

MAINE STATE LEGISLATURE

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PUBLIC DOCUMENTS

OF THE

STATE OF MAINE

BEING THE

REPORTS

OF THE VARIOUS

PUBLIC OFFICERS, DEPARTMENTS
AND INSTITUTIONS

FOR THE YEAR 1916

VOLUME IV

SECOND ANNUAL REPORT

OF THE

Public Utilities Commission,

State of Maine

FOR THE

YEAR ENDING OCTOBER 31,

1916

PUBLIC UTILITIES DEPARTMENT



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1916



PUBLIC UTILITIES COMMISSION OF THE STATE
OF MAINE.

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STATE OF MAINE
PUBLIC UTILITIES COMMISSION

AUGUSTA, November 1, 1916.

*Hon. Oakley C. Curtis, Governor,
Augusta, Maine.*

SIR: The Public Utilities Commission of the State of Maine presents its second annual report, devoted to an outline of its official acts and of the reports of public utilities subject to its jurisdiction during the year ending October 31, 1916. It does not undertake to do so with completeness of detail because this would require more than the limits of a single volume of usable size, exclusive of those matters pertaining to topography, geology and water resources, which are treated in a second volume for reasons previously stated.

Many matters of comparatively minor importance can be but briefly referred to, although they have occupied much time in the aggregate and have been of real concern to the utilities, particularly the smaller ones, and to the public. For example, very many of the smaller companies protested that compliance with the accounting rules and preparation of lawful schedules would require an expenditure of time and wages that would exhaust or seriously deplete profits. The Commission sent out its experts, held conferences at its offices, assisted in the preparation of schedules and reports and wrote letters of advice and instruction until there ought not to be today a single utility in the State whose managing officers have not acquired a more intimate and accurate knowledge of the affairs of their company, its financial condition, its duty to the public and the manner of its performance, the necessity of setting up reserves to provide for renewals and replacements of worn-out units and of provision for maturing obligations, its operating revenues and expenses, and a more lively appreciation of the value and importance of maintaining frank, open and cordial rela-

tions with its patrons and the representatives of the communities in which its activities are exercised and from which its franchises are secured.

Obviously these matters cannot be presented here, and it can be hoped only that the justification for the time and effort devoted to them may become apparent in a generally improved public utility situation throughout the State when the many little things that are being done with patience and earnestness shall have worked out their natural results. We respectfully invite your attention to some of the general subjects which are susceptible of formal treatment.

FINANCES

This year, as in 1915, we have kept well inside our appropriation. In 1915 the unexpended balance was \$12,948.12. This year the amount will be about the same. We have kept expenses down to the lowest possible figure, employing no greater force of assistants than was absolutely necessary and securing our extra men from among the college students who worked with us during the summer months. We have created no jobs for persons, but have hired persons only as there was work to be done.

But during 1917 and 1918 we shall need at least the amounts appropriated for 1915 and 1916. Much of the expense of valuations now going on will go over to 1917. Other valuations must be made. We are sure that many matters will come before the Commission for investigation wherein the prospective complainants have been waiting to file their complaints. The freight and passenger rate situation is to be investigated. State-wide hearings relative to the rules, regulations and practices of each group of utilities must be held. The matter of physical connection between steam and electric railroads, a subject on which considerable investigation has been made, will require full investigation, if we are found to possess or are given adequate authority. In a word, we see ahead of us two busy years and the need of an appropriation equal to that of the past two years.

Detailed statement of disbursements for the fiscal year will be filed at its close.

VALUATIONS

In connection with the authorization of the issue of securities it early became apparent that few of our many public service companies had any definite knowledge of the quantity or value of the property being used in the service of the public. Usually no inventory had ever been taken, or at best not sufficiently recent to be useful. Without an inventory there could be no valuation, and hence no certain knowledge of present worth. There must be a definite relation between the amount of stock and of bonds issued by any company. The aggregate of all securities should not exceed the value of the property. New capital should not be issued unless there is, behind it, adequate increased value over the sum of existing issues. In hearings upon security issues, we went as fully into details as possible, but we soon realized that many material facts were not readily obtainable. The larger companies also felt that if they were to secure and retain the confidence of the investing public they must have more definite information concerning the property and rights in which they were asking that public to invest its money. After conferences (and partly as a result of pending rate cases), several of the very large companies began what will result in a complete valuation of their entire properties. These include the Cumberland County Power and Light Co., the Bangor Railway and Electric Company and allied corporations, and the Lewiston Gas Light Company.

Complaints against other utilities that rates or practices were unlawful have made it necessary for this Commission to enter upon independent valuations, among them being the properties of the St. Croix Gas Light Company, the Biddeford and Saco Water Company and the Peaks Island Corporation. And in order to make our service to the public more general and to assist the smaller companies, we are making, and are about to make, valuations of one or more companies in each county in the State, thus obtaining a more accurate working knowledge of local conditions in each community and bringing the department into more intimate relations with each local public. The most important valuation we are carrying on is that of the Central Maine Power Company, which will take months to

complete and will involve an inventory and appraisal of every article of property owned and used by the company.

Each of the large companies above named estimates that it will take a full year to complete its valuation. But when these companies, and this Commission, shall have on their files this complete, accurate and up-to-date information the matter of keeping it up to the minute each year will under present methods of bookkeeping, be comparatively simple and its value to each company, the public and the Commission will be greater than its cost. We shall then all know the exact ratio of the return, in the form of rates, to the fair value of the property devoted to the public service, and the amount to be charged the public to produce that return. Without this information, no accurate conclusion can be reached by the Commission as to the matter of the reasonableness of rates, nor, in many cases, as to the propriety of authorizing an issue of securities.

There is also going on within the State a valuation, by the Interstate Commerce Commission, of all the steam railroads, that of the Boston and Maine railroad being now nearly completed. This will ultimately include all the railroads of the country and is a matter of vast public importance. This Commission is co-operating with the Interstate Commerce Commission in every possible way. So important is the matter regarded that the National Association of Railroad Commissioners, of which this Commission is a member, has appointed a committee to represent the public service commission of each State, and a member of that committee is devoting his entire time to looking after the public's end of the problem. When the valuation is completed, and finally adopted, it will form a working basis of value upon which each railroad will be entitled to earn a fair return in the form of rates charged for service. It follows that a too high valuation would result in a raise of rates to the public; a too low valuation, in a decided crippling of the railroads. While the matter is for final decision by the Interstate Commission, each State Commission will be given full opportunity to be heard. We are working in concert with the commissions of New Hampshire and Massachusetts, and hope that the results finally obtained will be just to all parties.

GRADE CROSSINGS

In our last annual report we called attention to the loss of life which had occurred to automobilists and other travellers at grade crossings, and stated that a comprehensive study of the matter was being made. During this year, 1916, Mr. William M. Brown, Chief Inspector, and Mr. E. E. Parkman, his assistant, have personally gone upon each of the 1479 grade crossings in the State, made many surveys, taken photographs and made several hundred recommendations. These latter have been forwarded to the railroads and towns interested, and in a large majority of instances have been complied with. We have also followed up our request to towns, made a year ago, that each comply with the law of 1915, requiring each town to expend 5% of the money raised for highways and bridges in the removal of trees and bushes by the side of ways, suggesting that such removal be commenced at grade crossings. The response to this request has been very satisfactory, a large number of crossings which formerly were dangerous having, by this process, been rendered much safer. The results of this work have been tabulated and are available for the use of legislative committees and others interested in this subject.

In spite of all that can reasonably be done by the railroads, the towns and this Commission, there exist, and will continue to exist, very many dangerous crossings. And the particular danger consists in the fact that a traveller who is a stranger has no way of knowing that he is approaching a place of danger. So often have automobilists been killed at crossings, not only in Maine but all over the country, that the National Association of Railroad Commissioners at its annual meeting in 1915, and again in 1916, gave the subject long and careful consideration. The railroads are also devoting their best thought to the problem of the better protection of crossings. One result was the appointment of a committee of our national association, and similar action by the national association of the railroads, to urge upon our several state legislatures the enactment of a law requiring the erection of uniform crossing signs a certain distance from each crossing. Last February a representative of each New England commission met the railroads' committee in Boston, and one result will be the pre-

sentation by us to the Maine Legislature of a law requiring the erection of proper crossing signs. These will be, in form, the same as those to be erected in every other State, so that no matter where the autoist may come from he will see in Maine the same sign he sees in his own state, and wherever he sees it it will mean "danger." The careful driver or traveller will thus be warned and will exercise care.

We shall still have with us those careless persons who, knowing that a crossing is near, will nevertheless "guess" that no train is at the moment coming. Those killed are usually of this class. It is urged, however, that they must be protected, partly because they usually carry one or more passengers who can be as thoroughly killed as they would be if personally operating the car or driving the team. The only method of such protection seems to be a gong for day use and a red electric-light signal for night use which operates from the time a train arrives within two thousand feet of a crossing. Several such have been installed, and others will be ordered as fast as circumstances will permit.

Several grade crossings have been eliminated under the provisions of chapter 147, Laws of 1913. Some are in process of elimination, and we have pending petitions relating to others. And we are led to make a suggestion as to the \$15,000 appropriation mentioned in said chapter 147. In accordance with the provisions thereof, the State pays 25% of each elimination, but the amount appropriated by the State each year is but \$15,000 and all that is not expended lapses on the first day of each January. We do not criticize the amount of the appropriation, but we do not think it should lapse each year. It should be allowed to accumulate as will appear from the following instance. During the present year we have authorized the elimination of a very dangerous crossing in Bath, known as "Blind Crossing." The amount the State will be called upon to pay will be from \$5500 to \$6000. The work will not be completed this year, hence the State's contribution will be paid in 1917, reducing the appropriation of that year from \$15,000 to about \$9000, and leaving the last named sum the total amount available for a full year's work. This circumstance is only illustrative of the situation, and we respectfully recommend that this appropriation be made cumulative.

FENDERS

The Legislature of 1915 passed a law requiring all street cars to be equipped with fenders on or before November 1, 1915, unless the time should be extended to a date not later than March 1, 1916. In the early fall of 1915 we called the managing officers of the various electric roads to our offices for conference and interchange of views. It immediately became apparent that the experiences in other states could not be absolutely controlling here, and that State of Maine conditions must be studied and met. To illustrate: a fender on a car in Aroostook for summer use could be easily devised; but in the winter, with four or five feet of snow to be ploughed through, that same fender would become a menace for the reason that it might be torn off, flung under the wheels and cause a derailment. In the case of freight motors, the ordinary "basket with apron" type of fender would have been worse than useless, because the bumper and draw-bar extended in such a way as to make a projecting fender merely an appliance to trip the unwary traveller and hurl him to almost certain death upon this draw-bar. Each railroad operated its cars over a route whereon were pavements and macadam, level with the track, part of the way and the balance consisting of "T" rails, the tops of which were five inches above the sleepers with no filling between the rails. On this part of the route if a person was lying between the rails no fender or wheel guard would do the slightest good. As a result of a full investigation, in the course of which we made various tests with "dummies," examined many types of fenders and studied the elaborate report of the New York Commission issued at the close of a long series of tests of more than fifty types of fenders and wheel guards, we reached some pretty definite conclusions, among them being the following:

1. A fender to be of any use must project from 30 to 36 inches, otherwise the body of the person tripped will fall off and go under the car.
2. A fender must have an apron to prevent the falling person from striking some part of the head end of the car.
3. No fender is effective if the car striking a person is going more than seventeen miles per hour.

4. No fender will *surely* pick up a person lying prostrate on the track.

5. In the case of cars used in interurban service where speed is demanded, a projecting fender is a menace to the passengers for the reason that if a projecting fender on a swiftly moving car struck an object, the fender would be broken, parts thrown under the car and the car derailed.

6. Winter as well as summer conditions must be taken into account.

With these and many other matters in mind, we went over the situation with each railroad, made suggestions and finally approved the type of fender which seemed to meet existing conditions best. Upon the whole, the fenders approved by us have been satisfactory. We know of two instances where the devices have certainly saved life, and if this were all that had been accomplished, there would have been full justification and compensation for the action of the Legislature, the expenditure by the railroads and the time devoted to the matter by this Commission.

PROTECTION OF DOMESTIC WATER SUPPLY.

In our report for 1915 we stated that the water supply of nearly all water companies in the State was either unpolluted or the water was being properly filtered. This is true today. But there are a few companies and a few communities that are not properly safeguarding the health of users of water. During the present year several complaints have come to us, in each of which it has been alleged that a particular company was supplying its customers with water unfit for domestic use because of sewage pollution. In each instance either the company has admitted the truth of the allegation (and set up a justification) or our investigation has established the fact. For example, in the Oldtown case, Porter, et als., v. Bangor Railway & Electric Company, F. C. No. 26, the company admitted that its intake-pipe was near the outlet of one of Oldtown's public sewers, and that its filtration plant was inadequate; but the evidence disclosed that the city of Oldtown in March, 1913, entered into a contract by the terms of which the water was to be pumped from this exact source and treated

with this identical filter, concerning both of which the City Fathers had full knowledge before the contract was made. Even after the hearing before this Commission, at which the evidence of dangerous pollution was positive, the city refused to modify the contract or meet the company to discuss a plan to secure a new source of supply of undoubted purity. In an attempt to comply with our order the company has made the water considerably better by treating it chemically. This and the two following cases are more fully treated elsewhere in this report.

In the Brewer case, Gibbons, et als., v. Bangor Railway & Electric Company, F. C. No. 50, the allegation of complainants and the admission of the company showed that the water being supplied to people in that city "was not at all times suitable for domestic use," and upon investigation we found this to be the fact. We also learned that the Company had obtained legislative authority to go to Chemo Lake for a supply of water to be furnished Brewer, Oldtown, Veazie, Orrington and Milford, but that the authority could not be exercised until the company had entered into written contracts with each such city and town and the same had been ratified by the voters thereof. The company worked out an elaborate plan for the using of this lake supply, and we approved the same, supplementing such approval by ordering the company to deliver to each of the cities and towns a copy of our findings together with a written offer to enter into negotiations looking to the making of contracts in accordance with the above legislative authority. We also mailed each city and town clerk a copy of our findings and order. We have not heard from anybody except a representative of the company, and so far as we are informed, no contracts have yet been made.

In the Presque Isle case, Cook, et als., v. Presque Isle Water Company, F. C. No. 32, conclusive evidence of sewage pollution was furnished. It appeared that no less than sixty buildings drained into the stream from which a part of the water was pumped and that a slaughter house dumped its accumulations into the mill pond no great distance below the intake pipe. And in the Caribou case, Hamilton, et als., v. Caribou Water, Light & Power Company, F. C. No. 59, the entire sewage of Presque Isle (18 miles above) came down the same

stream the water of which, untreated and unfiltered, was pumped into the dwellings of Caribou for domestic use.

There are, no doubt, other places in the State where the people are being furnished water which is not at all time fit for domestic use; and this Commission, upon formal or informal complaint or as a result of its own investigation, will do all that it can do to secure to each community a full supply of pure water. But we cannot do everything, and the entire responsibility of remedying existing conditions cannot be placed, and does not rest, upon this Commission,—nor, in fact, upon it and the water company alone. A great deal can and ought to be done by each community being served. In the Oldtown and Brewer cases the company and the Commission can do nothing satisfactory or final until a contract is ratified or rejected by the voters. In nearly all the other cases which have come to our notice, the community served is polluting its own supply, or else, by discharging its public sewage into a stream, is rendering unfit for human use the waters of that same stream when it reaches a neighboring community. In some cases the company is paying scant attention to sanitary conditions at and near its source of supply, and along the banks of rivers and streams from which that supply comes. In justice to many small companies it ought to be made clear that they cannot afford to purchase all land necessary to protect absolutely their water supply, nor can they patrol or clean up the same. The cost of proper filtration plants for small communities is often prohibitive, and chemical treatment of polluted water, not followed by adequate filtration, is far from satisfactory.

The time will come, if it has not already arrived, when the State itself will inaugurate a system of regulation and control of all sources and incidents of water for domestic use and give to each community served full assurance that no dangerous or unclean thing rests within or within reach of the streams, ponds and lakes out of which is to be drawn "pure water for domestic use," the quoted words being those used in the charter of practically every water company. Our statute (R. S. Ch. 129, Sec. 1) merely provides that any person who "knowingly or wilfully" corrupts a spring, brook, pond, stream, lake or reservoir, the waters of which are used for domestic

purposes, or who "knowingly" corrupts the sources of the supply of any water company, shall be punished, etc. There are three important objections to permitting the foregoing to be the only law on this important matter, viz: 1st: It is practically impossible to prove that any person "knowingly or wilfully" has corrupted any water supply; hence there are no attempts at prosecution, even in cases where the actual corruption is undoubted. 2nd: The law seems to place the burden of prosecution upon the water company, and in most instances the manager is a long-time resident in the community served and shrinks from publicly hailing into court a neighbor who is perhaps a friend; hence he does not act in cases calling for action. 3rd: Much of the dangerous pollution results from carelessness or heedlessness, for which the law provides no usable remedy; and as a practical matter, colon bacilli which enter the pipes of a water company as the result of the failure of some person or corporation to observe the rules of common decency will do just as much damage to a user of that water as would the same "bugs" existing in the same water as a result of some person's wilful act. Which last statement leads us back to the original proposition, that the State itself must lend its aid. We tax all the people to build a highway used largely by one community; the Legislature appropriates money to build a bridge for a town whose resources have been crippled by a freshet; we are liberal in the aid rendered a hospital used by the people of a limited area. What objection can there be to raising and expending money in protecting from pollution water to be used by our people in places where the company cannot or will not afford such protection?

Other states are doing this very thing. In Massachusetts there exists practically the same law as to wilful pollution that is contained in our statute. But in addition that State provides for the protection of the sources of water supply against all kinds of pollution. This legislation is found in Revised Laws, 1902, chapter 75, sections 112 to 130, inclusive. The State Board of Health is given general oversight and care of all inland waters and all streams and ponds used as sources of supply for water for domestic use; and this Board may make rules and regulations to prevent pollution and secure sanitary protection. No water company or sewerage company

can secure authority from the Legislature to build its system until it has obtained the recommendations of the Board as to the best method of protecting existing or probable future water supplies. Upon petition by any mayor, selectman, president of a water company, etc., stating that "manure, excrement, garbage, sewage, or any other matter pollutes or tends to pollute the waters of any stream, spring or pond used . . . as a source of water supply" the Board gives notice, holds a hearing, and if public health requires it, the Board shall, "by an order served upon the party causing or permitting such pollution, prohibit the deposit, keeping or discharge of any such cause of pollution, and shall order him to desist therefrom and remove such case"; provided, no order shall be made prohibiting the cultivation of the soil in the ordinary method if no human excrement be used. We recommend to our Legislature, a careful consideration of this subject. And we suggest that our Maine water companies form a Maine association, to the end that, by consultation and united effort, the present and future generations may be supplied with water which does not have death or disease lurking in it, unseen, unknown, in the form of a microscopic menace to young and old.

WATER FOR MUNICIPALITIES

The frequent absence of any charge for water furnished the municipality for fire protection and other municipal uses presents a serious situation in adjusting rates established by water utilities.

In some instances private legislative charters expressly provide that a certain city or town shall forever receive free water for all municipal purposes including public fire protection, or confirm an ordinance or charter of the same effect. In other cases authority was given to contract for a term of years, or to contract generally and without express limitations, and such contracts have been made calling for payments for a time, usually twenty years, and free service thereafter. Notable examples of these three classes are found in the Portland Water Company, the Augusta Water Company and the Belfast Water Company, respectively. When the territory served by such companies has been taken over by water dis-

tricts, all lawful contracts between the previously existing private companies and the municipalities have been assumed by the districts, and these contracts for service have been taken over without question as to their legal force,—and this although the territory served by the district usually is not identical with that of the original company, or of the municipality interested in the contract.

To appreciate the effect of this practice it is necessary first to consider certain features of correct rate making. If a water company was to furnish water for domestic use only, its mains, filters, standpipes, pumps and all that goes to make up its complete plant would be very much smaller and less expensive than a plant required to furnish fire protection also. In planning its works the company takes into consideration two basic matters, capacity and output. If service for domestic purposes is all that is to be rendered, the plant will be relatively small and the capacity not materially greater than the normal everyday output. On the other hand, if the company is to be called upon to furnish, during a fire, large quantities of water through hydrants, its mains, standpipes, pumps and other facilities must necessarily be large enough to meet the demand. This means that the original investment of the company, as well as operating expenses, interest and depreciation, must be largely in excess of that which would be necessary to furnish domestic service alone. Experts agree that, in the case of a company furnishing both kinds of service, 65% to 70% of the capacity of the plant is chargeable to "capacity" rendered necessary for fire protection. In other words, to be prepared to furnish water for fire purposes when needed, the company must constantly have its capacity to serve three times as great as would be required for domestic service alone.

When it comes to "output" or actual use of water the situation is different. Here it is found that of the water used 90% is chargeable to domestic customers and about 10% for the extinguishment of fires.

When these percentages are applied to the gross amounts of these two elements of expense, it is found that about 67% of the total cost of providing, maintaining and operating a water utility under average conditions is required for domestic

users, and 33% for municipal demands. This means that, if the city pays nothing for the service it receives, the individual user must pay 50% more than the cost of serving him as an individual in order to produce the same ultimate revenue. It is sometimes said that the result is the same as though the city paid for its water, because the money would be raised by taxation and paid by the same persons who now pay it in their water rates. It is paid by the same community, but in entire disregard of the benefits received by the individuals who actually carry the burden. The more water one uses for domestic purposes the more he contributes to the expense of fire protection. When the householder installs a bath-tub, his fire prevention tax is increased, while his neighbor raises his business block in the congested area a story, or erects a kindling-wood factory or an excelsior plant without one cent of increased cost for hydrant service unless he puts in water for other than fire use.

This subject is discussed at length in decisions in the Augusta and Portland cases published elsewhere in this report.

What is said above touches only one side of the unfairness of this method of securing revenue by the water districts,—although the most important one so far as it relates to our work. It is readily apparent that where the geographical limits of a district are not identical with those of the municipalities which are being served free of charge, and where some towns and cities within a district are receiving such service free while others within the same district are paying for it, some water takers are paying taxes for service rendered their towns and increased water rates for such service in other towns, while their neighbors are paying an added water charge as a contribution toward that part of the expense of serving their own town which is left after their doubly-taxed neighbor has paid his share and borne the whole burden of his own municipal portion of the district.

