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Decision No. 82258

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of DITTO FREIGHT LINES, a California corporation, to acquire a certificate of public convenience and necessity from DANIEL GALLAGHER TEAMING, MERCANTILE AND REALTY COMPANY and to issue securities.

Application No. 54396 (Filed October 23, 1973)

ORIGINAL

<u>O P I N I O N</u>

Daniel Gallagher Teaming, Mercantile and Realty Company, a corporation, requests authority to sell and transfer, and Ditto Freight Lines, a newly formed California corporation, requests authority to purchase and acquire, a certificate of public convenience and necessity authorizing operations as a highway common carrier. Applicant purchaser also requests authority to issue a promissory note in the amount of \$57,000, to issue 3,000 shares of its \$10 par value capital stock for cash, and to execute a security agreement on the operating authority.

The certificate was granted by Decision No. 62485 dated August 29, 1961 in Application No. 43052, as amended by Decision No. 63296 dated February 20, 1962 in Application No. 43052, and authorizes the transportation of general commodities between points within the San Francisco Territory and between points in an area from Sacramento, on the north, to Monterey, Salinas, and Merced, on the south. The certificate also authorizes the transportation of specified commodities between San Francisco and Santa Rosa and between Merced and Bakersfield. Corresponding interstate rights are also included within the proposed transfer. The agreed consideration for the intrastate and interstate rights as well as the goodwill of applicant seller is \$80,000. According to the terms of the sales agreement the consideration is to be paid as follows: \$23,000 in cash and the balance in

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the form of a promissory note in the amount of \$57,000, which is to be paid in quarterly installments of \$7,125 with interest at the rate of 9 percent per annum.

David L. Ditto, president of applicant purchaser, both as an individual and as a corporate officer, is presently engaged in the transportation of property as a permitted carrier. It is alleged that the business has expanded and developed to the point where a substantial part thereof should be conducted as a highway common carrier; that equipment will be leased from David L. Ditto; and that personnel will be transferred to applicant purchaser from David L. Ditto.

Applicant purchaser proposes to issue 1,500 shares of its capital stock to David L. Ditto for \$15,000 and 1,500 shares to George A. Raney for \$15,000.

Copies of the application were served upon carriers serving within the area covered by the certificate and upon the California Trucking Association. No protest has been received.

After consideration the Commission finds that the proposed transfer would not be adverse to the public interest and concludes that it should be authorized. We further find with reasonable certainty that the project involved in this proceeding will not have a significant effect upon the environment. A public hearing is not necessary. The order which follows will provide for, in the event the transfer is completed, the revocation of the certificate presently held by Daniel Gallagher Teaming, Mercantile and Realty Company, a corporation, and the issuance of a certificate in appendix form to Ditto Freight Lines, a corporation. The certificate will be restated but this will not broaden the rights to be transferred.

We further find that the proposed issuance of stock and a promissory note are for proper purposes and that the money, property, or labor to be procured or paid for by the issue of the securities authorized by this decision are reasonably required for the purposes

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specified, which purposes are not in whole or in part reasonably chargeable to operating expenses or to income.

The authorization granted shall not be construed as a finding of the value of the rights authorized to be transferred, nor of the stock of applicant purchaser.

In the event the transfer is consummated, David L. Ditto is placed on notice that any common carrier transportation within the scope of the highway common carrier certificate, performed by him, may be deemed to have been performed by Ditto Freight Lines, a corporation, subject to its tariffs and to the statutes and regulations governing highway common carriers.

Ditto Freight Lines is placed on notice that operative rights, as such, do not constitute a class of property which may be capitalized or used as an element of value in rate fixing for any amount of money in excess of that originally paid to the State as the consideration for the grant of such rights. Aside from their purely permissive aspect, such rights extend to the holder a full or partial monopoly of a class of business. This monopoly feature may be modified or canceled at any time by the State, which is not in any respect limited as to the number of rights which may be given.

ORDER

IT IS ORDERED that:

1. On or before August 1, 1974, Daniel Gallagher Tearing, Mercantile and Realty Company may sell and transfer the operative rights referred to in the application to Ditto Freight Lines.

2. Within thirty days after the transfer the purchaser shall file with the Commission written acceptance of the certificate and a true copy of the bill of sale or other instrument of transfer.

3. Purchaser shall amend or reissue the tariffs on file with the Commission, naming rates and rules governing the common carrier operations transferred to show that it has adopted or established, as its own, the rates and rules. The tariff filings shall be made

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effective not earlier than five days after the effective date of this order on not less than five days' notice to the Commission and the public, and the effective date of the tariff filings shall be concurrent with the transfer. The tariff filings made pursuant to this order shall comply in all respects with the regulations governing the construction and filing of tariffs set forth in the Commission's Ceneral Order No. 80-Series. Failure to comply with the provisions of General Order No. 80-Series may result in a cancellation of the operating authority granted by this decision.

4. On or before the end of the third month after the transfer the purchaser shall cause to be filed with the Commission, in such form as the Commission may prescribe, an annual report, or reports, related to the operations of the seller for the period commencing with the first day of the current year to and including the effective date of the transfer.

5. In the event the transfer authorized in paragraph 1 is completed, effective concurrently with the effective date of the tariff filings required by paragraph 3, a certificate of public convenience and necessity is granted to Ditto Freight Lines, a corporation, authorizing it to operate as a highway common carrier, as defined in Section 213 of the Public Utilities Code, between the points and over the routes set forth in Appendix A, attached hereto and made a part hereof.

6. The certificate of public convenience and necessity granted by Decision No. 62485 dated August 29, 1961 in Application No. 43052, as amended by Decision No. 63296 dated February 20, 1962 in Application No. 43052, is revoked effective concurrently with the effective date of the tariff filings required by paragraph 3.

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7. Furchaser shall comply with the safety rules of the California Highway Patrol and the insurance requirements of the Commission's General Order No. 100-Series.

8. Purchaser shall maintain its accounting records on a calendar year basis in conformance with the applicable Uniform System of Accounts or Chart of Accounts as prescribed or adopted by this Commission and shall file with the Commission, on or before March 31 of each year, an annual report of its operations in such form, content, and number of copies as the Commission, from time to time, shall prescribe.

9. Purchaser shall comply with the requirements of the Commission's General Order No. 84-Series for the transportation of collect on delivery shipments. If purchaser elects not to transport collect on delivery shipments, it shall make the appropriate tariff filings as required by the General Order.

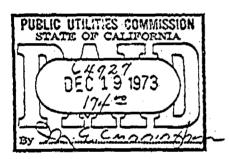
10. After the effective date hereof purchaser may issue 3,000 shares of its \$10 par value capital stock for the purposes specified in the application and may execute the security agreement as set forth in Appendix C attached to the application.

11. After the effective date hereof purchaser may execute a promissory note in an amount not to exceed \$57,000 for the purposes specified in the application.

12. Ditto Freight Lines, as the issuer of the stock and executor of the promissory note authorized by this order, shall file with the Commission a report, or reports, as required by General Order No. 24-Series.

The authority granted by this order to issue stock and a note will become effective when the issuer has paid the fees prescribed by Sections 1904.1 and 1904(b) of the Public Utilities Code, which fees are \$60 and \$114, respectively. In other respects the effective date of this order shall be twenty days after the date hereof.

Dated a	t San Francisco		California,	this
Diffet day of	BECEMBER ,	1973.		



