownership and control by the same officials and stockholders of the two companies alike, which at least makes it possible for the railroads to be exploited for the benefit of the express company. If a stockholder of the Southern Pacific, for instance, owning 25% of the stock of the Southern Pacific also owns 25% of the stock of Wells Fargo and Company, it will readily be seen that such stockholder is not very much concerned about the express company getting the best of it; and furthermore, if such stockholder of the railroad company can secure rates from the public for the service performed by the railroad company which are adequate to cover any losses occasioned by unprofitable contracts with the express company, such an arrangement would probably not be distasteful to such stockholders whereby double dividends are secured. We have no hesitancy in saying that the control of one public utility by the stockholders of another with which such utility occupies contractual relations, or any close alliance existing by reason of any inter-corporate or stockholder relation, may result in abuses.

We are of the opinion from the evidence in the case that Wells Fargo and Company is now earning annually within the State of California upon intrastate business in the neighborhood of three quarters of a million dollars beyond that which it is necessary for it to earn to pay a liberal earning upon the value of its property devoted to such business. Let us assume for a moment that this unreasonable earning instead of being secured from the public is secured from the railroads. The evidence in this case shows that the express company pays the Southern Pacific Company 40% of its gross revenue. To be sure the express company urges that by reason of initial payments made at the time of entering into the contract with the Southern Pacific Company it is in fact paying about 55%. This, of course, is not true, and in actual fact on its own theory, pro rating the initial pay-

it is
payment over the life of the contract. ~~XXXXXX~~ only now paying in
the neighborhood of 40.8% of ^{its} ~~XXXX~~ gross. The evidence also shows
that about 66% of the gross paid to railroads in this State is paid
to the Southern Pacific on this 40% contract. While it is probably
true that the express company pays a larger proportion to the
Southern Pacific Company in California than it does for the entire
territory over which it operates, yet it is certainly true that
the Southern Pacific Company receives the largest amount which is
paid to any road by this company, and this at the rate of 40%. So
it appears that at least as far as the major portion of the business
transacted for this company by the railroads is concerned, the
railroads secure about 40% of the gross. The gross annual revenue
received by this company from California intrastate business is in
round numbers \$4,500,000. The gross revenue annually earned by the
entire system for all kinds of transportation business is approximately
\$28,000,000. so that the total revenue represents approximately six
and a half times the California intra state revenue.

Assuming for the purpose of illustration(and we are
making this analysis merely for such purpose) the same ratio of
net earnings after paying the railroads the entire amount received
by them is maintained for the entire business of this company as
exists in California, and further assuming that the same excess
over the reasonable return on the property of this company is
maintained throughout the entire system as is found to exist in
the State of California, we would find that this company is making
a net annual revenue from operation, of almost \$5,000,000 beyond
that to which it is entitled. This \$5,000,000. in line with what
we have already said, would represent, if our computations are
correct, unreasonable exactions either from the public or from
the railroads. But we are assuming now that it is from the rail-
roads, and if such is the case it is unquestionably true that the
Southern Pacific Company, which receives the lowest percentage for
performing the express service and does the greatest amount of
business for the express company, is standing the greater proportion

of it. We have already seen that Wells Fargo and Company pays the Southern Pacific Company 66% of the total amount paid to railroads by that company for transacting California intrastate business. Assuming that one-half of all the payments to railroads by this company in all its operations is paid to the Southern Pacific Company then the Southern Pacific Company would be doing much more than one-half the business by reason of its smaller percentage and would, therefore, stand more than one-half of the losses. But to be safe, assuming that the Southern Pacific stands only one-half of unreasonable exactions which are taken by this company under this illustration from the railroads, then we will see that this company is losing approximately \$2,500,000. annually net revenue by reason of having farmed out this portion of its transportation business to an express company. And if this illustration is in any way in accord with conditions as they exist this road at least would be much better off if it took over this service and performed it itself. In any event it might be well for the Southern Pacific Company, and the other railroads of the United States, to look into this express situation and quite possibly they could find some relief from at least a part of the financial difficulties which they maintain beset them, and we would suggest that by reason of the inter-corporate and inter-stockholder relationship seen to exist that the rate paying public would view with more approval the applications of these roads continually being made to the Interstate Commerce Commission for increases in rates, if this rate paying public could be sure that inter-manipulations of railroads and express companies was not making fortunes for stockholders of these railroads and express companies out of the express business at the expense of the railroad revenue.

We have chosen to assume, as indeed we have a right equitably and legally to assume, that the amount paid by this express company to the railroads with which it contracts is in all respects the proper amount to cover the entire expense of doing

this business by the railroads, including interest upon the fair value of the property engaged therein, and having made this assumption we are forced to the conclusion that the amount earned by this company in excess of that which it could reasonably demand, is being taken directly from its patrons in the express business instead of indirectly through the patrons of the railroad companies. Such being the case, while it should not be the main design of this Commission to scale down earnings, yet we have no alternative in this case other than to scale down the earnings of this company to a reasonable amount. And in passing we think it quite proper to say that something very apparently is wrong with a condition which will permit a public utility not only to create a property upon which the public pays rates but to create millions besides and in addition thereto pay dividends upon all of these accumulated millions. Plain common sense and business judgment, if nothing else, should induce the American people to give serious thought to the question whether it would not be wise to substitute some other agency for the agency now doing this business,-- some agency that will be willing to perform the service for a reasonable charge and which will expect to produce the property itself upon which it demands an earning and not have it produced for it from rates. It seems to us that much of the financial manipulation surrounding the express business has been made possible by the relationship existing between the express companies and the railroads and likewise the inability of the public authorities heretofore adequately to regulate these express companies has largely resulted from their being substituted for the railroads who perform the major portion of the service and with whom in reference to this service the public does not deal. The whole arrangement is cumbersome and makes a direct attack of the problem difficult. We disagree, to some extent, with the Interstate Commerce Commission in their conclusion that these express companies are necessary agencies. We do not see why the railroad companies, if this service is a public necessity as it seems to be, cannot furnish and maintain this comparatively

small amount of additional terminal equipment which is necessary to carry on the pick up and delivery business of the express company, and if such were done ~~possibly~~ the inter-corporate relationships would be destroyed and the railroads could be given ^{directly} a reasonable rate for the entire service. It is our opinion that the express company, as it now exists, is a parasite upon the railroads whose existence is not justified, and we are confirmed the more strongly in this view by reason of the facts heretofore referred to that the American public has been forced to pay so dearly for this service.

We have already referred to the protest of the Atchison, Topeka and Santa Fe Railway Company filed in this case, and we have also called attention to the fact that the Southern Pacific Company only secures 40% of the gross while the Santa Fe secures 55%. Under these circumstances the failure of the Southern Pacific Company to file any protest seems to us to be somewhat significant. It would appear that either the Santa Fe with its 55% contract has absolutely no ground for protest or that the Southern Pacific Company with its 40% contract should have much more ground for complaint. The fact that neither the Atchison, Topeka and Santa Fe nor any of its officials nor principal stockholders are heavily, if at all, interested in Wells Fargo and Company, and that the Southern Pacific officials and principal stockholders are, and that the Santa Fe with its 55% contract urges it is not getting enough out of the express company, and the Southern Pacific Company with its 40% contract makes no protest, leads us to await with interest the action of the Southern Pacific Company when its 40% contract with Wells Fargo and Company expires on the 1st day of January, 1914. We do not wish to be understood as criticizing the present officials or stockholders of the Southern Pacific Company because it is very evident that they did not occupy positions of control at the time of the making of the original Wells Fargo and Company contract, but a renewal of this contract would, of course, be a direct affirmance by them of their belief in its reasonableness.

and in the light of the attitude of the comparatively disinterested Santa Fe as regards its 55% contract, the renewal of its 40% contract by the Southern Pacific Company, which cannot be said to be disinterested in the affairs of Wells Fargo and Company, should require careful scrutiny by ^{the} governmental agency having authority.

We have sought herein to set out the facts which warrant our conclusion that the express company as an agent of the public under the present inter-corporate and individual relationships is not a proper agency to perform this service, and we submit with confidence that the financial manipulations and the tremendous fortunes accumulated under the present arrangement justify the conclusions herein set out to the effect that either the railroads or the public are getting very much the worst of it under the present arrangement.

Because of the fact that the order to be entered herein covers the entire State, and in it discriminations and practices which should be corrected are dealt with, it becomes unnecessary to enter any formal order in Cases 279, 307 and 312 independent of the order which is entered in Case No. 122 and made applicable to these cases.

ORDER .

WELLS FARGO & COMPANY having been cited by this Commission to appear, and all of its rates, classifications, rules and regulations within the State of California being made the subject of investigation in due and legal form, and complaints having been filed by the Merchants and Manufacturers' Association of Los Angeles, California Central Creameries Company and County of Orange, and these cases having been combined with case No. 122, brought upon the Commission's own initiative, and a hearing having been held and being fully apprised in the premises,

THE COMMISSION HEREBY FINDS AS A FACT:

1. That the entire schedule of rates of Wells Fargo and Company in the State of California, and each individual rate therein

is unjust, unreasonable, discriminatory, inadequate or insufficient to the extent that such schedule of rates and such each individual rate differs from the rates prescribed and established herein and found to be just and reasonable.

2. THE COMMISSION FURTHER FINDS AS A FACT that the classification heretofore adopted by Wells Fargo and Company is unjust, unreasonable and discriminatory.

3. THE COMMISSION FURTHER FINDS AS A FACT that the rules hereafter in this order and opinion specifically referred to are unjust and unreasonable to the extent that said rules differ from the rules herein established and declared to be just and reasonable rules to apply to the business of Wells Fargo and Company.

4. THE COMMISSION FURTHER FINDS AS A FACT that the following classifications are just and reasonable classifications:

All articles specified in the classification as taking merchandise rates should be grouped thereunder and alphabetically arranged.

All articles taking a higher or lower rate than "merchandise" should appear under the rate prescribed, the rate to be stated as a certain percentage of the base or merchandise rate; to illustrate: articles now shown as taking double, one and one-half and one-half merchandise rate shall be stated as 200%, 150% or 50% of the merchandise rate, commodities so rated to be listed under their respective heading and in alphabetical order.

Merchandise shipments weighing 100 pounds, or less, will take the charge set out in Exhibit No. 2, (Merchandise Rate Tables Nos. 1 to 155 inclusive) hereafter referred to and established. Merchandise shipments weighing over 100 pounds will take the rate set out in the aforementioned tables and be charged pound rates (the weight multiplied by the rate per 100 pounds divided by 100).

The following commodities will take pound rates and be rated at the percentage shown of the merchandise rate, subject to a minimum charge of 25 cents for each shipment providing actual weight under merchandise rate table does not make a lower charge.

Seventy-five (75%) per cent of merchandise rate per 100 pounds

Cheese, chackers, zweibach.
Fish and meat, smoked or dried.
Fruit and vegetables, dried. Ice cream and
all other articles of food stuffs and beverages
not specifically rated below.

Seventy (70%) per cent of merchandise rate per 100 pounds.

Laundry.

Sixty-five (65%) per cent of merchandise rate per 100 pounds.

Pigeons, squabs and poultry, dressed or undressed.
Dead wild game, ducks, geese, hare, cranes, heron.
Ice.

Sixty (60%) per cent of merchandise rate per 100 pounds.

Fresh bread and pies, fresh meat, clams, fish, mussels
shrimps, oysters, and lobsters. Live poultry, pigeons
and squabs, in coops. Live turtles. Live hare and
live rabbits.

Fifty-five (55%) per cent of merchandise rate per 100 pounds.

Butter, in packages.
Eggs, in cases.

Fifty (50%) per cent of merchandise rate per 100 pounds.

Fresh fruit and vegetables.

The following commodities will take pound rates and be
rated at the percentage shown of the merchandise rate, subject
to a minimum charge of 25 cents for each shipment.

Thirty (30%) per cent of the merchandise rate per 100 pounds.

Empty carriers, returned.

Twenty-five (25%) per cent of merchandise rate per 100 pounds.

Cream and milk.

In ascertaining the rate on commodities taking a multiple
of merchandise rate, fractions will be disposed of in the following
manner: 5 mills or less will be dropped; over 5 mills will be counted
as 1 cent.

The rates and charges include free "pick up" and "delivery"
at points where such service is now maintained and to the extent and
within the limits now maintained, except upon cream and milk and
empty carriers returned.

Rates will be stated as applying from square No. _____ to square No. _____. All points in each square will be common points, that is, the same rate applies to or from all points within one square to or from all points within any other square.

The Merchandise Rate Table applicable between squares will be determined from Exhibit No. 1, which is a map accompanying this order and which is made a part hereof. It is to be noted that Exhibit No. 1 is not only made up of squares which are numbered, but that certain parts thereof are designated as Sections A, B, C, D, E, F, and G.

To determine the rate or charge applicable between squares, count each square once, beginning with the initial square, following the most direct line or route, (rail, water or both), the number of squares thus obtained indicates the merchandise rate table to be employed.

EXCEPTIONS:

First:

Between squares in section C	add	5
" " " " D	"	7
" " " " E	"	5
" " " " F	"	7
" " " " G	"	3

Second:

Between Sections "A" and "B" and all other sections, add the number indicated in first above.

Third:

Between Section G and Sections C, D, E, and F, add five when to or from Sections C and E, and seven when to or from Sections D and F.

Fourth:

Between Sections C and E, add 5.

Between Sections D and F, add 7.

Between Sections C and E and D and F, add 7.

5. THE COMMISSION FURTHER FINDS AS A FACT that all practices and modifications of the rules commented on and set out in the opinion and hereby referred to and the modifications required therein to be made and the rules resulting from such modifications are in each instance found to be the just and reasonable rules.

6. THE COMMISSION FURTHER FINDS AS A FACT that the rates resulting from the method prescribed herein are just and reasonable rates to be charged by Wells Fargo and Company for all of its commodities in accordance with the classification and method of stating rates heretofore set out in full.

And basing its order upon the foregoing findings of fact and the findings of fact in the opinion herein,

IT IS HEREBY ORDERED,

1. That all of the classifications found to be just and reasonable be and the same are hereby established to be observed by Wells Fargo and Company.

2. That all of the rules and regulations herein found to be just and reasonable are hereby established as rules to be observed by Wells Fargo and Company.

3. That all of the rates herein found to be just and reasonable are hereby established as rates to be charged by Wells Fargo and Company.

4. That all of the rates set out herein and all the rules, regulations and classifications to become effective not later than the 1st day of October, 1913, before which time Wells Fargo and Company is ordered and directed to print, file and distribute according to the rules of this Commission a tariff or tariffs embodying the rules, classifications and rates herein found to be just and reasonable and herein established.

5. No part of this order shall apply to interstate or foreign commerce, but it is limited strictly to intrastate commerce.

6. That Exhibits 1 and 2 to which reference has already been made and which are attached hereto and made a part hereof, are hereby adopted to be followed and observed in the stating of rates and the compilation of tariffs of rates that are herein established.

7. The express company, defendant herein, may keep accurate and true accounts of its business so as to determine the effect of the rates herein prescribed upon its revenue, and compute the amount which it would have received had the rates in effect before the effective date of this order been maintained in effect on each shipment of intrastate traffic, and may submit on or before the expiration of six months period, or the less time elapsing before the submission of such statement, a statement in detail showing the difference between the amount received under the rates herein established and the amount which would have been received under the rates in effect on the effective date of this order. The statement so submitted is for the purpose of apprising this Commission of the effect of this decision upon the revenue of this company, and if it appears that by reason of causes not now known or facts not in evidence in this case or any other reason that the changes in rates herein ordered have resulted in injustice either to this carrier or its patrons, the Commission will make such further order as the evidence so submitted shall justify.

Dated at San Francisco, California, this 1st day of August, 1913.

John M. Eschleman
Alfred L. Elward
Alex. Gordon
Max Thelen
Edwin Edgerton

Commissioners.

Merchandise Rate Table Number

Not over One pound		2 pounds	6	7	8	9	10
Over 1	Found and not over		25	25	25	25	25
2	"	3	25	25	25	25	25
3	"	4	25	25	25	25	25
4	"	5	25	25	25	25	25
5	"	6	25	25	25	25	25
6	"	7	25	25	25	25	25
7	"	8	25	25	25	25	25
8	"	9	25	25	25	25	25
9	"	10	25	25	25	25	25
10	"	11	25	25	25	25	26
11	"	12	25	25	25	26	27
12	"	13	25	25	26	26	27
13	"	14	25	26	26	27	28
14	"	15	25	26	27	27	28
15	"	16	26	26	27	28	29
16	"	17	26	27	28	28	29
17	"	18	26	27	28	29	30
18	"	19	27	28	29	29	30
19	"	20	27	28	29	30	31
20	"	21	27	28	29	30	32
21	"	22	28	29	30	31	32
22	"	23	28	29	30	31	33
23	"	24	28	30	31	32	33
24	"	25	29	30	31	32	34
25	"	26	29	30	32	33	34
26	"	27	29	31	32	33	35
27	"	28	30	31	33	34	35
28	"	29	30	32	33	34	36
29	"	30	30	32	33	35	36
30	"	31	31	32	34	35	37
31	"	32	31	33	34	36	38
32	"	33	32	33	35	36	38
33	"	34	32	34	35	37	39
34	"	35	32	34	36	37	39
35	"	36	33	34	36	38	40
36	"	37	33	35	37	38	40
37	"	38	33	35	37	39	41
38	"	39	34	36	38	39	41
39	"	40	34	36	38	40	42
40	"	41	34	36	38	40	43
41	"	42	35	37	39	41	43
42	"	43	35	37	39	41	44
43	"	44	35	38	40	42	44
44	"	45	36	38	40	42	45
45	"	46	36	38	41	43	45
46	"	47	36	39	41	43	46
47	"	48	37	39	42	44	46
48	"	49	37	40	42	44	47
49	"	50	37	40	42	45	47
50	"	51	38	40	43	45	48
51	"	52	38	41	43	46	49
52	"	53	39	41	44	46	49
53	"	54	39	42	44	47	50
54	"	55	39	42	45	47	50
55	"	56	40	42	45	48	51
56	"	57	40	43	46	48	51
57	"	58	40	43	46	49	52
58	"	59	41	44	47	49	52
59	"	60	41	44	47	50	53
60	"	61	41	44	47	50	54
61	"	62	42	45	48	51	54
62	"	63	42	45	48	51	55
63	"	64	42	46	49	52	55
64	"	65	43	46	49	52	56
65	"	66	43	46	50	53	56
66	"	67	43	47	50	53	57
67	"	68	44	47	51	54	57
68	"	69	44	48	51	54	58
69	"	70	44	48	51	55	58
70	"	71	45	48	52	55	59
71	"	72	45	49	52	56	60
72	"	73	46	49	53	56	60
73	"	74	46	50	53	57	61
74	"	75	46	50	54	57	61
75	"	76	47	50	54	58	62
76	"	77	47	51	55	58	62
77	"	78	47	51	55	59	63
78	"	79	48	52	56	59	63
79	"	80	48	52	56	60	64
80	"	81	48	52	56	60	65
81	"	82	49	53	57	61	65
82	"	83	49	53	57	61	66
83	"	84	49	54	58	62	66
84	"	85	50	54	58	62	67
85	"	86	50	54	59	63	67
86	"	87	50	55	59	63	68
87	"	88	51	55	60	64	68
88	"	89	51	56	60	64	69
89	"	90	51	56	60	65	69
90	"	91	52	56	61	65	70
91	"	92	52	57	61	66	71
92	"	93	53	57	62	66	71
93	"	94	53	58	62	67	72
94	"	95	53	58	63	67	72
95	"	96	54	58	63	68	73
96	"	97	54	59	64	68	73
97	"	98	54	59	64	69	74
98	"	99	55	60	65	69	74
99	"	100	55	60	65	70	75
100	pounds, pound rates		55	60	65	70	75

Charges are in cents.