If therefore, the municipality pays nothing, the other customers must carry the entire burden. Otherwise stated, it benefits each property owner and inhabitant of a city to have fire protection, and all of the people should contribute to the payment for this protection through taxes in approximate proportion to the benefits received, rather than cause those who

are domestic consumers to pay not only their own bills but those of the municipality as well, the latter in proportion to the amount used for an entirely distinct purpose. The company, if it is to render service, must receive a fair return on the entire value of all the property it is using. If the municipality pays nothing, the rates to private consumers are necessarily high. It was stated by an officer of the Portland Water District in a recent hearing that if the city of Portland paid regular rates for water used for municipal purposes, its contribution would amount to something like \$80,000 a year, and if this amount was paid, the rate to private consumers could be reduced. It was suggested that Portland ought to cause the existing law to be repealed and in the future contribute its share toward the expenses of the District and thus permit a reduction in rates, the other cities in the district waiving whatever rights they might ultimately acquire under similar contracts not yet matured.

What is true of the cities mentioned is true of any city or town which pays nothing, or an inadequate amount, for its water. And some commissions go so far as to rule that in determining what is a fair rate for a private consumer in a city where nothing is paid for fire protection, the commission is not bound to consider the value of the property of the company devoted to this free service, but ought to fix the rate on the basis of the value (rather than the cost) of the service to the individual. It will readily be seen, that if this should be done, the company would not receive sufficient revenue to operate and maintain its plant, nothing for depreciation or dividends, with the result that, very soon, inadequate service would result and bankruptcy would be the company's finish. It is to be hoped that the very few municipalities which are not paying their fair share will soon look at this matter in the light in which the Commission sees it.

This reform does not mean an increase in rates, as some property owners are prone to think; it is a transfer of the actual expense of a valuable service from a hidden tax on a service in which the expense is not incurred to an open tax on the service in which it is incurred. There does not appear to us to be much room for argument on this proposition.

In connection with this subject of water for municipal purposes we desire to call attention to another matter. It has been the custom for a water company and a city or town to enter into a contract (usually for twenty years) for the supplying of water for fire protection and other municipal purposes. This was and is proper in the case of a new company, for the reason that if such a company is to build its plant two or three times as large as it would if only private consumers were to be supplied it ought to have a guaranty of a certain income for a definite time in order to be assured of its fixed charges and a fair return on this additional cost. Otherwise it often would be difficult and expensive to finance the undertaking. But in the case of a company, long established and enjoying a monopoly, no such reason exists. With the public utility law in effect and this Commission clothed with full powers to investigate all rates and correct any errors which may exist, there does not seem to be any good reason why a water company should not file a schedule of municipal water rates under which one or any number of cities or towns may be served, each taking the chance of an increase or a reduction of such rates exactly the same as a private consumer does. A contract for five, ten or twenty years prevents any change during that time, no matter how strongly altered circumstances might demand such change.

Unless the circumstances are very exceptional, we shall not feel warranted in approving any such municipal contract, and respectfully call attention to our decision in the Brunswick and Topsham Water District matter (published elsewhere in this volume), for a full statement of our reasons.

RAILROAD FREIGHT MATTERS

One of the most important and far-reaching matters which this or any other commission is called upon to consider, is that relating to freight rates. Each citizen, whether he be a shipper or receiver of freight or not, is interested, because a freight charge of some sort enters into the final cost of every article used or consumed anywhere in the State. The average person gives this matter but little thought because the amount of his contribution is ordinarily very small. But to the constant shipper whose yearly freight bills may amount to thou-

sands of dollars, a difference of one cent a hundred pounds materially affects his profits or losses as well as the price he must charge his customers. This matter is of first importance to each railroad, as out of its freight earnings it must pay any annual deficit of passenger earnings over expenses as well as those expenses which are properly chargeable to freight business alone; and a difference of this cent a hundred pounds on any one of several groups of commodities would affect the revenue of the railroad to the extent of many thousands of dollars each month.

It is therefore of prime consequence that this burden of freight rates should be fairly and evenly distributed, so that no particular group of shippers and their customers will pay either more or less than their fair share of the just and necessary gross amount which the railroad must actually receive to live, prosper and continue to be a great factor in the development of the State. The railroads of this State and of the whole country, admitting the propriety and justice of the foregoing, claim that they have been doing, and are still attempting to do, all they can to reduce the matter of rate-making to an exact science. It is said by the officers of steam railroads that the passenger trains are very generally run at a loss, and that the railroads would be materially better off if they could be cancelled either totally or in large measure, if they are to be confined to existing or past rates. Such officers realize that to raise passenger fares would cause a storm of protest and result in a widespread unfriendliness on the part of the travelling public toward this group of utilities. This, the railroads desire to avoid, and prefer to recoup the deficit by slightly higher freight rates than would otherwise be necessary. This practice may or may not be the correct solution, but if resort is to be had to it, surely no class of persons or group of commodities ought to be loaded with more than its fair share of the necessary contribution to make up any such deficit. It is equally true that the railroads should, so far as possible, group or classify certain commodities, and commodities within that group should in all parts of the State where circumstances are the same or similar, move at the same rate and under practically the same circumstances. The railroads of the country, through their classification committee, have

been working for many years in an endeavor to bring about a fair and just classification of commodities. But the practical difficulty of applying such classification in every State, or in each community, is apparent when we stop to realize that no two states offer exactly the same conditions of density of traffic or expense of operation, and the producers in no two states are exactly similarly situated with reference to their distances from a place of marketing their finished product or purchasing the raw material which enters into the manufacture of that product. In other words, in certain respects each state, and often different portions of each state, stands in a class by itself, and, as the railroads claim, must be treated in the matter of freight rates with reference to its individual conditions and circumstances.

Some few years ago, as a result of the research and study upon the part of the railroads of the country, an expert by the name of R. N. Collyer, acting for the railroads, compiled what is known as "Collyer's Official Classification." Mr. Collyer divided practically all of the articles which are shipped by freight into six groups officially designated as 1st, 2nd, 3rd, 4th, 5th and 6th class. To those articles which, for illustration, moved first-class he attempted to apply a certain rate per 100 pounds, or such other unit as custom demanded, for the movement of each such commodity within a certain distance from the point of origin of the shipment. This official classification was adopted by all of the railroads within the jurisdiction of this Commission and became, and continues to be, a part of their classification of freight service. It seemed to be necessary, however, to depart from this official classification whenever and wherever the circumstances existent in the State of Maine suggested such departure. This departure was technically known as "Creation and application of commodity rates." Theoretically, a commodity rate is supposed to result in the carriage of the particular commodity at a rate less than that specified for members of the class in which it had been grouped by Mr. Collyer. But frequently a commodity which, according to official classification, ought to move in fifth class, actually moves at a higher rate somewhere between fifth class and fourth class. It also happens that under these commodity rates an article may move at a certain price in one part of the

State and at an entirely different price in another part of the State, even though the service be rendered by the same railroad company. Also it often occurs that these commodity rates are brought about as a result of an agreement between a particular shipper and the railroad which is to perform the service, resulting in the carriage of that commodity at a different price from what the same commodity would be carried for another customer whose situation may be different territorially, but similar in all other respects. In other words, the moment a carrier departs from the strict letter of Collyer's Official Classification and undertakes to make commodity rates, such carrier too often is merely guessing, in the first instance, what the rate ought to be, and cannot know what it should be until an experimental period has elapsed. Such commodity rates also give opportunity (whether taken advantage of or not) for a carrier to favor a particular shipper at the expense of others who are so similarly situated that they ought to have the same rate.

This Commission has had many complaints of an informal nature with reference to freight matters and alleged discriminations, and has conducted, as best it could, an investigation of the general subject of freight rates. Early this year we felt that we needed the advice of someone who was expert in freight matters, and suggested that we be permitted to employ the same expert who gave his advice and service to the New Hampshire Public Service Commission in its freight and passenger rate investigation two years ago. The Governor and Council evidently felt that the subject was one which the Commission might investigate through its own experts and declined to authorize the expenditure. We were therefore, and still are, left to our own devices and are giving to the matter the best effort that our information and present force permit. We have taken up with the managing officials of several of the common carriers this subject of commodity rates. We find as a matter of fact that these officers realize that something should be done to more closely classify the service which the railroads are rendering to shippers of freight and to eliminate as far as possible commodity rates as such. Upon one of the railroads it appears that less than 20% of the total tonnage hauled moves under Collyer's Official Classification

and that the balance is moved under commodity rates with no particular and definite classification attempted or effected. This means that so far as the opinion of this expert, Mr. Collyer, can be reflected in practical results in the State of Maine, only one-fifth of the tonnage moved by common carriers in the State of Maine can in the opinion of the railroads and some of the shippers come within this official classification. We have suggested that if Collyer's Official Classification is not entirely usable in the State of Maine, the railroads themselves should undertake to further classify the four-fifths of its freight business which cannot be moved in accordance with official classification and has to be moved under commodity rates. In other words, it is our feeling that it must be possible to group certain commodities under what might perhaps be known as "Class A" of the commodity rates and within that classification or group move the articles which fall therein at substantially uniform rates for similar distances and similar conditions anywhere within the State. And so, down through the list, grouping certain commodities in the class where they will naturally fall, move them at rates which will be fair to the carrier and to the shipper and the consuming public. The railroads express an entire willingness to make this attempt but they see two serious difficulties. First, they say that the number of commodities moved outside official classification, or at commodity rates, is so great and the character of the commodities so varied that it is almost impossible to make a proper grouping for the purposes of any classification; and that the operating conditions and the density of traffic upon the same road in different parts of the State make it impossible to move the same commodity the same distance at the same price on each part of its system. They further say that for intrastate business the consent or coöperation of each of the several railroads operating in the State, must be obtained before any usable commodity classification can be put into effect. While the Commission recognizes all these difficulties, it has urged upon the railroads the necessity of making the attempt above suggested. We feel that the traffic officials of our railroads are in better shape to bring about these results than the Commission or any expert whom it might employ, and we feel that instead of agitating the matter in the form

of full investigation, we ought to give the railroads a reasonable opportunity to arrange matters themselves, one reason being that it appeals to us that this is a managerial matter in the first instance rather than one of regulation. If the railroads do not within a reasonable time bring about a decided change in the matter of classification of commodities and the application of commodity rates, we shall feel that it is our duty to undertake an investigation and re-arrangement which may correct some of the more glaring inequalities at least.

We feel that we ought to call attention to a matter which recently has been suggested to the Commission, and that is that each of our railroads during the next year will have to have more money for the conduct of its business. It is claimed that the eight-hour law recently adopted by Congress and effective on and after January 1st, 1917, will increase the operating expenses of the railroads very materially. It is said that other increases in the cost of labor and of materials will further add to the burden of the railroads and require the payment of an additional sum to it by its customers. Some idea may be obtained of the importance of this matter from the fact that one of the railroads says that it must have \$725,000.00 more for the year ending June 30, 1917, than it received during the year ending June 30, 1916. Other railroads claim that they require a sum which, though somewhat smaller in amount, involves the same percentage of increase. We do not know at the present time whether the needs of the railroads are as great as claimed, and many elements must be considered before any safe conclusions can be drawn.

The Interstate Commerce Commission, and nearly all of the State Commissions, have what is known as the power of suspending a proposed rate for the purpose of investigation. This means that if any public utility (whether railroad or not) proposes a new rate which is an increase over existing rates, the Commission, either upon complaint or upon its own motion, may suspend such rate for a definite period, and during the time of such suspension give full opportunity to interested shippers and consumers to appear and affirm their belief in the necessity of the raise, or protest against the same and give their reasons therefor. An instance of this is found in the investigation by the Massachusetts Commission which occupied

nearly a year and involved a large increase in passenger rates upon the Bay State Electric Railroad system in that Commonwealth. We have no such power. Under the law, any public utility may file a rate, even though it be an increase, and at the expiration of ten days it becomes effective, and our authority is limited to initiating upon our own motion an investigation or proceeding upon the complaint of ten or more persons, firms or corporations. The result is that we often do not know whether the rates should become effective or continue to be in force, until they have been effective for some considerable time and complaints either formal or informal have reached us. If we had this power of suspension and any common carrier proposed an increase of its rates substantial in amount and far-reaching in effect, we might well be justified in assuming that its customers would be interested and entitled to be heard and that it would be fair to postpone the effective date of such increase to such time as would give opportunity for complaining patrons to appear before the Commission and be heard. We shall suggest to the incoming Legislature the advisability of so amending our law that we may have this power of suspension for investigation. With that power, any proposed increase in rates upon, for instance, coal, (the rate upon which has been recently increased), pulp wood, paper, mill supplies, boots and shoes, farm machinery and products, in fact any one of the several articles which are of universal use or consumption, could be suspended and an investigation made which would give opportunity to the utility and to the consuming public to inform the Commission fully as to what was fair and just under all circumstances.

PHYSICAL CONNECTION BETWEEN STEAM AND ELECTRIC RAILROADS.

At the request of a considerable number of interested persons, we shall present to the incoming Legislature an act giving to this Commission authority to require physical connection between the tracks of a railroad operated by steam and one operated by electricity, or between the tracks of two railroads operated by electricity, when there is a sufficient demand for it and it may be accomplished under reasonable regulations.

It is, of course, well known that when electric railroads were first put in operation, passengers only were carried. Later, express packages were carried in small numbers in regular cars, the business growing so fast that very soon special cars for the carriage of express were, and now are, regularly run on nearly all lines. Within the last two years, several electric roads have been giving careful attention to the possibility of profitably carrying on a regular freight-transportation business, with the result that several such companies have prepared and filed full freight tariffs, and are regularly engaged in the haulage of freight. The rails, roadbed and freight motors are such that loaded freight cars of standard type can be safely and conveniently hauled from the tracks of steam railroads and transported on the electric roads to the point of final destination of the contents of such loaded cars. In order to accomplish such haulage, there must be a physical connection—an actual union of tracks—between the steam road and the electric road. Several such connections already exist, notably, between the Atlantic Shore Line and the Boston and Maine at Kennebunk and West Kennebunk; the Lewiston, Augusta and Waterville Street Railway and the Maine Central at Sabattus; and the Bangor Railway and Electric Company and the Maine Central at Bangor. By means of these connections a large amount of freight traffic is interchanged; but they now are controlled entirely, both as to location and manner of use, by an agreement between the steam and the electric railroads. Nearly every other State has a law authorizing its public service commission to compel a steam and electric railroad to construct a physical connection between its tracks and by means of the same to transport loaded freight cars from the steam road out to destination along the line of the electric road, and also to haul empty cars to a convenient point for loading and return to the steam road for further transportation. Illustrations of the absolute necessity of such a law are limitless in number and variety. A group of farmers desire to ship potatoes; the steam railroad station is seven or eight miles away, while the electric car-line passes the door; how much more convenient it would be if a side-track would be built, a car set for loading, that car when loaded hauled and switched (by means of a physical connection) to the

steam road and a long wagon-haul (maybe in the mud) avoided! Lumber, milk, produce, other commodities could be handled the same way. And with reference to incoming freight, it is plain that coal, grain, farm machinery, fertilizer, the stock of goods of the local trader, all could be landed on a convenient electric siding, if only there existed a physical connection between the steam and the electric road.

The Maine Public Utilities Act gives the Commission no express authority to require such facilities, and there is grave doubt as to whether the power is implied in the "adequate service" provisions of the law. The effect of the interstate nature of the business of the railroads also seriously interfere with efficient local relief in such matters, while the Federal government gives no relief at all.

There are now pending before the Commission three cases in which those questions are raised sharply. They are assigned for public hearings at Portland, beginning November 9, 1916, and it is hoped that they may be completed and full investigations concluded in season for us to reach and promulgate our findings before the coming session of the Legislature, to the end that we may advise more definitely in respect to needed legislation.

Some of the steam roads say it would be unfair to compel a physical connection between such a road, having expensive terminals to maintain, and an electric road which is under no such expense. This comes down to a matter of dollars and cents and would be carefully considered by this Commission in adjusting the consideration to be paid by the electric road or the steam road—a sum which the consignee would finally pay in the freight charge.

Again, the steam roads say that to compel some physical connections would result in requiring the steam road to "short haul itself." The meaning of this can best be obtained by way of illustration. A person at Waterville has a carload of some commodity coming from Boston. He finds that by consigning it to himself at Deering Junction and then having it hauled by the Lewiston, Augusta and Waterville Street Railway, he can save a substantial amount. To permit this to be done would result in taking from the Maine Central the revenue it would receive from hauling this same carload over its own road from

the Junction to Waterville—in other words, “short hauling itself” by the distance between the two points. This, however, is a matter of detail only; and, for the moment waiving the question of whether or not the foregoing illustration constitutes more or less than legitimate competition, cannot this Commission be trusted to properly safeguard the interests of all parties concerned? Is it more in keeping with modern convictions to permit (by reason of the absence of any legislation) our public service companies to fully and finally determine the manner in which, and the extent to which, they will serve the public than it would be to give to this Commission reasonable regulative authority to see that all—corporations and individuals—are treated fairly in this particular phase of the very important matter of transportation?

REPARATION AND REFUND

In our last annual report, we called attention to what we believe to be an important defect in that portion of the Utility Act which relates to reparation and refund. As the law exists, no hearing or adjudication upon the matter of a refund can be had unless the utility itself presents the petition; and no petition can be presented unless the utility has, within thirty days from making an overcharge filed with the Commission a new schedule setting forth the rates under which the refund is lawful. It often happens that an individual shipper or receiver of freight, or a person dealing with a utility other than a railroad company may feel sure that an improper charge has been made against him. Such individual ought to have the right to bring the matter before the Commission in order that a full and impartial investigation and judgment may be had, and this without reference to the desire of the utility either one way or the other. We shall present to the Legislature an amendment of our Act taking care of this particular matter.

CONNECTION AT JUNCTION POINTS

During the past year we have had various complaints to the effect that at junction points where the trains of one railroad stopped at or near a station also used by another railroad, they often left a very few minutes before the train of such other

railroad was scheduled to arrive. This means that a person coming to this junction point on the first mentioned train will alight therefrom to find that a train upon which he could go to a more or less distant point has departed one, two or five minutes before his train arrived. We have taken up informally several of these matters and are very glad to report that the railroads have responded very fairly to our suggestions and in the time tables which went into effect upon October 1st, 1916, these matters have all been attended to and so far as we know, there is no opportunity for any traveller to find fault. If anywhere in the State any similar circumstances exist which require our attention, we should be very glad if any persons having information would communicate the same to us.

We have also arranged at several points a change in the time of the departure of steam and electric cars so that a person desiring to leave a train and continue his journey upon a trolley, may do so without too long a wait. All of these connections have not yet been arranged, and we welcome suggestions which will facilitate travel by train and by trolley.

We append to this part of our report a summary of matters which have been considered formally during the year, followed by the full text of the decisions in some thirty-nine cases decided by us and selected because they are believed to state and illustrate principles of sufficient general interest to make their publication profitable. These are followed by reports from different departments, tabulations from the annual returns of public utilities under the jurisdiction of this Commission, and abstracts of the reports of the two classes of railroad companies. The annual expense statement will be submitted at the end of the calendar year, which is also the fiscal year.

Respectfully submitted,

BENJAMIN F. CLEAVES,
WILLIAM B. SKELTON,
CHARLES W MULLEN,

Public Utilities Commission of Maine.

CONDENSED SUMMARY.

During the year included in this report the Commission has held one hundred and twenty-nine formal public hearings, exclusive of public investigations of accidents. This is also exclusive of all investigations, conferences and actions connected with informal complaints, all involving more or less taking of evidence, examination of reports, charters and other sources of information, and contact in person and by mail with interested persons or persons possessing some information bearing upon, or occupying some position related to, the matter in hand.

While all of these acts are performed as part of our official duties and are open to the public, it is impossible more than to touch upon them in this report, doing so in such manner that any reader who is interested may readily ascertain where he may find the full records in any matter formally handled and in which he is interested.

For this purpose and to show the scope of the work done we give the following condensed summary, arranged under appropriate subheadings.

GENERAL ORDERS

File No. 375. General Order calling upon certain delinquent public utilities to file schedule of rates in accordance with General Order File No. 154 on or before December 1, 1915, and concluding: "If you desire any help or instructions in preparing your schedules, we shall be very glad to render you the same." This was dated November 5, 1915.

File No. 385. General Order dated November 17, 1915, requesting certain classes of public utilities to file statements showing "fair present value."

File No. 561. General Order dated May 2, 1916, establishing accounting system for vessels which are subject to the jurisdiction of the Interstate Commerce Commission and of this Commission, effective July 1, 1916, as to manner and form of accounting, and as to all other matters June 30, 1916.

File No. 562. General Order of same date and for same purpose applicable to Sleeping Car Companies.

File No. 577. Three General Orders, dated May 16, 1916, fixing the manner and form of accounting and uniform classification thereof to be adopted and followed by the following classes of public utilities respectively: Vessels not subject to File No. 561, Warehousemen, and Wharfingers. These orders became effective on July 1st, 1916, and embraced in their application all classes of utilities not previously provided for.

File No. 580. General Order dated May 18, 1916, promulgating rules for reporting accidents.

File No. 694. General Order embracing report on death of Robert B. Martin, May 9, 1916, a motorman in the employ of the Atlantic Shore Railway, who was electrocuted while attempting to use one of the company's telephones located in boxes along its line. Pursuant to recommendations of the Commission precautions were carefully worked out to prevent the repetition of such an accident, and the original report and recommendations on the accident, the report of the expert who examined the devices installed under our recommendations and a blue print showing the same in detail were embodied in the General Order and sent to all companies operating electric railways for their guidance in the protection of motormen, conductors and other employees from accident in the use of telephones upon their lines.

FORMAL COMPLAINTS AGAINST PUBLIC UTILITIES, PRESENTED BY TEN OR MORE PERSONS, OR INSTITUTED BY THE COMMISSION ON ITS OWN MOTION.

T. V. HOLDAWAY ET ALS. VS. BANGOR & AROOSTOOK RAILROAD COMPANY.

F. C. No. 5.

Complaint filed January 13, 1915, and pending at date of last annual report. Dismissed at request of complainants, April 27, 1916.

W. H. KENNISON, M. D., ET ALS. VS. MADISON WATER COMPANY.

F. C. No. 13.

Complaint involving purity of water supplied citizens of Madison village. The present supply had been declared unfit, the water company ordered to correct the same, and further action deferred at the date of our last annual report pending negotiations between the Madison Water District and the water company for the purchase of the water plant. This has since been consummated, and the case is closed. This case is fully reported among the Decisions printed later in this volume.

E. O. BUTLER ET. ALS. VS. LEWISTON, AUGUSTA AND WATERVILLE STREET RAILWAY.

F. C. No. 17.

Complaint alleging excessive and discriminatory rates and unreasonable location of fare limits on Mechanic Falls branch of Lewiston, Augusta & Waterville Street Railway. Final hearing at Lewiston, December 30, 1916. Decision March 28, 1916.