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Commissionor Vernon L. Sturgeon, being necessarily absent, did not participate in the disposition of this proceeding.

Commissioner J. P. Vukasin. Jr., being necessarily absent, did not participate in the disposition of this proceeding.

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DITTO FREIGHT LINES, by the certificate of public convenience and necessity granted in the decision noted in the margin, is authorized to conduct operations as a highway common carrier as defined in Section 213 of the Public Utilities Code for the transportation of:

- I General Commodities:
 - A. Between all points and places in the San Francisco Territory as described in Note A, including all points and places within 15 miles of any point therein.
 - B. Between all points and places, inclusively, on and within 15 miles laterally of the following routes:
 - 1. U. S. Highway 101 between San Jose and Salinas;
 - 2. State Highway 17 between San Jose and Santa Cruz;
 - 3. State Highway 1 between Santa Cruz and Monterey;
 - 4. State Highway 68 between Salinas and Monterey,
 - 5. Interstate Highway 80 between San Francisco and Sacramento;
 - 6. Interstate Highway 580 between San Francisco and its junction with Interstate Highway 205, thence via Interstate Highway 205 to Interstate Highway 5; via Interstate Highway 5 to Stockton, and thence State Highway 99 to Sacramento,
 - 7. State Highway 4 between its junction with Interstate Highway 80, near Pinole, and Stockton;

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- 8. State Highway 24 between Oakland and Walnut Creek and between Walnut Creek and its junction with State Highway 4, near the U. S. Naval Weapons Station, Concord; from said junction via State Highway 4 to its junction with State Highway 160, near Oakley and State Highway 160 between said junction and Sacramento;
- 9. State Highway 33 between Tracy and Gustine,
- 10. State Highway 99 between Sacramento and Merced;
- 11. State Highway 120 between the Mossdale Wye and Manteca;
- 12. State Highway 132 between Vernalis and Modesto;
- 13. State Highway 140 between Gustine and Merced; and
- 14. State Highway 152 between Gilroy and Califa.
- C. Through routes and joint rates may be established between any and all points in Part I.
- D. In performing the service herein authorized, carrier may make use of any and all streets, roads, highways and bridges necessary or convenient for the performance of said service.

Except that pursuant to the authority herein granted, carrier shall not transport any shipments of:

 Used household goods, personal effects and office, store and institution furniture, fixtures and equipment not packed in accordance with the crated property requirements set forth in Item 5 of Minimum Rate Tariff 4-B.

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- 2. Automobiles, trucks and buses, viz.: new and used, finished or unfinished passenger automobiles (including jeeps), ambulances, hearses and taxis, freight automobiles, automobile chassis, trucks, truck chassis, truck trailers, trucks and trailers combined, buses and bus chassis.
- 3. Livestock, viz.: barrows, boars, bulls, butcher hogs, calves, cattle, cows, dairy cattle, ewes, feeder pigs, gilts, goats, heifers, hogs, kids, lambs, oxen, pigs, rams (bucks), sheep, sheep camp outfits, sows, steers, stags, swine or wethers.
- 4. Liquids, compressed gases, commodities in semiplastic form and commodities in suspension in liquids in bulk, in tank trucks, tank trailers, tank semitrailers or a combination of such highway vehicles.
- 5. Commodities when transported in bulk in dump trucks or in hopper-type trucks.
- 6. Commodities when transported in motor vehicles equipped for mechanical mixing in transit.
- 7. Logs.
- 8. Trailer coaches and campers, including integral parts and contents when the contents are within the trailer coach or camper.
- 9. Commodities requiring the use of special refrigeration or temperature control in specially designed and constructed refrigerator equipment.
- 10. Fresh fruits and vegetables.

DITTO FREIGHT LINES (a corporation)

- II The commodities specified in Paragraphs B thru J, inclusive (where the term NOIBN appears, reference is made to Western Classification 77, J. P. Hackler, Tariff Publishing Officer, on the issue date thereof, including Supplements 9, 10, 11, 15, 18, 22 and 25 thereto):
 - A. Between all points and places, inclusively, on and within 15 miles laterally of the following routes:
 - 1. U. S. Highway 101 between San Francisco and Santa Rosa;
 - 2. State Highway 99 between Merced and Bakersfield;
 - 3. Through routes and rates may be established between any and all points designated in Parts I and II.
 - B. CONDUITS, PIPE, SMOKESTACKS, TUBING OR FITTINGS, OTHER THAN CLAY, CONCRETE OR EARTHEN, v1z.:

Blow pipe or blow pipe fittings, aluminum; Blow pipe or blow pipe fittings, sheet steel, side scams closed;

Blow pipe or blow pipe fittings, sheet steel, side seams not closed;

Cesspools, brass body;

Cesspools, iron body;

Clamps, water meter pipe,

Cocks or valves, including gate valves, noibn; or parts, noibn, brass, bronze or copper, or brass, bronze or copper body, or chrome plated or nickel plated;

Cocks or valves, including gate valves, noibn, or parts, noibn, cupro-nickel or nickel-copper, plated or not plated;

Cocks or valves, including gate valves, noibn, or parts, noibn, iron or steel, not plated, or iron or steel body, not plated;

Cocks or valves, including gate valves, noibn, or parts noibn, iron or steel body, lead lined, not plated;

Cocks or valves, including gate valves, noibn, or parts noibn, lead composition body;

Cocks or valves, including gate valves, noibn, or parts, noibn, silver plated;

Collars, stove pipe, aluminum,

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CONDUITS, PIPE, SMOKESTACKS, TUBING OR FITTINGS; OTHER THAN CLAY, CONCRETE OR EARTHEN, viz. Continued:

Conduits or conduit connections, fibre, bituminized or indurated (fibre or paper and asphalt or pitch combined), for underground work; also cast iron pipe connections or fittings,

Conduits or conduit connections, flexible, other than steel, for other than underground work;

Conduits or conduit connections, flexible, steel for other than underground work;

Conduits or conduit connections, wooden, lined or not lined (bored timber, inside diameter four inches or less), for underground work;

Conduits or pipe, cement, containing asbestos fibre; Connections, pipe, lead and brass combined:

With stopcock attached;

Without stopcock;

Couplings, conduit or pipe, cement, containing asbestos fibre, with gaskets installed or without gaskets. also pipe fittings, noibn, iron or steel, plain or galvanized; bolts or nuts, iron or steel; gaskets or washers, rubber or rubber and steel combined;

Duct connection material, sound deadening, sheet steel and fabric combined;

Duct vane support plates, steel;

Ducts, (air, gas, or fuel passages), power boiler, iron or steel, 10 gauge or thicker, single, side seams closed or not closed;

Elbows, furnace or stove pipe, aluminum;

Elbows, stove pipe, block tin, chrome plated;

Elbows, stove pipe, sheet iron, steel or tin plate:

Expansion joints, brass, bronze or copper, or with brass, bronze or copper body;

Expansion joints, iron or steel, or with iron or steel body; Fill Caps and Pipes, combined, oil tank;

Floor Stands, stop cock or valve, iron;

Hydrants or Fire Plugs, or sections thereof;

Pipe, block tin, noibn;

Pipe, conduit, wrought iron or steel;

Pipe, iron or steel, cast, with prepared joints;

Pipe, iron or steel, cast, noibn;

Pipe, iron or steel, cast, wood lined; Pipe, iron or steel, covered or lined with cement mortar.