Merchandise Rate Table Number	Charges are in cents.		11	12	13	14	15
	Over	Not over one pound					
1	25	25	25	25	25	25	25
2	25	25	25	25	25	25	25
3	25	25	25	25	25	25	25
4	25	25	25	25	25	25	25
5	25	25	25	25	25	25	25
6	25	25	25	25	25	25	25
7	25	25	25	25	25	25	25
8	25	25	25	25	25	25	25
9	25	25	25	25	25	25	25
10	25	25	25	25	25	25	25
11	25	25	25	25	25	25	25
12	25	25	25	25	25	25	25
13	25	25	25	25	25	25	25
14	25	25	25	25	25	25	25
15	25	25	25	25	25	25	25
16	25	25	25	25	25	25	25
17	25	25	25	25	25	25	25
18	25	25	25	25	25	25	25
19	25	25	25	25	25	25	25
20	25	25	25	25	25	25	25
21	25	25	25	25	25	25	25
22	25	25	25	25	25	25	25
23	25	25	25	25	25	25	25
24	25	25	25	25	25	25	25
25	25	25	25	25	25	25	25
26	25	25	25	25	25	25	25
27	25	25	25	25	25	25	25
28	25	25	25	25	25	25	25
29	25	25	25	25	25	25	25
30	25	25	25	25	25	25	25
31	25	25	25	25	25	25	25
32	25	25	25	25	25	25	25
33	25	25	25	25	25	25	25
34	25	25	25	25	25	25	25
35	25	25	25	25	25	25	25
36	25	25	25	25	25	25	25
37	25	25	25	25	25	25	25
38	25	25	25	25	25	25	25
39	25	25	25	25	25	25	25
40	25	25	25	25	25	25	25
41	25	25	25	25	25	25	25
42	25	25	25	25	25	25	25
43	25	25	25	25	25	25	25
44	25	25	25	25	25	25	25
45	25	25	25	25	25	25	25
46	25	25	25	25	25	25	25
47	25	25	25	25	25	25	25
48	25	25	25	25	25	25	25
49	25	25	25	25	25	25	25
50	25	25	25	25	25	25	25
51	25	25	25	25	25	25	25
52	25	25	25	25	25	25	25
53	25	25	25	25	25	25	25
54	25	25	25	25	25	25	25
55	25	25	25	25	25	25	25
56	25	25	25	25	25	25	25
57	25	25	25	25	25	25	25
58	25	25	25	25	25	25	25
59	25	25	25	25	25	25	25
60	25	25	25	25	25	25	25
61	25	25	25	25	25	25	25
62	25	25	25	25	25	25	25
63	25	25	25	25	25	25	25
64	25	25	25	25	25	25	25
65	25	25	25	25	25	25	25
66	25	25	25	25	25	25	25
67	25	25	25	25	25	25	25
68	25	25	25	25	25	25	25
69	25	25	25	25	25	25	25
70	25	25	25	25	25	25	25
71	25	25	25	25	25	25	25
72	25	25	25	25	25	25	25
73	25	25	25	25	25	25	25
74	25	25	25	25	25	25	25
75	25	25	25	25	25	25	25
76	25	25	25	25	25	25	25
77	25	25	25	25	25	25	25
78	25	25	25	25	25	25	25
79	25	25	25	25	25	25	25
80	25	25	25	25	25	25	25
81	25	25	25	25	25	25	25
82	25	25	25	25	25	25	25
83	25	25	25	25	25	25	25
84	25	25	25	25	25	25	25
85	25	25	25	25	25	25	25
86	25	25	25	25	25	25	25
87	25	25	25	25	25	25	25
88	25	25	25	25	25	25	25
89	25	25	25	25	25	25	25
90	25	25	25	25	25	25	25
91	25	25	25	25	25	25	25
92	25	25	25	25	25	25	25
93	25	25	25	25	25	25	25
94	25	25	25	25	25	25	25
95	25	25	25	25	25	25	25
96	25	25	25	25	25	25	25
97	25	25	25	25	25	25	25
98	25	25	25	25	25	25	25
99	25	25	25	25	25	25	25
100	25	25	25	25	25	25	25

100 pounds, pound Rates

Charges are in Cents.

Merchandise Rate Table Number		16	17	18	19	20
Over	Not over One Pound	25	25	25	25	25
1 Pound and not over	2 Pounds:	25	25	25	25	25
25	25	25	25	25	25	25
26	26	26	26	26	26	26
27	27	27	27	27	27	27
28	28	28	28	28	28	28
29	29	29	29	29	29	29
30	30	30	30	30	30	30
31	31	31	31	31	31	31
32	32	32	32	32	32	32
33	33	33	33	33	33	33
34	34	34	34	34	34	34
35	35	35	35	35	35	35
36	36	36	36	36	36	36
37	37	37	37	37	37	37
38	38	38	38	38	38	38
39	39	39	39	39	39	39
40	40	40	40	40	40	40
41	41	41	41	41	41	41
42	42	42	42	42	42	42
43	43	43	43	43	43	43
44	44	44	44	44	44	44
45	45	45	45	45	45	45
46	46	46	46	46	46	46
47	47	47	47	47	47	47
48	48	48	48	48	48	48
49	49	49	49	49	49	49
50	50	50	50	50	50	50
51	51	51	51	51	51	51
52	52	52	52	52	52	52
53	53	53	53	53	53	53
54	54	54	54	54	54	54
55	55	55	55	55	55	55
56	56	56	56	56	56	56
57	57	57	57	57	57	57
58	58	58	58	58	58	58
59	59	59	59	59	59	59
60	60	60	60	60	60	60
61	61	61	61	61	61	61
62	62	62	62	62	62	62
63	63	63	63	63	63	63
64	64	64	64	64	64	64
65	65	65	65	65	65	65
66	66	66	66	66	66	66
67	67	67	67	67	67	67
68	68	68	68	68	68	68
69	69	69	69	69	69	69
70	70	70	70	70	70	70
71	71	71	71	71	71	71
72	72	72	72	72	72	72
73	73	73	73	73	73	73
74	74	74	74	74	74	74
75	75	75	75	75	75	75
76	76	76	76	76	76	76
77	77	77	77	77	77	77
78	78	78	78	78	78	78
79	79	79	79	79	79	79
80	80	80	80	80	80	80
81	81	81	81	81	81	81
82	82	82	82	82	82	82
83	83	83	83	83	83	83
84	84	84	84	84	84	84
85	85	85	85	85	85	85
86	86	86	86	86	86	86
87	87	87	87	87	87	87
88	88	88	88	88	88	88
89	89	89	89	89	89	89
90	90	90	90	90	90	90
91	91	91	91	91	91	91
92	92	92	92	92	92	92
93	93	93	93	93	93	93
94	94	94	94	94	94	94
95	95	95	95	95	95	95
96	96	96	96	96	96	96
97	97	97	97	97	97	97
98	98	98	98	98	98	98
99	99	99	99	99	99	99
100	100	100	100	100	100	100
101	101	101	101	101	101	101
102	102	102	102	102	102	102
103	103	103	103	103	103	103
104	104	104	104	104	104	104
105	105	105	105	105	105	105
106	106	106	106	106	106	106
107	107	107	107	107	107	107
108	108	108	108	108	108	108
109	109	109	109	109	109	109
110	110	110	110	110	110	110
111	111	111	111	111	111	111
112	112	112	112	112	112	112
113	113	113	113	113	113	113
114	114	114	114	114	114	114
115	115	115	115	115	115	115
116	116	116	116	116	116	116
117	117	117	117	117	117	117
118	118	118	118	118	118	118
119	119	119	119	119	119	119
120	120	120	120	120	120	120
121	121	121	121	121	121	121
122	122	122	122	122	122	122
123	123	123	123	123	123	123
124	124	124	124	124	124	124
125	125	125	125	125	125	125

100 Pounds, Pound Rates

Charges are in Cents.

Merchandise Rate Table Number		21	22	23	24	25
Over	Not over One Pound	25	25	25	25	25
	1 Pound and not over	25	25	25	25	25
	2 Pounds	25	25	25	25	25
	3	25	25	25	25	25
	4	25	25	25	25	25
	5	25	26	26	26	26
	6	27	27	27	27	27
	7	28	28	28	28	28
	8	29	29	30	30	29
	9	30	30	31	31	30
	10	31	31	32	32	32
	11	32	33	33	34	34
	12	33	34	34	35	36
	13	34	35	35	36	37
	14	35	36	36	37	38
	15	36	37	37	38	39
	16	38	38	39	40	41
	17	39	40	40	41	42
	18	40	41	42	42	43
	19	41	42	43	44	45
	20	42	43	44	45	46
	21	43	44	45	46	47
	22	44	45	46	47	49
	23	45	46	48	49	50
	24	46	48	49	50	51
	25	47	49	50	51	52
	26	49	50	51	52	54
	27	50	51	52	54	55
	28	51	52	54	55	56
	29	52	53	55	56	58
	30	53	54	56	57	59
	31	54	56	57	59	60
	32	55	57	58	60	62
	33	56	58	60	61	63
	34	57	59	61	62	64
	35	58	60	62	64	65
	36	60	61	63	65	67
	37	61	63	64	66	68
	38	62	64	66	67	69
	39	63	65	67	69	71
	40	64	66	68	70	72
	41	65	67	69	71	73
	42	66	68	70	72	75
	43	67	69	72	74	76
	44	68	71	73	75	77
	45	69	72	74	76	78
	46	71	73	75	77	80
	47	72	74	76	79	81
	48	73	75	78	80	82
	49	74	76	79	81	84
	50	75	77	80	82	85
	51	76	79	81	84	86
	52	77	80	82	85	88
	53	78	81	84	86	89
	54	79	82	85	87	90
	55	80	83	86	89	91
	56	82	84	87	90	93
	57	83	86	88	91	94
	58	84	87	90	92	95
	59	85	88	91	94	97
	60	86	89	92	95	98
	61	87	90	93	96	99
	62	88	91	94	97	101
	63	89	92	96	99	102
	64	90	94	97	100	103
	65	91	95	98	101	104
	66	93	96	99	102	106
	67	94	97	100	104	107
	68	95	98	102	105	108
	69	96	99	103	106	110
	70	97	100	104	107	111
	71	98	102	105	109	112
	72	99	103	106	110	114
	73	100	104	108	111	115
	74	101	105	109	112	116
	75	102	106	110	114	117
	76	104	107	111	115	119
	77	105	109	112	116	120
	78	106	110	114	117	121
	79	107	111	115	119	123
	80	108	112	116	120	124
	81	109	113	117	121	125
	82	110	114	118	122	127
	83	111	115	120	124	128
	84	112	117	121	125	129
	85	113	118	122	126	130
	86	115	119	123	127	132
	87	116	120	124	129	133
	88	117	121	126	130	134
	89	118	122	127	131	136
	90	119	123	128	132	137
	91	120	125	129	134	138
	92	121	126	130	135	140
	93	122	127	132	136	141
	94	123	128	133	137	142
	95	124	129	134	139	143
	96	126	130	135	140	145
	97	127	132	136	141	146
	98	128	133	138	142	147
	99	129	134	139	144	149
	100	130	135	140	145	150
	100 Pounds, Pound Rates	130	135	140	145	150

Merchandise Rate		Table Number		26	27	28	29	30
Over 1 pound	Not over one pound	Not over one pound	2 pounds	25	25	25	25	25
2	3	3	3	25	25	25	25	25
3	4	4	4	25	26	26	26	26
4	5	5	5	27	27	27	27	28
5	6	6	6	28	28	29	29	29
6	7	7	7	29	30	30	30	31
7	8	8	8	31	31	32	32	32
8	9	9	9	32	33	33	33	34
9	10	10	10	33	34	34	35	35
10	11	11	11	35	35	36	36	37
11	12	12	12	36	37	37	38	39
12	13	13	13	38	38	39	39	40
13	14	14	14	39	40	40	41	42
14	15	15	15	40	41	42	42	43
15	16	16	16	42	42	43	44	45
16	17	17	17	43	44	45	45	46
17	18	18	18	44	45	46	47	48
18	19	19	19	46	47	48	48	49
19	20	20	20	47	48	49	50	51
20	21	21	21	48	49	50	51	53
21	22	22	22	50	51	52	53	54
22	23	23	23	51	52	53	54	56
23	24	24	24	52	54	55	56	57
24	25	25	25	54	55	56	57	59
25	26	26	26	55	56	58	59	60
26	27	27	27	56	58	59	60	62
27	28	28	28	58	59	61	62	63
28	29	29	29	59	61	62	63	65
29	30	30	30	60	62	63	65	66
30	31	31	31	62	63	65	66	68
31	32	32	32	63	65	66	68	70
32	33	33	33	65	66	68	69	71
33	34	34	34	66	68	69	71	73
34	35	35	35	67	69	71	72	74
35	36	36	36	69	70	72	74	76
36	37	37	37	70	72	74	75	77
37	38	38	38	71	73	75	77	79
38	39	39	39	73	75	77	78	80
39	40	40	40	74	76	78	80	82
40	41	41	41	75	77	79	81	84
41	42	42	42	77	79	81	83	85
42	43	43	43	78	80	82	84	87
43	44	44	44	79	82	84	86	88
44	45	45	45	81	83	85	87	90
45	46	46	46	82	84	87	89	91
46	47	47	47	83	86	88	90	93
47	48	48	48	85	87	90	92	94
48	49	49	49	86	89	91	93	96
49	50	50	50	87	90	92	95	97
50	51	51	51	89	91	94	96	99
51	52	52	52	90	93	95	98	101
52	53	53	53	92	94	97	99	102
53	54	54	54	93	96	98	101	104
54	55	55	55	94	97	100	102	105
55	56	56	56	96	98	101	104	107
56	57	57	57	97	100	103	105	108
57	58	58	58	98	101	104	107	110
58	59	59	59	100	103	106	108	111
59	60	60	60	101	104	107	110	113
60	61	61	61	102	105	108	111	115
61	62	62	62	104	107	110	113	116
62	63	63	63	105	108	111	114	118
63	64	64	64	106	110	113	116	119
64	65	65	65	108	111	114	117	121
65	66	66	66	109	112	116	119	122
66	67	67	67	110	114	117	120	124
67	68	68	68	112	116	119	122	126
68	69	69	69	113	117	120	123	127
69	70	70	70	114	118	121	125	128
70	71	71	71	116	119	123	126	130
71	72	72	72	117	121	124	128	132
72	73	73	73	119	122	126	129	133
73	74	74	74	120	124	127	131	135
74	75	75	75	121	125	129	132	136
75	76	76	76	123	126	130	134	138
76	77	77	77	124	128	132	135	139
77	78	78	78	125	129	133	137	141
78	79	79	79	127	131	135	138	142
79	80	80	80	128	132	136	140	144
80	81	81	81	129	133	137	141	146
81	82	82	82	131	135	139	143	147
82	83	83	83	132	136	140	144	149
83	84	84	84	133	138	142	146	150
84	85	85	85	135	139	143	147	152
85	86	86	86	136	140	145	149	153
86	87	87	87	137	142	146	150	155
87	88	88	88	139	143	148	152	156
88	89	89	89	140	145	149	153	158
89	90	90	90	141	146	150	155	159
90	91	91	91	143	147	152	156	161
91	92	92	92	144	149	153	158	163
92	93	93	93	146	150	155	159	164
93	94	94	94	147	152	156	161	166
94	95	95	95	148	153	158	162	167
95	96	96	96	150	154	159	164	169
96	97	97	97	151	156	161	165	170
97	98	98	98	152	157	162	167	172
98	99	99	99	154	159	164	168	173
99	100	100	100	155	160	165	170	175
100	(pound rates)			155	160	165	170	175

Charges are in cents.