The Commission found that the through fare between the two terminals was not excessive, but that a change of fare limits and of fares affecting Minot Corner and Hackett's Mills, hamlets located between the terminals should be made, reducing the fare between these hamlets from five cents to three cents and that from them to the terminals of this branch twenty per cent, and so ordered. This was accomplished by departing from the conventional 5-cent zone system with respect to a portion of the distance on account of conditions peculiar to this line. Respondent also was ordered to sell 12,-24,-36- and 48-ride books of tickets, good for one, two, three and four weeks, respectively, between Lewiston and Mechanic Falls, at fifteen cents per ride, the regular single ride rate being twenty cents. This decision is printed in full later in this volume.

HAROLD H. MURCHIE ET ALS. VS. ST. CROIX GAS LIGHT
COMPANY.

F. C. No. 20.

SAME VS. SAME.

F. C. No. 21.

Complaints involving reasonableness of rates in city of Calais, both gas and electric. Preliminary and final hearings held at Calais. Full examination and report on accounts made and completed by our accounting department, and complete appraisal of both electric and gas plants by engineering department. Copies furnished both parties, who are now preparing and filing their briefs preparatory to final decision.

GEORGIA P. PORTER ET ALS. VS. BANGOR RAILWAY AND
ELECTRIC COMPANY.

F. C. No. 26.

Complaint alleging impurity of water supplied inhabitants of City of Oldtown, pending at date of our last annual report and assigned for hearing November 2, 1915.

No one appeared at the hearing to represent the complainants, and no steps have ever been taken by the complainants to prosecute the complaint, or to aid the Commission in doing

so. The respondent admitted that the water is unsuitable for domestic use and was ordered to take measures to correct the same, and to report plans. It caused a survey, estimates and recommendations to be made by a skillful engineer with the view of establishing a comprehensive system to take care of Oldtown, Brewer and Orono by taking the supply from Chemo Lake, for which it has legislative authority subject to the approval of the citizens of Brewer and Oldtown. Further reference to this case is made elsewhere in this report, and decision printed in full on subsequent pages.

PERCY R. RICH ET ALS. VS. BIDDEFORD & SACO WATER
COMPANY.

F. C. No. 28.

Complaint alleging unreasonable water rates at Old Orchard. Pending at date of last annual report, hearing having been postponed at request of both parties. Hearing held at Old Orchard, November 11, 1915. Valuation ordered, and accountants and engineers have since been engaged in appraisal of respondent's entire plant, of which the Old Orchard section is one division. This includes the cities of Biddeford and Saco. Both accounting and engineering departments have completed their field work, and their detailed reports soon will be completed and furnished the parties preparatory to final hearing.

FRANKLIN R. PATTEN ET ALS. VS. BANGOR RAILWAY AND
ELECTRIC COMPANY.

F. C. No. 31.

Complaint alleging that the street railway bridge of respondent in Hampden obstructs view of travellers on the highway and renders travel unsafe. Respondent demurred. Demurrer sustained and complaint dismissed, holding that, "Where a public utility is using a structure upon its own private property, and such use does not affect the rates or character or quality of its service as defined in the above named Section 41, (creating the right of aggrieved persons to make complaint to us) we have no jurisdiction to go outside and determine that

such structure is or is not a menace to travel upon a public way over which we have no jurisdiction or control." Decision printed in full elsewhere herein.

NATHAN P. COOK ET ALS. VS. PRESQUE ISLE WATER COMPANY.

F. C. No. 32.

Complaint involving purity of water for domestic use at Presque Isle. Second public hearing held at Augusta, December 22, 1915, our chief engineer having made investigation and filed report as noted in our last annual report. Supply declared unsuitable and respondent directed to remedy same and to file reports of plans and progress.

The respondent having alleged at the hearing that the supply was usually free from objectionable features, the Commission defined the requirements of a water utility in this respect in the following language:

"It is not enough that the water is free from excessive turbidity during most of the year, nor that intestinal bacteria are found in it only at more or less infrequent intervals. Water to be used for domestic purposes must be as free from harmlessly offensive conditions as reasonable care and effort can make it, and as free from contamination likely to cause disease as extreme precautions against all known dangers can make it. It is not a safe water unless it is safe all the time."

This decision is printed in full later in this report.

H. B. AUSTIN ET ALS. VS. PHILLIPS ELECTRIC LIGHT & POWER COMPANY.

F. C. No. 33.

Complaint alleging excessive rates and inadequate service. Preliminary hearing had been held at date of our last annual report, and work of accounting and engineering departments was then in progress. When their reports were completed and submitted to parties, complainants frankly admitted that rates could not be reduced and that additional revenue must be had if longer hours of service were provided. The Commission rendered decision pointing out course for adjustment between the parties; its recommendations were adopted, and the parties have secured such improved conditions as either of them con-

sidered practicable after the case was thoroughly investigated. Decision printed in full elsewhere herein.

REUBEN L. BREED ET ALs. VS. BOOTHBAY HARBOR ELECTRIC
LIGHT & POWER COMPANY.

F. C. No. 36.

Complaint alleging excessive and discriminatory rates, pending at the date of last annual report. The complainants did not prosecute the complaint, but the parties were finally brought together after correspondence and conferences with the Commission, and satisfactory adjustment has been made.

RE VAN BUREN LIGHT & POWER COMPANY.

F. C. No. 37.

Investigation into adequacy of service and reasonableness of rates by the Commission on its own motion. Accounting and engineering departments have completed examination of accounts and appraisal of property and filed reports, copies of which have been furnished both parties. Parties have filed their answers to the same pointing out respects in which they differ from the conclusions therein contained. Final public hearing at Van Buren, October 17, 1916. Case pending for final decision.

RE RATES ON HARD WOOD FOR FUEL BETWEEN HUDSON AND
BANGOR, VIA BANGOR & AROOSTOOK RAILROAD COMPANY AND
MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 38.

Investigation by Commission on its own motion relating to rates upon hard wood for fuel between Hudson and Bangor. Hearing at Augusta, January 18, 1916. Present joint rate of \$1.65 per cord adjudged excessive and respondents ordered to file new rate of \$1.35 per cord.

NOTE: This concludes list of Formal Complaints pending at date of last annual report. Those referred to below were filed after October 31, 1915.

AMERICAN THREAD COMPANY VS. BANGOR & AROOSTOOK
RAILROAD COMPANY.

F. C. No. 44.

Claim for refund of \$14.72 excessive charge on five carloads of white birch wood shipped between divers points on respondent's line. Authorized November 16, 1915. Decision printed in full elsewhere herein.

KELLOGG LUMBER COMPANY VS. BANGOR & AROOSTOOK
RAILROAD COMPANY.

F. C. No. 45.

Claim for refund of \$6.00 excessive charge on one carload of cedar shingles shipped from Shirley to Greenville. Authorized November 16, 1915.

RE MAINE CENTRAL RAILROAD COMPANY; PROTECTION OF
BRIDGE STREET CROSSING, AUGUSTA.

F. C. No. 46.

Investigation by Commission on its own motion. Hearing at Augusta, November 30, 1915. Respondent ordered to install a gong or other appliance to warn gateman of approach of train and to reduce the speed of trains approaching from the East to ten miles per hour.

SACO VALLEY CANNING COMPANY VS. MAINE CENTRAL
RAILROAD COMPANY.

F. C. No. 47.

Claim for refund of \$72.00 excessive charge on six carloads of green corn shipped from East Livermore to Jay. Authorized November 16, 1915.

B. D. TINGLEY VS. BANGOR & AROOSTOOK RAILROAD COMPANY.

F. C. No. 48.

Claim for refund of \$24.00 excessive charge on four carloads of gravel shipped from Horseback Pit, Houlton, to Houlton. Authorized November 30, 1915.

EASTERN MANUFACTURING COMPANY ET ALS. VS. BANGOR & AROOSTOOK RAILROAD COMPANY AND MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 49.

Complaint alleging that rates charged for carriage of pulp wood from points in Aroostook County to junction points of the two respondent railroads are excessive, and that they are unjustly discriminatory in favor of traffic going to Millinocket. Four days, March 14 to 16, 1916, were consumed in taking testimony. The parties have since filed briefs, and oral arguments were made at Augusta, October 3, 1916. The case is now in order for final decision.

JOSEPH H. GIBBONS ET ALS. VS. BANGOR RAILWAY AND ELECTRIC COMPANY.

F. C. No. 50.

Complaint against Bangor Railway and Electric Company, as a water utility relating to the purity of the water furnished for domestic purposes in the City of Brewer and to the hydrant pressure for fire protection purposes. Preliminary hearing was held at Bangor, February 10, 1916, and the Commission said in its order relating to this and the Oldtown case already referred to, F. C. No. 26, supra:

"The respondent pleaded, and the evidence tended to show, that the water was not suitable for domestic use; that this had been known for some time, that respondent had sought, unsuccessfully, to procure a suitable contract with the city of Brewer under which it might proceed with the construction of a chemical filter, or the taking of water from Chemo Lake, and that it was ready and anxious to proceed as soon as this could be accomplished."

Respondent filed report of Lewis D. Thorpe, Civil and Hydraulic Engineer, of Boston, presenting plan for service of Brewer, Oldtown and Orono, referred to in F. C. No. 26, the same to be installed at an estimated cost of \$181,087.00 or \$214,142.00, according as to whether a mechanical filtration plant or slow sand filters are installed, the water to be taken from the outlet of Chemo Lake. Respondent has legislative authority to take water from this source for supplying the inhabitants of Oldtown, Brewer, Milford, Veazie and Orrington, provided contracts shall have been entered into, "in which

it is stipulated that Chemo Lake and its tributaries may be used as a source of water supply for said cities and towns and the inhabitants thereof, and such contracts have been ratified by the voters thereof at legal meetings of said cities and towns."

June 16, 1916, we issued an order reciting these facts and requiring:

"That the Bangor Railway & Electric Company forthwith deliver to the city and town clerks of Brewer, Old Town, Orono, Orrington and Veazie copies of the aforesaid report and plan, with written offers to enter into negotiations with said several cities and towns to carry the same into effect under the terms and conditions of said chapter 195, Private and Special Laws of 1913; that it prosecute diligently all reasonable efforts to effect the same; and that it report its efforts and progress in detail to this Commission on or before August 1, 1916, and thereafter as ordered."

This order was complied with by the respondent, but definite progress has not yet been made. This case is further discussed elsewhere in this report and decision printed in full.

WILLIAM GILMOUR ET ALS. VS. CUMBERLAND COUNTY POWER
AND LIGHT COMPANY.

F. C. No. 51.

Complaint alleging that the passenger rates charged by the respondent in its street railway service between Westbrook and Portland are excessive and the service inadequate. Hearing was held at Westbrook, February 24, 1916. After complainants had been heard, respondent stated that it was making a physical valuation of its properties, which would require at least a year to complete, and asked that further hearing be deferred until this could be done. It was agreed that a valuation was essential to a correct determination of the issues involved, and the case was continued by consent.

JAMES O. BROWN ET ALS. VS. VINALHAVEN AND ROCKLAND
STEAMBOAT COMPANY.

F. C. No. 52.

Complaint involving service of respondent between Rockland, North Haven, Vinalhaven, Stonington, Isle au Haut and Swans Island. Withdrawn and F. C. No. 54, infra, substituted for it.

EASTERN GRAIN COMPANY VS. BANGOR & AROOSTOOK RAILROAD
COMPANY.

F. C. No. 53.

Claim for refund of \$39.60 excessive charges on one carload of oats shipped from Monson Junction to Oldtown. Authorized February 1, 1916.

JAMES O. BROWN ET ALS. VS. THE VINALHAVEN AND ROCK-
LAND STEAMBOAT COMPANY.

F. C. No. 54.

Complaint alleging inadequate service by the respondent which operates a line between Rockland, North Haven, Stonington, Isle Au Haut and Swans Island. Hearing held at Rockland, May 11, 1916. It appeared that respondent was keeping the route open during the winter months, when other lines that competed with it during the summer season did not attempt to give service; that some matters complained of had been remedied or improved, and that as good service was being rendered by respondent as the quantity and nature of the business seemed to warrant. Complaint dismissed June 6, 1916.

W. E. COBB VS. BANGOR & AROOSTOOK RAILROAD COMPANY AND
MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 55.

Claim for refund of \$40.79 excessive charges on one carload of fertilizer scrap shipped from Bucksport to Caribou. Authorized February 1, 1916.

MARGARET M. HINES ET ALS. VS. LEWISTON GAS LIGHT
COMPANY.

F. C. No. 56.

Complaint alleging unreasonable rates for gas, filed January 31, 1916. Complainants filed specifications February 15, 1916. Respondent ordered to file inventory and appraisal of the property on which it claims to be entitled to a fair return. Filed

May 23, 1916, and copy sent to complainants for their reply setting out matters on which they challenge respondent's claims. August 1, 1916, complainants ordered to file their reply on or before October 1, 1916. Complainants filed motion, September 27, 1916, asking that time for reply be extended to December 1, 1916; granted, October 2, 1916, hearing on motion for order directing respondent to permit inspection of its books, accounts, etc., by complainants' experts, and same ordered. Full text of decision on petition for production of records, etc., will be found later in this volume.

EMIL O. HERMS ET ALS. VS. LEWISTON, AUGUSTA AND WATERVILLE STREET RAILWAY.

F. C. No. 57.

Complaint alleging unreasonable rates between East Auburn and Turner. Filed February 9, 1916. Preliminary hearing March 30, 1916. No particular interest on the part of complainants was disclosed at the hearing, and the Commission's accounting and engineering staffs have kept busy on matters in which the public appears to be more deeply concerned. Further investigation will be made in this case in the near future.

F. H. MACOMBER ET ALS VS. BAR HARBOR AND UNION RIVER POWER COMPANY.

F. C. No. 58.

Complaint alleging discriminatory rates and inadequate service in respondent's electric lighting business at Seal Harbor and North East Harbor. Pending awaiting valuation of respondent's plant, which is in progress.

WILLARD P. HAMILTON ET ALS. VS. CARIBOU WATER, LIGHT & POWER COMPANY.

F. C. No. 59.

Complaint alleging impure water and inadequate service furnished by respondent as a water utility in Caribou. Preliminary hearing April 18, 1916. It appeared that respondent was

under new management, and it was given time, at its request, to investigate present conditions and try to work out a remedy. It made a report of progress August 16, 1916, copy of which was forwarded to complainants, August 21, 1916, with request that they examine the same and make reply thereto. Pending awaiting such action.

W. L. PACKARD ET ALS. VS. MAINE CENTRAL RAILROAD
COMPANY.

F. C. No. 60.

Complaint alleging inadequate facilities at Carmel station in that respondent fails to open its station for the convenience of persons taking and leaving its passenger trains in the evening. Hearing at Carmel April 20, 1916. Respondent ordered to keep the station open, lighted and heated for the convenience of persons patronizing the trains designated in the complaint, from October 15th to April 15th. Decision printed in full elsewhere herein.

J. L. KETTERLINUS ET ALS VS. BAR HARBOR AND UNION RIVER
POWER COMPANY.

F. C. No. 61.

Complaint alleging unreasonable and discriminatory rates at Bar Harbor for electric lighting service, filed March 28, 1916. It was agreed that the main hearing should be deferred until the valuation referred to in F. C. No. 58, supra, should be completed, but complainants asked for an earlier hearing on the allegation that the present spread in charges between year-round users and summer users is unjustly discriminatory. Hearing on this question at Bar Harbor, July 25, 1916. Held, that the difference in charges to the two classes of users was not shown to be greater than the difference in relative cost of service; but right is reserved to complainants to go into question again at final hearing after completion of the valuation. Decision printed in full elsewhere herein.

L. L. MASON VS. MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 62.

Claim for refund of \$48.48 excessive charges on shipment one carload of dowels from Byron to Portland. Authorized March 29, 1916.

RE MAINE CENTRAL RAILROAD COMPANY; BATH BOX COMPANY RATES.

F. C. No. 63.

Investigation by the Commission on its own motion into practices of the Maine Central Railroad Company with reference to charges for cars removed from its tracks for delivery of freight to the consignee over tracks of the Lewiston, Augusta & Waterville Street Railway, relating especially to freight consigned to the Bath Box Company. Hearing May 12, 1916, and May 16, 1916. Final brief filed September 16, 1916. Set down for oral arguments September 26, 1916, at which time parties appeared and waived right to further arguments.

The question under consideration is the practice of the Maine Central Railroad Company of charging the regular per diem for the cars while off its tracks, when it would give two days "free time" to load or unload on its tracks.

GEORGE B. CHURCHILL ET ALS. VS. WINTHROP & WAYNE LIGHT & POWER COMPANY.

F. C. No. 64.

Complaint alleging inadequate service by respondent as an electrical company, to wit, refusal to extend its line so as to serve the complainants, who reside in a section of the territory embraced within its franchise and not now served by it. Respondent challenged Commission's authority to require a public utility to extend its lines to territory not already served by it, and claimed that the probable business secured by such an extension, if made, would not justify the initial expense. Hearing at Augusta, May 9, 1916. Held, that the Commission is vested with authority to require such extension; that it is the duty of a public utility to saturate its

territory as thoroughly as may reasonably be done; that this rule may under proper conditions justify such service even where it will not pay the average return to which the company is required, and that the extension prayed for in this case should be made, the petitioners first filing an agreement to take and pay for service sufficient to return the company six per cent on the estimated capital cost of the extension, being the interest which it will be obliged to pay for money to make the extension, and two per cent for depreciation without any guaranty of further revenue for operating and maintenance charges. The full decision will be found on subsequent pages in this volume.

BENNETT CONTRACTING CORPORATION ET AL. VS. MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 65.

Claim for refund of \$213.08, alleged excessive charges on freight shipments from Steep Falls to Portland. Pending awaiting filing of further information requested by the Commission.

J. H. SNOW ET ALS. VS. BANGOR RAILWAY & ELECTRIC COMPANY.

F. C. No. 66.

Complaint alleging unreasonable rates and inadequate service over the Hampden Division of its street railway. Notice served on respondent to answer complaint within ten days from April 15, 1916, or to remove the cause thereof. Motion for specifications filed April 22, 1916. Complaint dismissed May 31, 1916, "on recommendation of the complainants, who acknowledge that the cause of complaint has been removed."

ANDROSCOGGIN PULP COMPANY VS. MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 67.

Claim for refund of \$12.00 excessive charges on shipment of two carloads of ice from Sebago Lake to South Windham. Authorized April 18, 1916.

A. C. FISHER & SONS VS. MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 67.1.

Claim for refund of \$8.68 excessive charges on shipment of three carloads of logs from Branchville via Bald Mt. to Bangs Siding. Authorized April 18, 1916.

MAINE LAST BLOCK COMPANY VS. BANGOR & AROOSTOOK RAILROAD COMPANY.

F. C. No. 68.

Claim for refund of \$40.00 excessive charges on shipment of one carload of coal from Norcross (Perkins Siding) to Harvey's Siding. Authorized May 8, 1916.

RE AUGUSTA WATER DISTRICT: ADEQUACY OF SERVICE.

U, No. 128.

Investigation by Commission, on its own motion, into adequacy of service of Augusta Water District, relating especially to absence of service on Gilman Street, in the city of Augusta. This proceeding started in the form of an informal complaint by an owner of houses on said street. Satisfactory arrangements not being effected, the case was transferred from the Informal Complaint docket to the Utility Docket, May 10, 1916, and formal investigation instituted by the Commission, it appearing that persons, less than ten in number, had a substantial grievance which they could not prosecute because of lack of numbers. Hearing at Augusta, May 31, 1916. Extension of service ordered June 13, 1916.

Held: Subject to reasonable limitations, the duty to serve of a water utility enjoying a practical monopoly "is measured geographically by the limits of the territory within which it deters others from serving. This is just as true where it prevents others by having absorbed the more profitable portions of the territory itself as though it excluded them by actual force or by direct legislative prohibition."

" . . . this duty is not without its limitations. Burdens will not be imposed upon the utility which either impair its power to serve its territory generally or are unreasonably onerous upon the mass of its

consumers. Nor will it be required to undertake to do that which is physically or financially impossible or unreasonable. For example, respondent, limited as to its power to borrow, may not be required to make extensions as rapidly as similar districts which may finance extensions and renewals by bond issues. Every case must depend somewhat upon its own conditions. But the burden is upon the utility, largely, at least, to show that the general rule should not apply in any given case under consideration."

In fixing the amount of income which persons served by this extension should guarantee, it was held that an amount somewhat less than the average per cent. of return now received by the District from its entire service should suffice because the District is now furnishing service to the city of Augusta for municipal purposes free of charge, and ought to be enjoying a revenue from that source, the practice being unjustly discriminatory and unlawful:

"First, as to its fairness. It is based on the theory that all of the takers receive fire protection and should pay for it. Assuming that they do, they should pay; but not for others, and not in unnecessary disproportion to the benefits received. Take a simple illustration. Brown owns a cottage house worth \$2,000; has a kitchen faucet and a bath room, and pays \$17. Smith owns a store and stock of goods worth \$50,000; has a faucet and water closet, and pays \$13. If there is no city charge for water for fire protection, it is carried as a "load" on the rates to other users, the amount contributed by these two men being some part of the \$30 that their combined rates amount to. Brown carries 17-30 of this "load" on a \$2,000 risk, while Smith carries 13-30 on a \$50,000 risk.

"Suppose Smith does not own the store, but only the stock of goods. The landlord pays the water rates. The rates may be disguised in the rent, but no more so than the taxes and insurance. Smith's stock is \$20,000. His fire protection is just as essential. The combined contribution to the cost of the water supply for fire protection paid by Brown and Smith is the 'load' part of \$17. Brown pays all of it, and Smith's risk is ten times as great."

Free service is now rendered the City of Augusta under a contract between the city and the Augusta Water Company, the predecessor of the Water District, wherein it was agreed that perpetual service should be rendered, the city paying a stipulated sum during the first 20 years, and free thereafter. The only legislative authority for this contract is that authorizing entering into such arrangements "for municipal uses for a term of years upon such terms as may be mutually agreed, from time to time renew the same," etc. Attention is called also to the difference in the phraseology of that section of the

Act creating the District which relates to existing contracts and that requiring uniformity of rates.

The decision goes at length into the legal effect of contracts for free municipal service to municipalities by public utilities. The full text of the decision will be found on later pages in this volume.

J. H. HUDDILSTON VS. BANGOR & AROOSTOOK AND MAINE
CENTRAL RAILROAD COMPANIES.

F. C. No. 69.

Claim for refund of \$20.48 excessive charges on shipment of one carload of hay from Maple Grove to Basin Mills. Authorized June 28, 1916.