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CONDUITS, PIPE, SMOKESTACKS, TUBING OR FITTINGS, OTHER THAN CLAY, CONCRETE OR EARTHEN, v1z. Continued:

Pipe, iron or steel, lead covered or lined; Pipe, iron or steel, nickel plated, or nickel plated on inside, with or without fittings; Pipe, iron or steel, plate or sheet, wood lined; Pipe, iron or steel, rubber or synthetic rubber lined, Pipe, iron or steel, tin lined, noibn; Pipe, lead, plain or wire covered; Pipe, ncibn, wrought iron, enameled; Pipe, stove, block tin, chrome plated; Pipe, stove, sheet iron, steel or tin plate; Pipe, sub-irrigation, iron or steel, not exceeding 7/8 inch in diameter; Pipe, surface irrigation, steel, 24 gauge or heavier, not over 12 inches in diameter; Pipe Coils, noibn, aluminum, brass, bronze or copper; Pipe Coils, noibn, iron or steel; Pipe Coils, noibn, lead; Pipe Fittings, aluminum with or without covering or lining of brass, copper or steel, nobin; Pipe Fittings, metallic magnesium or magnesium alloy Pipe Fittings, noibn, brass, bronze or copper, not plated, also fittings, lead covered or lead or tin lined; Pipe Fittings, noibn, cupro-nickel or nickel copper, plated or not plated; Pipe Fittings, nobin, iron or steel, with or without metal seats, not plated; also expansion joints, iron or steel, or with iron or steel body; also pipe fittings, noibn, having brass cleanout plugs; Pipe Fittings, noibn, iron or steel, combined with brass, bronze or copper, not plated; also expansion joints, iron or steel, or with iron or steel body; Pipe Fittings, noibn, iron or steel, lead covered or lead lined, not plated; Pipe Fittings, noibn, iron or steel, rubber lined, not plated; Pipe Fittings, noibn, iron or steel, tin lined, not plated; Pipe Fittings, noibn, iron or steel, wood lined; Pipe Fittings, noibn, lead; Pipe Fittings, noibn, nickel-plated; Pipe Fittings, noibn, silver-plated;

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CONDUITS, PIPE, SMOKESTACKS, TUBING OR FITTINGS, OTHER THAN CLAY, CONCRETE OR EARTHEN, viz. Continued:

Pipe, Duct or Elbows (air or smoke flues), heating furnace, air conditioner or cooling system, sheet iron, steel or tin plate, including angles, collars, cowls, offsets, shoes and stackheads, single or double. Pipe, Heating Furnace or Stove, iron, steel or tin plate,

sheet iron or steel or terne plate or tin plate, or heating furnace or stove pipe cloows, iron, steel or tin plate; or stove pipe, iron, steel or tin plate; or stove pipe thimbles, plate or sheet iron or steel or tin plate;

Pipe or Ducts (air or smoke flues or vents); heating, air conditioner or cooling system: Aluminum;

Aluminum and steel or asbestos cement combined, double wall, with or without fittings;

Pipe or Pipe Casing, wooden, bored or built-up, lined or not lined;

Pipe or Pipe Casing, wooden, bored or built-up, lined or not lined, and iron pipe fittings, noibn, not plated;

Pipe or Tubing, aluminum, noibn, with or without covering or lining of brass, copper or steel, straight or bent shapes, with or without couplings, ferrules or nipples

Pipe or Tubing, brass, copper or iron or steel, solder coated, straight or bent shapes, with or without couplings, ferrules or nipples;

Pipe or Tubing, brass, bronze or copper, covered or lined with iron or steel,

Pipe or Tubing, brass, bronze or copper combined with iron or steel pipe or tubing, insulated and iron jacketed, with or without outside insulation or iron collars; also accompanying connector articles and pipe supports necessary for installation;

Pipe or Tubing, brass, bronze or copper, insulated and covered with metal foil or sheet; also accompanying connector articles and pipe supports necessary for installation,

Pipe or Tubing, brass, bronze or copper, insulated and iron jacketed, with or without outside insulation or iron collars; also accompanying connector articles and pipe supports necessary for installation Pipe or Tubing, brass, bronze or copper, noibn;

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CONDUITS, PIPE, SMOKESTACKS, TUBING OR FITTINGS, OTHER THAN CLAY, CONCRETE OR EARTHEN, viz. Continued:

Pipe or Tubing, cupro-nickel;

Pipe or Tubing, iron or steel, plate or sheet, noibn; Pipe or Tubing, iron or steel, wrought, not plate nor

sheet, noibn; also pipe when wholly or partially coated or lined with a compound having tar or asphalt base or when wholly or partially lined, coated or wrapped with asbestos fabric, felt fabric, cotton fabric or paper, with or without a coating of a compound having a tar or asphalt base; or when wholly or partially coated with synthetic plastic compound; also lining, coating or wrapping, or accompanying synthetic plastic tape or lacquer thinner;

Pipe or Tubing, metallic magnesium or magnesium alloy Pipe or Tubing; nickel, nickel-copper, nickel-silver; Pipe or Tubing, steel, coated or lined with brass, copper or tin, outside diameter not exceeding 1 1/2 inches

Pipe or Tubing, wrought iron, insulated and covered with aluminum or copper foil or sheet, also accompanying connector articles and pipe supports necessary for installation;

Pipe or Tubing, wrought iron, insulated, fibreboard or iron jacketed, with or without outside insulation of iron collars and with or without prepared joints, also asphalt, caulking compounds, pipe supports, roadway paving joints, roofing paper including felt paper, saturated or not saturated, iron pipe, iron pipe fittings, sheets or wire, iron, asbestos fibres, and necessary insulating materials;

Rings, Thread Protecting, (applies only on old used thread protecting rings having value only for reconditioning); Siphons, Sewer Flusing, Cast iron;

Smoke Flue Assembly consisting of enameled sheet steel pipe, elbows or tees, equipped with lugs; asbestos gaskets or pipe covering; ceiling, roof flanges, insulation bands or supports; bolts, nuts or washers. Smokestack Collar (smokestack bases), iron or steel;

Smokestacks, plate or sheet iron or steel, noibn, including necessary equipment of guy rods or guy wires, Spouts, Grain, iron, flexible or rigid;

Stop Cock or Valve Indicator Posts;

Strainers, Pipe Line, brass, bronze or copper body;

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CONDUITS, PIPE, SMOKESTACKS, TUBING OR FITTINGS, OTHER THAN CLAY, CONCRETE OR EARTHEN, Concluded:

Strainers, Pipe Line, iron or steel body:

Supports, iron or steel, consisting or anchors, arches, brackets, chairs, rests, rolls or sleeves;

Tee Joints and Draft Regulators combined, stove pipe; Thimbles, Stove Pipe, iron or steel, cast;

Thimbles, Stove Pipe, iron or steel, sheet or plate, or tin plate,

Traps, Grease or Gas, brass body;

Traps, grease or gas, or drains, floor or roof, iron or steel body, other than P-traps, S-traps or U-traps; Traps, refrigerator floor drain, iron; Traps, refrigerator floor drain, zinc, Tubing, pier, steel, 7 gauge or thicker;

Tubing, silver plated metal, not on silver;

Draft Hoods or diverters (gas vents), steel or steel and aluminum combined;

Ducts, stove, sheet iron, steel or tin plate, Elbows, duct, sheet iron, steel or tin plate.