Merchandise Rate Table Number

Not over 1 pound		31	32	33	34	35
Over 1 pound and not over 2 pounds		25	25	25	25	25
2	3	25	25	25	25	25
3	4	25	27	27	27	27
4	5	26	28	28	29	29
5	6	28	30	30	30	31
6	7	30	32	32	32	33
7	8	31	33	34	34	34
8	9	33	35	35	36	36
9	10	34	36	37	37	38
10	11	36	38	39	39	40
11	12	38	40	40	41	42
12	13	39	41	42	43	43
13	14	41	43	44	44	45
14	15	42	45	45	46	47
15	16	44	46	47	48	49
16	17	46	48	49	50	51
17	18	47	50	51	51	52
18	19	49	51	52	53	54
19	20	50	53	54	55	56
20	21	52	55	56	57	58
21	22	54	56	57	58	60
22	23	55	58	59	60	61
23	24	57	60	61	62	63
24	25	58	61	62	64	65
25	26	60	63	64	65	67
26	27	62	65	66	67	69
27	28	63	66	68	69	70
28	29	65	68	69	71	72
29	30	66	69	71	72	74
30	31	68	71	73	74	76
31	32	70	73	74	76	78
32	33	71	74	76	78	79
33	34	73	76	78	79	81
34	35	74	78	79	81	83
35	36	76	79	81	83	85
36	37	78	81	83	85	87
37	38	79	83	85	86	88
38	39	81	84	86	88	90
39	40	82	86	88	90	92
40	41	84	88	90	92	94
41	42	86	89	91	93	96
42	43	87	91	93	95	97
43	44	89	93	95	97	99
44	45	90	94	96	99	101
45	46	92	96	98	100	103
46	47	94	98	100	102	105
47	48	95	99	102	104	106
48	49	97	101	103	106	108
49	50	98	102	105	107	110
50	51	100	104	107	109	112
51	52	102	106	108	111	114
52	53	103	107	110	113	115
53	54	105	109	112	114	117
54	55	106	111	113	116	119
55	56	108	112	115	118	121
56	57	110	114	117	120	123
57	58	111	116	119	121	124
58	59	113	117	120	123	126
59	60	114	119	122	125	128
60	61	116	121	124	127	130
61	62	118	122	125	128	132
62	63	119	124	127	130	133
63	64	121	126	129	132	135
64	65	122	127	130	134	137
65	66	124	129	132	135	139
66	67	126	131	134	137	141
67	68	127	132	136	139	142
68	69	129	134	137	141	144
69	70	130	135	139	142	146
70	71	132	137	141	144	148
71	72	134	139	142	146	150
72	73	135	140	144	148	151
73	74	137	142	146	149	153
74	75	138	144	147	151	155
75	76	140	145	149	153	157
76	77	142	147	151	155	159
77	78	143	149	153	156	160
78	79	145	150	154	158	162
79	80	146	152	156	160	164
80	81	148	154	158	162	166
81	82	150	155	159	163	168
82	83	151	157	161	165	169
83	84	153	159	163	167	171
84	85	154	160	164	169	173
85	86	156	162	166	170	175
86	87	158	164	168	172	177
87	88	159	165	170	174	178
88	89	161	167	171	176	180
89	90	162	168	173	177	182
90	91	164	170	175	179	184
91	92	166	172	176	181	186
92	93	167	173	178	183	187
93	94	169	175	180	184	189
94	95	170	177	181	186	191
95	96	172	178	183	188	193
96	97	174	180	185	190	195
97	98	175	182	187	191	196
98	99	177	183	188	193	198
99	100	178	185	190	195	200
100	100 Pounds, pound rates	180	185	190	195	200

Merchandise Rate Table Number				36	37	38	39	40
Over	Not over One Pound.							
	1 Pound and not over	2	pounds					
"	2	"	"	25	25	25	25	25
"	3	"	"	25	25	25	25	25
"	4	"	"	26	26	26	26	26
"	5	"	"	27	28	28	28	28
"	6	"	"	29	29	30	30	30
"	7	"	"	31	31	32	32	32
"	8	"	"	33	33	34	34	34
"	9	"	"	35	35	36	36	36
"	10	"	"	37	37	38	38	38
"	11	"	"	38	39	39	40	40
"	12	"	"	40	41	41	42	43
"	13	"	"	42	43	43	44	45
"	14	"	"	44	45	45	46	47
"	15	"	"	46	47	47	48	49
"	16	"	"	48	48	49	50	51
"	17	"	"	50	50	51	52	53
"	18	"	"	51	52	53	54	55
"	19	"	"	53	54	55	56	57
"	20	"	"	55	56	57	58	59
"	21	"	"	57	58	59	60	61
"	22	"	"	59	60	61	62	63
"	23	"	"	61	62	63	64	65
"	24	"	"	63	64	65	66	67
"	25	"	"	64	66	67	68	69
"	26	"	"	66	67	69	70	71
"	27	"	"	68	69	71	72	73
"	28	"	"	70	71	73	74	75
"	29	"	"	72	73	75	76	77
"	30	"	"	74	75	77	78	79
"	31	"	"	75	77	78	80	81
"	32	"	"	77	79	80	82	84
"	33	"	"	79	81	82	84	86
"	34	"	"	81	83	84	86	88
"	35	"	"	83	85	86	88	90
"	36	"	"	85	86	88	90	92
"	37	"	"	87	88	90	92	94
"	38	"	"	88	90	92	94	96
"	39	"	"	90	92	94	96	98
"	40	"	"	92	94	96	98	100
"	41	"	"	94	96	98	100	102
"	42	"	"	96	98	100	102	104
"	43	"	"	98	100	102	104	106
"	44	"	"	100	102	104	106	108
"	45	"	"	101	104	106	108	110
"	46	"	"	103	105	108	110	112
"	47	"	"	105	107	110	112	114
"	48	"	"	107	109	112	114	116
"	49	"	"	109	111	114	116	118
"	50	"	"	111	113	116	118	120
"	51	"	"	112	115	117	120	122
"	52	"	"	114	117	119	122	125
"	53	"	"	116	119	121	124	127
"	54	"	"	118	121	123	126	129
"	55	"	"	120	123	125	128	131
"	56	"	"	122	124	127	130	133
"	57	"	"	124	126	129	132	135
"	58	"	"	125	128	131	134	137
"	59	"	"	127	130	133	136	139
"	60	"	"	129	132	135	138	141
"	61	"	"	131	134	137	140	143
"	62	"	"	133	136	139	142	145
"	63	"	"	135	138	141	144	147
"	64	"	"	137	140	143	146	149
"	65	"	"	138	142	145	148	151
"	66	"	"	140	143	147	150	153
"	67	"	"	142	145	149	152	155
"	68	"	"	144	147	151	154	157
"	69	"	"	146	149	153	156	159
"	70	"	"	148	151	155	158	161
"	71	"	"	149	153	156	160	163
"	72	"	"	151	155	158	162	166
"	73	"	"	153	157	160	164	168
"	74	"	"	155	159	162	166	170
"	75	"	"	157	161	164	168	172
"	76	"	"	159	162	166	170	174
"	77	"	"	161	164	168	172	176
"	78	"	"	162	166	170	174	178
"	79	"	"	164	168	172	176	180
"	80	"	"	166	170	174	178	182
"	81	"	"	168	172	176	180	184
"	82	"	"	170	174	178	182	186
"	83	"	"	172	176	180	184	188
"	84	"	"	174	178	182	186	190
"	85	"	"	175	180	184	188	192
"	86	"	"	177	181	186	190	194
"	87	"	"	179	183	188	192	196
"	88	"	"	181	185	190	194	198
"	89	"	"	183	187	192	196	200
"	90	"	"	185	189	194	198	202
"	91	"	"	186	191	195	200	204
"	92	"	"	188	193	197	202	207
"	93	"	"	190	195	199	204	209
"	94	"	"	192	197	201	206	211
"	95	"	"	194	199	203	208	213
"	96	"	"	196	200	205	210	215
"	97	"	"	198	202	207	212	217
"	98	"	"	199	204	209	214	219
"	99	"	"	201	206	211	216	221
"	100	"	"	203	208	213	218	223
"		(pound rates)		205	210	215	220	225

Merchandise Rate Table Number				41	42	43	44	45
	Not over One Pound.			25	25	25	25	25
Over	1 Pound and not over			25	25	25	25	25
"	2	"	"	26	26	27	27	27
"	3	"	"	28	29	29	29	29
"	4	"	"	30	31	31	31	31
"	5	"	"	33	33	33	33	34
"	6	"	"	35	35	35	36	36
"	7	"	"	37	37	38	38	38
"	8	"	"	39	39	40	40	41
"	9	"	"	41	41	42	42	43
"	10	"	"	43	44	44	45	45
"	11	"	"	45	46	46	47	48
"	12	"	"	47	48	49	49	50
"	13	"	"	49	50	51	51	52
"	14	"	"	51	52	53	54	54
"	15	"	"	54	54	55	56	57
"	16	"	"	56	57	57	58	59
"	17	"	"	58	59	60	60	61
"	18	"	"	60	61	62	63	64
"	19	"	"	62	63	64	65	66
"	20	"	"	64	65	66	67	68
"	21	"	"	66	67	68	69	71
"	22	"	"	68	69	71	72	73
"	23	"	"	70	72	73	74	75
"	24	"	"	72	74	75	76	77
"	25	"	"	75	76	77	78	80
"	26	"	"	77	78	79	81	82
"	27	"	"	79	80	82	83	84
"	28	"	"	81	82	84	85	87
"	29	"	"	83	84	86	87	89
"	30	"	"	85	87	88	90	91
"	31	"	"	87	89	90	92	94
"	32	"	"	89	91	93	94	96
"	33	"	"	91	93	95	96	98
"	34	"	"	93	95	97	99	100
"	35	"	"	96	97	99	101	103
"	36	"	"	98	100	101	103	105
"	37	"	"	100	102	104	105	107
"	38	"	"	102	104	106	108	110
"	39	"	"	104	106	108	110	112
"	40	"	"	106	108	110	112	114
"	41	"	"	108	110	112	114	117
"	42	"	"	110	112	115	117	119
"	43	"	"	112	115	117	119	121
"	44	"	"	114	117	119	121	123
"	45	"	"	117	119	121	123	126
"	46	"	"	119	121	123	126	128
"	47	"	"	121	123	126	128	130
"	48	"	"	123	125	128	130	133
"	49	"	"	125	127	130	132	135
"	50	"	"	127	130	132	135	137
"	51	"	"	129	132	134	137	140
"	52	"	"	131	134	137	139	142
"	53	"	"	133	136	139	141	144
"	54	"	"	135	138	141	144	146
"	55	"	"	138	140	143	146	149
"	56	"	"	140	143	145	148	151
"	57	"	"	142	145	148	150	153
"	58	"	"	144	147	150	153	156
"	59	"	"	146	149	152	155	158
"	60	"	"	148	151	154	157	160
"	61	"	"	150	153	156	159	163
"	62	"	"	152	155	159	162	165
"	63	"	"	154	158	161	164	167
"	64	"	"	156	160	163	166	169
"	65	"	"	159	162	165	168	172
"	66	"	"	161	164	167	171	174
"	67	"	"	163	166	170	173	176
"	68	"	"	165	168	172	175	179
"	69	"	"	167	170	174	177	181
"	70	"	"	169	173	176	180	183
"	71	"	"	171	175	178	182	186
"	72	"	"	173	177	181	184	188
"	73	"	"	175	179	183	186	190
"	74	"	"	177	181	185	189	192
"	75	"	"	180	183	187	191	195
"	76	"	"	182	186	189	193	197
"	77	"	"	184	188	192	195	199
"	78	"	"	186	190	194	198	202
"	79	"	"	188	192	196	200	204
"	80	"	"	190	194	198	202	206
"	81	"	"	192	196	200	204	209
"	82	"	"	194	198	203	207	211
"	83	"	"	196	201	205	209	213
"	84	"	"	198	203	207	211	215
"	85	"	"	201	205	209	213	218
"	86	"	"	203	207	211	216	220
"	87	"	"	205	209	214	218	222
"	88	"	"	207	211	216	220	225
"	89	"	"	209	213	218	222	227
"	90	"	"	211	216	220	225	229
"	91	"	"	213	218	222	227	232
"	92	"	"	215	220	225	229	234
"	93	"	"	217	222	227	231	236
"	94	"	"	219	224	229	234	238
"	95	"	"	222	226	231	236	241
"	96	"	"	224	229	233	238	243
"	97	"	"	226	231	236	240	245
"	98	"	"	228	233	238	243	248
"	99	"	"	230	235	240	245	250
"	100	"	(pound rates)	230	235	240	245	250

Merchandise Rate Table Number

Over	Not over 1 pound	1 pound and not over 2 pounds	2 pounds
1	2	3	4
2	3	4	5
3	4	5	6
4	5	6	7
5	6	7	8
6	7	8	9
7	8	9	10
8	9	10	11
9	10	11	12
10	11	12	13
11	12	13	14
12	13	14	15
13	14	15	16
14	15	16	17
15	16	17	18
16	17	18	19
17	18	19	20
18	19	20	21
19	20	21	22
20	21	22	23
21	22	23	24
22	23	24	25
23	24	25	26
24	25	26	27
25	26	27	28
26	27	28	29
27	28	29	30
28	29	30	31
29	30	31	32
30	31	32	33
31	32	33	34
32	33	34	35
33	34	35	36
34	35	36	37
35	36	37	38
36	37	38	39
37	38	39	40
38	39	40	41
39	40	41	42
40	41	42	43
41	42	43	44
42	43	44	45
43	44	45	46
44	45	46	47
45	46	47	48
46	47	48	49
47	48	49	50
48	49	50	51
49	50	51	52
50	51	52	53
51	52	53	54
52	53	54	55
53	54	55	56
54	55	56	57
55	56	57	58
56	57	58	59
57	58	59	60
58	59	60	61
59	60	61	62
60	61	62	63
61	62	63	64
62	63	64	65

46	47	48	49	50
25	25	25	25	25
25	25	25	25	25
27	27	27	27	28
29	30	30	30	30
32	32	32	32	33
34	34	35	35	35
36	37	37	37	38
39	39	40	40	40
41	42	42	42	43
43	44	44	45	45
46	46	47	47	48
48	49	49	50	51
51	51	52	52	53
53	54	54	55	56
55	56	57	57	58
58	58	59	60	62
60	61	62	62	63
62	63	64	65	66
65	66	67	67	68
67	68	69	70	71
69	70	71	72	74
72	73	74	75	76
74	75	76	77	79
76	78	79	80	81
79	80	81	82	84
81	82	84	85	86
83	85	86	87	89
86	87	89	90	91
88	90	91	92	94
90	92	93	95	96
93	94	96	97	99
95	97	98	100	102
98	99	101	102	104
100	102	103	105	108
102	104	106	107	109
105	106	108	110	112
107	109	111	112	114
109	111	113	115	117
112	114	116	117	119
114	116	118	120	122
116	118	120	122	125
119	121	123	125	127
121	123	125	127	130
123	126	128	130	132
126	128	130	132	135
128	130	133	135	137
130	133	135	137	140
133	135	138	140	142
135	138	140	142	145
137	140	142	145	147
140	142	145	147	150
142	145	147	150	153
145	147	150	152	155
147	150	152	155	158
149	152	155	157	160
152	154	157	160	163
154	157	160	162	165
156	159	162	165	168
159	162	165	167	170
161	164	167	170	173
163	166	169	172	176
166	169	172	175	178
168	171	174	177	181
170	174	177	180	183
173	176	179	182	186

65	66	175	178	182	185	188
66	67	177	181	184	187	191
67	68	180	183	187	190	193
68	69	182	186	189	192	196
69	70	184	188	191	195	198
70	71	187	190	194	197	201
71	72	189	193	196	200	204
72	73	192	195	199	202	206
73	74	194	198	201	205	209
74	75	196	200	204	207	211
75	76	199	202	206	210	214
76	77	201	205	209	212	216
77	78	203	207	211	215	219
78	79	206	210	214	217	221
79	80	208	212	216	220	224
80	81	210	214	218	222	227
81	82	213	217	221	225	229
82	83	215	219	223	227	232
83	84	217	222	226	230	234
84	85	220	224	228	232	237
85	86	222	226	231	235	239
86	87	224	229	233	237	242
87	88	227	231	236	240	244
88	89	229	234	238	242	247
89	90	231	236	240	245	249
90	91	234	238	243	247	252
91	92	236	241	245	250	255
92	93	239	243	248	252	257
93	94	241	246	250	255	260
94	95	243	248	253	257	262
95	96	246	250	255	260	265
96	97	248	253	258	262	267
97	98	250	255	260	265	270
98	99	253	258	263	267	272
99	100	255	260	265	270	275
100	Pounds, Pound Rates	255	260	265	270	275

Charges are in cents.

Merchandise Rate Table Number					51	52	53	54	55
Not over 1 pound					25	25	25	25	25
Over 1 pound and not over 2 pounds					25	25	25	25	26
"	2	"	"	"	28	28	28	28	28
"	3	"	"	"	30	31	31	31	31
"	4	"	"	"	33	33	33	34	34
"	5	"	"	"	36	36	36	36	37
"	6	"	"	"	38	39	39	39	40
"	7	"	"	"	41	41	42	42	42
"	8	"	"	"	43	44	44	45	45
"	9	"	"	"	46	46	47	47	48
"	10	"	"	"	49	49	50	50	51
"	11	"	"	"	51	52	52	53	54
"	12	"	"	"	54	54	55	56	56
"	13	"	"	"	56	57	58	58	59
"	14	"	"	"	59	60	60	61	62
"	15	"	"	"	62	62	63	64	65
"	16	"	"	"	64	65	66	67	68
"	17	"	"	"	67	68	69	69	70
"	18	"	"	"	69	70	71	72	73
"	19	"	"	"	72	73	74	75	76
"	20	"	"	"	75	76	77	78	79
"	21	"	"	"	77	78	79	80	82
"	22	"	"	"	80	81	82	83	84
"	23	"	"	"	82	84	85	86	87
"	24	"	"	"	85	86	87	89	90
"	25	"	"	"	88	89	90	91	93
"	26	"	"	"	90	92	93	94	96
"	27	"	"	"	93	94	96	97	98
"	28	"	"	"	95	97	98	100	101
"	29	"	"	"	98	99	101	102	104
"	30	"	"	"	101	102	104	105	107
"	31	"	"	"	103	105	106	108	110
"	32	"	"	"	106	107	109	111	112
"	33	"	"	"	108	110	112	113	115
"	34	"	"	"	111	113	114	116	118
"	35	"	"	"	114	115	117	119	121
"	36	"	"	"	116	118	120	122	124
"	37	"	"	"	119	121	123	124	126
"	38	"	"	"	121	123	125	127	129
"	39	"	"	"	124	126	128	130	132
"	40	"	"	"	127	129	131	133	135
"	41	"	"	"	129	131	133	135	138
"	42	"	"	"	132	134	136	138	140
"	43	"	"	"	134	137	139	141	143
"	44	"	"	"	137	139	141	144	146
"	45	"	"	"	140	142	144	146	149
"	46	"	"	"	142	145	147	149	152
"	47	"	"	"	145	147	150	152	154
"	48	"	"	"	147	150	152	155	157
"	49	"	"	"	150	152	155	157	160
"	50	"	"	"	153	155	158	160	163
"	51	"	"	"	155	158	160	163	166
"	52	"	"	"	158	160	163	166	168
"	53	"	"	"	160	163	166	168	171
"	54	"	"	"	163	166	168	171	174
"	55	"	"	"	166	168	171	174	177
"	56	"	"	"	168	171	174	177	180
"	57	"	"	"	171	174	177	179	182
"	58	"	"	"	173	176	179	182	185
"	59	"	"	"	176	179	182	185	188
"	60	"	"	"	179	182	185	188	191
"	61	"	"	"	181	184	187	190	194
"	62	"	"	"	184	187	190	193	196
"	63	"	"	"	186	190	193	196	199
"	64	"	"	"	189	192	195	199	202
"	65	"	"	"	192	195	198	201	205
"	66	"	"	"	194	198	201	204	208
"	67	"	"	"	197	200	204	207	210
"	68	"	"	"	199	203	206	210	213
"	69	"	"	"	202	205	209	212	216
"	70	"	"	"	205	208	212	215	219
"	71	"	"	"	207	211	214	218	222
"	72	"	"	"	210	213	217	221	224
"	73	"	"	"	212	216	220	223	227
"	74	"	"	"	215	219	222	226	230
"	75	"	"	"	218	221	225	229	233
"	76	"	"	"	220	224	228	232	236
"	77	"	"	"	223	227	231	234	238
"	78	"	"	"	225	229	233	237	241
"	79	"	"	"	228	232	236	240	244
"	80	"	"	"	231	235	239	243	247
"	81	"	"	"	233	237	241	245	250
"	82	"	"	"	236	240	244	248	252
"	83	"	"	"	238	243	247	251	255
"	84	"	"	"	241	245	249	254	258
"	85	"	"	"	244	248	252	256	261
"	86	"	"	"	246	251	255	259	264
"	87	"	"	"	249	253	258	262	266
"	88	"	"	"	251	256	260	265	269
"	89	"	"	"	254	258	263	267	272
"	90	"	"	"	257	261	266	270	275
"	91	"	"	"	259	264	268	273	278
"	92	"	"	"	262	266	271	276	280
"	93	"	"	"	264	269	274	278	283
"	94	"	"	"	267	272	276	281	286
"	95	"	"	"	270	274	279	284	289
"	96	"	"	"	272	277	282	287	292
"	97	"	"	"	275	280	285	289	294
"	98	"	"	"	277	282	287	292	297
"	99	"	"	"	280	285	290	295	300
"	100	"	"	"	280	285	290	295	300