In this case there was some question as to whether claimant had put himself in position where he was entitled to the refund. At the time of shipment there was in force a through rate on hay, carload minimum 22,400 pounds, of 26 cents per 100 lbs. The sum of the local rates for the respective hauls over the two roads was $17\frac{1}{2}$ cents per 100 lbs. Claimant was told by the station agent of the shipper of origin that he was entitled to the sum of these two rates under section 25 of the Utilities Act as amended by section 2, chapter 347, Public Laws of 1915; but it was not explained to him that he must make his application therefor in writing, which he failed to do. Held, that the station agent of the common carrier should be presumed to understand the requirements better than the casual shipper, and that his failure to advise the shipper fully when calling his attention to his right excused the latter from observing the technical demands of the law, there being no suggestion of bad faith on the part of either.

R. M. LEWSEN ET ALS. VS. CUMBERLAND COUNTY POWER AND
LIGHT COMPANY.

F. C. No. 70.

Complaint alleging that respondent's street railway rates between the post office, in Portland, and Cape Cottage, and between Mountain View Park and Cape Cottage, are unreasonable and unjustly discriminatory. Pending, by consent, to await

inventory and appraisal of property of respondent, now in progress.

GEORGE H. BRIGGS ET ALS. VS. THE PEAKS ISLAND CORPORATION.

F. C. No. 71.

Complaint alleging that the rates charged by the respondent as a water utility at Peaks Island are unreasonable and discriminatory. Hearing at Portland, June 15, 1916. Our accounting and engineering departments have been engaged in examination of the accounts and valuation of the physical plant. When this work is completed copies of the reports will be furnished both parties and the case set for final hearing.

H. F. ERSKINE ET ALS. VS. KNOX & MONTVILLE TELEPHONE COMPANY.

F. C. No. 72.

Complaint alleging inadequate and discriminatory service. This matter appeared to require local attention and assistance rather than formal orders, and representative of the Commission has conferred personally and by letter with the interested parties. Satisfactory agreements have been made and it is believed that they will be executed. In the meantime the complaint is retained on the open docket.

RE PORTLAND TERMINAL COMPANY.

R. R. No. 153.

W. H. PEARSON CO. ET ALS. VS. ANDROSCOGGIN ELECTRIC COMPANY ET ALS.

F. C. No. 73.

C. I. BAILEY ET ALS. VS. LEWISTON, AUGUSTA AND WATERTOWN STREET RAILWAY.

F. C. No. 75.

Three complaints being considered together. The first was instituted by the Commission on its own motion and involves the arrangements for handling freight in the yard of the Port-

land Terminal Company with particular reference to the "Power House" track and facilities for unloading from and loading onto the cars of the street railroad for removal of freight from and to points away from the station. The two Formal Complaints, Nos. 73 and 75 allege inadequate service by reason of failure to make physical connection between street railroads and steam railroads at points designated therein.

These cases were assigned for hearing at Portland September 7, 1916, and hearing was afterward postponed on request of attorney for complainants in F. C. No. 73 to November 9, 1916.

ROCKLAND & ROCKPORT LIME COMPANY VS. MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 74.

Claim for refund of \$224.40 excessive charges on shipment of four carloads of lime in sacks and bags from Rockland to Van Buren, Mapleton and Frenchville. Authorized June 2, 1916.

JOHN L. STANLEY & SONS VS. MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 76.

Claim for refund of \$36.14 excessive charges on shipment of one carload of frozen fish from Southwest Harbor to Oakland. Authorized July 20, 1916.

WILSON LUMBER COMPANY VS. MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 77.

Claim for refund of \$32.80 excessive charges on shipment of one carload of lumber from Portland to Houlton. Authorized July 11, 1916.

HIRAM CO-OPERATIVE CANNING ASSOCIATION VS. MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 78.

Claim for refund of \$108.47 excessive charges on shipment of nine carloads of corn in husk from Fryeburg to Hiram. Authorized June 26, 1916.

CECIL F. CLARK ET ALS. VS. BOSTON AND MAINE RAILROAD.

F. C. No. 79.

Complaint involving condition of bridge No. 187, near Hollis Center. Returned to complainants for amendment to comply with requirements of the law. Amended complaint not yet filed.

E. W. FERNALD VS. BANGOR AND AROOSTOOK RAILROAD
COMPANY.

F. C. No. 80.

Claim for refund of \$19.23 excessive charges for shipment of one carload of cement from Mapleton to Washburn. Authorized July 13, 1916.

VAN BUREN BRIDGE COMPANY VS. BANGOR AND AROOSTOOK
RAILROAD COMPANY.

F. C. No. 81.

Claim for refund of \$1145.08 alleged excessive charges on shipment of granite material from Ludlow to Van Buren. Pending awaiting further information.

JOHN WATSON & COMPANY VS. BANGOR AND AROOSTOOK
RAILROAD COMPANY.

F. C. No. 82.

Claim for refund of \$26.00 alleged to have been overcharged for carriage of one carload of plaster from Houlton to Portage. Claimants shipped the plaster in two lots of ten tons each, billed to different consignees and were charged accordingly. Had it been shipped to a single consignee as one lot, it would have been entitled to carload rates, which would have been twenty-six dollars less than the amount charged for shipments as these were made. Claimants state that they intended to have had the goods shipped as one lot, and that they failed to do so through error of their shipping clerk. The goods were shipped as they were in fact intended to be delivered to actual consignees; the claimants were charged the rates carried in

the schedules for similar shipments; no error or misunderstanding was claimed to have been made by the carrier, and no suggestion is made that any act or omission of the carrier contributed to the result complained of; the rates charged are not claimed to have been excessive for goods shipped as these in fact were. Claim was dismissed August 8, 1916. Decision printed in full on later pages.

RE PORTLAND WATER DISTRICT; CHARGING DISCRIMINATORY RATES.

F. C. No. 83.

The Portland Water District filed complaint against itself, alleging that its rates for private fire service are unjustly discriminatory and asking the Commission to investigate the same and, if found to be so, to substitute proper rates therefor. Public hearing was held in Portland, August 3, 1916. Notice was given by publication and by mail to every present taker of such service. Present rates were found to be unjustly discriminatory, and the Water District was ordered to prepare and file within thirty days from August 15, 1916, a schedule of rates, tolls and charges for such service which it recommends as just and reasonable under the law and the facts, the same to be regarded as a tentative schedule on which notice and public hearing will be given before any official schedule is adopted. Same has been filed and hearing is assigned for November 2, 1916, at Portland.

In this case the respondent charges, under present schedule, a certain fixed sum per annum for private fire service connection according to the size of the pipe through which the service is made. If the taker of such service uses water for other purposes, the amount of his charge for such other purposes, at regular rates, is deducted from the charge made against him for private fire service. That is, if A uses water for ordinary purposes sufficient to amount at scheduled rates to \$100 per annum, he pays \$100; if B has a 6-inch private fire service, he pays \$100; if C uses for ordinary purposes the same amount of water that A uses and has the same fire protection that B has, he pays \$100. "Either the schedule rate for private fire

protection is too high, or the discount on the price of water used is too great, or the taker who has no private fire service ought to receive a discount."

This decision will be found in full later in this volume.

F. A. WALDRON & SON VS. MAINE CENTRAL RAILROAD
COMPANY.

F. C. No. 84.

Claim for refund of \$9.22 excessive charge on shipment of three carloads of grain and feed from Portland to divers points named. Authorized August 22, 1916.

MASON MANUFACTURING COMPANY VS. MAINE CENTRAL
RAILROAD COMPANY.

F. C. No. 85.

Claim for refund of \$3.00 excessive charges on one carload of dowels shipped from Dixfield to South Paris. Authorized August 4, 1916.

HOLLINGSWORTH & WHITNEY COMPANY VS. MAINE CENTRAL
RAILROAD COMPANY.

F. C. No. 86.

Claim for refund of \$12.39 excess charge for switching two carloads of waste marble and two carloads of clay at Winslow Mill Yard. Authorized October 4, 1916.

JOHN W. WARREN ET ALS. VS. SCARBOROUGH WATER COMPANY.

F. C. No. 87.

Complaint alleging excessive rates, inadequate service and unfit condition of water in relation to respondent's business as a water utility at Higgins Beach. Hearing at Portland, September 28, 1916. Pending.

THE THREAD AGENCY VS. BANGOR & AROOSTOOK RAILROAD
COMPANY.

F. C. No. 88.

Claim for refund of \$28.82 excessive charges on shipment of eleven carloads of spool bars from Dover and Monson Junction to Milo. Authorized August 25, 1916.

J. L. KETTERLINUS ET ALS. VS. BAR HARBOR AND UNION RIVER
POWER COMPANY.

F. C. No. 89.

Complaint alleging unreasonable and discriminatory rates for electric lighting at Bar Harbor. This case raises with great detail and some addition the same issues raised in F. C. No. 61, supra, and will be heard with that.

H. F. DILLON ET ALS. VS. BANGOR AND AROOSTOOK RAILROAD
COMPANY.

F. C. No. 90.

Complaint alleging inadequate station facilities at Brownville Junction. Filed September 18, 1916, and copy served on respondent on same date. Pending.

MUNICIPAL OFFICERS OF FORT KENT VS. BANGOR AND AROOS-
TOOK RAILROAD COMPANY.

F. C. No. 91.

Complaint alleging that respondent has not complied with decree of the Railroad Commission, dated July 12, 1911, relating to construction of portion of highway known as Van Buren-Fort Kent Stage Road according to changed location. Notice of investigation issued September 26, 1916; answer filed October 5, 1916. Pending.

EMBERT C. OSGOOD ET ALS. VS. BAR HARBOR AND UNION RIVER
POWER COMPANY.

F. C. No. 92.

Complaint alleging that rates charged by respondent as a water utility in the city of Ellsworth are unreasonable, and unjustly discriminatory. Filed and notice sent to respondent September 29, 1916. Answer filed October 6, 1916. Pending.

MUNICIPAL OFFICERS OF SOUTH PORTLAND VS. CUMBERLAND
COUNTY POWER AND LIGHT COMPANY, AND PORTLAND
TERMINAL COMPANY.

F. C. No. 93.

Petition asking for determination of alterations and changes, if any, necessary in respondent's track and roadbed over the tracks of the Portland Terminal Company at "Skunk Hill" Crossing, so-called, in the city of South Portland, and apportionment of expense incident thereto. Filed October 9, 1916. Hearing at South Portland October 26, 1916.

SECURITIES.

There have been authorized during the year securities of the aggregate par value of \$16,021,850.00, as shown by the table given herewith. The principal question connected with this subject considered among these cases and not touched upon in our first annual report, is that relating to the power of a public utility to make a stock dividend. This was considered in Re Mars Hill & Blaine Electric Light & Water Company, U No. III, and the full decision will be found elsewhere in this report.

Docket number.	APPLICANT.	Date of order.	PURPOSE.	AMOUNT AUTHORIZED.			Rate %.	Date of maturity.
				Stock.	Bonds.	Notes.		
U. 69	Kennebec Farm & City Telephone Company	Nov. 30, 1915	Extensions, new equipment and payment of indebtedness.	\$ 6,000 00				
U. 73	Central Maine Power Company	Nov. 9, 1915	Purchase capital stock of Waldoboro Water & Electric Light & Power Co.	11,000 00				
U. 74	Central Maine Power Company	Nov. 9, 1915	Additions and extensions and payment of indebtedness.	122,500 00				
U. 77	Central Maine Power Company	Nov. 30, 1915	Purchase capital stock of Bath & Brunswick Light & Power Co. and such other purposes as ordered on supplementary petition.	295,000 00	275,000 00		5	Nov. 1, 1939
U. 80	Wilton Water Company	Dec. 7, 1915	Extensions and additions.	7,000 00				
U. 88	Union Light & Power Co.	Dec. 17, 1915	Purchase and extension of plant.	6,000 00				
U. 89	Turner Light & Power Co.	Jan. 7, 1916	Construction and extension of plant.		25,000 00		6	1921-37
U. 93	Central Maine Power Co.	Jan. 11, 1916	Purchase of Penobscot Bay Electric Co. stock and bonds.	207,000 00	443,000 00		5	Nov. 1, 1939
U. 94	Penobscot Bay Electric Co.	Jan. 11, 1916	Purchase of property and franchises of Greenville Light & Power Co.			243,000 00	5	Dec. 1, 1917
U. 95	Eastport Water Company	Jan. 18, 1916	Retire maturing bonds and purchase of property.		100,000 00		5	Oct. 1, 1944
U. 97	Springvale Aqueduct Co.	Jan. 25, 1916	Payment of indebtedness.		5,000 00		5	Feb. 1, 1936
U. 98	Somerset Farmers Co-operative Telephone Company	Jan. 25, 1916	Extensions and equipment.	6,860 00				
U. 103	Bethel Light Company	Feb. 23, 1916	Purchase of plant.	17,000 00				
U. 105	New England Telephone & Telegraph Company	Mar. 7, 1916	Purchase of stock of Aroostook Tel. & Tel. Company.	79,400 00				
U. 106	New England Telephone & Telegraph Company	Mar. 7, 1916	Purchase of stock of Maine Tel. & Tel. Co.	75,100 00				
U. 107	York Shore Water Co.	Mar. 21, 1916	Payment of maturing bonds.		30,000 00		5	Oct. 1, 1933

U. 109	Cumberland County Power & Light Company	Feb. 29, 1916	Purchase of Hiram Falls privilege and additions and extensions.		250,000 00	5	Sept. 1, 1942
U. 110	Oxford Electric Company	Mar. 9, 1916	Payment of indebtedness and extensions.		175,000 00	5	Jan. 1, 1936
U. 111	Mars Hill & Blaine Electric Light & Water Company	Mar. 28, 1916	Stock dividend.	8,100 00			
U. 113	Temple Farmers Tel. Company	Mar. 28, 1916	Purchase of property and extensions.	1,330 00			
U. 114	Madison Water District	Mar. 21, 1916	Payment of indebtedness and construction of plant.		200,000 00	4	1921-1946
U. 115	Greenville Water Company	April 25, 1916	Payment of indebtedness and purchase of property.	52,500 00			
U. 117	York County Water Company	Mar. 28, 1916	Acquisitions, extensions and additions.	13,500 00 ¹	30,500 00	5	Oct. 1, 1935
U. 118	Portland Water District	Mar. 31, 1916	Extensions, additions and improvements.		150,000 00	4	Apr. 1, 1936
U. 120	Anson Water District	Apr. 4, 1916	Constructing water works.		75,000 00	4½	Mar. 1, 1941
U. 121	Newport Water Company	May 2, 1916	Payment of indebtedness and refunding.		65,000 00	5	Mar. 1, 1946
U. 122	Rumford & Mexico Water District	Apr. 13, 1916	Payment of notes.		30,000 00	4	May 1, 1932
U. 123	Wiscasset Water Company	May 23, 1916	Construction of water works.	32,400 00	40,000 00	5	20 years
U. 124	Town of Pittsfield	Apr. 25, 1916	Payment of matured bonds—Water Department.		30,000 00	4	Mar. 1, 1935
U. 125	Machias Water Company	May 16, 1916	Payment of matured bonds.		50,000 00	5	May 1, 1936
U. 129	Cornish & Kezar Falls Light & Power Company	May 23, 1916	Payment of indebtedness.	19,950 00			
U. 134	Islands Electric Company	Aug. 8, 1916	Purchase of plant.	25,000 00	50,000 00	6	20 years
U. 136	Cumberland County Power & Light Company	June 13, 1916	Purchase of property, extensions and additions.		350,000 00	5	Sept. 1, 1942
U. 137	Central Maine Power Company	June 9, 1916	Payment of indebtedness.	1,740,000 00 ²			
U. 138	Oxford Electric Company	June 6, 1916	Improvements and betterments.		2,000 00 ³		1916-1935

(1) 6% preferred.

(2) 7% preferred; \$500,000 to apply on outstanding notes; \$1,240,000 to exchange for outstanding 6% preferred plus \$10 per share cash; orders in U. No. 74, U No. 77, and U No. 93 revoked as to amounts not already issued, to wit, \$23,100, \$111,800 and \$127,000, respectively.

(3) Contract to pay \$100 per year without interest for street improvements.

Docket number.	APPLICANT.	Date of order.	PURPOSE.	AMOUNT AUTHORIZED.			Rate %.	Date of maturity.
				Stock.	Bonds.	Notes.		
U. 140	York County Power Company...	June 16, 1916	Extensions and betterments.		51,000 00		5	Dec. 1, 1943
U. 151	New England Tel. & Tel. Company	Aug. 15, 1916	Extensions, etc., in Maine.	677,200 00				
U. 152	Moosehead Tel. & Tel. Company..	Aug. 29, 1916	Purchase of Brownville Telephone Company.	11,350 00				
U. 153	Central Maine Power Company...	Aug. 25, 1916	Extensions, additions and improvements.		317,000 00 ⁴		5	Nov. 1, 1939
U. 155	Phillips Water Company.....	Sept. 26, 1916	Payment of indebtedness.		30,000 00		5	Oct. 1, 1936
U. 156	North Village Water Company...	Sept. 26, 1916	Extensions.			500 00	6	5 years
U. 157	Sweden Telephone Company.....	Sept. 26, 1916	Purchase of equipment.	660 00				
U. 158	Alfred Water Company.....	Oct. 24, 1916	Payment of indebtedness.	7,000 00				
R. R. 117	Bangor & Aroostook Railroad Co.	Dec. 7, 1915	Van Buren Extension.		3,000 00		4	July 1, 1951
R. R. 135	Eastern Maine Railroad.....	Apr. 11, 1916	Payment of indebtedness and construction of railroad.		200,000 00		6	Apr. 1, 1921
R. R. 140	Maine Central R. R. Company...	Mar. 28, 1916	Payment of coupon notes called for May 1, 1916.		6,000,000 00		4½	Dec. 1, 1935
R. R. 143	Bangor & Aroostook Railroad Co.	Mar. 28, 1916	Payment of obligations and additions to property.			2,500,000 00	5	Apr. 1, 1918
R. R. 164	Portland Railroad Company.....	June 13, 1916	Payment of coupon notes and improvements to property.		850,000 00		5	Nov. 1, 1945
	Total.....			\$3,421,850 00	\$9,854,500 00	\$2,745,500 00		

(4) Revokes U No. 77 as to \$93,000 bonds not yet issued.

FILING OF RATES APPROVED ON LESS THAN
STATUTORY NOTICE UNDER SECTION 60.

BANGOR & AROOSTOOK RAILROAD COMPANY.

R. R. No. 118.1. Approved December 15, 1915; effective December 17, 1915. Divers stations to Presque Isle for "Birth of a Nation."

R. R. No. 119. Approved December 18, 1915; effective December 18, 1915. From divers named points to Presque Isle for "Birth of a Nation."

R. R. No. 120. Approved December 23, 1915; December 29, 1915. From divers named points to Fort Fairfield for basket ball games.

R. R. No. 120.1. Approved December 24, 1915; effective December 27-29, 1915. From all stations to Bangor for Methodist Forward Movement.

R. R. No. 139. Approved March 3, 1916; effective March 8, 1916. Divers stations to Fort Fairfield for basket ball games.

R. R. No. 141.1. Approved March 16, 1916; effective March 21-30, 1916. All stations to Portland and to Bangor for Republican and Democratic state conventions, respectively.

R. R. No. 142. Approved March 18, 1916; effective March 21, 1916. Divers stations to Presque Isle for basket ball games.

R. R. No. 146. Approved March 31, 1916; effective April 4, 1916. Changes in demurrage rules and charges to remedy car shortage.

R. R. No. 156.1. Approved March 5, 1916; effective March 5-8, 1916. Regulations in relation to excess baggage, filed to correct errors in schedule previously filed.

R. R. No. 157.1. Approved May 15, 1916; effective May 22-31, 1916. M. P. U. C. No. 141.

R. R. No. 159.1. Approved May 20, 1916; effective May 25-26, 1916. Millinocket, Milo and Brownville to Lagrange for Masonic Convention.

R. R. No. 163. Approved May 27, 1916; effective May 30, 1916. Bangor to Kidders for Fi Gamma Delta Society, University of Maine.

R. R. No. 165. Approved June 3, 1916; effective June 10-12, 1916. Divers stations to Presque Isle for high school track meet.

R. R. No. 167. Approved June 15, 1916; effective June 16, 1916. Divers stations to Presque Isle for base ball game.

R. R. No. 173. Approved July 6, 1916; effective July 7, 1916. For transportation of gravel to Shirley to replace structure destroyed by fire.

R. R. No. 173.1. Approved July 5, 1916; effective July 6, 1916. Divers stations to Houlton for postponed Fourth of July exercises.

R. R. No. 174. Approved July 7, 1916; effective July 12-14, 1916. Divers stations to Presque Isle for races.

R. R. No. 174.1. Approved July 20, 1916; effective July 27, 1916. Divers stations to Van Buren for races.

R. R. No. 175. Approved July 20, 1916; effective July 21, 1916. Divers stations to Presque Isle for Democratic mass meeting.

R. R. No. 178.1. Approved July 29, 1916; effective August 7, 1916. All stations to Bangor Fourth District Republican Convention.

R. R. No. 179.1. Approved August 2, 1916; effective August 5, 1916. Divers stations to Brownville Junction for base ball game.

R. R. No. 181. Approved August 4, 1916; effective August 9, 1916. Milo to Kidders for special party of 25 persons.

R. R. No. 185. Approved August 17, 1916; effective August 23, 1916. Derby to Kidders for Sunday School picnic.

R. R. No. 185.1. Approved August 18, 1916; effective August 22, 1916. Special rates for fairs.

R. R. No. 190. Approved August 25, 1916; effective August 25, 1916 to September 30, 1916. Bangor to Greenville for week-end excursions.

R. R. No. 196. Approved August 29, 1916; effective September 4, 1916. Derby, Milo and Brownville to Brownville Junction for base ball games.

R. R. No. 199. Approved September 5, 1916; effective September 8, 1916. All stations to Bangor for "Hughes Day."

CANADIAN PACIFIC RAILWAY COMPANY.

R. R. No. 171.I. Approved June 28, 1916; effective July 4, 1916. Between divers stations for Independence Day excursions.

COLLYER.

R. R. No. 122. Approved December 31, 1915; effective after one day and until April 30, 1916. Supplement postponing effective date of specification for Machine Finished Steel Chains, item 18, page 102; M. P. U. C.-O. C. No. 43 until April 30, 1916. Filed by R. N. Collyer, Agent, for carriers named in Collyer's Official Classification.