C. FLOUR, viz.:

Bean, potato, Rice,

Flour, prepared, edible, manufactured from one or more articles shown in Note (1) below, or Rice Flour, Bean Flour or Potato Flour, with not to exceed 40% of other ingredients (including powdered yeast not in excess of 5% in an inner container).

Note (1) - Grain, dried,	
Barley	Sorghum;
Buckwheat	Darso, Durra, Egyptian
Emmer	Wheat, Feterita,
Oats	Hegari (Higera), Kaffir
Rye	Corn, Kaoliang, Milo
Spelt	Maize, Shallu and
Wheat	Shrock Kaffir:

Corn or Maize (except Pop Corn); Screenings from grains specified above, unground, not containing more than 5% flaxseed; Pop Corn, not popped, in bulk, in bags.

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D. GRAIN PRODUCTS, dry and uncooked (see Note (2)), manufactured, milled, mixed or packed directly from articles shown in Note (1) above, and consisting entirely of material thereof, except as otherwise provided (Note (1) is in paragraph C, preceeding; Note (2) Steaming as a preliminary to further process of manufacture to produce articles in this List shall not be considered cooking.), viz.:

Bran, Brewers' Flakes, Brewers' Grains, Cake or Meal (except Corn Oil Cake and Corn Germ Meal), Chaff, Chops, Clippings, Corn Cobs, whole or ground, Corn Steep Water, solid, dried, Distillers' Grains. Elevator Dust, Farina, Farina, containing not to exceed 3% other ingredients, Farina and Wheat Germ, containing not to exceed 2 1/2% of other ingredients, Feed, Animal or Poultry, consisting entirely of whole grain as shown in Note (1) or the products thereof as named in this paragraph. Feed, gluten, Flaked Bran, Flour, Flour (dry paste flour) not to exceed 4% of chemical ingredients, Flour, grain, with not to exceed 6% chemical constituents Germ; Grain, broken, chopped, cracked, crimped, crushed, cut, flaked, ground hulled, pulverized, rolled, skinned or split, Grits. Groats Hominy, Hominy Flakes, Hulls, whole or ground, Malt; Malt Sprouts, Mash, spent grain, Issued by California Public Utilities Commission.

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GRAIN PRODUCTS, Concluded:

Meal, gluten,

Meal, manufactured from one or more commodities specified in Note (1) and in paragraph D and not more than 3% linseed oil cake meal with or without (not to exceed

2% of) other ingredient or ingredients,

Middlings,

Mill Feed (Wheat Mixed Food Consisting of Bran, Shorts or Middlings),

Oats, rolled,

Offal, including offal from manufacture of cooked cereals, Pearled Barley,

Pummies, chopped or ground,

Red Dog,

Scourings.

Screenings, ground (from grains specified in Note (1) and not containing more than 5% Flaxseed),

Semolina,

Semolina and Grain Flour (manufactured from grains specified in Note 1),

Shorts, Skimmings.

E. GLASS, viz.:

1.1

Building Slabs, opaque glass, noibn Cullet (broken glass) Doors

Joors

Glass, crushed, ground or powdered, not including enamel or frit

Glass, flashed or ruby, not framed nor leaded

Glass, laminated, plate, polished prism or wired, including strips of plate glass, not framed nor leaded, or plate glass silvered for mirrors, not framed, bent or not bent

Glass, leaded (glass either colored or clear, set in lead or in other metal) with designs or with angle or

straight line patterns or with curved line patterns Glass, microscopical slide or cover Glass, plain, colored or decorated, cloth backed

Glass, rolled, overlaid with aluminum metal strips

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GLASS, viz. Concluded:

Glass, rolled, plain, colored, opalescent or opaque, chipped or figured, acid dipped, ground, sandblasted, metallized (sprayed with atomized metal while glass is hot), or tempered, wired or not wired, not flashed, framed leaded nor polished, or sheet prism, not flashed, framed, leaded, nor polished, bent or not bent

Glass, shock (window glass, silvered), not framed

Glass, window, double light (pane) separated by air space, sealed at all edges, with or without metal separators, not bent, not in sash

Glass, window, other than plate, not framed, leaded nor laminated, plain, colored, chipped, decorated, etched, ground or sand blasted, bent or circular or oval, convex, or not bent

Glass, window, other than plate, single pane, edges incased in metal or synthetic plastic molding, not bent, leaded or laminated, not sash

Glazing units (sheets of glass separated by air or vacuum sealed at all edges with same or other materials), glass, not in sash

Mosaics

Photograph negatives, glass, old

Prism panels, framed or leaded

Skylight, roofing or sidewall construction material, consisting of rough rolled glass, wired or not wired, and installation accessories

F. GLASSWARE (Notes referred to are at end of this paragraph), viz.:

Aquariums

Ballotini (decorative glass globules) Balls, lightning rod Battery fillers, with or without hydrometer for each filler Battery jars, with or without one hydrometer syringe in each separate shipping package

Bottles, carboys, demijohns or jars, noibn, other than cut, with or without their equipment of caps, covers, stoppers or tops

Bottles, demijohns, or jars, old

Bowls, semi-indirect lighting,

Bulbs, electronic tube, radio tube or vacuum tube, glass, without metal fittings (see Note 1)

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GLASSWARE (Notes referred to are at end of this paragraph), viz. Continued:

Bulbs, incandescent electric lamp, without metal fittings Carboys, old Chandeliers

Chimneys, lamp, lamp fonts, lamp globes or shades, noibn, or lantern globes and oil lamps, noibn

Cover shades, other than cut, such as used to protect clocks, decorations or ornaments

Faucets, noibn, or bibb cocks

Fish globes

Flasks, leather covered

Flasks, tin jacketed

Fonts, lamp, other than cut, without metal fittings other than collars or screw caps Glazing globes

Glassware, chemical laboratory, including beakers, bulbs, evaporators, pipettes, test tubes and worms

Glassware, noibn (See Notes 2 to 4)

Glassware, gold or silver deposit

Glassware, with equipment of table-type holders or stands (see Note 5)

Globes or shades, lamp, noibn, or lamp parts, noibn Globes or shades, lamp, coppered, leaded or permanently framed glass

Globes or shades, lamp, framed glass, noibn (glass in frames or detached)

Jelly glasses or jelly tumblers, with or without covers or tops

Lens panels, noibn, rolled glass other than optical glass Lenses, lamp, semaphore or switch light, cast or molded,

ground or not ground

Lenses or lens panels, lighthouse

Pipe fittings, noibn

Protectors, incandescent electric lamp Reflectors

Retorts

Rods or tubing, straight

Siphon bottles (bottles fitted with siphons), other than cut Smokers' or toilet sets, other than cut

Thread guide rods

Tops, counter or table, opaque glass over 5/16 inch thick with fibreboard, plywood or magnesite composition base, with metal or plastic rims

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GLASSWARE (Notes referred to are at end of this paragraph), viz. Concluded:

Tops, counter or table, opaque glass, noibn Tops, scale (scale platters), opaque glass Tubs, washing machine Vacuum bottle, jar or jug fillers, insulated, not jacketed Washboard plates, rough rolled

NOTE 1: - Bulbs for cathode ray tubes may have metal contact buttons inserted in glass, or may have metal

or plastic rings or gaskets.