* 100 Pounds, Pound Rates

Merchandise Rate Table Number				56	57	58	59	60
Not over One Pound	:	:	:	25	25	25	25	25
Over 1 pound and not over 2 pounds:	:	:	:	26	26	26	26	26
" 2 " " " 3 "	:	:	:	29	29	29	29	29
" 3 " " " 4 "	:	:	:	31	32	32	32	32
" 4 " " " 5 "	:	:	:	34	34	35	35	35
" 5 " " " 6 "	:	:	:	37	37	38	38	38
" 6 " " " 7 "	:	:	:	40	40	41	41	41
" 7 " " " 8 "	:	:	:	43	43	44	44	44
" 8 " " " 9 "	:	:	:	46	46	47	47	47
" 9 " " " 10 "	:	:	:	48	49	49	50	50
" 10 " " " 11 "	:	:	:	51	52	52	53	54
" 11 " " " 12 "	:	:	:	54	55	55	56	57
" 12 " " " 13 "	:	:	:	57	58	58	59	60
" 13 " " " 14 "	:	:	:	60	61	61	62	63
" 14 " " " 15 "	:	:	:	63	63	64	65	66
" 15 " " " 16 "	:	:	:	66	66	67	68	69
" 16 " " " 17 "	:	:	:	68	69	70	71	72
" 17 " " " 18 "	:	:	:	71	72	73	74	75
" 18 " " " 19 "	:	:	:	74	75	76	77	78
" 19 " " " 20 "	:	:	:	77	78	79	80	81
" 20 " " " 21 "	:	:	:	80	81	82	83	84
" 21 " " " 22 "	:	:	:	83	84	85	86	87
" 22 " " " 23 "	:	:	:	86	87	88	89	90
" 23 " " " 24 "	:	:	:	88	90	91	92	93
" 24 " " " 25 "	:	:	:	91	92	94	95	96
" 25 " " " 26 "	:	:	:	94	95	97	98	99
" 26 " " " 27 "	:	:	:	97	98	100	101	102
" 27 " " " 28 "	:	:	:	100	101	103	104	105
" 28 " " " 29 "	:	:	:	103	104	106	107	108
" 29 " " " 30 "	:	:	:	105	107	108	110	111
" 30 " " " 31 "	:	:	:	108	110	111	113	115
" 31 " " " 32 "	:	:	:	111	113	114	116	118
" 32 " " " 33 "	:	:	:	114	116	117	119	121
" 33 " " " 34 "	:	:	:	117	119	120	122	124
" 34 " " " 35 "	:	:	:	120	121	123	125	127
" 35 " " " 36 "	:	:	:	123	124	126	128	130
" 36 " " " 37 "	:	:	:	125	127	129	131	133
" 37 " " " 38 "	:	:	:	128	130	132	134	136
" 38 " " " 39 "	:	:	:	131	133	135	137	139
" 39 " " " 40 "	:	:	:	134	136	138	140	142
" 40 " " " 41 "	:	:	:	137	139	141	143	145
" 41 " " " 42 "	:	:	:	140	142	144	146	148
" 42 " " " 43 "	:	:	:	143	145	147	149	151
" 43 " " " 44 "	:	:	:	145	148	150	152	154
" 44 " " " 45 "	:	:	:	148	150	153	155	157
" 45 " " " 46 "	:	:	:	151	153	156	158	160
" 46 " " " 47 "	:	:	:	154	156	159	161	163
" 47 " " " 48 "	:	:	:	157	159	162	164	166
" 48 " " " 49 "	:	:	:	160	162	165	167	169
" 49 " " " 50 "	:	:	:	162	165	167	170	172
" 50 " " " 51 "	:	:	:	165	168	170	173	176
" 51 " " " 52 "	:	:	:	168	171	173	176	179
" 52 " " " 53 "	:	:	:	171	174	176	179	182
" 53 " " " 54 "	:	:	:	174	177	179	182	185
" 54 " " " 55 "	:	:	:	177	179	182	185	188
" 55 " " " 56 "	:	:	:	180	182	185	188	191
" 56 " " " 57 "	:	:	:	182	185	188	191	194
" 57 " " " 58 "	:	:	:	185	188	191	194	197
" 58 " " " 59 "	:	:	:	188	191	194	197	200
" 59 " " " 60 "	:	:	:	191	194	197	200	203
" 60 " " " 61 "	:	:	:	194	197	200	203	206
" 61 " " " 62 "	:	:	:	197	200	203	206	209
" 62 " " " 63 "	:	:	:	200	203	206	209	212
" 63 " " " 64 "	:	:	:	202	206	209	212	215
" 64 " " " 65 "	:	:	:	205	208	212	215	218
" 65 " " " 66 "	:	:	:	208	211	215	218	221
" 66 " " " 67 "	:	:	:	211	214	218	221	224
" 67 " " " 68 "	:	:	:	214	217	221	224	227
" 68 " " " 69 "	:	:	:	217	220	224	227	230
" 69 " " " 70 "	:	:	:	219	223	226	230	233
" 70 " " " 71 "	:	:	:	222	226	229	233	237
" 71 " " " 72 "	:	:	:	225	229	232	236	240
" 72 " " " 73 "	:	:	:	228	232	235	239	243
" 73 " " " 74 "	:	:	:	231	235	238	242	246
" 74 " " " 75 "	:	:	:	234	237	241	245	249
" 75 " " " 76 "	:	:	:	237	240	244	248	252
" 76 " " " 77 "	:	:	:	239	243	247	251	255
" 77 " " " 78 "	:	:	:	242	246	250	254	258
" 78 " " " 79 "	:	:	:	245	249	253	257	261
" 79 " " " 80 "	:	:	:	248	252	256	260	264
" 80 " " " 81 "	:	:	:	251	255	259	263	267
" 81 " " " 82 "	:	:	:	254	258	262	266	270
" 82 " " " 83 "	:	:	:	257	261	265	269	273
" 83 " " " 84 "	:	:	:	259	264	268	272	276
" 84 " " " 85 "	:	:	:	262	266	271	275	279
" 85 " " " 86 "	:	:	:	265	269	274	278	282
" 86 " " " 87 "	:	:	:	268	272	277	281	285
" 87 " " " 88 "	:	:	:	271	275	280	284	288
" 88 " " " 89 "	:	:	:	274	278	283	287	291
" 89 " " " 90 "	:	:	:	276	281	285	290	294
" 90 " " " 91 "	:	:	:	279	284	288	293	298
" 91 " " " 92 "	:	:	:	282	287	291	296	301
" 92 " " " 93 "	:	:	:	285	290	294	299	304
" 93 " " " 94 "	:	:	:	288	293	297	302	307
" 94 " " " 95 "	:	:	:	291	295	300	305	310
" 95 " " " 96 "	:	:	:	294	298	303	308	313
" 96 " " " 97 "	:	:	:	296	301	306	311	316
" 97 " " " 98 "	:	:	:	299	304	309	314	319
" 98 " " " 99 "	:	:	:	302	307	312	317	322
" 99 " " " 100 "	:	:	:	305	310	315	320	325
100 pounds, pound rates	:	:	:	309	310	315	320	325

Charges are in cents.

Merchandise Rate Table Number

Over	Not over One pound	One pound and not over	2 pounds	3 pounds	4 pounds	5 pounds	6 pounds	7 pounds	8 pounds	9 pounds	10 pounds	11 pounds	12 pounds	13 pounds	14 pounds	15 pounds	16 pounds	17 pounds	18 pounds	19 pounds	20 pounds	21 pounds	22 pounds	23 pounds	24 pounds	25 pounds	26 pounds	27 pounds	28 pounds	29 pounds	30 pounds	31 pounds	32 pounds	33 pounds	34 pounds	35 pounds	36 pounds	37 pounds	38 pounds	39 pounds	40 pounds	41 pounds	42 pounds	43 pounds	44 pounds	45 pounds	46 pounds	47 pounds	48 pounds	49 pounds	50 pounds	51 pounds	52 pounds	53 pounds	54 pounds	55 pounds	56 pounds	57 pounds	58 pounds	59 pounds	60 pounds	61 pounds	62 pounds	63 pounds	64 pounds	65 pounds	66 pounds	67 pounds	68 pounds	69 pounds	70 pounds	71 pounds	72 pounds	73 pounds	74 pounds	75 pounds	76 pounds	77 pounds	78 pounds	79 pounds	80 pounds	81 pounds	82 pounds	83 pounds	84 pounds	85 pounds	86 pounds	87 pounds	88 pounds	89 pounds	90 pounds	91 pounds	92 pounds	93 pounds	94 pounds	95 pounds	96 pounds	97 pounds	98 pounds	99 pounds	100 pounds																																																																																																																																																																																																																												
61	25	26	29	32	35	39	42	45	48	51	54	57	60	63	66	70	73	76	79	82	85	88	91	94	97	101	104	107	110	113	116	119	122	125	128	132	135	138	141	144	147	150	153	156	159	163	166	169	172	175	178	181	184	187	190	194	197	200	203	206	209	212	215	218	221	225	228	231	234	238	241	244	248	251	254	258	261	264	267	271	274	277	281	284	287	291	294	297	300	304	307	310	314	317	320	324	327	330	333	337	340	343	347	350	353	355	358	360	363	365	368	371	374	377	381	384	387	391	394	397	400	403	406	409	412	415	418	421	424	427	430	433	436	439	442	445	448	451	454	457	460	463	466	469	472	475	478	481	484	487	490	493	496	499	502	505	508	511	514	517	520	523	526	529	532	535	538	541	544	547	550	553	556	559	562	565	568	571	574	577	580	583	586	589	592	595	598	601	604	607	610	613	616	619	622	625	628	631	634	637	640	643	646	649	652	655	658	661	664	667	670	673	676	679	682	685	688	691	694	697	700	703	706	709	712	715	718	721	724	727	730	733	736	739	742	745	748	751	754	757	760	763	766	769	772	775	778	781	784	787	790	793	796	799	802	805	808	811	814	817	820	823	826	829	832	835	838	841	844	847	850	853	856	859	862	865	868	871	874	877	880	883	886	889	892	895	898	901	904	907	910	913	916	919	922	925	928	931	934	937	940	943	946	949	952	955	958	961	964	967	970	973	976	979	982	985	988	991	994	997	1000

100 Pounds, Pound Rates

Merchandise Rate Table Number

Not over One Pound		66	67	68	69	70
Over	1 Pound and not over	2 pounds				
2		25	25	26	25	25
3		27	27	27	27	27
4		30	30	30	30	31
5		33	34	34	34	34
6		37	37	37	37	38
7		40	40	41	41	41
8		43	44	44	44	45
9		47	47	48	48	48
10		50	51	51	51	52
11		53	54	54	55	55
12		57	57	58	58	59
13		60	61	61	62	63
14		64	64	65	65	66
15		67	68	68	69	70
16		70	71	72	72	73
17		74	74	75	76	77
18		77	78	79	79	80
19		80	81	82	83	84
20		84	85	86	86	87
21		87	88	89	90	91
22		90	91	92	93	95
23		94	95	96	97	98
24		97	98	99	100	102
25		100	102	103	104	105
26		104	105	106	107	109
27		107	108	110	111	112
28		110	112	113	114	116
29		114	115	117	118	119
30		117	119	120	121	123
31		120	122	123	125	126
32		124	125	127	128	130
33		127	129	130	132	134
34		131	132	134	135	137
35		134	136	137	139	141
36		137	139	141	142	144
37		141	142	144	146	148
38		144	146	148	149	151
39		147	149	151	153	155
40		151	153	155	156	158
41		154	156	158	160	162
42		157	159	161	163	166
43		161	163	165	167	169
44		164	166	168	170	173
45		167	170	172	174	176
46		171	173	175	177	180
47		174	176	179	181	183
48		177	180	182	184	187
49		181	183	186	188	190
50		184	187	189	191	194
51		187	190	192	195	197
52		191	193	196	198	201
53		194	197	199	202	205
54		198	200	203	205	208
55		201	204	206	209	212
56		204	207	210	212	215
57		208	210	213	216	219
58		211	214	217	219	222
59		214	217	220	223	226
60		218	221	224	226	229
61		221	224	227	230	233
62		224	227	230	233	237
63		228	231	234	237	240
64		231	234	237	240	244
65		234	238	241	244	247
66		238	241	244	247	251
67		241	244	248	251	254
68		244	248	251	254	258
69		248	251	255	258	261
70		251	255	258	261	265
71		254	258	261	265	268
72		258	261	265	268	272
73		261	265	268	272	276
74		265	268	272	275	279
75		268	272	275	279	283
76		271	275	279	282	286
77		275	278	282	286	290
78		278	282	286	289	293
79		281	285	289	293	297
80		285	289	293	296	300
81		288	292	296	300	304
82		291	295	299	303	308
83		295	299	303	307	311
84		298	302	306	310	315
85		301	306	310	314	318
86		305	309	313	317	322
87		308	312	317	321	325
88		311	316	320	324	329
89		315	319	324	328	332
90		318	323	327	331	336
91		321	326	330	335	339
92		325	329	334	338	343
93		328	333	337	342	347
94		332	336	341	345	350
95		335	340	344	349	354
96		338	343	348	352	357
97		342	346	351	356	361
98		345	350	355	359	364
99		348	353	358	363	368
100		352	357	362	367	371
100		355	360	365	370	375
100		355	360	365	370	375

Pounds, Pound Rates

Merchandise Rate Table Number

Merchandise Rate Table Number				71	72	73	74	75
Over	Not over One Pound	1 Pound and not over	2 pounds	25	25	25	25	25
"	"	"	"	27	27	27	27	28
"	"	"	"	31	31	31	31	31
"	"	"	"	34	35	35	35	35
"	"	"	"	38	38	38	39	39
"	"	"	"	42	42	42	42	43
"	"	"	"	45	46	46	46	47
"	"	"	"	49	49	50	50	50
"	"	"	"	52	53	53	54	54
"	"	"	"	56	56	57	57	58
"	"	"	"	60	60	61	61	62
"	"	"	"	63	64	64	65	66
"	"	"	"	67	67	68	69	69
"	"	"	"	70	71	72	72	73
"	"	"	"	74	75	75	76	77
"	"	"	"	78	78	79	80	81
"	"	"	"	81	82	83	84	85
"	"	"	"	85	86	87	87	88
"	"	"	"	88	89	90	91	92
"	"	"	"	92	93	94	96	96
"	"	"	"	96	97	98	99	100
"	"	"	"	99	100	101	102	104
"	"	"	"	103	104	105	106	107
"	"	"	"	106	108	109	110	111
"	"	"	"	110	111	112	114	115
"	"	"	"	114	115	116	117	119
"	"	"	"	117	119	120	121	122
"	"	"	"	121	122	124	125	126
"	"	"	"	124	126	127	129	130
"	"	"	"	128	129	131	132	134
"	"	"	"	132	133	135	136	138
"	"	"	"	135	137	138	140	142
"	"	"	"	139	140	142	144	145
"	"	"	"	142	144	146	147	149
"	"	"	"	146	148	149	151	153
"	"	"	"	150	151	153	155	157
"	"	"	"	153	155	157	159	161
"	"	"	"	157	159	161	162	164
"	"	"	"	160	162	164	166	168
"	"	"	"	164	166	168	170	172
"	"	"	"	168	170	172	174	176
"	"	"	"	171	173	175	177	180
"	"	"	"	175	177	179	181	183
"	"	"	"	178	181	183	185	187
"	"	"	"	182	184	186	189	191
"	"	"	"	186	188	190	192	195
"	"	"	"	189	192	194	196	199
"	"	"	"	193	195	198	200	202
"	"	"	"	196	199	201	204	206
"	"	"	"	200	202	205	207	210
"	"	"	"	204	206	209	211	214
"	"	"	"	207	210	212	215	218
"	"	"	"	211	213	216	219	221
"	"	"	"	214	217	220	222	225
"	"	"	"	218	221	223	226	229
"	"	"	"	222	224	227	230	233
"	"	"	"	225	228	231	234	237
"	"	"	"	229	232	235	237	240
"	"	"	"	232	235	238	241	244
"	"	"	"	236	239	242	245	248
"	"	"	"	240	243	246	249	252
"	"	"	"	243	246	249	252	256
"	"	"	"	247	250	253	256	259
"	"	"	"	250	254	257	260	263
"	"	"	"	254	257	260	264	267
"	"	"	"	258	261	264	267	271
"	"	"	"	261	265	268	271	275
"	"	"	"	265	268	272	275	278
"	"	"	"	268	272	275	279	282
"	"	"	"	272	275	279	282	286
"	"	"	"	276	279	283	286	290
"	"	"	"	279	283	286	290	294
"	"	"	"	283	286	290	294	297
"	"	"	"	286	290	294	297	301
"	"	"	"	290	294	297	301	305
"	"	"	"	294	297	301	305	309
"	"	"	"	297	301	305	309	313
"	"	"	"	301	305	309	312	316
"	"	"	"	304	308	312	316	320
"	"	"	"	308	312	316	320	324
"	"	"	"	312	316	320	324	328
"	"	"	"	315	319	323	327	332
"	"	"	"	319	323	327	331	335
"	"	"	"	322	327	331	335	339
"	"	"	"	326	330	334	339	343
"	"	"	"	330	334	338	342	347
"	"	"	"	333	338	342	346	351
"	"	"	"	337	341	346	350	354
"	"	"	"	340	345	349	354	358
"	"	"	"	344	348	353	357	362
"	"	"	"	348	352	357	361	366
"	"	"	"	351	356	360	365	370
"	"	"	"	355	359	364	369	373
"	"	"	"	358	363	368	372	377
"	"	"	"	362	367	371	376	381
"	"	"	"	366	370	375	380	385
"	"	"	"	369	374	379	384	389
"	"	"	"	373	378	383	387	392
"	"	"	"	376	381	386	391	396
"	"	"	"	380	385	390	395	400
"	"	"	"	380	385	390	395	400

Over rates.