R. R. No. 148. Approved April 5, 1916; effective on 5 day's notice. Postponing effective date of certain regulations relating to Transportation of Dangerous Articles other than Explosives.

R. R. No. 150.I. Approved April 15, 1916; effective on one day's notice. Postponing until October 30, 1916, effective date of certain specifications for Steel Machine Finished Belting or Sprocket Chains.

R. R. No. 151. Approved April 15, 1916; effective on 5 days' notice. Amending Rule 7 (B), Official Classification No. 43, as shown in item 5, page 21 of M. P. U. C.-O. C. No. 43.

R. R. No. 154. Approved May 1, 1916; effective on ten days' notice. Amending conditions of "Straight" bill of lading and "Order" bill of lading.

R. R. No. 183. Approved August 10, 1916; effective on one day's notice. Changing the effective date of certain items already on file.

GRAND TRUNK RAILWAY SYSTEM.

R. R. No. 156. Approved May 6, 1916; effective May 10-13, 1916. Divers stations to Bethel for Oxford County Teachers' Association.

R. R. No. 171. Approved June 22, 1916; effective June 25, 1916. Divers stations to Portland for excursion.

R. R. No. 184. Approved August 7, 1916; effective August 16, 1916. Divers stations to Portland for 127th Maine Regimental Association Reunion.

R. R. No. 208. Approved October 18, 1916; effective as of October 10, 1916. To correct clerical error in tariff seasonably filed but effective date erroneously stated.

KENNEBEC CENTRAL RAILROAD COMPANY.

R. R. No. 184.I. Approved August 14, 1916; effective August 16, 1916. Randolph to National Soldiers' Home for Togus Excursion.

MAINE CENTRAL RAILROAD COMPANY.

R. R. No. 112. Approved November 3, 1915; effective November 6, 1915. Brunswick to Portland for football celebration, guaranteed party of not less than 100.

R. R. No. 112.I. Approved November 3, 1915; effective November 5, 1915. To amend effective date of R. R. No. 112.

R. R. No. 115. Approved November 23, 1915; effective November 30, 1915. All stations except Princeton Branch to Portland for Women's Clubs.

R. R. No. 125. Approved January 8, 1916; effective January 10, 1916. Bucksport to Bangor for shipment of cement, to discharge schooner held by closing of Penobscot River.

R. R. No. 125.I. Approved January 11, 1916; effective January 20, 1916. Cathance and Topsham to Augusta for State Road Hearing.

R. R. No. 130. Approved January 20, 1916; effective January 26, 1916. All stations except Princeton Branch to Portland for Annual Meeting of Maine Press Association.

R. R. No. 130.I. Approved January 24, 1916; effective January 25, 1916. Harmony and Hartland to Pittsfield for "Birth of a Nation."

R. R. No. 141. Approved March 16, 1916; effective March 21, 1916. All stations except Princeton Branch to Portland for Republican State Convention.

R. R. No. 149. Approved April 10, 1916; effective April 14, 1916. Divers stations to Skowhegan for lecture by Ex-President Taft.

R. R. No. 150. Approved April 12, 1916; effective April 13, 1916. Divers stations to Rumford for Annual Conference, Methodist Episcopal Church.

R. R. No. 158. Approved May 16, 1916; effective May 23, 1916. Divers stations to Winslow's Mills for Knox and Lincoln Pomona Grange Annual Meeting.

R. R. No. 159. Approved May 17, 1916; effective May 20, 1916. Restoration of rail-and-water fares, via Maine Central Railroad and Sebago Lake, Songo River & Bay of Naples Steamboat Company, due to resumption of water service.

R. R. No. 160. Approved May 20, 1916; effective May 29, 1916. Brunswick to Portland for Class Excursion.

R. R. No. 160.1. Approved May 22, 1916; effective May 29, 1916. Waterville to Bar Harbor for Colby Class in Geology.

R. R. No. 161. Approved May 22, 1916; effective May 22, 1916. For transportation of Williams' Standard Shows between certain named stations.

R. R. No. 161.1. Approved May 23, 1916; effective May 29-30, 1916. Amending and extending R. R. No. 160.1.

R. R. No. 167.1. Approved June 17, 1916; effective June 22, 1916. Franklin to Eastport for excursion to visit war ships.

R. R. No. 169.1. Approved June 20, 1916; effective June 30, 1916. Divers stations to Oldtown for Carnival and Fourth of July Celebration.

R. R. No. 172. Approved June 28, 1916; effective July 2, 1916. Richmond to Shirley for transportation of machinery, etc., for rebuilding mill destroyed by fire.

R. R. No. 172.1. Approved July 1, 1916; effective July 4, 1916. Bangor and intermediate points to Bar Harbor for Fourth of July Celebration.

R. R. No. 175.1. Approved July 20, 1916; effective July 30, 1916. All stations except Princeton Branch to Portland for 14th Maine Regimental Reunion at Long Island, Portland Harbor.

R. R. No. 176. Approved July 26, 1916; effective August 2, 1916. Extending rate on machinery, etc., Richmond to Shirley, filed under approval R. R. No. 172, supra.

R. R. No. 178. Approved July 29, 1916; effective August 1, 1916. All stations except Princeton Branch to Lakeside for Lakeside Campmeeting.

R. R. No. 179. Approved August 1, 1916; effective August 11, 1916. All stations except Princeton Branch to Cornish for Annual Meeting, Cornish School Association.

R. R. No. 180. Approved August 1, 1916; effective August 7, 1916. Divers stations to Bangor for Republican Fourth District Convention.

R. R. No. 181.1. Approved August 8, 1916; effective August 18, 1916. Divers stations to Orono for Penobscot Pomona Grange.

R. R. No. 182.1. Approved August 10, 1916; effective August 14, 1916. Divers stations to Belfast for New Waldo County Fair.

R. R. No. 186. Approved August 21, 1916; effective August 30, 1916. Blanket tariff for political meetings, extending from effective date to September 10, 1916, inclusive.

R. R. No. 196.1. Approved August 30, 1916; effective September 5, 1916. Washington Junction and intermediate points to Eastport for Second Annual Fish Fair.

R. R. No. 198. Approved September 1, 1916; effective upon one day's notice. Amending tariff filed under approval R. R. No. 159, supra, to conform to changes in service via routes indicated.

R. R. No. 198.1. Approved September 1, 1916; effective September 6, 1916. Skowhegan to Waterville for ball game, guaranteed party of not less than 100.

R. R. No. 199.1. Approved September 5, 1916; effective September 8-10, 1916. Divers stations to Bar Harbor, visiting battleship North Carolina.

R. R. No. 200.1. Approved September 9, 1916; effective on one day's notice. Extending selling dates of tickets for Calais Fair.

R. R. No. 202. Approved September 11, 1916; effective September 13, 1916. Skowhegan to Waterville for ball game, guaranteed party of not less than 100.

R. R. No. 205. Approved September 28, 1916; effective October 1, 1916. Commodity rates on milk and cream from various stations to Livermore Falls, Newport and Benton.

R. R. No. 205.1. Approved October 3, 1916; effective upon one day's notice. Extending application of reduced rates for Choruses for Maine Music Festivals and Maine Teachers' Association.

SANDY RIVER & RANGELEY LAKES RAILROAD. •

R. R. No. 194. Approved August 28, 1916; effective August 31, 1916. Phillips and Strong to Lewiston for Roosevelt political meeting.

BY UTILITIES OTHER THAN RAILROADS.

AUGUSTA, GARDINER AND BOOTHBAY STEAMBOAT COMPANY.

U. No. 130. Approved May 15, 1916; effective May 20, 1916. From Hallowell to Bath for high school baseball team.

U. No. 141.1. Approved June 14, 1916; effective June 15, 1916. Augusta to Boothbay Harbor and return for the Helping Hand Club Society of Augusta.

U. No. 144.1. Approved June 23, 1916; effective June 24 1916. Hallowell to Cedar Grove and return for Hallowell Grammar School pupils.

U. No. 145. Approved June 30, 1916; effective July 1, 1916. Freight rates on ice cream packers to Bath and Boothbay Harbor.

U. No. 154. Approved August 28, 1916; effective August 31, 1916. Gardiner to Cedar Grove and return for Baptist Church picnic.

COBURN STEAMBOAT COMPANY.

U. No. 142. Approved June 14, 1916; effective June 23, 1916. Special excursion to Kineo and return.

U. No. 149. Approved July 29, 1916; effective July 30, 1916. Greenville Junction to Lily Bay and return for special excursion for party of 50 or over.

U. No. 149.1. Approved July 29, 1916; effective July 30, 1916. Greenville Junction to Lily Bay and return for transportation of automobiles.

CUMBERLAND COUNTY POWER AND LIGHT COMPANY.

U. No. 163. Approved October 25, 1916; effective November 1, 1916. Reduced rates for residential lighting. Applies also to York County Power Co.

GALT BLOCK WAREHOUSE COMPANY.

U. No. 141. Approved June 14, 1916; effective on one day's notice. Certain storage rates.

NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY.

U. No. 139. Approved June 1, 1916; effective June 1, 1916. Changing effective date of certain revised toll tariffs.

RANGELEY LAKES STEAMBOAT COMPANY.

U. No. 144. Approved June 19, 1916; effective June 24, 1916. Certain local excursion rates.

APPLICATIONS FOR AUTHORITY TO RENDER SERVICE AT FREE OR REDUCED RATES FOR CHARITABLE AND BENEVOLENT PURPOSES, UNDER SECTION 32, HAVE BEEN RECEIVED AND ACTED UPON AS FOLLOWS:

BY AUGUSTA, GARDINER AND BOOTHBAY STEAMBOAT COMPANY.

U. No. 126. Free transportation to Mrs. Ada F. Hunt and her assistants with children in charge from Orphans Home, Augusta, for one round trip from Augusta to Boothbay Harbor and return during season of 1916; and to Sister Margaret Mary, her assistant and children under her charge from the House of the Good Shepard, Gardiner, for similar trip. Granted May 1, 1916.

U. No. 154.1. Free transportation Miss McDonald and assistants with children in charge from The State School for Girls, Hallowell, for one round trip from Hallowell to Boothbay Harbor and return during September, 1916. Granted September 2, 1916.

BANGOR RAILWAY AND ELECTRIC COMPANY.

R. R. No. 139.1. For half rates to boys in attendance upon the State Boys' Conference, at Bangor, March 10, 11 and 12, 1916. Granted March 7, 1916.

BANGOR AND AROOSTOOK RAILROAD COMPANY.

R. R. No. 116.1. Free transportation from Fort Kent to Northern Maine Junction and return for Albani Harvey, crippled from infantile paralysis, to enable him to receive treatment at the Children's Hospital, Portland; on recommendation of Hon. Payson Smith, State Superintendent of Schools. Granted November 30, 1915.

R. R. No. 119.1. Reduced rate transportation for Thomas N. Doutney, temperance worker. Granted December 20, 1915.

R. R. No. 131. Special fare permits at one and one-half cents per mile, during 1916, to E. J. Blunt, cripple, account Associated Charities. Granted February 1, 1916.

R. R. No. 151.1. Special fare permits at reduced rates to Mrs. Mary E. Dysart, account W. C. T. U. Temporary Home for Children, Gardiner. Granted April 20, 1916.

R. R. No. 208.1. Free transportation from St. Francis to Northern Maine Junction and return for crippled boy. Granted October 23, 1916.

BRUNSWICK AND TOPSHAM WATER DISTRICT.

U. No. 86. Service for annual charge of one dollar each to the Congregational, Berean Baptist, Free-Will Baptist, St. John Baptist, Episcopal and Methodist Episcopal Churches, in Brunswick. Granted December 6, 1915.

U. No. 96. Service for annual charge of one dollar each for Free-Will Baptist Church, Topsham, and Universalist Church, Brunswick. Granted January 3, 1916.

GRAND TRUNK RAILWAY SYSTEM.

R. R. No. 113. Reduced rates, one and one-half cents per mile for adults, one-half same for children of five and under twelve years of age for following charitable institutions:

Portland Fresh Air Society,
Maine Home for Friendless and Destitute Boys,
Maine School of the Deaf,
Portland Prison Committee,
Children's Heart Work Society, Portland,
The Associated Charities, Portland and Boston.

Granted November 8, 1915.

R. R. No. 136. Similar service (R. R. No. 113) for Maine Children's Home Society, Augusta, Caroline S. Fogg, secretary. Granted February 28, 1916.

KENNEBEC WATER DISTRICT.

U. No. 90. Free service to Railroad Young Men's Christian Association of Waterville. Granted December 15, 1915.

LEWISTON, CITY OF.

U. No. 135. Water at reduced rates for Bates College.
Granted May 22, 1916.

MAINE CENTRAL RAILROAD COMPANY.

R. R. No. 116. Reduced rate transportation, $1\frac{1}{2}$ c per mile,
for the years 1915-1916, to

D. M. Higgins, Maine Institute for the Blind,

E. J. Blunt, cripple, account Associated Charities.

Approved November 29, 1915.

R. R. No. 118. Free transportation in form of trip passes
for Miss Myrtie E. Taylor, District Nurse, Androscoggin
Anti-Tuberculosis Association. Granted December 8, 1915.

R. R. No. 123. Similar service (R. R. No. 118) for Miss
Edith F. Knight, District Nurse. Aroostook Anti-Tuberculosis
Association. Granted January 3, 1916.

R. R. No. 126. Free transportation in form of trip passes
for Miss C. O. Johnson, Public Health Nurse, Dexter and
Piscataquis Anti-Tuberculosis Association; reduced rate trans-
portation, $1\frac{1}{2}$ c per mile, for the year 1916, for Miss Gladys
Gaylord, account New England Home for Little Wanderers,
Waterville. Granted January 10, 1916.

R. R. No. 131.1. Reduced rate transportation in the form of
special permits for year 1916, at $1\frac{1}{2}$ c per mile, to following
persons engaged exclusively in charitable and benevolent work
on account of the institutions named:

A. L. Annis and attendant, Maine Institute for Blind, Port-
land,

Mattie L. Beattie, New England Home for Little Wanderers,
Boston,

Roland Beckwith and attendant, Maine Institute for Blind,
Portland,

Chester Cameron and attendant, Maine Institute for Blind,
Portland,

John H. Dearborn, Maine Institute for Blind, Portland,

Albert J. Dennison and attendant, Maine Institute for Blind,
Portland,

H. W. Harmon and attendant, Maine Institute for Blind,
Portland,

Thomas Levesque and attendant, Maine Institute for Blind, Portland,

James Morang and attendant, Maine Institute for Blind, Portland,

Gertrude Nichols and attendant, Maine Institute for Blind, Portland,

O. A. Nichols and attendant, Maine Institute for Blind, Portland,

William J. Ryan and attendant, Maine Institute for Blind, Portland,

Perley D. Witham and attendant, Maine Institute for Blind, Portland,

Albert L. Carlisle, Maine School for Deaf, Portland,

Josephine B. Drake, Children's Heart Work Society, Portland,

Lubelle B. Patrick, Children's Heart Work Society, Portland,

Laura A. Slayton, Children's Heart Work Society, Portland,

Frederic H. Knight, New England Home for Little Wanderers, Boston,

Jeannette M. Marshall, New England Home for Little Wanderers, Boston,

Rena Mathewson, New England Home for Little Wanderers, Boston,

Rev. Edw. C. Winslow, New England Home for Little Wanderers, Boston,

Clifford W. Reed, New England Home for Little Wanderers, Boston,

Mrs. Helen A. Thomas, Women's Christian Temperance Union, Greene,

Daniel H. Wilson, Associated Charities, Portland,

Granted January 25, 1916.

R. R. No. 132. Similar service (R. R. No. 131.1) for E. O. Wheaton, Maine Institute for Blind, Portland. Granted February 1, 1916.

R. R. No. 132.1. Free transportation for Mrs. Althea G. Quimby, President, Maine Woman's Christian Temperance Union, when travelling on business of the Order. Granted February 9, 1916.

R. R. No. 134. Free transportation, Portland to Sebago Lake and return, for children, members of Sunday School of

the Preble Chapel, Portland, for annual outing. Granted February 23, 1916.

R. R. No. 152. Free transportation in form of trip passes for Mrs. Mary E. Dysart, solicitor, Women's Christian Temperance Union. Temporary Home for Children, Gardiner, when travelling on business of the Home. Granted April 21, 1916.

R. R. No. 157. Reduced rate transportation in the form of special permit for 1916, $1\frac{1}{2}$ c per mile, John H. Dearborn and attendant, Maine Institute for Blind, Portland; and to transport for said Dearborn, without charge for excess, a limited amount of baggage. Granted May 15, 1916.

R. R. No. 169. Reduced rate transportation in form of special permit for 1916, $1\frac{1}{2}$ c per mile, for Roy Williams, Maine Institute for Blind, Portland. Granted June 17, 1916.

R. R. No. 200. Similar service (R. R. No. 169) for Clarence E. Bragdon, Maine Institute for Blind. Granted September 6, 1916.

R. R. No. 203. Special reduced rates for choruses for Maine Music Festivals and Maine Teachers' Association, one cent per mile, adding sufficient to end in 0 or 5. Granted September 21, 1916.

R. R. No. 207. Free transportation for Henry S. Payne, Superintendent W. C. T. U. Home for Children, Gardiner, when travelling on business of the Home. Granted October 6, 1916.

R. R. No. 207.1 Reduced rate transportation for officers and inmates of W. C. T. U. Temporary Home for Children, Gardiner. Granted October 23, 1916.

WINTHROP WATER COMPANY.

U. No. 101. Free service to Methodist Church and Congregational Church, in Winthrop. Granted January 22, 1916.

APPLICATIONS FOR APPROVAL OF CONTRACTS
UNDER SECTION 32, AS AMENDED.

C. No. 2. Application by Androscoggin Electric Company for approval of contract with the City of Auburn for lighting streets during a period of three years from January 1, 1916. Approved November 5, 1915.

C. No. 3. Application by Bangor Railway & Electric Company for approval of Contract with the Black Stream Electric Company for furnishing electric current for distribution by the latter company in the territory which it is authorized to serve. Term five years from December 1, 1915. Approved subject to suggested amendment November 15, 1915.

This contract as presented reserved to the Black Stream Electric Company an option of renewal "for a period of five or ten years." The order of approval adds to this provision the clause, "if such renewal is approved by the Public Utilities Commission on petition of either party hereto."

C. No. 4. Application by Rockland, Thomaston & Camden Street Railway for approval of contract with Edward Bryant Company for transportation of limerock from recently opened quarry on the westerly side of the road leading from Rockport to Camden to the Fales Field in Rockland. Term five years. The contract also provides for transportation, if requested, to the Eels kilns from date of completion of arrangements until February 1, 1917, with right of renewal for five years. Approved November 16, 1915.

C. No. 5. Application by George A. Weymouth, doing business as an electrical company, for approval of contract with Rozendall H. Jacobs, also doing business as an electrical company, for furnishing the latter with electric energy for distribution in the territory which he serves. Term ten years from September 16, 1915, subject to certain modifications as to rate after five years. Approved November 15, 1915, "conditional upon the continued supply of power in excess of the amount which said Weymouth may be called upon to furnish

within the territory which he has undertaken to furnish, and may be ordered cancelled at any time by this Commission after notice to both parties and hearing, either upon petition or upon its own motion."

C. No. 6. Application by Biddeford & Saco Water Company for approval of contract with Myra E. Chapin carrying out an understanding which existed prior to the enactment of the Utilities Act under which it was furnishing said Chapin water for a consideration which included the perpetual right to maintain its pipes across her land. Approved November 30, 1915.

C. No. 7. Joint application by the Biddeford & Saco Water Company and the Pepperell Manufacturing Company for approval of contract whereby the former corporation would furnish the latter water for general mill purposes at a rate less than that provided in its schedules and exacted of other consumers for similar service. It appeared that such arrangements had been effective between the parties for many years; that when the last contract was made, July 1, 1910, for a term of five years, it was understood, but without any consideration therefor and without incorporating such agreement in the writing, that a further renewal would be made at the expiration thereof. The Commission held that no binding contract in force prior to January 1, 1913, covered this case, and that it could not permit the service at less than regular rates. January 6, 1916. This decision is printed in full elsewhere.

C. No. 8. Application by Oxford Electric Company for approval of contract with the Norway Water Company for electric current for use in pumping water from Lake Pennesseewassee to its reservoir. Term five years, "with the privilege of renewing for five year periods." Approved February 8, 1916; "but no renewal shall become effective unless and until approved by the Public Utilities Commission."

C. No. 9. Application by Newport Water Company for approval of contract with the town of Newport. Pending.

C. No. 10. Application by Wiscasset Water Company for approval of contract with the Town of Wiscasset for supply of water for municipal purposes. Approval was denied because certain provisions of the contract were believed to be repugnant to the requirements of the law. Conference was had with

applicant's counsel with the understanding that new contract would be drafted to meet these objections. Dismissed June 6, 1916. This decision and that in C. No. 11, supra are printed in full elsewhere herein.

C. No. 11. Application by Wiscasset Water Company for approval of contract with Town of Wiscasset for water for municipal purposes, being amended contract to meet objections raised to that involved in C. No. 10, supra. Term, until October 1, 1936. Approved July 5, 1916.

C. No. 12. Application by Brunswick & Topsham Water District for approval of contract with the Inhabitants of the Town of Brunswick for water for municipal purposes. Denied August 15, 1916.

In this case we considered at some length the purpose of the act which authorizes a contract for a fixed term and the conditions which ought to exist to require its approval. It was decided that no circumstances were shown to exist which required the municipality in this case to be treated differently than the individual consumer. Decision printed in full elsewhere.

C. No. 13. Application by York County Power Company for approval of contract with the City of Saco for street lighting. Term five years from May 1, 1916. Approved September 29, 1916.

C. No. 14. Application by Bar Harbor and Union River Power Company for approval of contract with the town of Eden for street lighting service. Term ten years from June 1, 1916. Approved August 15, 1916.

In making this approval we pointed out that the public utility asking for authority to enter into a contract for a fixed term of years takes the risk that the return therefor may not be sufficient to continue to constitute the fair return to which it is entitled throughout the term, and that if such proves to be the case, the utility must stand the loss; it cannot be compensated by higher rates for other service.

C. No. 15. Application by Bar Harbor and Union River Power Company for approval of contract with Harriet Corning Rawle for furnishing electric current where substantial expense will be incurred by the utility in building extension to property of the consumer, amounting to a guaranty to take certain

amount of current at regular rates for term of five years. Approved August 15, 1916.

C. No. 16. Application by Bangor Power Company for approval of contract with the Eastern Manufacturing Company for furnishing electrical energy for power purposes. Approved August 15, 1916.

ACCIDENTS.