NOTE 2: - Glassware, noibn, may be shipped with one steel serving tray in each box.

NOTE 3: - Candles, or metal or plastic fixtures, or plastic forks, spoons, stirrers or sippers, not exceeding 10% of the gross weight may be included in the same shipping container with glassware, noibn.

NOTE 4: - Glassware may be equipped with serving baskets. NOTE 5: - Candles, plastic forks or spoons may be shipped in the same package.

G. IRON OR STEEL, V1z .:

Anchors, mast, pole or smokestack (guy anchors), or building,

Angles, noibn,

Annealing boxes or pots, or annealing box or pot bottoms, burnt out

Annealing boxes or pots, or annealing box or pot bottoms, finished or unfinished.

Annealing pots, foundry, cast.

Arches, floor (used either for permanent installation or as forms for concrete construction),

Area or sidewalk grating;

Band or hoop;

Bands, shingle;

Bands or rods, structural, weighing each 15 pounds or over, with heads, eyes, loops or screw threads, noibn Bar chairs, spacers or ties, concrete or plaster reinforce ment, Barrel or drum bottoms, heads or tops;

Bars, grate, cast

Bars, muck or puddle; Bars, noibn

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IRON OR STEEL, viz. Continued:

Bars, sheet or tin plate;

Bars or rods, noibn, brass, bronze, cadmium or copper coated,

Bases, structural:

Beams, noibn, with or without accompanying anchors, anchor plates, bridging, clamps, clips, hangers or screed chairs;

Billets, copper clad, such as are used for the manufacture of copper clad bars, rods or wire;

Billets, other than copper clad, or blooms or ingots. Blanks, stampings or unfinished shapes, noibn, from plate, sheet or strip iron or steel, in the rough (blanks, stampings or unfinished shapes in one piece, not further

finished, except that they may be primed, leaded or tarred with one coat only, to preserve from rust);

Bolts or nuts, noibn, or lag bolts (lag screws), plain, galvanized, japanned, painted or tinned, or coated with

brass, bronze, cadmium, copper, lead or zinc; Bolts or nuts, noibn, nickel plated, not buffed nor polished .

Borings, filings, grindings, or turnings, not granulated, ground nor powdered;

Box straps or strapping;

Braces, bracing, brackets or forms, noibn, structural, fabricated from material 3/16 inch or thicker: Briquettes:

Buckles, baling tie, noibn, Buckles, cotton baling tie;

Cable, rope or guy wire chain, clamps, clips, coupling

links, hooks, shackles, sleeve nuts, sockets, thimbles or turnbuckles;

Caps or capitals, structural;

Carbon electrode baking pots (saggers), with or without covers or bails,

Carbonizing boxes or pots:

Castings, noibn, or forgings, noibn, not including products of plate or sheet iron or steel;

In the rough,

Coated, joined together or tooled; Cathodes, with or without copper hooks; Channels, noibn

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IRON OR STEEL, viz. Continued:

Clips, concrete or plaster reinforcement,

Columns, noibn, other than sheet;

Columns, spiral, noibn, or column hoops, concrete or plaster reinforcement;

Columns, spiral, cement or plaster reinforcement, noibn, iron, column hoops; wire mesh or bar mesh; and bars, noibn, iron, floor arches, iron; joist hangers or stir rups, iron, lathing or ribbing, iron; wall grounds (plaster grounds), iron,

Columns, structural, filled with concrete;

Concrete piling reinforcement, not exceeding 15 inches outside diameter, constructed of spacer or vertical bars not less than 1 inch in thickness, welded to spiral or hoops not less than 7/16 inch in thickness;

Dogs, chain, raft or ring,

Dowels or dowel pins, bolt, screw or wire nail type; Dowels or dowel pins, noibn,

Drippings, spillings or spittings,

Fence gates, iron or steel or iron or steel and wire combined;

Fence post fixtures, wire fence, consisting of brace collars, brace plates, brace rods, face plates, spreaders, tops, caps, clamps, clips, and extension arms, or wire fence stays;

Fence posts, clothes posts or sign posts, with or without equipment of steel fittings or tubular fence post drivers.

Fence posts, with equipment of insulators and clips; Fencing, in panels

Fencing, wire and iron or steel combined,

Fencing, wire, welded or woren, or poultry netting, galvanized or plain;

Floor plates,

Flue dust,

Flumes,

Foot walks, structural;

Furnace salamanders or ladle skulls;

Furring or studding, including iron or steel fittings necessary for installation;

Galvanizing or tinning pans or pots,

Girders, noibn, lattice,

Girders, noibn, other than lattice. Guard rails, highway, steel or woven steel wire

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IRON OR STEEL, viz. Continued:

Guards, manhold: Hangers or stirrups, joist: Hangers, pipe, noibn; Hoops, noibn, iron or steel or iron or steel wire; Inserts, structural; Landing mats, or runways, airfield; Lathing or ribbing, concrete or plaster reinforcement, wire, Lathing or ribbing, noibn; Lintels; Machine bed plates, housings or frames made from welded forged plates, in the rough and requiring further machine work to make complete machine part; Manhole covers or frames, street, catch basins, catch basin covers or sewer inlets, iron; Mesh, bar or wire, concrete or plaster reinforcement; Mill cinder or mill scale; Molds, ingot, ingot mold stools or bottom plates (sprue plates); Molds, pig iron, Nails, crate fastener; Nails, horse shoe; Nails or spikes, noibn, plain galvanized, japanned or tinned, or coated with brass, bronze, cadmium, cement or copper, or with lead covered or lead rimmed heads, Nitre pots, cast iron; Nut locks, noibn; Paving, joints, roadway, with or without steel pins; Pebbles, grinding or polishing (pebble castings, bar cuttings or punchings, suitable for grinding or polishing mills); Pig; Pile shoes: Piling; Pins, bridge or drift; Pipe balls, pipe manufacturers'; Pipe billet tubing, (rough pipe for seamless tube manufacture); Plate, armor or deck; Plate, nail or tack; Plate, sheet or strip, brass, bronze, copper, chromium or nickel coated by electrolytic or hot dipped process, or copper clad

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IRON OR STEEL, viz. Continued:

Plate or sheet, asbestos and asphalt coated; Plate or sheet, nickel-clad; Plate or sheet, noibn, crystallized, decorated, embossed, enameled, japanned, marbleized or nickel plated: Plate or sheet, noibn, galvanized, painted or plain, corrugated or not corrugated; Plate or sheet, noibn, lacquered, lithographed, painted or printed Plate or sheet, noibn, perforated; Plate or sheet, noibn, pitch coated, Plate or sheet, noibn, planished, hammered-polished or Russia Plate, silver clad; Plates, structural, noibn; Plates (tables), pipe bending, cast iron, flat; Plates or cleats, steel strap anchoring; Poles, electric wire, iron or steel, noibn; Poles, electric wire, iron or steel, plate or sheet or plate or sheet and cast combined; Posts, noibn, iron; Posts, structural; Props (supports), mine; Rails, noibn; Retaining wall spacers, stringers or stringer stiffeners; Rings, rolled steel, noibn; Rivets, plain, galvanized, japanned, painted or tinned, or coated with brass, bronze, cadmium, copper, lead or zinc Rivers, nickel plated, not buffed or polished; Rods, guy anchor: Roofing, steel, lead coated; tin or terne; Roofing, steel, noibn; Scrap, noibn, copper clad; ' Scrap, noibn, not copper clad; Scrap, tin plate or terne plate (scrap tin plate or scrap terne plate or old worn out articles made of tin plate or terne plate having value for detinning, deleading, remelting or shredding purposes only); Screed chairs, concrete or plaster reinforcement; Screws, noibn, plain, galvanized, japanned, painted or tinned, or coated with brass, bronze, cadmium, copper, lead or zinc, Screws, noibn, nickel plated, not buffed nor polished; Issued by California Public Utilities Commission. S2258 Application No. 54396. Decision No.