Charges are in Cents

Merchandise Rate Table Number	75	77	78	79	80
Not over One Pound	25	25	25	25	25
Over 1 and not over 2 pounds:	28	28	28	28	28
" 2 " " " 3 " "	32	32	32	32	32
" 3 " " " 4 " "	35	36	36	36	36
" 4 " " " 5 " "	39	39	40	40	40
" 5 " " " 6 " "	43	43	44	44	44
" 6 " " " 7 " "	47	47	48	48	48
" 7 " " " 8 " "	51	51	52	52	52
" 8 " " " 9 " "	55	55	56	56	56
" 9 " " " 10 " "	58	59	59	60	60
" 10 " " " 11 " "	62	63	63	64	65
" 11 " " " 12 " "	66	67	67	68	69
" 12 " " " 13 " "	70	71	71	72	73
" 13 " " " 14 " "	74	75	75	76	77
" 14 " " " 15 " "	78	78	79	80	81
" 15 " " " 16 " "	82	82	83	84	85
" 16 " " " 17 " "	85	86	87	88	89
" 17 " " " 18 " "	89	90	91	92	93
" 18 " " " 19 " "	93	94	95	96	97
" 19 " " " 20 " "	97	98	99	100	101
" 20 " " " 21 " "	101	102	103	104	105
" 21 " " " 22 " "	105	106	107	108	109
" 22 " " " 23 " "	109	110	111	112	113
" 23 " " " 24 " "	112	114	115	116	117
" 24 " " " 25 " "	116	117	119	120	121
" 25 " " " 26 " "	120	121	123	124	125
" 26 " " " 27 " "	124	125	127	128	129
" 27 " " " 28 " "	128	129	131	132	133
" 28 " " " 29 " "	132	133	135	136	137
" 29 " " " 30 " "	135	137	138	140	141
" 30 " " " 31 " "	139	141	142	144	146
" 31 " " " 32 " "	143	145	146	148	150
" 32 " " " 33 " "	147	149	150	152	154
" 33 " " " 34 " "	151	153	154	156	158
" 34 " " " 35 " "	155	156	158	160	162
" 35 " " " 36 " "	159	160	162	164	166
" 36 " " " 37 " "	162	164	166	168	170
" 37 " " " 38 " "	166	168	170	172	174
" 38 " " " 39 " "	170	172	174	176	178
" 39 " " " 40 " "	174	176	178	180	182
" 40 " " " 41 " "	178	180	182	184	186
" 41 " " " 42 " "	182	184	186	188	190
" 42 " " " 43 " "	186	188	190	192	194
" 43 " " " 44 " "	189	192	194	196	198
" 44 " " " 45 " "	193	195	198	200	202
" 45 " " " 46 " "	197	199	202	204	206
" 46 " " " 47 " "	201	203	206	208	210
" 47 " " " 48 " "	205	207	210	212	214
" 48 " " " 49 " "	209	211	214	216	218
" 49 " " " 50 " "	212	215	217	220	222
" 50 " " " 51 " "	216	219	221	224	227
" 51 " " " 52 " "	220	223	225	228	231
" 52 " " " 53 " "	224	227	229	232	235
" 53 " " " 54 " "	228	231	233	236	239
" 54 " " " 55 " "	232	234	237	240	243
" 55 " " " 56 " "	236	238	241	244	247
" 56 " " " 57 " "	239	242	245	248	251
" 57 " " " 58 " "	243	246	249	252	255
" 58 " " " 59 " "	247	250	253	256	259
" 59 " " " 60 " "	251	254	257	260	263
" 60 " " " 60 " "	255	258	261	264	267
" 61 " " " 62 " "	259	262	265	268	271
" 62 " " " 63 " "	263	266	269	272	275
" 63 " " " 64 " "	266	270	273	276	279
" 64 " " " 65 " "	270	273	277	280	283
" 65 " " " 66 " "	274	277	281	284	287
" 66 " " " 67 " "	278	281	285	288	291
" 67 " " " 68 " "	282	285	289	292	295
" 68 " " " 69 " "	286	289	293	296	299
" 69 " " " 70 " "	289	293	296	300	303
" 70 " " " 71 " "	293	297	300	304	308
" 71 " " " 72 " "	297	301	304	308	312
" 72 " " " 73 " "	301	305	308	312	316
" 73 " " " 74 " "	305	309	312	316	320
" 74 " " " 75 " "	309	312	316	320	324
" 75 " " " 76 " "	313	316	320	324	328
" 76 " " " 77 " "	316	320	324	328	332
" 77 " " " 78 " "	320	324	328	332	336
" 78 " " " 79 " "	324	328	332	336	340
" 79 " " " 80 " "	328	332	336	340	344
" 80 " " " 81 " "	332	336	340	344	348
" 81 " " " 82 " "	336	340	344	348	352
" 82 " " " 83 " "	340	344	348	352	356
" 83 " " " 84 " "	343	348	352	356	360
" 84 " " " 85 " "	347	351	356	360	364
" 85 " " " 86 " "	351	355	360	364	368
" 86 " " " 87 " "	355	359	364	368	372
" 87 " " " 88 " "	359	363	368	372	376
" 88 " " " 89 " "	363	367	372	376	380
" 89 " " " 90 " "	366	371	375	380	384
" 90 " " " 91 " "	370	375	379	384	389
" 91 " " " 92 " "	374	379	383	388	393
" 92 " " " 93 " "	378	383	387	392	397
" 93 " " " 94 " "	382	387	391	396	401
" 94 " " " 95 " "	386	390	395	400	405
" 95 " " " 96 " "	390	394	399	404	409
" 96 " " " 97 " "	393	398	403	408	413
" 97 " " " 98 " "	397	402	407	412	417
" 98 " " " 99 " "	401	406	411	416	421
" 99 " " " 100 " "	405	410	415	420	425
100 Pounds, pound rates	405	410	415	420	425

Charges are in Cents.

Merchandise Rate	Table Number	81	82	83	84	85	86
Not over one pound		25	25	25	25	25	25
Over 1 pound and not over 2 pounds		28	28	28	28	29	29
2	3	32	32	33	33	33	33
3	4	36	37	37	37	37	37
4	5	40	41	41	41	41	42
5	6	45	45	45	45	46	46
6	7	49	49	49	50	50	50
7	8	53	53	54	54	54	55
8	9	57	57	58	58	59	59
9	10	61	61	62	62	63	63
10	11	65	66	66	67	67	68
11	12	69	70	70	71	72	72
12	13	73	74	75	75	76	77
13	14	77	78	79	79	80	81
14	15	81	82	83	84	84	85
15	16	86	86	87	88	89	90
16	17	90	91	91	92	93	94
17	18	94	95	96	96	97	98
18	19	98	99	100	101	102	103
19	20	102	103	104	105	106	107
20	21	106	107	108	109	110	111
21	22	110	111	112	113	115	116
22	23	114	115	117	118	119	120
23	24	118	120	121	122	123	124
24	25	122	124	125	126	127	129
25	26	127	128	129	130	132	133
26	27	131	132	133	135	135	137
27	28	135	136	138	139	140	142
28	29	139	140	142	143	145	146
29	30	143	144	146	147	149	150
30	31	147	149	150	152	153	155
31	32	151	153	154	156	158	159
32	33	155	157	159	160	162	164
33	34	159	161	163	164	166	168
34	35	163	165	167	169	170	172
35	36	168	169	171	173	175	177
36	37	172	174	175	177	179	181
37	38	176	178	180	181	183	185
38	39	180	182	184	186	188	190
39	40	184	186	188	190	192	194
40	41	188	190	192	194	196	198
41	42	192	194	196	198	201	203
42	43	196	198	201	203	205	207
43	44	200	203	205	207	209	211
44	45	204	207	209	211	213	216
45	46	209	211	213	215	218	220
46	47	213	215	217	220	222	224
47	48	217	219	222	224	226	229
48	49	221	223	226	228	231	233
49	50	225	227	230	232	235	237
50	51	229	232	234	237	239	242
51	52	233	236	238	241	244	246
52	53	237	240	243	245	248	251
53	54	241	244	247	249	252	255
54	55	245	248	251	254	256	259
55	56	250	252	255	258	261	264
56	57	254	257	259	262	265	268
57	58	258	261	264	266	269	272
58	59	262	265	268	271	274	277
59	60	266	269	272	275	278	281
60	61	270	273	276	279	282	285
61	62	274	277	280	283	287	290
62	63	278	281	285	288	291	294
63	64	282	286	289	292	295	298
64	65	286	290	293	296	299	303
65	66	291	294	297	300	304	307
66	67	295	298	301	305	308	311
67	68	299	302	306	309	312	316
68	69	303	306	310	313	317	320
69	70	307	310	314	317	321	324
70	71	311	315	318	322	325	329
71	72	315	319	322	326	330	333
72	73	319	323	327	330	334	338
73	74	323	327	331	334	338	342
74	75	327	331	335	339	342	346
75	76	332	335	339	343	347	351
76	77	336	340	343	347	351	355
77	78	340	344	348	351	355	359
78	79	344	348	352	356	360	364
79	80	348	352	356	360	364	368
80	81	352	356	360	364	368	372
81	82	356	360	364	368	373	377
82	83	360	364	369	373	377	381
83	84	364	369	373	377	381	385
84	85	368	373	377	381	385	390
85	86	373	377	381	385	390	394
86	87	377	381	385	390	394	398
87	88	381	385	390	394	398	403
88	89	385	389	394	398	403	407
89	90	389	393	398	402	407	411
90	91	393	398	402	407	411	416
91	92	397	402	406	411	416	420
92	93	401	406	411	415	420	425
93	94	405	410	415	419	424	429
94	95	409	414	419	424	428	433
95	96	414	418	423	428	433	438
96	97	418	423	427	432	437	442
97	98	422	427	432	436	441	446
98	99	426	431	436	441	446	451
99	100	430	435	440	445	450	455
100	(pound rates)	430	435	440	445	450	455

Charges are in Cents

Merchandise Rate Table Number				87	88	89	90
	Not over One pound			25	25	25	25
Over	1 Pound and	not over	2 pounds	29	29	29	29
"	"	"	"	33	33	33	34
"	"	"	"	38	38	38	38
"	"	"	"	42	42	42	43
"	"	"	"	46	47	47	47
"	"	"	"	51	51	51	52
"	"	"	"	55	56	56	56
"	"	"	"	60	60	60	61
"	"	"	"	64	64	65	65
"	"	"	"	68	69	69	70
"	"	"	"	73	73	74	75
"	"	"	"	77	78	78	79
"	"	"	"	82	82	83	84
"	"	"	"	86	87	87	88
"	"	"	"	90	91	92	93
"	"	"	"	95	96	96	97
"	"	"	"	99	100	101	102
"	"	"	"	104	105	105	106
"	"	"	"	108	109	110	111
"	"	"	"	112	113	114	116
"	"	"	"	117	118	119	120
"	"	"	"	121	122	123	125
"	"	"	"	126	127	128	129
"	"	"	"	130	131	132	134
"	"	"	"	134	136	137	138
"	"	"	"	139	140	141	143
"	"	"	"	143	145	146	147
"	"	"	"	148	149	150	152
"	"	"	"	152	153	155	156
"	"	"	"	156	158	159	161
"	"	"	"	161	162	164	166
"	"	"	"	165	167	168	170
"	"	"	"	170	171	173	175
"	"	"	"	174	176	177	179
"	"	"	"	178	180	182	184
"	"	"	"	183	185	186	188
"	"	"	"	187	189	191	193
"	"	"	"	192	194	195	197
"	"	"	"	196	198	200	202
"	"	"	"	200	202	204	207
"	"	"	"	205	207	209	211
"	"	"	"	209	211	213	216
"	"	"	"	214	216	218	220
"	"	"	"	218	220	222	225
"	"	"	"	222	225	227	229
"	"	"	"	227	229	231	234
"	"	"	"	231	234	236	238
"	"	"	"	236	238	240	243
"	"	"	"	240	242	245	247
"	"	"	"	244	247	249	252
"	"	"	"	249	251	254	257
"	"	"	"	253	256	258	261
"	"	"	"	258	260	263	266
"	"	"	"	262	265	267	270
"	"	"	"	266	269	272	275
"	"	"	"	271	274	276	279
"	"	"	"	275	278	281	284
"	"	"	"	280	283	285	288
"	"	"	"	284	287	290	293
"	"	"	"	288	291	294	298
"	61	"	"	293	296	299	302
"	62	"	"	297	300	303	307
"	63	"	"	302	305	308	311
"	64	"	"	306	309	312	316
"	65	"	"	310	314	317	320
"	66	"	"	315	318	321	325
"	67	"	"	319	323	326	329
"	68	"	"	324	327	330	334
"	69	"	"	328	331	335	338
"	70	"	"	332	336	339	343
"	71	"	"	337	340	344	348
"	72	"	"	341	345	348	352
"	73	"	"	346	349	353	357
"	74	"	"	350	354	357	361
"	75	"	"	354	358	362	366
"	76	"	"	359	363	366	370
"	77	"	"	363	367	371	375
"	78	"	"	368	372	375	379
"	79	"	"	372	376	380	384
"	80	"	"	376	380	384	389
"	81	"	"	381	385	389	393
"	82	"	"	385	389	393	398
"	83	"	"	390	394	398	402
"	84	"	"	394	398	402	407
"	85	"	"	398	403	407	411
"	86	"	"	403	407	411	416
"	87	"	"	407	412	416	420
"	88	"	"	412	416	420	425
"	89	"	"	416	420	425	429
"	90	"	"	420	425	429	434
"	91	"	"	425	429	434	439
"	92	"	"	429	434	438	443
"	93	"	"	434	438	443	448
"	94	"	"	438	443	447	452
"	95	"	"	442	447	452	457
"	96	"	"	447	452	456	461
"	97	"	"	451	456	461	466
"	98	"	"	456	461	465	470
"	99	"	"	460	465	470	475
"	100 Pounds, pound rates			460	465	470	475

Merchandise Rate Table Number				91	92	93
	Not over One Pound			25	25	25
Over	1 pound and not over			29	29	29
"	2	"	"	34	34	34
"	3	"	"	38	39	39
"	4	"	"	43	43	43
"	5	"	"	48	48	48
"	6	"	"	52	53	53
"	7	"	"	57	57	58
"	8	"	"	61	62	62
"	9	"	"	66	66	67
"	10	"	"	71	71	72
"	11	"	"	75	76	76
"	12	"	"	80	80	81
"	13	"	"	84	85	86
"	14	"	"	89	90	90
"	15	"	"	94	94	95
"	16	"	"	98	99	100
"	17	"	"	103	104	105
"	18	"	"	107	108	109
"	19	"	"	112	113	114
"	20	"	"	117	118	119
"	21	"	"	121	122	123
"	22	"	"	126	127	128
"	23	"	"	130	132	133
"	24	"	"	135	136	137
"	25	"	"	140	141	142
"	26	"	"	144	146	147
"	27	"	"	149	150	152
"	28	"	"	153	155	156
"	29	"	"	158	159	161
"	30	"	"	163	164	166
"	31	"	"	167	169	170
"	32	"	"	172	173	175
"	33	"	"	176	178	180
"	34	"	"	181	183	184
"	35	"	"	186	187	189
"	36	"	"	190	192	194
"	37	"	"	195	197	199
"	38	"	"	199	201	203
"	39	"	"	204	206	208
"	40	"	"	209	211	213
"	41	"	"	213	215	217
"	42	"	"	218	220	222
"	43	"	"	222	225	227
"	44	"	"	227	229	231
"	45	"	"	232	234	236
"	46	"	"	236	239	241
"	47	"	"	241	243	246
"	48	"	"	245	248	250
"	49	"	"	250	252	255
"	50	"	"	255	257	260
"	51	"	"	259	262	264
"	52	"	"	264	266	269
"	53	"	"	268	271	274
"	54	"	"	273	276	278
"	55	"	"	278	280	283
"	56	"	"	282	285	288
"	57	"	"	287	290	293
"	58	"	"	291	294	297
"	59	"	"	296	299	302
"	60	"	"	301	304	307
"	61	"	"	305	308	311
"	62	"	"	310	313	316
"	63	"	"	314	318	321
"	64	"	"	319	322	325
"	65	"	"	324	327	330
"	66	"	"	328	332	335
"	67	"	"	333	336	340
"	68	"	"	337	341	344
"	69	"	"	342	345	349
"	70	"	"	347	350	354
"	71	"	"	351	355	358
"	72	"	"	356	359	363
"	73	"	"	360	364	368
"	74	"	"	365	369	372
"	75	"	"	370	373	377
"	76	"	"	374	378	382
"	77	"	"	379	383	387
"	78	"	"	383	387	391
"	79	"	"	388	392	396
"	80	"	"	393	397	401
"	81	"	"	397	401	405
"	82	"	"	402	406	410
"	83	"	"	406	411	415
"	84	"	"	411	415	419
"	85	"	"	416	420	424
"	86	"	"	420	425	429
"	87	"	"	425	429	434
"	88	"	"	429	434	438
"	89	"	"	434	438	443
"	90	"	"	439	443	448
"	91	"	"	443	448	452
"	92	"	"	448	452	457
"	93	"	"	452	457	462
"	94	"	"	457	462	466
"	95	"	"	462	466	471
"	96	"	"	466	471	476
"	97	"	"	471	476	481
"	98	"	"	475	480	485
"	99	"	"	480	485	490
"	100 pounds, pound rate			480	485	490

Charges are in cents.