There have been reported to the Commission 2988 accidents, seventy-one of which resulted in the loss of life. The fatalities numbered seventy-eight on the premises, or in connection with the operation, of steam and electric railroads, divided and classified as follows:

	Passengers.	Employees.	TRESPASSERS.		Crossings.	Miscellaneous.	Total.
			On tracks.	Stealing rides.			
Aroostook Valley Railroad Company				1			1
Atlantic Shore Railway		2					2
Bangor & Aroostook Railroad Company		2	5		1		8
Biddeford & Saco Railroad Company						1	1
Boston and Maine Railroad			4	1	5	2	12
Canadian Pacific Railway Company		2	1	1			4
Cumberland County Power & Light Co., Railroad Division	1					2	3
Grand Trunk Railway System		2	3	1			6
Lewiston, Augusta & Waterville St. Ry.						3	3
Lime Rock Railroad Company		1					1
Maine Central Railroad Company	1	9	11	2	9	1	33
Portland Terminal Company		1	3				4
	2	19	27	6	15	9	78

Of the fifteen persons killed at grade crossings three were riding in horse-drawn conveyances and eight were riding in automobiles. Of the three former one was driving over a farm crossing, one was racing down hill toward the railroad track, and one was driving in an intoxicated condition, whipping his

horse to beat the train which he saw coming before he reached the track. The automobile collisions resulting in fatalities were six in number, three persons being killed in each of two, two in each of two, and one in each of two. All were due to the gross negligence of the persons operating the automobiles.

Two passengers were killed, one travelling on an electric railroad and one on a steam railroad. The former jumped from a moving car to regain her hat, which had blown off. The latter was killed by the explosion of the boiler of the engine on the train on which he was riding.

Among the nineteen employees who lost their lives one was a member of a circus force who was riding on a circus train and was struck by an overhead bridge of which he had been warned; one fireman leaned out the side of his cab and was struck by a section of his own train standing on a side track; a trainman was killed through the negligence of a local operator in handling train orders, and a yard employee was crushed between the side of a car and a post in a grain elevator. Two brakemen fell from the tops of cars on which they were working and one was thrown from his car when it was tipped over by a split-switch. Two freight brakemen on yard tracks were struck by passing trains. Three employees were killed on a repair track in Bangor. A section man was struck by a train and killed while riding on a velocipede. A conductor was killed in the explosion mentioned above in connection with fatal accidents to passengers. One section man was struck through failure to step from track on approach of train toward which he was walking; and a track laborer was killed in the railroad yard late at night while going to the work car. One electric railroad employee was electrocuted while using telephone, and one was killed by derailment of his car due to his wrongful act in permitting inexperienced person to operate it for him.

Among the persons killed while trespassing on the tracks were three children in as many accidents, aged two, three and six years, respectively, playing on the tracks or about the station. Three others were cases of men walking across railroad bridges. One was a trackman, off duty, riding a section motor car with which he then had no business and without the knowledge of those charged with the operation of trains that he was on the track.

The two fatalities not included in the above list were those of employees of the Vinalhaven and Rockland Steamboat Company, one of whom was overcome by escaping steam in the engine room, and the other fell overboard and was drowned.

All fatal accidents have been investigated, public hearings held where it was thought that any additional light might be thrown upon them, and separate findings of facts written and filed in each case. All collisions not resulting in the death of a human being and all other non-fatal accidents which seemed to require it have been personally investigated, and public hearings held where it was thought that benefit would accrue.

BRIEF REVIEW OF MISCELLANEOUS MATTERS ON
RAILROAD DOCKET, ARRANGED UNDER NAMES
OF RAILROADS AFFECTED.

ANDROSCOGGIN ELECTRIC COMPANY.

R. R. No. 128.1. Application for approval of fenders under chapter 231, Public Laws of 1915. This company operates its cars at a very low rate of speed within the congested parts of Lewiston, Auburn and Portland and at a comparatively high rate of speed, and mostly over private right of way, outside of these districts. The danger of accident preventable by fenders being, therefore, comparatively remote within the congested districts and the need of equipment outside of these districts strong enough to sweep obstructions from the track without being broken and causing serious accident to loaded cars being apparent, we approved the "pilot" already in use on petitioners' cars as the contrivance best calculated to meet all requirements, January 25, 1916.

AROOSTOOK VALLEY RAILROAD COMPANY.

R. R. No. 129. Application for approval of fenders. The "pilot" type was approved, petitioner operating largely through suburban sections at considerable speed, and winter conditions being such as to make the use of other types impracticable in this territory. February 1, 1916.

R. R. No. 189. Application for an order determining the manner and condition of crossing two highways, one in the town of Woodland and one in Caribou, and praying for authority to construct the same at grade. Public hearings at Woodland and at Caribou, September 1, 1916. Said crossings, as prayed for, were approved by the municipal officers of the respective towns in which they are located. Ordered, that they be constructed at grade, and that, "Whenever either of said side tracks (which make the crossings) is used, the car using the same shall be flagged across said way, and no car shall be left standing upon

either of said side tracks so as to project across or into either of said ways." September 12, 1916.

ATLANTIC SHORE RAILWAY.

R. R. No. 121. Application for approval of fenders. Decision January 11, 1916, approving the Acme fender for passenger cars and the "pilot" for express cars and freight motors. Held, also, that cars being drawn by cars properly equipped need not themselves have fenders, but that when pushed ahead of the equipped car they must be protected.

BANGOR RAILWAY & ELECTRIC COMPANY.

R. R. No. 124. Application for approval of fenders. Approved as shown by photographs and blue prints on file. August 22, 1916.

BANGOR AND AROOSTOOK RAILROAD COMPANY.

R. R. No. 155. Application by the municipal officers of the town of Millinocket for an order determining whether a certain highway, to be known as Spruce Street, shall be permitted to cross the track of the Bangor and Aroostook Railroad Company, in Millinocket, at grade, the manner and conditions of crossing and the apportionment of the expense of building and maintaining. Dismissed for want of jurisdiction, it appearing that the location of that part of the railroad track over which the crossing was to be made had not been legally approved. July 20, 1916.

R. R. No. 192. Petition by municipal officers of the town of Eagle Lake for establishment of grade crossing with the Bangor & Aroostook Railroad. Hearing at Eagle Lake, September 19, 1916. Decision withheld pending filing of further information.

R. R. No. 195. Petition for approval of location of branch tracks at Millinocket. Hearing at Millinocket, September 20, 1916. Granted October 3, 1916.

R. R. No. 204. Petition for approval of location of branch railroad track at St. Francis and determination of manner and conditions of crossing highway. Hearing at Van Buren, October 18, 1916. Granted.

BENTON AND FAIRFIELD RAILWAY COMPANY.

R. R. No. 203.1. Petition for approval of fenders. Withheld awaiting completion of installation by the petitioner.

BIDDEFORD AND SACO RAILROAD COMPANY.

R. R. No. 128. Application for approval of fenders. Granted September 8, 1916.

BOSTON AND MAINE RAILROAD.

R. R. No. 138. Petition by State Highway Commission to reopen decision of the Railroad Commissioners, dated December 23, 1901, relating to underpass of highway at crossing with Eastern Division of Boston and Maine Railroad, a short distance east of the city of Saco. Hearing at Augusta, March 21, 1916. Dismissed at request of petitioner, April 11, 1916.

R. R. No. 166. Application by Boston and Maine Railroad for extension of the operation of the first seven sections of chapter 186, Private and Special Laws of 1915, being the Act in relation to the reorganization of the Boston and Maine Railroad. Hearing at Portland, June 16, 1916. Time extended for one year from July 3, 1916. June 16, 1916.

CALAIS STREET RAILWAY.

R. R. No. 180.1. Application for approval of fenders. Libby fenders and bumpers approved, August 23, 1916.

CANADIAN PACIFIC RAILWAY COMPANY.

R. R. No. 106. Petition for change of location of tracks at Fort Fairfield. Hearing at Augusta, November 2, 1915. Granted, November 4, 1915.

R. R. No. 201. Petition by municipal officers of town of Brownville for elimination of grade crossings at Brownville Junction and substitution of crossing not at grade. Hearing at Brownville Junction, October 11, 1916. Change ordered as prayed for, October 13, 1916.

CUMBERLAND COUNTY POWER AND LIGHT COMPANY.

R. R. No. 133. Application for approval of fender. Libby fender and bumper approved April 18, 1916.

FAIRFIELD AND SHAWMUT RAILWAY.

R. R. No. 187.1. Application for approval of fender. Granted August 23, 1916.

LEWISTON, AUGUSTA AND WATERVILLE STREET RAILWAY.

R. R. No. 127. Petition for approval of location of extension of its street railway in Winthrop, and for certificate of public convenience. Hearing at Augusta, January 25, 1916. Granted February 23, 1916.

R. R. No. 133.1. Application for approval of fenders. Libby fender with bumper protector approved for all passenger cars, except single and interurban cars operating generally on the Lewiston-Bath and Lewiston-Waterville lines; pilots to be attached to both front and rear ends of the latter, and pilots attached to trucks on service and freight motor cars where the construction of the car and the manner of its use, does not permit the installation of the ordinary fender, or pilot, all as shown by photographs and blue prints on file. April 18, 1916.

R. R. No. 147. Petition for determination of repairs necessary on the highway bridge over the Androscoggin River, between Brunswick and Topsham and on that over the branch thereof in Topsham, known as Granny Hole Stream, to meet the changed conditions in the operation of petitioner's street railroad occasioned by increased traffic, and the manner in which the expense thereof shall be borne. Hearing at Brunswick, April 7, 1916. Strengthening of the former bridge and rebuilding the latter as per plans on file in the case ordered; entire expense of strengthening former to be borne by petitioner, all that of rebuilding the latter except the cost of widening the same two feet (not to exceed \$800), which is to be borne by the town of Topsham, April 18, 1916.

R. R. No. 170. Petition for change of location in Brunswick and Bath, involving the construction of a new bridge across the New Meadows River, north of the present highway bridge and necessary change in the approaches thereto. Hearing on the premises July 7, 1916. Granted July 11, 1916.

MAINE CENTRAL RAILROAD COMPANY.

R. R. No. 109. Petition by municipal officers of the City of Bath for separation of grade crossing on the Brunswick road,

known as Blind Crossing. Hearing at Bath November 16, 1915. Separation ordered to be made by diverting the present course of the highway and passing the same under the railroad at a point west of the present crossing. December 1, 1915. Order amended as to details on joint recommendation of the chief engineers of the State Highway Commission and the Maine Central Railroad Company, respectively, January 11, 1916. Work now in progress.

R. R. No. 114. Petition by selectmen of the town of Norridgewock for permission to lay out a town way over and across the tracks of the Maine Central Railroad Company at a point known as Haynes Farm Crossing. Hearing at Augusta, November 30, 1915. This was a necessary step in the matter of abolishing the "Stinson Hill" and "Bisbee's" grade crossings, effected under our order dated March 23, 1915, and was authorized; December 7, 1916.

R. R. No. 144. Petition by Maine Central Railroad Company for approval of change of location in the towns of Fairfield and Benton to provide a more direct line between Waterville and Bangor. Hearing at Fairfield, April 27, 1916. Granted May 16, 1916.

R. R. No. 145. Report by Trustees of Maine Railways Company reciting the transactions of the Maine Railways Companies relating to the capital stock of the Maine Central Railroad Company formerly owned by the Boston and Maine Railroad, and presenting plan for disposal of so much of said stock as had not already been disposed of. Plan approved March 28, 1916.

R. R. No. 168. Petition by municipal officers of Rumford for determination of manner and conditions under which Rumford Avenue should cross the tracks of the Rumford Falls & Rangeley Lakes Railroad Company, now operated by the Maine Central Railroad Company. Hearing at Rumford, June 30, 1916. Crossing at grade authorized, July 5, 1916.

R. R. No. 177. Petition by Maine Central Railroad Company for approval of change of location in the town of Perry. Hearing at Perry, August 17, 1916. Approved August 23, 1916.

R. R. No. 191. Petition for order determining manner and conditions of crossing highway in Fairfield by second track incident to double-tracking from Waterville to Fairfield. Hear-

ing at Fairfield, August 29, 1916. Order made September 26, 1916.

R. R. No. 209. Petition by municipal officers of town of Cumberland for gates at Tuttle Road Crossing. Hearing at Cumberland Center October 30, 1916. Pending.

OXFORD ELECTRIC COMPANY.

R. R. No. 193. Application for approval of Libby fenders. Approved August 26, 1916.

PORTLAND RAILROAD COMPANY.

R. R. No. 197. Petition for approval of change of location to conform to location of the new Portland Bridge, between Portland and South Portland, and the approaches thereto. Hearing on the premises September 14, 1916. Granted September 15, 1916.

PORTLAND TERMINAL COMPANY.

R. R. No. 137. Petition by State Highway Commission to reopen decision of the Railroad Commissioners, dated December 23, 1901, relating to "Skunk Hill" crossing, so-called, in the city of South Portland. Hearing at Augusta, March 21, 1916. Dismissed at request of petitioner April 11, 1916.

ROCKLAND, THOMASTON AND CAMDEN STREET RAILWAY.

R. R. No. 162. Application for approval of fenders as per photographs and sketch on file. Approved May 24, 1916.

ROCKLAND, SOUTH THOMASTON & ST. GEORGE RAILWAY.

R. R. No. 188. Application for approval of fenders as per photographs and description on file. Approved August 23, 1916.

SOMERSET TRACTION COMPANY.

R. R. No. 182. Application for approval of fenders. Granted August 8, 1916.

WATERVILLE, FAIRFIELD AND OAKLAND RAILWAY.

R. R. No. 187. Application for approval of fenders. Approved August 23, 1916.

MISCELLANEOUS MATTERS ON UTILITY DOCKET.

BANGOR WATER WORKS.

File No. 547. Request for answer to twenty-seven written questions relating to principles of valuation, charges for fire protection service, allocation of charges, relations between the water department and the municipality and divers practices. Answered in writing April 11, 1916.

BIDDEFORD POOL WATER COMPANY.

U. No. 75. Petition for permission to sell water works at Biddeford Pool to the York County Water Company. Hearing at Biddeford, November 8, 1915. Granted November 8, 1915.

BUCKFIELD WATER, POWER AND ELECTRIC LIGHT COMPANY.

U. No. 108. Petition for permission to sell certain property and franchises owned and used by it in generating and distributing electricity in Buckfield to the Turner Light and Power Company. Hearing at Augusta, February 29, 1916. Granted March 3, 1916.

CENTRAL AQUEDUCT COMPANY.

U. No. 99. Petition by Central Aqueduct Company, a voluntary association, for permission to sell its water works, in Skowhegan, to a corporation organized under chapter 56, R. S., under the same name. Hearing at Augusta, February 1, 1916. Granted February 1, 1916.

The corporation was at the same time given authority, U. No. 102, to issue certificates of ownership in the property owned by it to comply with the practice prescribed in said chapter 56.

CENTRAL MAINE POWER COMPANY.

U. No. 73. Petition for authority to purchase the capital stock of the Waldoboro Water and Electric Light & Power

Company. Hearing at Augusta, November 2, 1915. Granted November 9, 1915.

U. No. 76. Petition for authority to purchase the capital stock of the Bath and Brunswick Light & Power Company. Hearing at Bath November 10, 1915. Granted November 30, 1915.

This proceeding was instituted under that part of section 38 of the Utilities Act which forbids the purchase by one public utility of the stock of another public utility without the consent of this Commission, and the following test was applied in the decision:

"In determining whether the prayer of the petitioner shall be granted, and if so, under what conditions, the Commission is concerned principally with three questions:

1. The legal right of the Central Maine Power Company to acquire and hold such stock;

2. Its probable effect (a) upon the petitioner's capacity to serve its present territory, and (b) to meet its obligations to present security holders, and

3. Its effect upon the ability of the Bath and Brunswick Company to serve its territory."

U. No. 85. Petition for authority to purchase the capital stock of the Union Light and Power Company. Hearing at Augusta, December 9, 1915, continued on December 14, 1915. Granted December 17, 1915.

U. No. 92. Petition for authority to purchase the entire capital stock and bonds of the Penobscot Bay Electric Company. Hearing at Augusta, December 28, 1915. Granted January 11, 1916.

U. No. 131. Petition for authority to purchase the entire capital stock of the Newport Light & Power Company. Hearing at Augusta, June 6, 1916. Granted June 9, 1916.

CUMBERLAND COUNTY POWER AND LIGHT COMPANY.

U. No. 79. Petition for authority to purchase the entire capital stock of the Westbrook Electric Company. Hearing at Westbrook, April 6, 1916. Granted May 9, 1916.

This petition was strongly opposed by citizens of Westbrook who urged that the title to and control of this utility should be held in Westbrook if the present owners were to sell, and that an opportunity should be given them to work out one of two

plans,—either to secure a legislative charter for a lighting district to include Westbrook and Gorham, or, failing this or as an alternative of it, for citizens of Westbrook to organize a corporation and purchase the property. They hoped to be able to execute one of these plans, if permission to purchase under contract between the present stockholders and this petitioner were denied. They were not agreed as to which course should be pursued, or whether either, in fact, would be adopted finally.

The Commission held that the formation of a lighting district was a legislative matter with which it had no official concern, and that it could be done as well under one ownership of the capital stock as another. Regarding the other proposition, forbidding or delaying this sale to give persons other than the petitioner an opportunity to purchase, we said:

“But let us go further and assume that which the evidence does not warrant, viz.: that these citizens of Westbrook desire to acquire through private ownership either the capital stock or the physical property of the company. Let us inquire how far the law intends that this Commission should interfere in a trade between two sets of private individuals, it being conceded that both are able and willing to give adequate service at reasonable rates. The law places no restriction or regulation on the right to sell the capital stock of a public utility except indirectly by regulating the right to buy. It places no restriction or regulation on the general right to buy it. Any individual, firm, syndicate or group of individuals may buy at pleasure, regardless of their integrity, business capacity, financial worth or residence. Any corporation except another public utility, which has the right to buy any stock, may buy this stock. The only restriction anywhere and on either side is that a public utility may not purchase the stock of another utility without the consent of this Commission. Its stockholders may do so; a holding company owning all of its stock may do so. Three individuals owning all of its stock and constituting its board of directors may purchase all the stock of the other utility. In none of these cases is there any restriction. It is only when the utility itself directly undertakes to invest its funds in, and as a stockholder to become responsible for the management of, the other utility, that consent must be had. In other words, the law does not say whether the stockholders may sell, nor to whom, nor how. It does not say nor delegate to this Commission the authority to say who shall buy, nor under what conditions, nor whether any class of persons or corporations shall buy at all. It simply says that any public utility shall not buy without our consent. The conclusion is irresistible that it was intended only that we should exercise care to prevent a public utility from doing that which would

depreciate its securities, or interfere with its ability to discharge its public duties, or put upon it duties which it could not discharge properly. We should forbid the purchase if it is unwise for the utility to make, or is attended with obligations which it cannot discharge. This the law intended. It did not intend that we should forbid it simply to give another group of persons an opportunity to acquire it for social, geographical, sentimental or business reasons, no matter how commendable.

"The remonstrants say that another reason why as citizens in their private capacity they desire an opportunity to purchase this stock is that it may be owned 'at home.' This is neither more nor less than a request that we deny one group of individuals the right to make the purchase so that another group can bid for it. As a private undertaking, we cannot ask where the individuals reside any more than we can exact a bond that they will continue to reside there or will not part with the stock after they acquire it. This is more than the law intends, more than the service of the public requires, and would be unjustifiable meddling on the part of this Commission with the seller's right to an open market and the buyer's right to the reward of his foresight, business sagacity or good fortune in getting on the ground first."

This decision appears in full elsewhere in this report.

DOUGLASS, FRANK W.

U. No. 81. Petition for authority to extend telephone line of Whitefield and Jefferson Telephone Company into the town of Waldoboro, another telephone utility being engaged in furnishing service therein. Hearing at Augusta, December 7, 1915. Granted December 7, 1915.

FRANKLIN FARMERS CO-OPERATIVE TELEPHONE COMPANY.

U. No. 78. Petition for authority to furnish telephone service in the town of New Vineyard, another telephone utility now operating therein. Hearing at Lewiston, December 2, 1915. Granted December 14, 1915, with certain restrictions as to location of pole lines to prevent interference with lines of the New Portland and Farmington Telephone Company. Decision printed in full elsewhere.

FRYEBURG WATER COMPANY.

U. No. 147. Petition for authority to issue stock dividend. Hearing at Augusta, September 5, 1916. It appeared that the company is restricted as to capital stock by its charter to an amount less than that prayed for; that it owns, and actually

requires for the adequate service of the public, property in excess of that authorized by law, and that its authority under its charter to perform certain acts now being done by it in New Hampshire is doubtful. Final action on petition withheld pending proposed application for legislative amendment of charter.

GREENVILLE LIGHT & POWER COMPANY.

U. No. 91. Petition for permission to sell to the Penobscot Bay Electric Company all of its property and franchises except such as relate to its business as a water company. Hearing at Augusta, December 28, 1915. Granted January 11, 1916.

ISLANDS ELECTRIC COMPANY.

U. No. 133. Petition for certificate of public convenience and necessity enabling it to furnish electrical service in the towns of Vinalhaven and North Haven, the Vinalhaven Electric Company being authorized to furnish similar service therein. Hearing at Augusta, May 23, 1916, and June 27, 1916. Granted August 8, 1916.

JACOBS, ROSENDALL H.

U. No. 82. Petition for permission to sell property and franchise as an electrical utility to the Mt. Vernon Light and Power Company. Hearing at Augusta, December 14, 1915. Granted December 17, 1915.

KITTERY ELECTRIC LIGHT COMPANY.

U. No. 150. Application for order authorizing lease to Rockingham County Light and Power Co. Hearing at Kittery, August 31, 1916. Granted October 3, 1916.

MAINE TELEPHONE AND TELEGRAPH COMPANY ET AL.

U. No. 143. Joint petition by Maine Telephone and Telegraph Company and George C. True praying the former be permitted to lease certain property and rights to the latter and that the latter be authorized to furnish telephone service in the towns of Clinton, Benton, Burnham and Canaan. Hearing at Augusta, July 5, 1916. Granted as to all except the town of Burnham, subject to certain limitations.

MARS HILL AND BLAINE ELECTRIC LIGHT & WATER COMPANY.

U. No. 111. Petition for authority to make a stock dividend in order to distribute earnings actually made and invested in additions to plant and in payment of notes representing money borrowed for original construction in excess of funds received from issue of stock at par. Hearing at Augusta, March 21, 1916. Granted March 28, 1916.