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IRON OR STEEL, viz. Continued:

Separators, structural; Sheet, aluminum coated; Sheet, lead coated: Sheets, photographically sensitized; Sheets, reinforced with expanded steel; Shingles, iron or steel, noibn; Shoes, horse, mule or ox; Shoes or struts, structural, Sign bases, with or without threaded holes, but not otherwise tooled or machined; Sills, noibn; Skelp; Slaps, in the rough; Spiegel-eisen (spiegel iron); Staples, noibn, brass, bronze, cadmium or copper coated, or japanned or tinned; Staples, noibn, galvanized or plain; Staples, ingot mold; Stirrups, concrete or plaster reinforcement; Strip steel, noibn; Studding sockets; Sucker rods or pull rods: Tees or zees, noibn; Terne plate or tin plate, plain or lacquered or painted; Terme plate or tin plate, embossed or perforated; Terne plate or tin plate, lithographed or printed; Terne plate or tin plate, noibn; Tie chairs or bar chairs and spacers combined, concrete or plaster reinforcement; Ties, baling or binding, band or wire, noibn; Ties, cotton baling; Ties, wall (wall bonds); Toe calks, iron; Trusses : Tunnel segments, cast, Turnbuckles or sleeve nuts, noibn, threaded, not insulated, Tuyers: Washers or gaskets, plain, galvanized, japanned, painted or tinned, or coated with brass, bronze, cadmium, copper, lead or zinc, Washers, nickel plated, not buffed nor polished; Weights, counterbalance, noibn, not machined; Issued by California Public Utilities Commission.

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IRON OR STEEL, viz. Concluded:

Weights, pipeline, river anchor (river clamps) Weights, sash, Wheel guards, for protecting corners of buildings,

Wire, acid coppered, galvanized, painted, plain or tinned, including barbed wire or aluminum, brass, bronze, cadmium or copper coated, noibn;

Wire rods, rolled, or chain iron or steel, rolled, not drawn through a die, not in straight lengths, not less

than 8 gauge nor over 1 1/4 inches in diameter; Wire rope or strand, with equipment of iron or steel chain, clamps, clips, hooks, sockets, shackles, thimbles, turnbuckles or coupling links attached or without equipment;

Barrel or Drum, or tank bottoms, ends, heads or tops, iron or steel:

Bolts or Nuts, noibn, chromium plated, iron or steel, Briquettes, noibn, iron or steel;

Casings, ingot mold hot top, with or without covers or bottoms attached, iron or steel.

Flate, sheet or strip, laminated or coated with rubber or synthetic plastic, iron or steel:

Rods, coiled, aluminum coated (not aluminum rods with steel core), iron or steel;

Screws, noibn, chromium plated, iron or steel. Tie holders, iron or steel: Wire strand, aluminum coated (not aluminum wire strand

with steel core), iron or steel.

H. PAPER (Notes referred to are at the end of this paragraph), viz.:

Artists' Board, pulpboard or fibreboard, cloth covered or painted;

Autographic Register, cash register or computing machine, plain, printed or ruled;

Blotting; Cover, Document Manila; See Note 1 Drawing; Matrix, other than sensitized; Printing, other than newsprint or carbonized print (see Note 1);

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PAPER (Notes referred to are at the end of this paragraph), viz. Continued:

Stereotype,

Writing, other than folded, not printed (see Notes 1 and 2), Blue Print or Reproduction, noibn, sensitized; Braided, twisted, or folded and pressed into strips, with or without wire center, noibn; Building; roofing or sheathing, including felt paper, not decorated, saturated or not saturated, noibn; Carbon, noibn Carbonized print Carbonizing: Cigarette, uncut; Clippings or scrap, sensitized paper; Cloth lined, noibn, gummed or not gummed; Copperage caulking; Cover or lining, box, suitcase or trunk, printed; Crepe, tissue, noibn; Enameled, glazed or surface coated, noibn; printed (see Notes $\bar{3}$ and 4) or not printed; Fibre-stock, noibn (paper for making chemically hardened. fibre); Filter; Forms, noibn, ruled or not ruled (see Note 5). Government pulp (macerated paper currency pulp); Ground wood paper, other than napkin paper, newsprint, paper toweling, toilet paper and unfinished blank wall paper, fibre content consisting of not less than 60% ground wood, including such papers as catalog, directory, drawing, manila, novel, poster, printing, tablet or writing paper not coated (not including paper which has been further processed after its original manufacture); Gummed, other than cloth lined, noibn, protected with waterproofed paper wrapping, printed or not printed; Imitation colored or stained glass; Lace Lining, crinkled; Lining, envelope, printed; Newsprint paper, bagasse, (crushed sugar cane refuse) or bagasse (crushed sugar cane refuse) and other fibres

combined (not including paper which has been further

processed after its original manufacture);

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PAPER (Notes referred to are at the end of this paragraph), viz. Continued:

Newsprint paper, fibre content consisting of not less than 60% ground wood (will not include paper which has been

further processed after its original manufacture) Oil Board;

Packing, consisting of chemically treated paper such as used for manufacturing washers, gaskets or packing shapes

Paper, dusting or polishing;

Paper, noibn, not printed;

Paper, race tract totalisator machine, printed or not printed, not parimutuel tickets;

Paper, resin impregnated and coated with resin, not laminated, noibn,

Photographic, sensitized; Pulpboard or Fibreboard, noibn, paper or pulp lined or not lined, fibre content consisting of not less than 80% wood pulp, waste paper, or straw pulp, or mixtures thereof (see Notes 6, 7 and 8), corrugated or not corrugated, indented or not indented;

Pulpboard or Fibreboard, noibn, paper or pulp lined or not lined, fibre content consisitng of less than 80% woodpulp, waste paper, or straw pulp, or mixtures thereof (see Notes 6, 7 and 8) corrugated or not corrugated, indented or not indented;

Pulpboard, corrugated, glued into rolls;

Scrap or Waste, not sensitized,

Resin Impregnated, not laminated nor coated, noibn;

Shelf decorating or window dressing;

Teletype, printed or interleaved with carbon paper;

Tissue, noibn, printed or not printed, other than tissue wrapping paper;

Toilet paper, toilet seat covers, napkin paper, paper toweling or paper towels (see Note 9)

Vegetable parchment, including vegetable parchment wrapping paper, printed or not printed;

Wall, noibn, or wall paper samples or sample books,

Wall, unfinished (see Note 10), in rolls weighing each 70 pounds or over:

Wall paper, oatmeal or ingrain, not printed in rolls weighing each 100 pounds or over;

Waste, ground, Window Shades;

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PAPER (Notes referred to are at the end of this paragraph), viz. Continued:

Wrappers, noibn, other than government stamped, printed, edges gummed or not gummed, or made of one piece of flat paper, not printed, edges gummed;

Wrappers, vegetable parchment, other than governments

stamped, printed, edges gummed or not gummed, or made of one piece of flat paper, not printed, edges gummed Wrapping, cloth lined, not gummed, printed or not printed, Wrapping, corrugated;

Wrapping, lined with cotton padding;

Wrapping, noibn, printed or not printed or imprinted,

oiled or waxed with or without holders, or other than oiled or waxed;

Writing, folded, fibre content consisting of less than 60% ground wood or further processed after its original manufacture.