Merchants Rate Table Number		94	95	96	97	98
Not over 1 pound	25	25	25	25	25	25
Over 1 and not over 2 pounds	29	30	30	30	30	30
" 2	34	34	35	35	35	35
" 3	39	39	39	40	40	40
" 4	44	44	44	44	45	45
" 5	48	49	49	49	50	50
" 6	53	54	54	54	55	55
" 7	58	58	59	59	60	60
" 8	63	63	64	64	65	65
" 9	67	68	68	69	69	69
" 10	72	73	73	74	74	74
" 11	77	78	78	79	79	79
" 12	82	82	83	84	84	84
" 13	86	87	88	89	89	89
" 14	91	92	93	93	94	94
" 15	96	97	98	98	99	99
" 16	101	102	102	103	104	104
" 17	105	106	107	108	109	109
" 18	110	111	112	113	114	114
" 19	115	116	117	118	119	119
" 20	120	121	122	123	124	124
" 21	124	126	127	128	129	129
" 22	129	130	132	133	134	134
" 23	134	135	136	138	139	139
" 24	139	140	141	142	144	144
" 25	143	145	146	147	149	149
" 26	148	150	151	152	154	154
" 27	153	154	156	157	159	159
" 28	158	159	161	162	164	164
" 29	162	164	165	167	168	168
" 30	167	169	170	172	173	173
" 31	172	174	175	177	178	178
" 32	177	178	180	182	183	183
" 33	181	183	185	187	188	188
" 34	186	188	190	191	193	193
" 35	191	193	195	196	198	198
" 36	196	198	199	201	203	203
" 37	200	202	204	206	208	208
" 38	205	207	209	211	213	213
" 39	210	212	214	216	218	218
" 40	215	217	219	221	223	223
" 41	219	222	224	226	228	228
" 42	224	226	229	231	233	233
" 43	229	231	233	236	238	238
" 44	234	236	238	240	243	243
" 45	238	241	243	245	248	248
" 46	243	246	248	250	253	253
" 47	248	250	253	255	258	258
" 48	253	255	258	260	263	263
" 49	257	260	262	265	267	267
" 50	262	265	267	270	272	272
" 51	267	270	272	275	277	277
" 52	272	274	277	280	282	282
" 53	276	279	282	285	287	287
" 54	281	284	287	289	292	292
" 55	286	289	292	294	297	297
" 56	291	294	296	299	302	302
" 57	295	298	301	304	307	307
" 58	300	303	306	309	312	312
" 59	305	308	311	314	317	317
" 60	310	313	316	319	322	322
" 61	314	318	321	324	327	327
" 62	319	322	326	329	332	332
" 63	324	327	330	334	337	337
" 64	329	332	335	338	342	342
" 65	333	337	340	343	347	347
" 66	338	342	345	348	352	352
" 67	343	346	350	353	357	357
" 68	348	351	355	358	362	362
" 69	352	356	359	363	366	366
" 70	357	361	364	368	371	371
" 71	362	366	369	373	376	376
" 72	367	370	374	378	381	381
" 73	372	375	379	383	386	386
" 74	376	380	384	387	391	391
" 75	381	385	389	392	396	396
" 76	386	390	393	397	401	401
" 77	390	394	398	402	406	406
" 78	395	399	403	407	411	411
" 79	400	404	408	412	416	416
" 80	405	409	413	417	421	421
" 81	409	414	418	422	426	426
" 82	414	418	423	427	431	431
" 83	419	423	427	432	436	436
" 84	424	428	432	436	441	441
" 85	428	433	437	441	446	446
" 86	433	438	442	446	451	451
" 87	438	442	447	451	456	456
" 88	443	447	452	456	461	461
" 89	447	452	456	461	465	465
" 90	452	457	461	466	470	470
" 91	457	462	466	471	475	475
" 92	462	466	471	476	480	480
" 93	466	471	476	481	485	485
" 94	471	476	481	485	490	490
" 95	476	481	486	490	495	495
" 96	481	486	490	495	500	500
" 97	485	490	495	500	505	505
" 98	490	495	500	505	510	510
" 99	495	500	505	510	515	515
" 100 Pounds, Pound Rates	495	500	505	510	515	515

Charges are in cents.

Merchandise Rate Table Number		99	100	101	102	103
Over 1 and not over 2 pounds	1	25	26	26	26	26
"	2	30	30	30	30	30
"	3	35	35	35	35	36
"	4	40	40	40	42	41
"	5	45	45	45	46	46
"	6	50	50	51	51	51
"	7	55	55	56	56	56
"	8	60	60	61	61	62
"	9	65	65	66	66	67
"	10	70	70	71	71	72
"	11	75	76	76	77	77
"	12	80	81	81	82	82
"	13	85	86	86	87	88
"	14	90	91	91	92	93
"	15	95	96	96	97	98
"	16	100	101	102	102	103
"	17	105	106	107	108	108
"	18	110	111	112	113	114
"	19	115	116	117	118	119
"	20	120	121	122	123	124
"	21	125	126	127	128	129
"	22	130	131	132	133	134
"	23	135	136	137	138	140
"	24	140	141	142	144	145
"	25	145	146	147	149	150
"	26	150	151	153	154	155
"	27	155	156	158	159	160
"	28	160	161	163	164	166
"	29	165	166	168	169	171
"	30	170	171	173	174	176
"	31	175	177	178	180	181
"	32	180	182	183	185	186
"	33	185	187	188	190	192
"	34	190	192	193	195	197
"	35	195	197	198	200	202
"	36	200	202	204	205	207
"	37	205	207	209	211	212
"	38	210	212	214	216	218
"	39	215	217	219	221	223
"	40	220	222	224	226	228
"	41	225	227	229	231	233
"	42	230	232	234	236	238
"	43	235	237	239	241	244
"	44	240	242	244	247	249
"	45	245	247	249	252	254
"	46	250	252	255	257	259
"	47	255	257	260	262	264
"	48	260	262	265	267	270
"	49	265	267	270	272	275
"	50	270	272	275	277	280
"	51	275	278	280	283	285
"	52	280	283	285	288	290
"	53	285	288	290	293	296
"	54	290	293	295	298	301
"	55	295	298	300	303	306
"	56	300	303	306	308	311
"	57	305	308	311	314	316
"	58	310	313	316	319	322
"	59	315	318	321	324	327
"	60	320	323	326	329	332
"	61	325	328	331	334	337
"	62	330	333	336	339	342
"	63	335	338	341	344	348
"	64	340	343	346	350	353
"	65	345	348	351	355	358
"	66	350	353	357	360	363
"	67	355	358	362	365	368
"	68	360	363	367	370	374
"	69	365	368	372	375	379
"	70	370	373	377	380	384
"	71	375	379	382	386	389
"	72	380	384	387	391	394
"	73	385	389	392	396	400
"	74	390	394	397	401	405
"	75	395	399	402	406	410
"	76	400	404	408	411	415
"	77	405	409	413	417	420
"	78	410	414	418	422	426
"	79	415	419	423	427	431
"	80	420	424	428	432	436
"	81	425	429	433	437	441
"	82	430	434	438	442	446
"	83	435	439	443	447	452
"	84	440	444	448	453	457
"	85	445	449	453	458	462
"	86	450	454	459	463	467
"	87	455	459	464	468	472
"	88	460	464	469	473	476
"	89	465	469	474	478	483
"	90	470	474	479	483	488
"	91	475	480	484	489	493
"	92	480	485	489	494	498
"	93	485	490	494	499	504
"	94	490	495	499	504	509
"	95	495	500	504	509	514
"	96	500	505	510	514	519
"	97	505	510	515	520	524
"	98	510	515	520	525	530
"	99	515	520	525	530	535
"	100 Pounds, pound rates	520	525	530	535	540

Charges are in Cents.

Merchandise Rate	Table Number	104	105	106	107
Not over one pound		25	26	26	26
Over 1 pound and not over 2 pounds		30	31	31	31
2	3	36	36	36	36
3	4	41	41	41	42
4	5	46	46	47	47
5	6	51	52	52	52
6	7	57	57	57	58
7	8	62	62	63	63
8	9	67	68	68	69
9	10	72	73	73	74
10	11	78	78	79	79
11	12	83	84	84	85
12	13	88	89	90	90
13	14	93	94	95	96
14	15	99	99	100	101
15	16	104	105	106	106
16	17	109	110	111	112
17	18	114	115	116	117
18	19	120	121	122	123
19	20	125	126	127	128
20	21	130	131	132	133
21	22	135	137	138	139
22	23	141	142	143	144
23	24	146	147	148	150
24	25	151	152	154	155
25	26	156	158	159	160
26	27	162	163	164	166
27	28	167	168	170	171
28	29	172	174	175	177
29	30	177	179	180	182
30	31	183	184	186	187
31	32	188	190	191	193
32	33	193	195	197	198
33	34	198	200	202	204
34	35	204	205	207	209
35	36	209	211	213	214
36	37	214	216	218	220
37	38	219	221	223	225
38	39	225	227	229	231
39	40	230	232	234	236
40	41	235	237	239	241
41	42	240	243	245	247
42	43	246	248	250	252
43	44	251	253	255	258
44	45	256	258	261	263
45	46	261	264	266	268
46	47	267	269	271	274
47	48	272	274	277	279
48	49	277	280	282	285
49	50	282	285	287	290
50	51	288	290	293	295
51	52	293	296	298	301
52	53	298	301	304	306
53	54	303	306	309	312
54	55	309	311	314	317
55	56	314	317	320	322
56	57	319	322	325	328
57	58	324	327	330	333
58	59	330	333	336	339
59	60	335	338	341	344
60	61	340	343	346	349
61	62	345	349	352	355
62	63	351	354	357	360
63	64	356	359	362	366
64	65	361	364	368	371
65	66	366	370	373	376
66	67	372	375	378	382
67	68	377	380	384	387
68	69	382	386	389	393
69	70	387	391	394	398
70	71	393	396	400	403
71	72	398	402	405	409
72	73	403	407	411	414
73	74	408	412	416	420
74	75	414	417	421	425
75	76	419	423	427	430
76	77	424	428	432	436
77	78	429	433	437	441
78	79	435	439	443	447
79	80	440	444	448	452
80	81	445	449	453	457
81	82	450	455	459	463
82	83	456	460	464	468
83	84	461	465	469	474
84	85	466	470	475	479
85	86	471	476	480	484
86	87	477	481	485	490
87	88	482	486	491	495
88	89	487	492	496	501
89	90	492	497	501	506
90	91	498	502	507	511
91	92	503	508	512	517
92	93	508	513	518	522
93	94	513	518	523	528
94	95	519	523	528	533
95	96	524	529	534	538
96	97	529	534	539	544
97	98	534	539	544	549
98	99	540	545	550	555
99	100	545	550	555	560
100 Pounds, pound rates		545	550	555	560

Charges are in cents

Merchandise Rate Table Number						108	109	110	111	112
Not over	One pound	and not over	2 pounds			26	26	26	26	26
Over 1	Pound					31	31	31	31	31
"	2	"	"	"	"	36	36	37	37	37
"	3	"	"	"	"	42	42	42	42	43
"	4	"	"	"	"	47	47	48	48	48
"	5	"	"	"	"	53	53	53	54	54
"	6	"	"	"	"	58	58	59	59	60
"	7	"	"	"	"	64	64	64	65	65
"	8	"	"	"	"	69	69	70	70	71
"	9	"	"	"	"	74	75	75	76	76
"	10	"	"	"	"	80	80	81	82	82
"	11	"	"	"	"	85	86	87	87	88
"	12	"	"	"	"	91	91	92	93	93
"	13	"	"	"	"	96	97	98	98	99
"	14	"	"	"	"	102	102	103	104	105
"	15	"	"	"	"	107	108	109	110	110
"	16	"	"	"	"	113	113	114	115	116
"	17	"	"	"	"	118	119	120	121	122
"	18	"	"	"	"	124	124	125	126	127
"	19	"	"	"	"	129	130	131	132	133
"	20	"	"	"	"	134	135	137	138	139
"	21	"	"	"	"	140	141	142	143	144
"	22	"	"	"	"	145	146	148	149	150
"	23	"	"	"	"	151	152	153	154	156
"	24	"	"	"	"	156	157	159	160	161
"	25	"	"	"	"	162	163	164	166	167
"	26	"	"	"	"	167	168	170	171	173
"	27	"	"	"	"	173	174	175	177	178
"	28	"	"	"	"	178	179	181	182	184
"	29	"	"	"	"	183	185	186	188	189
"	30	"	"	"	"	189	190	192	194	195
"	31	"	"	"	"	194	196	198	199	201
"	32	"	"	"	"	200	201	203	205	206
"	33	"	"	"	"	205	207	209	210	212
"	34	"	"	"	"	211	212	214	216	218
"	35	"	"	"	"	216	218	220	222	223
"	36	"	"	"	"	222	223	225	227	229
"	37	"	"	"	"	227	229	231	233	235
"	38	"	"	"	"	233	234	236	238	240
"	39	"	"	"	"	238	240	242	244	246
"	40	"	"	"	"	243	245	248	250	252
"	41	"	"	"	"	249	251	253	255	257
"	42	"	"	"	"	254	256	259	261	263
"	43	"	"	"	"	250	262	264	266	269
"	44	"	"	"	"	265	267	270	272	274
"	45	"	"	"	"	271	273	275	278	280
"	46	"	"	"	"	276	278	281	283	286
"	47	"	"	"	"	282	284	286	289	291
"	48	"	"	"	"	287	289	292	294	297
"	49	"	"	"	"	292	295	297	300	302
"	50	"	"	"	"	298	300	303	306	308
"	51	"	"	"	"	303	306	309	311	314
"	52	"	"	"	"	309	311	314	317	319
"	53	"	"	"	"	314	317	320	322	325
"	54	"	"	"	"	320	322	325	328	331
"	55	"	"	"	"	325	328	331	334	336
"	56	"	"	"	"	331	333	336	339	342
"	57	"	"	"	"	336	339	342	345	348
"	58	"	"	"	"	342	344	347	350	353
"	59	"	"	"	"	347	350	353	356	359
"	60	"	"	"	"	352	355	359	362	365
"	61	"	"	"	"	358	361	364	367	370
"	62	"	"	"	"	363	366	370	373	376
"	63	"	"	"	"	369	372	375	378	382
"	64	"	"	"	"	374	377	381	384	387
"	65	"	"	"	"	380	383	386	390	393
"	66	"	"	"	"	385	388	392	395	399
"	67	"	"	"	"	391	394	397	401	404
"	68	"	"	"	"	396	399	403	406	410
"	69	"	"	"	"	401	405	408	412	415
"	70	"	"	"	"	407	410	414	418	421
"	71	"	"	"	"	412	416	420	423	427
"	72	"	"	"	"	418	421	425	429	432
"	73	"	"	"	"	423	427	431	434	438
"	74	"	"	"	"	429	432	436	440	444
"	75	"	"	"	"	434	438	442	446	449
"	76	"	"	"	"	440	443	447	451	455
"	77	"	"	"	"	445	449	453	457	461
"	78	"	"	"	"	451	454	458	462	466
"	79	"	"	"	"	456	460	464	468	472
"	80	"	"	"	"	461	465	470	474	478
"	81	"	"	"	"	467	471	475	479	483
"	82	"	"	"	"	472	476	481	485	489
"	83	"	"	"	"	478	482	486	490	495
"	84	"	"	"	"	483	487	492	496	500
"	85	"	"	"	"	489	493	497	502	506
"	86	"	"	"	"	494	498	503	507	512
"	87	"	"	"	"	500	504	508	513	517
"	88	"	"	"	"	505	509	514	518	523
"	89	"	"	"	"	510	515	519	524	528
"	90	"	"	"	"	516	520	525	530	534
"	91	"	"	"	"	521	526	531	535	540
"	92	"	"	"	"	527	531	536	541	545
"	93	"	"	"	"	532	537	542	546	551
"	94	"	"	"	"	538	542	547	552	557
"	95	"	"	"	"	543	548	553	558	562
"	96	"	"	"	"	549	553	558	563	568
"	97	"	"	"	"	554	559	564	569	574
"	98	"	"	"	"	560	564	569	574	579
"	99	"	"	"	"	565	570	575	580	585
"	100	"	"	"	"	565	570	575	580	585

"100 Pounds, "pound rates

Charges are in cents.