In determining whether stock may be issued for any purpose not affirmatively stated in section 35, Public Utilities Act, held that sections 35 and 37 must be read together and, "that section 35 was intended only to apply to the issue of stock in the usual manner for the purpose of securing new capital, and that it puts no restriction upon the division of accumulated earnings by the issue of certificates of ownership therein instead of paying out the money in the form of cash dividends."

MERRILL, SPRINGER COMPANY.

U. No. 104. Petition for permission to sell electric plant and franchise to the Bethel Light Company. Hearing at Augusta, February 15, 1916. Granted February 23, 1916.

MILO ELECTRIC LIGHT AND POWER COMPANY.

U. No. 119. Petition for authority to furnish service in the town of Sebec, another electrical company being authorized to operate therein. Hearing at Milo, April 13, 1916. Granted April 18, 1916.

OAKFIELD LIGHT AND POWER COMPANY.

U. No. 112. Petition for authority to furnish electric service in Smyrna Mills, another electrical company now operating therein. Hearing assigned for March 21, 1916, at Augusta and continued by consent to May 16, 1916. Dismissed without prejudice.

OXFORD ELECTRIC COMPANY.

U. No. 110. Petition for approval of purchase of property of Mechanic Falls Electric Light Company. Hearing at Augusta, March 7, 1916. Granted March 9, 1916.

PENOBSCOT BAY ELECTRIC COMPANY.

U. No. 83. Petition for authority to furnish service in the towns of Prospect, Frankfort and Winterport, another electrical company now being authorized to operate therein. Hearing at Augusta, December 14, 1915. Dismissed by request of petitioner, January 11, 1916.

PISCATAQUIS WOOLEN COMPANY.

U. No. 132. Application for order authorizing sale of property and franchise to Penobscot Bay Electric Company. Hearing at Augusta, June 6, 1916. Certain schedules and inventory ordered to be filed before authority would be granted. Pending awaiting filing of same.

RAYMOND & WEBBS MILLS TELEPHONE COMPANY.

U. No. 148. Petition for permission to sell its property and franchises to the Poland Telephone Company. Hearing at Augusta, July 27, 1916. Granted August 8, 1916.

SHAW, HOLLIS M.

U. No. 84. Petition for permission to sell property and franchises as an electric utility to the Union Light and Power Company. Hearing at Augusta December 7, 1915, and December 14, 1915. Granted December 17, 1915.

H. M. SHAW MANUFACTURING COMPANY.

U. No. 116. Petition for permission to sell water utility in Greenville to the Greenville Water Company. Hearing at Augusta, April 4, 1916. Granted April 25, 1916.

STEEP FALLS LIGHTING COMPANY.

U. No. 100. Petition for permission to sell property and franchise to Limerick Water and Electric Company. Hearing at Augusta, February 1, 1916. Granted February 8, 1916.

TURNER LIGHT & POWER COMPANY.

U. No. 71. Petition for authority to furnish service in the town of Buckfield, another utility now furnishing similar serv-

ice therein. Hearing at Augusta, November 2, 1915. Granted, subject to provision that petitioner offer to buy property of the other utility to avoid duplication or unnecessary loss by abandonment, November 9, 1915. This condition was complied with through U. No. 108, supra. Decision printed in full elsewhere.

UNION LIGHT & POWER COMPANY.

U. No. 87. Petition for authority to furnish service in the town of Union, another utility now furnishing similar service therein. Hearing at Augusta, December 14, 1915. Granted December 17, 1915.

VASSALBORO, CHINA & WINDSOR LIGHT & POWER COMPANY.

U. No. 146. Application for approval of issue of securities. Hearing at Augusta, July 18, 1916. Decision reserved pending filing of further information by petitioner.

REPORTS OF DECISIONS.

No provision has yet been made for the publication of the Commission's decisions and orders, and the public as well as the public utilities have been obliged to depend largely upon incomplete press reports for information concerning the rulings and the policy of the Commission bearing upon matters of public concern. This causes considerable loss of time and duplication of effort upon the part both of the Commission and of persons and corporations interested in matters involved.

In order to meet this want in some measure we submit a partial list of decisions and informal opinions, selected because they are believed to throw some light upon the views and practice of the Commission on phases of the Public Utilities Act and its operation in which more than the persons immediately concerned are interested. These are arranged in groups, determined as far as practicable by the subjects under consideration, rather than by dates or docket numbers.

The cases thus selected and submitted are as follows:

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

WILLIAM H. PEASLEE, ET ALS.

vs.

CUMBERLAND COUNTY POWER AND LIGHT COMPANY.

F. C. No. 10.

RATES—ZONES—DISCRIMINATION—MANAGERIAL POLICY—ZONE LIMITS—

Transfer arrangements with connecting company. Where a street railway company furnishes transfers over a connecting line and accepts those from such connecting line on a division of the fares, and a substantial percentage of the passengers avail themselves of such privileges, the entire territory served for the single fare paid constitutes a single zone for the purpose of determining the reasonableness of the zone fare charged.

ZONE SYSTEM—Rates not measured by individual distances traveled.

Where a line of street railway is divided into five (5) cent zones, and no complaint is made of the fare charged for the entire length, or of the number of zones into which it is divided, or of the zone system of fixing fares, a zone limit will not be ordered changed simply because persons living just outside the limit must pay two fares to reach some point in the adjoining zone, while a person might travel a greater distance entirely within a single zone for a single fare.

DISCRIMINATION. BETWEEN MUNICIPALITIES—Conditions which do not constitute. Where the termini of a line of electric railway are in two non-contiguous cities, it is not necessarily discriminatory to establish larger five (5) cent zones in one than in the other. There is no discrimination in this case in the absence of evidence that the service rendered in the one is sufficiently low to shift upon the other more than its fair share of the maintenance of the system, or to induce patronage to the one municipality which otherwise would go to the other.

DISCRIMINATION. POINTS IN CONTIGUOUS ZONES—The fact that the dividing line between two contiguous zones is farther from a business point near the remote limit of one zone than from a business point in the middle of the other does not constitute discrimination.

POLICY OF OPERATING COMPANY—Circumstances under which Commission will not interfere. Where evidence does not show lack of proper service, or excessive profits, or excessive rates, or unjust discrimination, the Commission will not order readjustment of zone limits, which would make other zones unreasonably short, on the ground that it might be more profitable to the operating company.

MARCH 5TH, 1915.

Complaint alleging excessive fares and unjust discrimination.

Appearances: John G. Smith, for complainants; William M. Bradley, for respondent.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

This is a complaint filed by William H. Peaslee and one hundred and eight (108) others charging that the Cumberland County Power and Light Company is exacting unjust and discriminatory rates for the carriage of passengers over the line of the electric railway operated by it in the City of Saco.

Public hearing was held in the City Hall, Saco, February 24th, 1915.

The respondent operates as part of its entire system a line of electric railway, running from Monument Square, Portland, to Pepperell Square, Saco, about sixteen (16) miles. The fare charged for the entire distance is twenty-five (25) cents. The line is divided into five five-cent zones, which overlap, so that the maximum distances which may be traveled in the several zones aggregate considerably more than the actual distance between the two termini. The mileage of these zones, beginning at the Portland end, is 4.293, 3.174, 3.5649, 4.1968, and 2.9 miles respectively. But the respondent has transfer arrangements with the Biddeford and Saco Railroad, extending from Pepperell Square to five points in Biddeford, and thence by loop back to where it nearly connects with the line from Pepperell Square to Five Points, under which it furnishes transportation over and accepts transfers from the Biddeford and Saco Railroad at an expense to the respondent of two and one-half cents each. This transfer system affords an actual mileage of 5.395 miles in the Saco zone, available to the public to the same extent as though the entire mileage were owned or leased by the respondent.

The present limit of the Saco zone, Portland direction, is Milliken's Turnout, about 2.9 miles from Pepperell Square, and about equi-distance between Pepperell Square and Dunstan. By the overlapping system of zones there is, however, a distance of about one and one-third miles where the Dunstan, or second zone from the Saco end, overlaps towards Saco, and from which passengers may travel in either direction toward the zone limit to which they travel for five (5) cents. Dunstan is a small settlement located near the Portland end of its zone, and has some business establishments, a church and other places of attraction.

The petitioners ask that the Saco zone be extended about two miles toward Portland, and advance in substance, three reasons, namely: (1) that the present Saco zone is too short for the fare charged; (2) that it discriminates against Saco because a five cent fare entitles a person to a longer ride in the Portland zone, and (3) that it discriminates against Saco because a person may travel for five cents a greater distance toward Dunstan from the Saco end than toward Saco from the Dunstan end.

1. In considering these complaints, it should be borne in mind that while the distance from Milliken's Turnout to Pepperell Square is only 2.9 miles, the respondent in fact furnishes the entire Biddeford and Saco Railroad as a part of the Saco zone, at an expense to itself of two and one-half cents for every carriage originating or terminating therein if it passes over any part of respondent's line. There can be no question that, under this arrangement, the entire mileage is in effect a part of the zone exactly as though the respondent owned or leased it, or operated it exclusively. It furnishes at its expense to every person passing through any part of the Saco zone, who requests it, transportation to any point on the connecting line, and accepts as cash a transfer, or evidence of fare paid, from any part of the connecting line. So far as the traveling public is concerned it is all one line within this zone. It all must be considered together. And if any person taking the car just beyond Milliken's Turnout feels that he is paying a high rate for three miles to Pepperell Square, he must understand that he is in fact buying the privilege to ride the entire

distance to Five Points and thence around the loop. He may not wish to travel the entire distance but in that respect he is in the same position as everyone who travels across a zone limit, regardless of where it is placed.

The petitioners suggest that the loop above referred to, about 1.1 miles in length, doubles back on the main line and partially parallels it. This is true, but it runs over different streets, picks up and deposits passengers thereon, and to some extent at least increases the territory served for the price charged.

Calculations presented at the hearing show that the actual charge per mile for the maximum mileage available in each of the four zones, beginning at Thornton Heights, the terminus of the Portland zone,—which is discussed separately below—is fifteen (15), fourteen (14), eleven (11), and eight and four-tenths (8.4) miles respectively, figuring the entire mileage available as above for the Saco zone. If the extra 1.1 miles of the loop in the Saco zone were disregarded, it would still show the smallest charge per mile of possible travel of either of the four zones. No complaint was made of the charge of twenty-five cents for the entire distance, or of the division of the entire mileage into five zones, or of the zone system of fixing fares.

The evidence introduced showed earnings upon the entire Portland Railroad Company's lines, respondent's lessor, sufficient only to pay its fixed charges and a dividend of five per cent upon its capital stock with a surplus practically negligible considering the size of the system. It was stated, and not disputed, that this line outside of the Portland District showed little or no profit. No complaint was made as to the character of the service. Under all these conditions, we do not find that the rate charged for the Saco zone as at present constituted is excessive.

In reaching this conclusion we are not unmindful of the fact that Pepperell Square is only 2.9 miles from Milliken's Turnout, nor that many persons travel a very short distance for a single fare. Nor do we forget that persons just over the zone line pay ten (10) cents for going to any point in the zone, although others may travel entirely within the zone a distance comparatively much greater for five (5) cents. But this is one

of the inevitable hardships of the zone system of fares. Wherever the limit is set, some must live just over the line, and so far as this alone is concerned the changing of the limit only changes the location of the hardship—passes it along. It does not abolish it. It must be endured until some other system than that now quite universally recognized and followed by electric railways in this country is established.

2. Is the fare charged for the Saco zone as now constituted unjustly discriminatory by reason of the larger territory served by the Portland zone for a similar fare? We have stated that the evidence so far considered does not show that the Saco fare in and of itself is excessive. We conceive that the extent of the service afforded the Portland zone for five cents can have no bearings upon the cause of the petitioners in this case, unless it shows by comparison that the fare charged in the Saco zone is unreasonable, or that it is so great as to impose a burden upon the Saco zone as a part of the same system, or that it draws trade and patronage from Saco industries.

It appears that while the maximum length of this line in the Portland zone is about four and one-fourth miles, it carries free transfer privileges over other lines of the Portland Railroad Company in various directions, some of them as much as four miles in length. It is suggested that this greater length of possible travel should not be considered, because the lines traversed belong to the respondent and it has to pay no part of the fares collected to another company, while it pays the connecting line two and one-half cents per fare in the Saco zone. For this reason, the respondent in submitting figures showing the distances covered by the several zones included the transfer lines in Saco and Biddeford and excluded those in Portland. We cannot assent to this proposition. It must be assumed that the respondent pays the Biddeford and Saco Railroad only what it considers reasonable compensation for the use of its lines and equipment; that the difference between retaining the whole fare collected and dividing it with another company is offset by the difference between providing and maintaining the lines and equipment and being relieved of that burden.

We therefore consider this question on the assumption that the mileage afforded in the Portland zone is as much as eight and one-fourth miles against five and one-third miles in the Saco zone. But the evidence shows that the density of population served in the former zone is much greater than in the latter. The immediate Portland-Saco line passes directly through a long distance of the densest part of the Portland territory, past the Union Station and terminating in the heart of the business district, while at Saco the line ends at Pepperell Square, connected by the transfer privilege with the larger city of Biddeford, which is in the same zone. No evidence is offered to show what proportion of the passengers in the Portland zone take transfers, but under these conditions it is reasonable to assume that it is much smaller than in the Saco zone, which was shown to be about one-third of the whole travel, originating in that zone. There was no evidence to show the relative average distances actually traveled in the two zones, nor the relative amount of travel originating in each. It is a well recognized practice to make zones longer in densely populated districts. The case fails utterly to show that the privileges afforded in the Portland zone taken as a standard, indicate an excessive charge in the Saco zone.

On the other hand, and this in consideration of the second reason why the Portland zone rate might be too low as compared with the Saco rate, it appeared at the hearing and was unquestioned, that the Portland District of the Portland Railroad Company, of which the Portland zone of this particular line is a very important part, is earning more than its proportional share of the profit from the operation of the entire system, while the Saco end is earning less than its proportional part. This would indicate that the fares charged in the Portland zone are not lower for the service rendered than in the Saco zone, and certainly that the operation of the Portland zone throws no burden upon the Saco end of the line. On the other hand it does more than its part toward maintaining the entire system of which Saco is a member.

There is no evidence, nor does it seem probable, that the greater maximum distance afforded for five (5) cents in the Portland zone draws trade away from Saco. Either from per-

sons residing within the present Saco zone limits or within that territory which the petitioners ask to have added to the Saco zone. The most the petitioners could expect in this respect would be to make the fare to Saco five (5) cents instead of ten (10) cents for those residing in the territory asked for, and to add five (5) cents to the fare now charged them for going to Portland, by putting them in the fifth zone from Portland. As the zones are now constituted these persons must pay more to go to Portland than to Saco, and we cannot believe that trade from this section now goes to Portland simply because the passenger may ride a greater distance per cent of fare paid after he reaches the Portland zone.

3. The third complaint, as we have classified them, is that on which especial stress was laid. The petitioners claimed that persons living in the territory sought can go to Dunstan for five (5) cents while it cost ten (10) cents to go to Pepperell Square, a shorter distance. This appears to be true, and if Saco and Dunstan were otherwise similarly situated it probably would require some change such as that prayed for. For instance, if they were the two termini of the line it obviously would be unfair to place the limit more than one-half the way toward Saco. But the real difficulty is geographical. Dunstan is near the Portland end of the zone limit. Pepperell Square in Saco is near the center of its zone about half-way from Milliken's Turnout to Five Points. Dunstan is served by the five (5) cent limit from one direction only; Saco is served from both directions. The respondent furnishes the entire Saco and Biddeford territory as a part of its system. It ought to do so, if practicable. No suggestion is made that it should not. It must then be considered together in fixing the zones. While the two cities are politically distinct they are so situated geographically, socially and industrially that the fare limit ought not to be drawn through the heart of the united business district. But it must be expected that the distance from the heart of the zone to its terminal will be less than that from a point near the remote terminal of an adjoining zone to the common zone line.

It was suggested that the respondent would profit from a readjustment of the zone lines that would make the five (5) cent fare to Saco available to persons residing in the territory

sought by the petitioners . In the absence of evidence substantiating the other claims of the petitioners and in the light of all of the facts presented at the hearing, we regard this as a question of administration that must be left to the respondent. Where there appears to be no lack of proper service, no excessive charges, no undue profits, and no unjust discrimination, as we find to be the fact on the evidence adduced in the case, we do not consider it our duty under all of the circumstances involved to require a change in the Saco zone limit that would necessarily mean a readjustment of the zones on the line and would make the three intermediate zones comparatively short. Because it is not believed that the Portland zone with its dense population and peculiar situation should in any event be shortened.

It is therefore

ORDERED

That the complaint be dismissed.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

E. O. BUTLER, ET ALS.

VS.

LEWISTON, AUGUSTA & WATERVILLE STREET RAILWAY.

F. C. No. 17.

RATES—REASONABLENESS OF—A street railroad running chiefly through a sparsely settled rural district connecting two cities at one terminus with a village at the other terminus, ten miles apart, with comparatively few short hauls, was not required to reduce its fare below 2 cents a mile, where the line produces a return of 8 1-2% on the money invested.

RATES—REASONABLENESS OF—RATE OF RETURN—A utility should not be prevented from charging rates,—not in excess of the value of the service—sufficient to afford a return on the money prudently invested that will encourage the investment of capital in the development of similar utilities in the State where there is local need of similar service.

RATES—DISCRIMINATION—ZONES—It is not unlawfully discriminatory *per se* for a street railway to establish shorter 5-cent zones in sparsely settled territory than in more populous districts.

RATES—ZONES—So far as practicable zone limits should fall at centers of population, rather than at arbitrarily fixed points equi-distant from one another; and in an exceptional case unequal zone fares will be established to accomplish this result. Two-, three- and eight-cent zones established in the present case.

RATES—TICKET BOOKS—Respondent required to place on sale ticket books giving certain number of rides within limited time at less than single fare rate.

VALUATION—ORIGINAL COST—The original cost of a utility, constructed within a reasonable length of time under normal conditions, when satisfactorily obtainable, is preferable in rate cases to cost new, or cost of reproduction less depreciation, in fixing present value.

SERVICE—ADEQUACY OF—Crowded street cars during rush hours are not necessarily indicative of inadequate service.

Depreciation—Overhead charges—Apportionment of income and expenses—Comparisons for the purpose of determining reasonableness of rates—Discussion of

MARCH 28, 1916.

Appearances: Jesse M. Libby for complainants; Newell and Woodside for respondent.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

On the 31st day of March, 1915, Elbridge O. Butler and a very large number of other residents of Mechanic Falls and vicinity filed with this Commission their complaint against the Lewiston, Augusta & Waterville Street Railway, a public utility, within the jurisdiction of this Commission. On April 14th the respondent filed a motion for specifications, and after hearing thereon the Commission on April 27th ordered certain specifications to be filed on or before May 4, 1915. Before that date these specifications were filed, and upon May 13, 1915, the respondent filed its answer, and thereupon notice was given that a public hearing would be held at Lewiston on June 2, 1915, and such hearing was held.

In accordance with the custom of this Commission, this hearing was regarded as preliminary, both parties being permitted to take out their oral testimony and submit such exhibits as were available. The books of the company were produced, but neither the complainants nor the accountants of the Commission had had opportunity to make careful examination, and the hearing was adjourned in order that the Commission's accountants could go carefully over the books and determine therefrom, if possible, the original cost of such of the respondent's property as was involved in the complaint, and place before the Commission and counsel for both parties the written result of such investigation. This was done as soon as possible, and on September 17, 1915, Mr. Ralph A. Parker, our chief accountant, submitted his report. A copy of the same was sent to counsel for each party, and on December 30, 1915, the final hearing was had. The complainants were represented at all times by their attorney, Jesse M. Libby, and the respondent was represented by its attorney, William H. Newell.

Neither the complainants nor the respondent made or submitted any physical valuation of the respondent's property, and, for reasons hereafter to be stated, the Commission did not deem such valuation essential to a proper determination of this particular controversy.

The complaint is as follows:—

1. That respondent's rates, tolls, and charges for the transportation over its line between the town of Mechanic Falls and the city of Lewiston are unjust, unreasonable, and unjustly discriminatory.

2. That its schedules over said line between Lewiston and Mechanic Falls are unreasonable, insufficient, and inconvenient.

3. That its regulations and practices as relating to the location and fixing the fare limits upon and along its said line between said town and city are unreasonable, unjust, contrary to public convenience, discriminatory, and unjustly so as regards said townspeople and its business interests.

4. That its service is unreasonable, inadequate, inconvenient, and insufficient, and that reasonable, adequate, and convenient service upon and over said line between said Lewiston and Mechanic Falls cannot be obtained from the respondent.

In their specifications, the complainants under item 1 say in substance that the rates, tolls, and charges are excessively high, and that as compared with the charges made by the respondent for like or similar service upon other lines or branches of its system, the rates, tolls, and charges are not only high but discriminatory; and call particular attention to the fact that the fare from Lewiston to the place known as Minot Corner is 15 cents, and that the distance is $5\frac{1}{2}$ miles, and that from Hackett's Mills to Mechanic Falls, a distance of less than 4 miles, the fare is 10 cents, and that the fare from its second limit out of Lewiston to Minot Corner, a distance of half a mile, is 5 cents. The specifications also set up the claim that sufficient seating capacity in the cars is not at all times provided.

The answer of the respondent is practically a denial of all matters set forth in the complaint, with a specific allegation that, considering the service rendered and the amount invested, the fares are reasonable, the fare limits proper, and the seating capacity sufficient at all times except during certain infrequent rush hours.

At each hearing a large number of patrons of the road were in attendance, and those who testified and their attorneys were earnest, and by their words and acts conveyed the impression that they regarded this matter as of extreme importance to the people and to the communities served. Upon the other hand,

the respondent and its counsel, with equal earnestness, urged the importance of the matter to the railroad, and its claim that the patrons of the road and the communities were being treated as liberally and convened as fully as it was possible for the railroad to do; and inasmuch as the Commission is also impressed with the importance of the matter, not only in and of itself, but with reference to its bearing upon the rights and duties of other complainants and other public utilities throughout the state, we approach the performance of our duty with the full conviction that care must be exercised and the right conclusion reached, if possible.

THE COMPLAINT.

The complaint and the evidence adduced naturally divides the questions involved into the following grouping of claims and denials.

1. That a 20-cent fare between Lewiston and Mechanic Falls is too much.

2. That the fare limits are not correctly located, involving:—

(a) A certain fare limit out of Lewiston near Minot's Corner.

(b) The third limit into Mechanic Falls.

(c) The claim made by the complainants that there should be but three fares (instead of four) collected between Lewiston and Mechanic Falls.