Honeycomb paper or pulpboard, impregnated or not impregnated, expanded or not expanded,

Shelf deocrating paper, laminated with foil and synthetic plastic,

Window shade paper,

Wrapping paper, laminated with rubber hydrochloride flexible film.

NOTE 1. - Includes only paper with fibre content consisting of less than 60% ground wood or further processed after original manufacture.

NOTE 2. - Second sheets may have the word "copy" printed thereon.

NOTE 3. - Does not include printed advertising or reading matter.

NOTE 4. - Does not include paper backed foil.

NOTE 5. - Also includes paper forms, noibn, when interleaved with carbon paper.

NOTE 6. - Does not include Pulpboard or Fibreboard faced with foil.

NOTE 7. - Does not include Building, Wall or Insulating Boards.

NOTE 8. - Does not include Box Blanks, creased, corner cut and cut to shape.

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PAPER (Notes referred to are at the end of this paragraph), viz. Concluded:

NOTE 9. - Also includes folded paper towels containing a small envelope of powdered soap inserted in each towel.

NOTE 10. - Also includes wall paper samples or sample books not exceeding 2% of gross weight of wall paper and packing.

I PAPER ARTICLES, viz.:

Bags, envelopes, folders, pockets, or sleeves, talking machine record Balloons, paper, flat; Bands or rings, noibn, woodpulp or pulpboard, Baskets, waste, fibreboard; Bath mats, pulpboard, printed or not printed; Bed spring covers, pulpboard; Binders or covers, book or loose leaf, paper or pulpboard; Blankets, laminated wood fibre, sheeted, and crinkled paper combined, or crinkled paper; Book cover protectors, flexible paper, printed or not printed, which may be cut to shape and have edges gummed Bowling alley score tablets, paper; Box straps or strapping, fibreboard; Bread bands, pulpboard, not printed; Broom slips or wrappers. Bungs or plugs, noibn, pulpboard; Cans, cups or tubs, taper-sided, other than shipping, paper or pulpboard, noibn, with or without equipment of covers or lids; Cards, index, printed; Cards, index, ruled or plain, Cards, merchandise mounting, Cards, noibn, blank; Cards, noibn, embossed, engraved, lithographed or printed; Cards or folders, photograph mounting; Cards or tickets, autographic, cash register or time register, or accounting, computing or weighing machine; Carriers, ice cream cone, drinking cup or milk carton, pulpboard

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PAPER ARTICLES, viz. Continued:

Chocolate or candy dividers,

Cigarette papers, in books or wrappers;

Coasters, pulpboard, foil covered, printed or not printed. Coasters, pulpboard, plain or printed; Collar or shirt envelopes or wrappers, collar or shirt

bands, collar supports or garment hanger shields,

paper or pulpboard, printed or not printed,

Collars:

Cones, cotton candy;

Cones, textile mill, paper or pulpboard,

Confetti or serpentines,

Cop tubes, paper or pulpboard;

Cores, flush door, molded pulp;

Cores or tubes, paper or paperboard or compressed pulp, with or without end reinforcement, without bottoms or tops, noibn, old (used);

Cores or tubes, paper or paperboard or compressed pulp; with or without end reinforcement, without bottoms or tops, noibn;

Covers, card table top, pulpboard, with or without fabric corners

Covers, shoe lining;

Covers or protectors, plant or tree, fibreboard or paper, plain or treated with oil, tar, wax or similar mate-

rial; also cover setters and tampers or wire supports; Cups, baking, candy or charlotte russe, paper;

Cups, drinking, paper, pulpboard or woodpulp, with or without equipment of covers or lids, flat,

Cups, paper or pulpboard, noibn, with or without equipment of covers or lids, flat;

Cups, spitting, paper or pulpboard;

Curtains or draperies,

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Dishes, paper;

Dishes or plates, noibn, pulpboard or woodpulp, or trays, noibn, pulpboard or woodpulp. (One paper napkin for each dish, plate or tray may be included in same. package); also flat pulpboard or woodpulp trays; Dishes, plates or trays, pulpboard, lined with foil; Display card supports, fibreboard;

Doilies, facial cleansing tissues, handkerchiefs, napkins, neck strips, or table cloths, paper; also holders, other than coin operated for the articles named

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PAPER ARTICLES, viz. Continued:

Envelopes, noibn, printed or not printed, or seed envelopes or packets: Envelopes or wrappers; Excelsior, paper; File folders, paper or pulpboard; Flower pots, laminated pulpboard, machine pressed, chemically treated; Flower pots or flower pot covers, paper, pulpboard or woodpulp, noibn, SU; Fly or insect paper, in forms or sheets, medicated or poisoned; Fly or insect paper, in forms or sheets, sticky; Forms, garment packing, fibreboard; Freight car liners; Hat packing rings, paperboard, slotted type; Hat packing rings or stays, paper or paperboard, noibn; Hat packing stays, paperboard, slotted type; Index guides Inserts, cup or dish, paper, (including inserts for finger bowls, ice cream dishes, dish or drinking cup holders and manicure dishes); Jardinieres, centerpieces or vases, pulpboard or woodpulp; Labels, noibn, cut or not cut; Lanterns, paper or moulded pulp, with or without candle holders Letterheads, printed; Liners, fruit basket or box, pulpboard; Linings, bag, barrel or box, crinkled paper; Linings, ice cream can; Loose leaf book fillers, noibn, Mailing boards, paper or pulpboard: Megaphone blanks, pulpboard, Pads, desk blotter, pulpboard, with or without fabric corners; Pads, tablets or blank books; Pails, pulpboard, noibn, Pails, noibn, pulpboard or woodpulp; Pan liners: Paper goods, noibn; Paper, permanent hair waving, cut to size;

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PAPER ARTICLES, viz. Continued:

Papeteries, (paper cartons, paper folders or cotton cloth covered paper cartons containing matched correspondence cards or paper and envelopes, enclosed in boxes) does not include engraved or printed greeting cards; Pari-mutuel tickets; Partitions, barrel or pail (barrel or pail trays), paperboard or pulpboard; Patterns: Planting pots, paper or bituminized pulpboard or felt Pockets or tubes printed or not printed, such as are used for cigars, cutlery and similar small articles; Postal cards; Powder bag igniter protector caps; Price cards, printed, noibn, or slate coated; Protectors, packing list, fibreboard Protectors, pipe end, fibreboard; Protectors, roll, fibreboard or pulpboard. Punch or sales boards, fibreboard: Register, sales or transfer checks or tickets, noibn, bound or not bound, printed; Ribbon blocks or drums, paper or pulpboard. School blanks or forms, printed and ruled or not ruled, loose leaves (not loose leaf fillers), or in books or pads, Includes school copy books, but does not include school text books nor school blanks or forms in loose leaf binders or in loose leaf covers); Score cards, pads or tablets, noibn, printed: Sealing tape, with or without fibre reinforcement, gummed, Sealing tape, paper combined with asphalt, and reinforced with vegetable fibres, gummed; Shirt boards, printed or scored, slotted or perforated; Stencils, duplicating machine, Sticks, candy or ice cream, paper; Tags, Tape, teletype perforated, paper, oiled; Tape, wallboard joining or reinforcing; Tubing, paper, flat, such as used for wrapping in lieu of paper bags or wrapping paper; Valentines: Wrappers, coin; Bags, envelopes, folders, pockets or sleeves, phonograph

record, paper,

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PAPER ARTICLES, viz. Concluded:

Card, seal or tag assortments, holiday, printed or lithographed, paper, Envelopes or Wrappers, government stamped, paper,

Napkins, paper and napkin holders.