Merchandise Rate Table Number		113	114	115	116	117
Not over one Pound		26	26	26	26	26
Over 1 Pound and not over 2 Pounds		31	31	32	32	32
"	"	37	37	37	38	38
"	"	43	43	43	43	44
"	"	48	49	49	49	49
"	"	54	54	55	55	55
"	"	60	60	61	61	61
"	"	66	66	66	67	67
"	"	71	72	72	73	73
"	"	77	77	78	78	79
"	"	83	83	84	84	85
"	"	88	89	90	90	91
"	"	94	95	95	96	97
"	"	100	100	101	102	103
"	"	105	106	107	108	108
"	"	111	112	113	114	114
"	"	117	118	119	119	120
"	"	123	123	124	125	126
"	"	128	129	130	131	132
"	"	134	135	136	137	138
"	"	140	141	142	143	144
"	"	145	146	148	149	150
"	"	151	152	153	155	156
"	"	157	158	159	160	162
"	"	162	164	165	166	167
"	"	168	169	171	172	173
"	"	174	175	177	178	179
"	"	180	181	182	184	185
"	"	185	187	188	190	191
"	"	191	192	194	195	197
"	"	197	198	200	201	203
"	"	202	204	206	207	209
"	"	208	210	211	215	215
"	"	214	215	217	219	221
"	"	219	221	223	225	226
"	"	225	227	229	231	232
"	"	231	233	235	236	238
"	"	237	238	240	242	244
"	"	242	244	246	248	250
"	"	248	250	252	252	256
"	"	254	256	258	260	262
"	"	259	261	264	266	268
"	"	265	267	269	272	274
"	"	271	273	275	277	280
"	"	276	279	281	283	285
"	"	282	284	287	289	291
"	"	288	290	293	295	297
"	"	294	296	298	301	303
"	"	299	302	304	307	309
"	"	305	307	310	312	315
"	"	311	313	316	318	321
"	"	316	319	322	324	327
"	"	322	325	327	330	333
"	"	328	330	333	336	339
"	"	333	336	339	342	344
"	"	339	342	345	348	350
"	"	345	348	351	353	356
"	"	351	353	356	359	362
"	"	356	359	362	365	368
"	"	362	365	368	371	374
"	"	368	371	374	377	380
"	"	61	62	63	63	66
"	"	62	63	64	64	66
"	"	63	64	65	65	68
"	"	64	65	66	66	69
"	"	65	66	67	67	70
"	"	66	67	68	68	71
"	"	67	68	69	69	72
"	"	68	69	70	70	73
"	"	69	70	71	71	74
"	"	70	71	72	72	75
"	"	71	72	73	73	76
"	"	72	73	74	74	77
"	"	73	74	75	75	78
"	"	74	75	76	76	79
"	"	75	76	77	77	80
"	"	76	77	78	78	81
"	"	77	78	79	79	82
"	"	78	79	80	80	83
"	"	79	80	81	81	84
"	"	80	81	82	82	85
"	"	81	82	83	83	86
"	"	82	83	84	84	87
"	"	83	84	85	85	88
"	"	84	85	86	86	89
"	"	85	86	87	87	90
"	"	86	87	88	88	91
"	"	87	88	89	89	92
"	"	88	89	90	90	93
"	"	89	90	91	91	94
"	"	90	91	92	92	95
"	"	91	92	93	93	96
"	"	92	93	94	94	97
"	"	93	94	95	95	98
"	"	94	95	96	96	99
"	"	95	96	97	97	100
"	"	96	97	98	98	
"	"	97	98	99	99	
"	"	98	99	100	100	
"	"	99	100			
"	"	100				
"	"	100 Pounds, Pound Rates				
"	"	573	576	580	583	586
"	"	379	382	385	389	392
"	"	385	388	391	394	398
"	"	390	394	397	400	403
"	"	396	399	403	406	409
"	"	402	405	409	412	415
"	"	408	411	414	418	421
"	"	413	417	420	424	427
"	"	419	422	426	429	433
"	"	425	428	432	435	439
"	"	430	434	438	441	445
"	"	436	440	443	447	451
"	"	442	445	449	453	457
"	"	447	451	455	459	462
"	"	453	457	461	465	468
"	"	459	463	467	470	474
"	"	465	468	472	476	480
"	"	470	474	478	482	486
"	"	476	480	484	488	492
"	"	482	486	490	494	498
"	"	487	491	496	500	504
"	"	493	497	501	506	510
"	"	499	503	507	511	516
"	"	504	509	513	517	521
"	"	510	514	519	523	527
"	"	516	520	525	529	533
"	"	522	526	530	535	539
"	"	527	532	536	541	545
"	"	533	537	542	546	551
"	"	539	543	548	552	557
"	"	544	549	554	558	563
"	"	550	555	559	564	569
"	"	556	560	565	570	575
"	"	561	566	571	576	580
"	"	567	572	577	582	586
"	"	573	578	583	587	592
"	"	579	583	588	593	598
"	"	584	589	594	599	604
"	"	590	595	600	605	610
"	"	590	595	600	605	610

Charges are in cents.

Merchandise Rate Table		Number	118	119	120	121	122	123
	Not over one pound		26	26	27	27	27	27
Over	1 Pound and not over 2 Pounds	1	32	32	32	32	32	32
		2	38	38	38	38	38	39
		3	44	44	44	44	45	45
		4	50	50	50	50	51	51
		5	56	56	56	57	57	57
		6	62	62	62	63	63	63
		7	68	68	68	69	69	70
		8	74	74	74	75	75	76
		9	79	80	80	81	81	82
		10	85	86	87	87	88	88
		11	91	92	93	93	94	94
		12	97	98	99	99	100	101
		13	103	104	105	105	106	107
		14	109	110	111	111	112	113
		15	115	116	117	118	118	119
		16	121	122	123	124	125	125
		17	127	128	129	130	131	132
		18	133	134	135	136	137	138
		19	139	140	141	142	143	144
		20	145	146	147	148	149	150
		21	151	152	153	154	155	156
		22	157	158	159	160	161	163
		23	163	164	165	166	168	169
		24	169	170	171	172	174	175
		25	175	176	177	179	180	181
		26	181	182	183	185	186	187
		27	187	188	189	191	192	194
		28	193	194	195	197	198	200
		29	198	200	201	203	204	206
		30	204	206	208	209	211	212
		31	210	212	214	215	217	218
		32	216	218	220	221	223	225
		33	222	224	226	227	229	231
		34	228	230	232	233	235	237
		35	234	236	238	240	241	243
		36	240	242	244	246	248	249
		37	246	248	250	252	254	256
		38	252	254	256	258	260	262
		39	258	260	262	264	266	268
		40	264	266	268	270	272	274
		41	270	272	274	276	278	280
		42	276	278	280	282	284	287
		43	282	284	286	288	291	293
		44	288	290	292	294	297	299
		45	294	296	298	301	303	305
		46	300	302	304	307	309	311
		47	306	308	310	313	315	318
		48	312	314	316	319	321	324
		49	317	320	322	325	327	330
		50	323	326	329	331	334	336
		51	329	332	335	337	340	342
		52	335	338	341	343	346	349
		53	341	344	347	349	352	355
		54	347	350	353	355	358	361
		55	353	356	359	362	364	367
		56	359	362	365	368	371	373
		57	365	368	371	374	377	380
		58	371	374	377	380	383	386
		59	377	380	383	386	389	392
		60	383	386	389	392	395	398
		61	389	392	395	398	401	404
		62	395	398	401	404	407	411
		63	401	404	407	410	414	417
		64	407	410	413	416	420	423
		65	413	416	419	423	426	429
		66	419	422	425	429	432	435
		67	425	428	431	435	438	442
		68	431	434	437	441	444	448
		69	436	440	443	447	450	454
		70	442	446	450	453	457	460
		71	448	452	456	459	463	466
		72	454	458	462	465	469	473
		73	460	464	468	471	475	479
		74	466	470	474	477	481	485
		75	472	476	480	484	487	491
		76	478	482	486	490	494	497
		77	484	488	492	496	500	504
		78	490	494	498	502	506	510
		79	496	500	504	508	512	516
		80	502	506	510	514	518	522
		81	508	512	516	520	524	528
		82	514	518	522	526	530	535
		83	520	524	528	532	537	541
		84	526	530	534	538	543	547
		85	532	536	540	545	549	553
		86	538	542	546	551	555	559
		87	544	548	552	557	561	566
		88	550	554	558	563	567	572
		89	555	560	564	569	573	578
		90	561	566	571	575	580	584
		91	567	572	577	581	586	590
		92	573	578	583	587	592	597
		93	579	584	589	593	598	603
		94	585	590	595	599	604	609
		95	591	596	601	606	610	615
		96	597	602	607	612	617	621
		97	603	608	613	618	623	628
		98	609	614	619	624	629	634
		99	615	620	625	630	635	640
		100	615	620	625	630	635	640
	100 Pounds, Pound Rates		615	620	625	630	635	640

Charges are in Cents

Merchandise Rate Table Number		124	125	126	127	128
Not over One Pound		27	27	27	27	27
Over 1 Pound and not over 2 pounds		32	33	33	33	33
" 2 "	" 3 "	39	39	39	39	39
" 3 "	" 4 "	45	45	45	46	46
" 4 "	" 5 "	51	51	52	52	52
" 5 "	" 6 "	57	58	58	58	59
" 6 "	" 7 "	64	64	64	65	65
" 7 "	" 8 "	70	70	71	71	72
" 8 "	" 9 "	76	77	77	78	78
" 9 "	" 10 "	82	83	83	84	84
" 10 "	" 11 "	89	89	90	90	91
" 11 "	" 12 "	95	96	96	97	97
" 12 "	" 13 "	101	102	103	103	104
" 13 "	" 14 "	107	108	109	110	110
" 14 "	" 15 "	114	114	115	116	117
" 15 "	" 16 "	120	121	122	122	123
" 16 "	" 17 "	126	127	128	129	130
" 17 "	" 18 "	132	133	134	135	136
" 18 "	" 19 "	139	140	141	142	143
" 19 "	" 20 "	145	146	147	148	149
" 20 "	" 21 "	151	152	153	154	155
" 21 "	" 22 "	157	159	160	161	162
" 22 "	" 23 "	164	165	166	167	168
" 23 "	" 24 "	170	171	172	174	175
" 24 "	" 25 "	176	177	179	180	181
" 25 "	" 26 "	182	184	185	186	188
" 26 "	" 27 "	189	190	191	193	194
" 27 "	" 28 "	195	196	198	199	201
" 28 "	" 29 "	201	203	204	206	207
" 29 "	" 30 "	207	209	210	212	213
" 30 "	" 31 "	214	215	217	218	220
" 31 "	" 32 "	220	222	223	225	226
" 32 "	" 33 "	226	228	230	231	233
" 33 "	" 34 "	232	234	236	238	239
" 34 "	" 35 "	239	240	242	244	246
" 35 "	" 36 "	245	247	249	250	252
" 36 "	" 37 "	251	253	255	257	259
" 37 "	" 38 "	257	259	261	263	265
" 38 "	" 39 "	264	266	268	270	272
" 39 "	" 40 "	270	272	274	276	278
" 40 "	" 41 "	276	279	280	282	284
" 41 "	" 42 "	282	285	287	289	291
" 42 "	" 43 "	289	291	293	295	297
" 43 "	" 44 "	295	297	299	302	304
" 44 "	" 45 "	301	303	306	308	310
" 45 "	" 46 "	307	310	312	314	317
" 46 "	" 47 "	314	316	318	322	323
" 47 "	" 48 "	320	322	325	327	330
" 48 "	" 49 "	326	329	331	334	336
" 49 "	" 50 "	332	335	337	340	342
" 50 "	" 51 "	339	341	344	346	349
" 51 "	" 52 "	345	348	350	353	355
" 52 "	" 53 "	351	354	357	359	362
" 53 "	" 54 "	357	360	363	366	368
" 54 "	" 55 "	364	366	369	372	375
" 55 "	" 56 "	370	373	376	378	381
" 56 "	" 57 "	376	379	382	385	388
" 57 "	" 58 "	382	385	388	391	394
" 58 "	" 59 "	389	392	395	398	401
" 59 "	" 60 "	395	398	401	404	407
" 60 "	" 61 "	401	404	407	410	413
" 61 "	" 62 "	407	411	414	417	420
" 62 "	" 63 "	414	417	420	423	426
" 63 "	" 64 "	420	423	426	430	433
" 64 "	" 65 "	426	429	433	436	439
" 65 "	" 66 "	432	436	439	442	446
" 66 "	" 67 "	439	442	445	449	452
" 67 "	" 68 "	445	448	452	455	459
" 68 "	" 69 "	451	455	458	462	465
" 69 "	" 70 "	457	461	464	468	471
" 70 "	" 71 "	464	467	471	474	478
" 71 "	" 72 "	470	474	477	481	484
" 72 "	" 73 "	476	480	484	487	491
" 73 "	" 74 "	482	486	490	494	497
" 74 "	" 75 "	489	492	496	500	504
" 75 "	" 76 "	495	499	503	506	510
" 76 "	" 77 "	501	505	509	513	517
" 77 "	" 78 "	507	511	515	519	523
" 78 "	" 79 "	514	518	522	526	530
" 79 "	" 80 "	520	524	528	532	536
" 80 "	" 81 "	526	530	534	538	542
" 81 "	" 82 "	532	537	541	545	549
" 82 "	" 83 "	539	543	547	551	555
" 83 "	" 84 "	545	549	553	558	562
" 84 "	" 85 "	551	555	560	564	568
" 85 "	" 86 "	557	562	566	570	575
" 86 "	" 87 "	564	568	572	577	581
" 87 "	" 88 "	570	574	579	583	588
" 88 "	" 89 "	576	581	585	590	594
" 89 "	" 90 "	582	587	591	596	600
" 90 "	" 91 "	589	593	598	602	607
" 91 "	" 92 "	595	600	604	609	613
" 92 "	" 93 "	601	606	611	615	620
" 93 "	" 94 "	607	612	617	622	626
" 94 "	" 95 "	614	618	623	628	633
" 95 "	" 96 "	620	625	630	634	639
" 96 "	" 97 "	626	631	636	641	646
" 97 "	" 98 "	632	637	642	647	652
" 98 "	" 99 "	639	644	649	654	659
" 99 "	" 100 "	645	650	655	660	665
*100 Pounds, pound rate		645	650	655	660	665

Charges are in cents.

Merchandise Rate Table Number		129	130	131	132	133
Over 1 Pound	Not over one Pound and not over 2 Pounds					
27	27	27	27	27	27	27
33	33	33	33	33	33	33
39	39	40	40	40	40	40
46	46	46	46	47	47	47
52	52	53	53	53	53	53
59	59	59	60	60	60	60
65	65	66	66	67	67	67
72	72	72	73	73	73	74
78	78	79	79	80	80	80
85	85	85	86	86	86	87
91	91	92	93	93	93	94
98	98	99	99	100	100	100
104	104	105	106	106	106	107
111	111	112	112	113	113	114
117	117	118	119	120	120	120
124	124	125	126	126	126	127
130	130	131	132	133	133	134
137	137	138	139	140	140	141
143	143	144	145	146	146	147
150	150	151	152	153	153	154
156	156	158	159	160	160	161
163	163	164	165	166	166	167
169	169	171	172	173	173	174
176	176	177	178	180	180	181
182	182	184	185	186	186	187
189	189	190	192	193	193	194
195	195	197	198	200	200	201
202	202	203	205	206	206	208
208	208	210	211	213	213	214
215	215	216	218	219	219	221
221	221	223	225	226	226	228
228	228	230	231	233	233	234
234	234	236	238	239	239	241
241	241	243	244	246	246	248
247	247	249	251	253	253	254
254	254	256	258	259	259	261
260	260	262	264	266	266	268
267	267	269	271	273	273	275
273	273	275	277	279	279	281
280	280	282	284	286	286	288
286	286	289	291	293	293	295
293	293	295	297	299	299	301
299	299	302	304	306	306	308
306	306	308	310	313	313	315
312	312	315	317	319	319	321
319	319	321	324	326	326	328
325	325	328	330	333	333	335
332	332	334	337	339	339	342
338	338	341	343	346	346	348
345	345	347	350	352	352	355
351	351	354	357	359	359	362
358	358	361	363	366	366	368
364	364	367	370	372	372	375
371	371	374	376	379	379	382
377	377	380	383	386	386	388
384	384	387	390	392	392	395
390	390	393	396	399	399	402
397	397	400	403	406	406	409
403	403	406	409	412	412	415
410	410	413	416	419	419	422
416	416	420	423	426	426	429
423	423	426	429	432	432	435
429	429	433	436	439	439	442
436	436	439	442	446	446	449
442	442	446	449	453	453	455
449	449	452	456	459	459	462
455	455	459	462	466	466	469
462	462	465	469	472	472	476
468	468	472	475	479	479	482
475	475	478	482	485	485	489
481	481	485	489	492	492	496
488	488	492	495	499	499	502
494	494	498	502	505	505	509
501	501	505	508	512	512	516
507	507	511	515	519	519	522
514	514	518	522	525	525	529
520	520	524	528	532	532	536
527	527	531	535	539	539	543
533	533	537	541	545	545	549
540	540	544	548	552	552	556
546	546	551	555	559	559	563
553	553	557	561	565	565	569
559	559	564	568	572	572	576
566	566	570	574	579	579	583
572	572	577	581	585	585	589
579	579	583	588	592	592	596
585	585	590	594	599	599	603
592	592	596	601	605	605	610
598	598	603	607	612	612	616
605	605	609	614	618	618	623
611	611	616	621	625	625	630
618	618	623	627	632	632	636
624	624	629	634	638	638	643
631	631	636	640	645	645	650
637	637	642	647	652	652	656
644	644	649	654	658	658	663
650	650	655	660	665	665	670
657	657	662	667	672	672	677
663	663	668	673	678	678	683
670	670	675	680	685	685	690
670	670	675	680	685	685	690