J. PLUMBERS' GOODS, OR BATHROOM OR LAVATORY FIXTURES, viz.:

Bath Tub Feet, china or earthenware; Bath Tub Seats, steel, noibn;

Bath Tubs, cast iron, enameled inside and enameled, enamel painted or decorated outside, noibn, cement or concrete. china or earthenware, metal or metal and wood combined, noibn, plate or sheet steel, with or without wooden rims; or Steel Cabinets or Lockers, Storage or Kitchen, noibn, without glass;

Bathroom or Lavatory Fixtures, noibn, china or porcelainware or other than china or procelainware

Bidets, china or earthenware;

Drinking Fountains, cast iron, cement, concrete, china or earthenware:

Fittings, noibn, for Bath Tubs, Drinking Fountains,

Lavatories, Laundry Tubs, Shower Baths, with or without curtains or rubber tubing, Sinks, Urinals, Water Closets or Water Closet Tanks, brass, plated or not plated, iron or steel plated, or not plated, or iron or steel and brass combined, rubber, or other than brass, iron, steel, iron or steel and brass combined or rubber;

Floats, Water Closet:

Laundry Sinks, slate or soapstone, including metal or wooden covers or rims when attached;

Laundry Tub Covers, enameled iron, or wooden, finished or unfinished.

Laundry Tubs, cast iron, cement or concrete, china or

earthenware, plate or sheet steel, slate or soapstone, including metal or wooden covers or rims when attached: Lavatories, china or earthenware;

Lavatories, Lavatory Basins (bowls) or Lavatory Pedestals, cast iron, plate or sheet steel;

Lavatory Basins (bowls), china or earthenware; Lavatory Legs or Pedestals, china or earthenware;

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PLUMBERS' GOODS, OR BATHROOM OR LAVATORY FIXTURES, viz. Continued:

Pipe Holder Blocks, wooden, finished or unfinished; Pipe or Tank Boards, wooden, finished or unfinished; Plumbers' Repair Kits, consisting of Plumbers' Repair Parts

Material, in steel kit containers; Shower Bath Receptors, cast iron, cement, concrete, china

or earthenware, or plate or sheet steel; Shower Bath Stall Doors or Tub Enclosures, glass or Plastic

combined with metal, with or without frames or jambs; Shower Bath Stalls, iron;

Shower Baths, aluminum and steel combined;

Sink Backs or Sink Drain Boards, cast iron, or plate or sheet steel;

Sink Drain Boards, china or earthenware, plate or sheet steel, unfinished, tile and wood combined, wooden, finished or unfinished;

Sink Frames, wooden, finished or unfinished;

Sink or Tub Rims, wooden, finished or unfinished;

Sinks, cast iron, on legs or without legs or with legs detached;

Sinks, cement or concrete, china or earthenware, metal or metal and wood combined, noibn;

Sinks, noibn, plate or sheet steel, with legs in place or without legs, or legs detached or folded against body:

Sinks and Wash Tubs Combined, china or earthenware; Stall Partitions, aluminum and steel combined; Stall Partitions, Shower Bath, Urinal or Water Closet,

iron or steel, fibreboard, wallboard or wood, separate or combined, enameled or other than enameled;

Stoppers (plugs), Basin, Lavatory or Tub, rubber or rubber and metal combined;

Tables, Dressing, Manicure or Shampoo, china or earthenware. Toilet Paper Holders, china or porcelainware, noibn, steel,

not enameled nor plated;

Towel Bars, china, glass or porcelainware, noibn; Urinal Stalls, china or earthenware;

Urinals or Urinal Gutters, china or earthenware, iron or steel, enameled or other than enameled;

Water Closet Bowls or Hoppers, cast iron, china or earthenware;

Water Closet Seat Cores, Pulpwood;

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PLUMBERS' GOODS, OR BATHROOM OR LAVATORY FIXTURES, viz. Concluded:

Water Closet Seats;

marble, with necessary equipment of hardware or metal frames.

Note A

SAN FRANCISCO TERRITORY

San Francisco Territory includes all the City of San Jose and that area embraced by the following boundary: Beginning at the point the San Francisco-San Mateo County Line meets the Pacific Ocean; thence easterly along said County Line to a point one mile west of State Highway 82; southerly along an imaginary line one mile west of and paralleling State Highway 82 to its inter-section with Southern Pacific Company right-of-way at Arastradero Road, southeasterly along the Southern Pacific Company right-ofway to Pollard Road, including industries served by the Southern Pacific Company spur line extending approximately two miles southwest from Simla to Permanente; easterly along Pollard Road to W. Parr Avenue; easterly along W. Parr Avenue to Capri Drive; southerly along Capri Drive to Division Street; easterly along Division Street to the Southern Pacific Company right-of way, southerly along the Southern Pacific right-of-way to the Campbell-Los Gatos City Limits: easterly along said limits and the prolongation thereof to South Bascom Avenue (formerly San Jose-Los Gatos Road); northeasterly along South Bascom Avenue to Foxworthy Avenue; easterly along Foxworthy Avenue to Almaden Road; southerly along Almaden Road to Hillsdale Avenue: easterly along Hillsdale Avenue to State Highway 82, northwesterly along State Highway 82 to Tully Road; northeasterly along Tully Road and the prolongation thereof to White Road; northwesterly along White Road to McKee Road, southwesterly along McKee Road to Capitol Avenue; northwesterly along Capitol Avenue to State Highway 238 (Oakland Road); northerly along State Highway 238 to Warm Springs; northerly along State Highway 238 (Mission Blvd.) via Mission San Jose and Niles to

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Hayward; northerly along Foothill Blvd. and MacArthur Blvd. to Seminary Avenue, easterly along Seminary Avenue to Mountain Blvd.; northerly along Mountain Blvd. to Warren Blvd. (State Highway 13); northerly along Warren Blvd. to Broadway Terrace, westerly along Broadway Terrace to College Avenue; northerly along College Avenue to Dwight Way; easterly along Dwight Way to the Berkeley-Oakland Boundary Line, northerly along said boundary line to the Campus Boundary of the University of California; westerly, northerly and easterly along the campus boundary to Euclid Avenue; northerly along Euclid Avenue to Marin Avenue; westerly along Marin Avenue to Arlington Avenue, northerly along Arlington Avenue to San Pablo Avenue (State Highway 123); northerly along San Pablo Avenue to and including the City of Richmond to Point Richmond; southerly along an imaginary line from Point Richmond to the San Francisco waterfront at the foot of Market Street, westerly along said waterfront and shoreline to the Pacific Ocean; southerly along the shoreline of the Pacific Ocean to point of beginning.

(END OF APPENDIX A)

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