100 Pounds, Pound rates

Merchandise Rate Table Number		134	135	136	137	138	139
Not over One Pound	27	27	27	27	27	27	27
Over 1 pound and not over 2 pounds	33	34	34	34	34	34	34
" 2 " " " 3 "	40	40	41	41	41	41	41
" 3 " " " 4 "	47	47	47	48	48	48	48
" 4 " " " 5 "	54	54	54	54	55	55	55
" 5 " " " 6 "	60	61	61	61	62	62	62
" 6 " " " 7 "	67	68	68	68	69	69	69
" 7 " " " 8 "	74	74	75	75	76	76	76
" 8 " " " 9 "	81	81	82	82	83	83	83
" 9 " " " 10 "	87	88	88	89	89	90	90
" 10 " " " 11 "	94	95	95	96	96	97	97
" 11 " " " 12 "	101	102	102	103	103	104	104
" 12 " " " 13 "	108	108	109	110	110	111	111
" 13 " " " 14 "	114	115	116	117	117	118	118
" 14 " " " 15 "	121	122	123	123	124	125	125
" 15 " " " 16 "	128	129	130	130	131	132	132
" 16 " " " 17 "	135	136	136	137	138	139	139
" 17 " " " 18 "	141	142	143	144	145	146	146
" 18 " " " 19 "	148	149	150	151	152	153	153
" 19 " " " 20 "	155	156	157	158	159	160	160
" 20 " " " 21 "	162	163	164	165	166	167	167
" 21 " " " 22 "	168	170	171	172	173	174	174
" 22 " " " 23 "	175	176	178	179	180	181	181
" 23 " " " 24 "	182	183	184	186	187	188	188
" 24 " " " 25 "	189	190	191	192	194	195	195
" 25 " " " 26 "	195	197	198	199	201	202	202
" 26 " " " 27 "	202	204	205	206	208	209	209
" 27 " " " 28 "	209	210	212	213	215	216	216
" 28 " " " 29 "	216	217	219	220	222	223	223
" 29 " " " 30 "	222	224	225	227	228	230	230
" 30 " " " 31 "	229	231	232	234	235	237	237
" 31 " " " 32 "	236	238	239	241	242	244	244
" 32 " " " 33 "	243	244	246	248	249	251	251
" 33 " " " 34 "	249	251	253	255	256	258	258
" 34 " " " 35 "	256	258	260	261	263	265	265
" 35 " " " 36 "	263	265	267	268	270	272	272
" 36 " " " 37 "	270	272	273	275	277	279	279
" 37 " " " 38 "	276	278	280	282	284	286	286
" 38 " " " 39 "	283	285	287	289	291	293	293
" 39 " " " 40 "	290	292	294	296	298	300	300
" 40 " " " 41 "	297	299	301	303	305	307	307
" 41 " " " 42 "	303	306	308	310	312	314	314
" 42 " " " 43 "	310	312	315	317	319	321	321
" 43 " " " 44 "	317	319	321	324	326	328	328
" 44 " " " 45 "	324	326	328	330	333	335	335
" 45 " " " 46 "	330	333	335	337	340	342	342
" 46 " " " 47 "	337	340	342	344	347	349	349
" 47 " " " 48 "	344	346	349	351	354	356	356
" 48 " " " 49 "	351	353	356	358	361	363	363
" 49 " " " 50 "	357	360	362	365	367	370	370
" 50 " " " 51 "	364	367	369	372	374	377	377
" 51 " " " 52 "	371	374	376	379	381	384	384
" 52 " " " 53 "	378	380	383	386	388	391	391
" 53 " " " 54 "	384	387	390	393	395	398	398
" 54 " " " 55 "	391	394	397	399	402	405	405
" 55 " " " 56 "	398	401	404	406	409	412	412
" 56 " " " 57 "	405	408	410	413	416	419	419
" 57 " " " 58 "	411	414	417	420	423	426	426
" 58 " " " 59 "	418	421	424	427	430	433	433
" 59 " " " 60 "	425	428	431	434	437	440	440
" 60 " " " 61 "	432	435	438	441	444	447	447
" 61 " " " 62 "	438	442	445	448	451	454	454
" 62 " " " 63 "	445	448	452	455	458	461	461
" 63 " " " 64 "	452	455	458	462	465	468	468
" 64 " " " 65 "	459	462	465	468	472	475	475
" 65 " " " 66 "	465	469	472	475	479	482	482
" 66 " " " 67 "	472	476	479	482	486	489	489
" 67 " " " 68 "	479	482	486	489	493	496	496
" 68 " " " 69 "	486	489	493	496	500	503	503
" 69 " " " 70 "	492	496	499	503	506	510	510
" 70 " " " 71 "	499	503	506	510	513	517	517
" 71 " " " 72 "	506	510	513	517	520	524	524
" 72 " " " 73 "	513	516	520	524	527	531	531
" 73 " " " 74 "	519	523	527	531	534	538	538
" 74 " " " 75 "	526	530	534	537	541	545	545
" 75 " " " 76 "	533	537	541	544	548	552	552
" 76 " " " 77 "	540	544	547	551	555	559	559
" 77 " " " 78 "	546	550	554	558	562	566	566
" 78 " " " 79 "	553	557	561	565	569	573	573
" 79 " " " 80 "	560	564	568	572	576	580	580
" 80 " " " 81 "	567	571	575	579	583	587	587
" 81 " " " 82 "	573	578	582	586	590	594	594
" 82 " " " 83 "	580	584	589	593	597	601	601
" 83 " " " 84 "	587	591	595	600	604	608	608
" 84 " " " 85 "	594	598	602	606	611	615	615
" 85 " " " 86 "	600	605	609	613	618	622	622
" 86 " " " 87 "	607	612	616	620	625	629	629
" 87 " " " 88 "	614	618	623	627	632	636	636
" 88 " " " 89 "	621	625	630	634	639	643	643
" 89 " " " 90 "	627	632	636	641	645	650	650
" 90 " " " 91 "	634	639	643	648	652	657	657
" 91 " " " 92 "	641	646	650	655	659	664	664
" 92 " " " 93 "	648	652	657	662	666	671	671
" 93 " " " 94 "	654	659	664	669	673	678	678
" 94 " " " 95 "	661	666	671	675	680	685	685
" 95 " " " 96 "	668	673	678	682	687	692	692
" 96 " " " 97 "	675	680	684	689	694	699	699
" 97 " " " 98 "	681	686	691	696	701	706	706
" 98 " " " 99 "	688	693	698	703	708	713	713
" 99 " " " 100 "	695	700	705	710	715	720	720
" 100 pounds, pound rates	695	700	705	710	715	720	720

Merchandise Rate Table Number						140	141	142	143	144	
	Not over One Pound					:	28	:	28	:	28
Over	1 Pound and not over					:	34	:	34	:	34
"	2	"	"	"	3	"	41	:	41	:	42
"	3	"	"	"	4	"	48	:	48	:	49
"	4	"	"	"	5	"	55	:	55	:	56
"	5	"	"	"	6	"	62	:	63	:	63
"	6	"	"	"	7	"	69	:	70	:	70
"	7	"	"	"	8	"	76	:	77	:	78
"	8	"	"	"	9	"	83	:	84	:	85
"	9	"	"	"	10	"	90	:	91	:	92
"	10	"	"	"	11	"	98	:	98	:	99
"	11	"	"	"	12	"	105	:	105	:	106
"	12	"	"	"	13	"	112	:	112	:	113
"	13	"	"	"	14	"	119	:	119	:	120
"	14	"	"	"	15	"	126	:	126	:	127
"	15	"	"	"	16	"	133	:	134	:	134
"	16	"	"	"	17	"	140	:	141	:	142
"	17	"	"	"	18	"	147	:	148	:	149
"	18	"	"	"	19	"	154	:	155	:	156
"	19	"	"	"	20	"	161	:	162	:	163
"	20	"	"	"	21	"	168	:	169	:	170
"	21	"	"	"	22	"	175	:	176	:	177
"	22	"	"	"	23	"	182	:	183	:	184
"	23	"	"	"	24	"	189	:	190	:	192
"	24	"	"	"	25	"	196	:	197	:	199
"	25	"	"	"	26	"	203	:	205	:	206
"	26	"	"	"	27	"	210	:	212	:	213
"	27	"	"	"	28	"	217	:	219	:	220
"	28	"	"	"	29	"	224	:	226	:	227
"	29	"	"	"	30	"	231	:	233	:	234
"	30	"	"	"	31	"	239	:	240	:	242
"	31	"	"	"	32	"	246	:	247	:	249
"	32	"	"	"	33	"	253	:	254	:	256
"	33	"	"	"	34	"	260	:	261	:	263
"	34	"	"	"	35	"	267	:	268	:	270
"	35	"	"	"	36	"	274	:	276	:	277
"	36	"	"	"	37	"	281	:	283	:	285
"	37	"	"	"	38	"	288	:	290	:	292
"	38	"	"	"	39	"	295	:	297	:	299
"	39	"	"	"	40	"	302	:	304	:	306
"	40	"	"	"	41	"	309	:	311	:	313
"	41	"	"	"	42	"	316	:	318	:	320
"	42	"	"	"	43	"	323	:	325	:	327
"	43	"	"	"	44	"	330	:	332	:	335
"	44	"	"	"	45	"	337	:	339	:	342
"	45	"	"	"	46	"	344	:	347	:	349
"	46	"	"	"	47	"	351	:	354	:	356
"	47	"	"	"	48	"	358	:	361	:	363
"	48	"	"	"	49	"	365	:	368	:	370
"	49	"	"	"	50	"	372	:	375	:	377
"	50	"	"	"	51	"	380	:	382	:	385
"	51	"	"	"	52	"	387	:	389	:	392
"	52	"	"	"	53	"	394	:	396	:	399
"	53	"	"	"	54	"	401	:	403	:	406
"	54	"	"	"	55	"	408	:	410	:	413
"	55	"	"	"	56	"	415	:	418	:	420
"	56	"	"	"	57	"	422	:	425	:	428
"	57	"	"	"	58	"	429	:	432	:	435
"	58	"	"	"	59	"	436	:	439	:	442
"	59	"	"	"	60	"	443	:	446	:	449
"	60	"	"	"	61	"	450	:	453	:	456
"	61	"	"	"	62	"	457	:	460	:	463
"	62	"	"	"	63	"	464	:	467	:	470
"	63	"	"	"	64	"	471	:	474	:	476
"	64	"	"	"	65	"	478	:	481	:	485
"	65	"	"	"	66	"	485	:	489	:	492
"	66	"	"	"	67	"	492	:	496	:	499
"	67	"	"	"	68	"	499	:	503	:	506
"	68	"	"	"	69	"	506	:	510	:	513
"	69	"	"	"	70	"	513	:	517	:	520
"	70	"	"	"	71	"	521	:	524	:	528
"	71	"	"	"	72	"	528	:	531	:	535
"	72	"	"	"	73	"	535	:	538	:	542
"	73	"	"	"	74	"	542	:	545	:	549
"	74	"	"	"	75	"	549	:	552	:	556
"	75	"	"	"	76	"	556	:	560	:	563
"	76	"	"	"	77	"	563	:	567	:	571
"	77	"	"	"	78	"	570	:	574	:	578
"	78	"	"	"	79	"	577	:	581	:	585
"	79	"	"	"	80	"	584	:	588	:	592
"	80	"	"	"	81	"	591	:	595	:	599
"	81	"	"	"	82	"	598	:	602	:	606
"	82	"	"	"	83	"	605	:	609	:	613
"	83	"	"	"	84	"	612	:	616	:	621
"	84	"	"	"	85	"	619	:	623	:	628
"	85	"	"	"	86	"	626	:	631	:	635
"	86	"	"	"	87	"	633	:	638	:	642
"	87	"	"	"	88	"	640	:	645	:	649
"	88	"	"	"	89	"	647	:	652	:	656
"	89	"	"	"	90	"	654	:	659	:	663
"	90	"	"	"	91	"	662	:	666	:	671
"	91	"	"	"	92	"	669	:	673	:	678
"	92	"	"	"	93	"	676	:	680	:	685
"	93	"	"	"	94	"	683	:	687	:	692
"	94	"	"	"	95	"	690	:	694	:	699
"	95	"	"	"	96	"	697	:	702	:	706
"	96	"	"	"	97	"	704	:	709	:	714
"	97	"	"	"	98	"	711	:	716	:	721
"	98	"	"	"	99	"	718	:	723	:	728
"	99	"	"	"	100	"	725	:	730	:	735
"	100 pounds, pound rates					:	725	:	730	:	735

Charges are in cents

Merchandise Rate Table Number	145	146	147	148	149
Not over One pound	28	28	28	28	28
Over 1 Pound and not over 2 pounds:	35	35	35	35	35
" 2	42	42	42	42	42
" 3	49	49	50	50	50
" 4	56	57	57	57	57
" 5	64	64	64	65	65
" 6	71	71	72	72	72
" 7	78	79	79	80	80
" 8	86	86	87	87	87
" 9	93	93	94	94	95
" 10	100	101	101	102	102
" 11	108	108	109	109	110
" 12	115	116	116	117	117
" 13	122	123	124	124	125
" 14	129	130	131	132	132
" 15	137	138	138	139	140
" 16	144	145	146	147	147
" 17	151	152	153	154	155
" 18	159	160	161	162	162
" 19	166	167	168	169	170
" 20	173	174	175	176	177
" 21	181	182	183	184	185
" 22	188	189	190	191	192
" 23	195	196	198	199	200
" 24	202	204	205	206	207
" 25	210	211	212	214	215
" 26	217	218	220	221	222
" 27	224	226	227	229	230
" 28	232	233	235	236	237
" 29	239	240	242	243	245
" 30	246	248	249	251	252
" 31	254	255	257	258	260
" 32	261	263	264	266	267
" 33	268	270	272	273	275
" 34	275	277	279	281	282
" 35	283	285	286	288	290
" 36	290	292	294	296	297
" 37	297	299	301	303	305
" 38	305	307	309	311	312
" 39	312	314	316	318	320
" 40	319	321	323	325	327
" 41	327	329	331	333	335
" 42	334	336	338	340	342
" 43	341	343	346	348	350
" 44	348	351	353	355	357
" 45	356	358	360	363	365
" 46	363	365	368	370	372
" 47	370	373	375	378	380
" 48	378	380	383	385	387
" 49	385	387	390	392	395
" 50	392	395	397	400	402
" 51	400	402	405	407	410
" 52	407	410	412	415	417
" 53	414	417	420	422	425
" 54	421	424	427	430	432
" 55	429	432	434	437	440
" 56	436	439	442	445	447
" 57	443	446	449	452	455
" 58	451	454	457	460	462
" 59	458	461	464	467	470
" 60	465	468	471	474	477
" 61	473	476	479	482	485
" 62	480	483	486	489	492
" 63	487	490	494	497	500
" 64	494	498	501	504	507
" 65	502	505	508	512	515
" 66	509	512	516	519	522
" 67	516	520	523	527	530
" 68	524	527	531	534	537
" 69	531	534	538	541	545
" 70	538	542	545	549	552
" 71	546	549	553	556	560
" 72	553	557	560	564	567
" 73	560	564	568	571	575
" 74	567	571	575	579	582
" 75	575	579	582	586	590
" 76	582	586	590	594	597
" 77	589	593	597	601	605
" 78	597	601	605	609	612
" 79	604	608	612	616	620
" 80	611	615	619	623	627
" 81	619	623	627	631	635
" 82	626	630	634	638	642
" 83	633	637	642	646	650
" 84	640	645	649	653	657
" 85	648	652	656	661	665
" 86	655	659	664	668	672
" 87	662	667	671	676	680
" 88	670	674	679	683	687
" 89	677	681	686	690	695
" 90	684	689	693	698	702
" 91	692	696	701	705	710
" 92	699	704	708	713	717
" 93	706	711	716	720	725
" 94	713	718	723	728	732
" 95	721	726	730	735	740
" 96	728	733	738	743	747
" 97	735	740	745	750	755
" 98	743	748	753	758	762
" 99	750	755	760	765	770
" 100 Pounds, pound rates	750	755	760	765	770

Charges are in Cents.

Merchandise Rate Table Number		150	151	152	153	154	155
Not over 1 Pound		28	28	28	28	28	28
Over 1 Pound and not over 2 Pounds		35	35	35	35	35	36
"	2	43	43	43	43	43	43
"	3	50	50	51	51	51	51
"	4	58	58	58	58	59	59
"	5	65	66	66	66	66	67
"	6	73	73	74	74	74	75
"	7	80	81	81	82	82	82
"	8	88	88	89	89	90	90
"	9	95	96	96	97	97	98
"	10	103	104	104	105	105	106
"	11	111	111	112	112	113	114
"	12	118	119	119	120	121	121
"	13	126	126	127	128	128	129
"	14	133	134	135	135	136	137
"	15	141	142	142	143	144	145
"	16	148	149	150	151	152	153
"	17	156	157	158	159	159	160
"	18	163	164	165	166	167	168
"	19	171	172	173	174	175	176
"	20	179	180	181	182	183	184
"	21	186	187	188	189	190	192
"	22	194	195	196	197	198	199
"	23	201	202	204	205	206	207
"	24	209	210	211	212	214	215
"	25	216	218	219	220	221	223
"	26	224	225	227	228	229	231
"	27	231	233	234	236	237	238
"	28	239	240	242	243	245	246
"	29	246	248	249	251	252	254
"	30	254	256	257	259	260	262
"	31	262	263	265	266	268	270
"	32	269	271	272	274	276	277
"	33	277	278	280	282	283	285
"	34	284	286	288	289	291	293
"	35	292	294	295	297	299	301
"	36	299	301	303	305	307	309
"	37	307	309	311	313	314	316
"	38	314	316	318	320	322	324
"	39	322	324	326	328	330	332
"	40	330	332	334	336	338	340
"	41	337	339	341	343	345	348
"	42	345	347	349	351	353	355
"	43	352	354	357	359	361	363
"	44	360	362	364	366	369	371
"	45	367	370	372	374	376	379
"	46	375	377	380	382	384	387
"	47	382	385	387	390	392	394
"	48	390	392	395	397	400	402
"	49	397	400	402	405	407	410
"	50	405	408	410	413	415	418
"	51	413	415	418	420	423	426
"	52	420	423	425	428	431	433
"	53	428	430	433	436	438	441
"	54	435	438	441	443	446	449
"	55	443	446	448	451	454	457
"	56	450	453	456	459	462	465
"	57	458	461	464	467	469	472
"	58	465	468	471	474	477	480
"	59	473	476	479	482	485	488
"	60	481	484	487	490	493	496
"	61	488	491	494	497	500	504
"	62	496	499	502	505	508	511
"	63	503	506	510	513	516	519
"	64	511	514	517	520	524	527
"	65	518	522	525	528	531	535
"	66	526	529	533	536	539	543
"	67	533	537	540	544	547	550
"	68	541	544	548	551	555	558
"	69	548	552	555	559	562	566
"	70	555	560	563	567	570	574
"	71	564	567	571	574	578	582
"	72	571	575	578	582	586	589
"	73	579	582	586	590	593	597
"	74	586	590	594	597	601	605
"	75	594	598	601	605	609	613
"	76	601	605	609	613	617	621
"	77	609	613	617	621	624	628
"	78	616	620	624	628	632	636
"	79	624	628	632	636	640	644
"	80	632	636	640	644	648	652
"	81	639	643	647	651	655	660
"	82	647	651	655	659	663	667
"	83	654	658	663	667	671	675
"	84	662	666	670	674	679	683
"	85	669	674	678	682	686	691
"	86	677	681	686	690	694	699
"	87	684	689	693	698	702	706
"	88	692	696	701	705	710	714
"	89	699	704	708	713	717	722
"	90	707	712	716	721	725	730
"	91	715	719	724	728	733	738
"	92	722	727	731	736	741	745
"	93	730	734	739	744	748	753
"	94	737	742	747	751	756	761
"	95	745	750	754	759	764	769
"	96	752	757	762	767	772	777
"	97	760	765	770	775	779	784
"	98	767	772	777	782	787	792
"	99	775	780	785	790	795	800
"	100 Pounds, Pound Rates	775	780	785	790	795	800