(d) That on other lines of the respondent running out of Lewiston the limit of a 5-cent rate is much greater in miles than any of the limits on the Mechanic Falls line.

HISTORICAL.

To properly understand the complaint and the evidence, it is necessary to go somewhat into detail with reference to the process by which the Lewiston, Augusta & Waterville Street Railway was built up, assembled, and consolidated from and out of several (at one time) independent street railways.

The respondent company is composed of the following street railways:

The Auburn, Mechanic Falls & Norway Street Railway, organized October 21, 1902; the Brunswick Electric Railroad Company; the Bath Street Railway; the Lewiston & Auburn

Horse Railroad Company; the Augusta, Winthrop & Gardiner Railway; the Augusta & Waterville Railway; the Auburn & Turner Railroad Company; Portland & Brunswick Street Railway; Brunswick & Yarmouth Street Railway; the Freeport Electric Light, Heat & Power Company.

In a way, the Auburn, Mechanic Falls & Norway Street Railway is the parent company for the reason that by chapter 203 of the Private and Special Laws of 1907, this company obtained authority to change its name to the Lewiston, Augusta & Waterville Street Railway, and to acquire the property, rights, privileges, and franchises of some of the other companies.

The tracks of the Auburn, Mechanic Falls & Norway Street Railway, strictly speaking, run between Auburn and Mechanic Falls; the line was never projected to Norway. The Brunswick Electric Railroad Company (later known as the Lewiston, Brunswick & Bath Street Railway) runs between Lewiston, Brunswick and Bath. The Bath Street Railway Company originally operated in Bath and later became a part of the last above-named company. The Lewiston & Auburn Horse Railroad Company, as its name would suggest, operated originally a horse railroad within the adjoining cities of Lewiston and Auburn. The Augusta, Winthrop & Gardiner Railway operated a line beginning at Gardiner and extending into Augusta, thence branching out to the town of Winthrop. The Augusta & Waterville Railway ran between the cities of Augusta and Waterville. The Auburn & Turner Railroad Company ran between Auburn and Turner, and the Portland & Brunswick Street Railway between Portland and Brunswick, and the other railroads named, while originally separate corporations, became united with some of the other parent companies before the whole system was welded into what is now known as the Lewiston, Augusta & Waterville Street Railway. The company serves a large territory, and enjoys and exercises a monopoly within the territory, excepting steam railroad competition. It operates 156 cars over and along 161 miles of track.

The actual building of the line from Auburn to Mechanic Falls was not begun until 1907, after its name had been changed to the Lewiston, Augusta & Waterville Street Railway. Its authorized capital stock was then \$100,000, of which amount \$5,000 had been paid into the treasury and issued to a corpora-

tion known as "the Northern Construction Company," which latter Company had obligated itself to pay the balance of \$95,000 for the entire authorized issue of such capital stock. During the first few months, or up to July 8, 1907, the respondent carried on in its own name the work of building this line, and it actually expended, according to its books, the sum of \$42,295.78. On July 8, 1907, the Lewiston, Augusta & Waterville Street Railway entered into a written contract (a copy of which was made part of the record at the hearing) with the Northern Construction Company, under which the railway company agreed to increase its capital stock to \$3,000,000, and to turn over to the construction company the entire issue, and to further issue and turn over to the construction company \$1,500,000 of its thirty-five year 5 per cent first and refunding mortgage bonds (this being part of a total authorized issue of \$5,000,000), said bonds to be dated April 1, 1907, and to be secured by a first and refunding mortgage deed of trust to the Old Colony Trust Company of Boston, as trustee.

The contract provided that said \$5,000,000 of bonds was to be appropriated as follows:

Issued under this contract	\$1,500,000 00
To be issued upon demand of the railway company for any corporate purpose	500,000 00
To retire underlying Lewiston, Brunswick, & Bath bonds..	1,000,000 00
To retire underlying Augusta, Winthrop, & Gardiner bonds	500,000 00
To be issued under proper restrictions to be inserted in the mortgage, to reimburse the railway company to the extent of 85 per cent of the actual cost of extensions, betterments, and improvements to its property, made and paid for after July 1, 1908	1,500,000 00

In consideration of the turning over to it of the stock and bonds above mentioned, the construction company agreed to surrender to the railway company the note of the railway company for \$616,650; to pay to the railway company the \$95,000 due as the balance of subscription of the \$100,000 of capital stock originally authorized by the railway company; to pay to the railway company the sum of \$170,000 in cash; and to pay over to the railway company the further sum of \$75,000 to be used as a special coupon fund out of which to pay the interest on said first and refunding bonds of the railway company. It further agreed for the same consideration to construct the pro-

posed new lines of railway from Sabattus to Gardiner, from Auburn to Mechanic Falls, and from Augusta to Waterville. Upon examination of the books of the company, our chief accountant reports and testifies that the actual cost in money of these extensions is as follows:

Mechanic Falls	\$166,430 33
Sabattus to Gardiner Extension	524,133 07
Augusta to Waterville Extension	483,842 51
Total	\$1,174,405 91

It will thus be seen that the Northern Construction Company, which at the time of the making of the above-named contract owned all the capital stock that had been issued by the Lewiston, Augusta & Waterville Street Railway, and was the sole subscriber for the entire balance of such capital stock, entered into a contract with the Lewiston, Augusta & Waterville Street Railway, whose stock was owned or controlled by the other contracting party, to do certain things and receive certain things.

Stated in tabulated form, the agreement was as follows:

TO BE RECEIVED BY THE NORTHERN CONSTRUCTION COMPANY.

Stock of the L. A. & W. to the amount of	\$2,900,000 00
Bonds to the amount of	1,500,000 00
Total	\$4,400,000 00

TO BE PAID OR TURNED OVER BY THE NORTHERN CONSTRUCTION CO.

Cash	\$170,000 00
Special coupon fund	75,000 00
Balance subscription for stock	95,000 00
Note of the L. A. & W.	616,650 00
Total	\$956,650 00
Balance represented by value of Mechanic Falls, Sabattus to Gardiner, and Augusta and Waterville extensions	\$3,443,350 00

Glancing back a moment to the actual money cost of these three extensions, we find that such cost was \$1,174,405.91, and results in the Northern Construction Company receiving stock and bonds to the amount of \$2,268,945.09 in excess of the property, cash, and notes which it turned over to the Railway Company.

If the present case were one in which we were required to place a physical value upon the property used and useful which the Lewiston, Augusta & Waterville Street Railway was employing in its service of the public, and upon such valuation determine whether the rates charged were fair or otherwise, the above transaction would need careful scrutiny, and it may be that the amount of its outstanding stock and bonds would not be a very satisfactory measure of actual value. But in the present case, owing to the fact that a separate account was kept of the Mechanic Falls line, and the present complaint relates entirely to matters connected with that line, we are able to determine with substantial accuracy the value of the property which the respondent is using in the service of these complainants and all others interested in the matter of transportation between Lewiston and Mechanic Falls. We do not wish to be understood as saying with finality that the above financial transaction could not be satisfactorily explained if occasion required it. We have called attention to it merely to indicate that it has not escaped our notice. The above transaction may be of future consequence in view of the following language from the Minnesota Rate Cases (*Simpson v. Shepard*) 230 U. S. 352, 57 L. ed. 1511, 48 L. R. A. (N. S.) 1151, 33 Sup. Ct. Rep. 729, Ann. Cas. 1916A, 18 (the court is there speaking of a steam railroad, but the principle would be no different in the case of a street railway):

“The owner would not be entitled to demand payment of the amount which the property might be deemed worth to the company; or of an enhanced value by virtue of the purpose for which it was taken; or of an increase over its fair market value by reason of any added value supposed to result from its combination with tracks acquired from others so as to make it a part of a continuous railroad right of way held in one ownership.”

THE MECHANIC FALLS BRANCH AND ITS COST AND VALUE.

[1] We have heretofore said that no attempt at a physical valuation of the property of this respondent was attempted, and that none was necessary in view of the fact that we were able, in our opinion, to reach a definite conclusion as to value based upon matter contained in the books and papers of the company.

A physical valuation would necessarily mean, in whole or in part, an attempt to reproduce and then depreciate the property under what is known as the "reproduction new, less depreciation" theory. This method is used in cases where original cost data is not available, or where such as is available is either vague, insufficient, or unreliable, but in all cases where original cost can be ascertained with substantial accuracy, this latter method of fixing value is regarded by the courts as most satisfactory.

As to the meaning of the term "original cost," Hammond V. Hayes, consulting engineer, in his work "Public Utilities—Their Fair Present Value and Return," page 123, defines it as follows:

"The actual original cost is the sum of money which was expended by the undertaking for the property now in use for the benefit of the public. It is not what the original property cost, but rather what the present property cost. The expression 'original cost' is liable to convey a false impression. What is required in the valuation is the 'actual cost' of the property now in use. The term 'original cost' has been used so generally in decisions of courts and commissions, however, that it cannot be now eliminated."

Whitten in his work "Valuation of Public Service Corporations," § 95, page 82, defines "actual cost" as follows:

"Strictly speaking, actual cost means cost of original construction plus cost of additions and betterments. It excludes all expenditures for renewals and replacements including supersession due to obsolescence or inadequacy. It includes only construction, additions, and betterments that are proper capital charges under approved accounting principles."

In § 96, page 83, the same author says: "Actual cost, properly considered, is the most natural and in many respects the fairest single basis for the determination of fair value for rate purposes."

The same author in his supplement, § 1016, page 835, says: "Assuming that expense accounts and records may be only partially relied upon, an estimate of actual costs can be ascertained by much the same methods as and with greater accuracy than an estimate of reproduction costs."

Numerous citations may be made from text writers, the decisions of commissions and courts, in practically the same language, but there is no need of multiplying citations, because this is now recognized as the modern doctrine, and appeals to the sense of justice of all persons for the reason that if the books of a public utility were properly and accurately kept when construction was begun, have been properly and accurately kept since, and all or practically all vouchers have been retained, the true value of the property upon any given date can be ascertained with substantial accuracy; whereas an attempt to obtain such true value by attempting to theoretically reproduce the given property, necessarily results in a situation well characterized by Mr. Justice Hughes in the Minnesota Rate Cases above reported. He says: "The cost of reproduction method is of service in ascertaining the present value of the plant when it is reasonably applied and when the cost of reproducing the property may be ascertained with a proper degree of certainty. But it does not justify the acceptance of results which depend upon mere conjecture."

We therefore find that the original cost or actual cost method is the approved method, and in this case it remains only to be seen whether such original cost may be ascertained with a fair degree of accuracy.

[2] As we have hereinbefore stated, the construction of the Mechanic Falls line was begun by the respondent and finished by the Northern Construction Company. Our chief accountant had access to the books and papers of both companies, and, in answer to a question of the attorney for the complainants, states that he had all the bills with the canceled checks for the payment of the same and all of the pay rolls of both companies showing the details of the entire construction of what is known as the Mechanic Falls line, which, as originally constructed by the respondent and the Northern Construction Company, began at Washington street and Minot avenue, and proceeded for practically 9 miles to Mechanic Falls. After examining such books, vouchers, canceled checks, and pay rolls, our accountant reports that the entire original cost of building the line from Washington street and Minot avenue to the end of the line was \$166,430.33, of which amount the respondent, prior to the making of the contract with the Northern Construction Com-

pany, had paid \$42,295.78. There is nothing to show that these books were not accurately and honestly kept, and it is inconceivable that bills made out by responsible dealers in materials and supplies, and receipted, were deliberately falsified for the purpose of "jacking up" the apparent cost of this road; and it is equally inconceivable that pay rolls were falsified, or that checks shown to have gone regularly through the banks were made out for amounts not in and of themselves correct. We therefore must assume that the original cost of building this line was the above-named amount. The company does not claim to have added anything to this value by reason of additions, improvements, or betterments.

[3] Upon its books it does have the following charges: Engineering, \$546.10; legal expenses, \$1,148.34; contingencies, \$9,046.59. Expressed in percentages, the charge for engineering is 32-100 of 1 per cent; legal expenses 7-10 of 1 per cent; contingencies 5 4-10 per cent. This results in a total of less than 6 1-2 per cent for these matters, and our investigations show that not only are allowances for these matters regarded as entirely proper for all commissions and all courts who have passed upon the matter, but that the range of the total per cent for these matters allowed is between 9 per cent and 23 per cent with an average of 15 per cent. It will therefore be seen that the company does not make an excessive claim for these usual allowances. Nothing is claimed by the company in its statement of book value for interest during construction, which is usually allowed, nor for taxes, which is sometimes allowed and sometimes not.

We therefore find nothing in the evidence nor in the law governing the case which would either allow or compel us to decrease the book value of this line of railroad. We therefore present table No. 1 as fairly showing original cost of this line.

REPORT No. I.

Cost of building the Mechanic Falls Line by the Northern Construction Company, August 1, 1907, to April 30, 1909.

	Total construction to April 30, 1909.	Construction by L. A. & W. previous to August 1, 1907.
Labor—grading and culverts.....	\$25,890 92	\$23,192 00
Material—grading and culverts.....	1,685 16	1,228 79
Bridges—masonry.....	3,963 30	1,915 29
Bridges—superstructures.....	6,207 86	3,022 50
Ballast.....	861 91	0
Ties.....	14,674 61	164 76
Rails.....	30,657 51	111 90
Rail joints.....	6,003 53	2,760 20
Railroad spikes.....	1,609 92	738 40
Special work.....	3,306 68	149 12
Labor—laying and ballasting track.....	25,452 22	5,946 80
Rail bonds.....	2,446 18	0
Planing.....	853 12	0
Fencing.....	8 47	0
Waiting rooms.....	103 88	0
D. C. poles.....	2,009 45	4 40
Trolley brackets.....	1,271 07	0
Trolley wire.....	10,847 40	0
Trolley wire insulation.....	593 26	4 06
Pull-offs, clips, etc.....	653 06	0
D. C. cross arms.....	186 47	0
Feed wire.....	5,462 19	0
Feed wire insulation.....	2 40	0
Painting poles.....	4 55	0
Guys, anchors, etc.....	787 41	0
Labor erecting D. C. work.....	3,359 49	347 63
Telephone line labor and material.....	1 41	0
Land for substations.....	25 00	0
Substation buildings.....	1,391 22	0
Substation machinery.....	5,369 65	0
Engineering.....	546 10	0
Legal expenses.....	1,148 34	0
Contingencies.....	9,046 59	2,709 93
Totals.....	\$166,430 33	\$42,295 78

[4] The above, of course, represents the original cost of a line of street railroad running from Washington street and Minot avenue to Mechanic Falls without cars or equipment of any sort, and so, to represent the true original or actual cost, there must be added to this amount something for cars and equipment. Further, between Lisbon street, in Lewiston, and Washington street, in Auburn, cars for Mechanic Falls run over tracks, the cost of which is not included in the above amount of \$166,430.33. And this brings up the local situation with reference to the operation by the respondent of cars upon this line. It will be observed that Washington street and Minot avenue are in the city of Auburn. It is a fact that cars upon the Mechanic Falls line start at Lisbon street, in the city of Lewiston, and run over tracks belonging to the respondent from

Lisbon street to Washington street and Minot avenue, such tracks not having been a part of the original construction of the Mechanic Falls branch. In other words, cars running from Mechanic Falls into Lewiston run from Washington street to Lisbon street over tracks, the cost of which are not included in the above-named total of table No. 1. The cars operated between Lisbon street, in Lewiston, and Mechanic Falls belong to the general equipment of the respondent. If we are to place a fair value upon the property which the respondent is using to carry passengers between Lewiston and Mechanic Falls, and the cars of the respondent upon a portion of that journey are running upon tracks not included in the above-named total of table No. 1 (such tracks being also used by the respondent in serving patrons not traveling towards Mechanic Falls), some basis of determining the proportional part of the total value of such tracks which is properly to be charged to the Mechanic Falls line investment, and properly to be carried as such by the company for the purposes of this case, must be reached.

Table No. 2 shows the manner in which the Commission has determined this percentage or proportion of value. The distances, the total car trips, the Mechanic Falls trips, and the percentages are accurate; the physical value in column 2 may be somewhat high owing to the fact that this value was reached from figures given by the company's engineer as taken from the books of the company, and inasmuch as the company may place too high a value upon this property other than the Mechanic Falls Branch in view of the financial transactions between itself and the Northern Construction company referred to, this value may not be absolutely accurate.

We could not reach an absolutely correct estimate without valuing the entire property of the respondent. This would involve a very large expense, and the figures shown in table No. 2 are not sufficiently inaccurate to make any considerable difference in the result sought. We therefore feel justified in assuming that there should be added to the total of table No. 1 the following total of table No. 2.

REPORT No. 2.
Track and Overhead.

	Distance.	Physical value.	Total car trips.	Mechanic Falls trips.	% Mechanic Falls operation.	Value Mechanic investment.
End of double track to Main and Lisbon streets.	874 ft.	\$13,278 06	53,862	5,560	10.32	\$1,307 14
Main and Lisbon special work.	150 "	4,100 40	58,372	5,560	9.52	390 36
To Court and Main Sts., Auburn.	1,801 "	21,573 12	103,174	5,560	5.39	1,162 79
To Court and Turner Sts.	353 "	4,248 07	84,809	5,560	6.55	278 25
To Minot and Court.	1,302 "	18,030 22	58,175	5,560	9.56	1,723 69
To Washington and Minot.	2,918 "	12,514 19	31,542	5,560	17.63	2,206 35
Total to beginning of Mechanic Falls Extension.						\$7,068 58
Actual cost from Washington St. and Minot Avenue to end of line.						166,430 33
Total Track and Overhead.						\$173,498 91

As yet, nothing has been added for cars and equipment. To arrive at a fair value of such cars and equipment, it would be necessary to determine the original cost and present value of all the equipment used by the respondent. The complainants did not undertake such a valuation, and the Commission did not deem it necessary in view of the fact that Mr. F. W. Hulette, the engineer in the employ of the road of the respondent, at its request, made a careful study of this and other matters involved in this cause, and at the hearing gave testimony and presented in tabulated form the result of his study and effort. His examination and cross-examination leads us to conclude that it will be safe to accept for present purposes his statements and estimates. He arrived at the result shown in table No. 3, according to his testimony, as follows:—

“The cost of the car bodies, the tracks, and electrical equipment is taken from the books. It is estimated that the snow-plow, which is used on this and another line, is in service on the Mechanic Falls line half of the time it is in use anywhere. The mileage of the Mechanic Falls line is to the total mileage covered by a line car and construction car 11 per cent.”

According to the testimony of Mr. Hulette, there should be properly added to the original cost of the Mechanic Falls line so far obtained, the further sum of \$16,895.75 as its part of the investment in cars and car equipment as shown by the following table:

REPORT NO. 3.

INVESTMENT IN CARS AND CAR EQUIPMENT.

2 closed car bodies	\$7,400 00
1 open car body	2,900 00
$\frac{1}{2}$ snowplow body	400 00
11% of the value of the line car body	159 50
11% of the value of the construction car body	140 25
2 sets of trucks and electrical equipment for closed cars ...	4,000 00
1 set of trucks and electrical equipment for open car	1,000 00
11% of line car equipment	176 00
11% of construction car equipment	220 00
$\frac{1}{2}$ value of electrical equipment of plow	500 00

Total investment in cars and equipment \$16,895 75

Up to this point we have provided a track running from Lisbon street to Mechanic Falls and with cars and car equipment suitable therefor. There is to be added a power station and power to move the cars, and car houses and shops in which to house and repair them. Mr. Hulette submitted from the books of the company certain figures, but he grouped them in such a way in his tables that we preferred to make our own groupings. Mr. Parker, our chief accountant, checked over the figures of Mr. Hulette, and in his report to us (marked in this cause Commission's exhibit No. 1) makes the following statement with reference to the amount which, in his judgment, should be added for power station: "It is estimated that the cost of the power station at Lewiston, from which power for the Mechanic Falls line is furnished, is \$50,000. From a list of the cost of the building, fixtures, machinery, etc., compiled by Mr. Reed, a former engineer of the respondent, and including the cost of such machinery as has been installed since Mr. Reed's compilation, it seems that \$50,000 represents a fair value of the station. Assuming that this is correct, the only satisfactory way of determining what proportion of the investment belongs to the Mechanic Falls line is to determine the number of kilowatt hours (found to be \$2,754,090 for the year ending June 30, 1915) produced by the Lewiston station, and the number used by the Mechanic Falls line (found to be 317,186 for the year ending June 30, 1915). It represents 11 $\frac{1}{2}$ per cent of the total production; 11 $\frac{1}{2}$ per cent of \$50,000 is \$5,750."

This we find to be the amount which should be added for power-station value.

As to car houses and shops, the books of the company do not give us sufficient information upon which we can base an accurate statement. The testimony, however, leads us to believe that the original cost of the car house at Lewiston (within which certain cars including the one used on the Mechanic Falls line are housed and repaired) was \$48,927.64. Fifteen cars are operated from this car house, one of which is used on the Mechanic Falls line, and one fifteenth of this value, or \$3,261.84, should be added to the Mechanic Falls investment.

At Turner is located a car barn in which is kept in winter an open car used on the Mechanic Falls line in summer, and where a snowplow is also kept when not in use. It is estimated that these occupy one-quarter of the available space, and one-quarter of the value of such car barn, \$1,500, should also be added. This amount of \$375 added to the foregoing amount of \$3,261.84 makes a total for car houses and shops of \$3,636.84. These several amounts added together make a total of \$199,781.50, which we find to be the original cost as above defined, of the property used and useful by the respondent in the service of the complainants and others traveling between Lewiston and Mechanic Falls.

OPERATING INCOME AND EXPENSES.

[5] From the books of the company we are able to obtain exact figures as to the income received from the Mechanic Falls line for carriage of passengers between Lewiston and Mechanic Falls and intermediate points. This income for the year ending June 30, 1915, was \$32,095.35.

There should be added to this some amount, and for the following reasons: the Portland, Gray & Lewiston Railway (known as the Portland & Lewiston Interurban) runs out of Lewiston over the same track from Lisbon street to Washington street and Minot avenue that the Mechanic Falls car runs on. We have already added to the Mechanic Falls investment the amount of \$7,068.58 as its proportion of the cost of this track. There should be added to the income primarily obtained from passengers between Lisbon street and Mechanic Falls a proportion of the income which the respondent receives from the use of a portion of the same track by the Interurban railway. The exact amount which the respondent receives for

this use of its tracks was obtained from the books of the company. We have arrived at this proportion in the manner shown in table No. 4, and determine this amount to be \$2,143.57, making the total income \$34,238.92.

REPORT No. 4.

Apportionment of P. G. & L. Ry. Income to Mechanic Falls Line

	Distance.	% of total distance.	Receipts per section.	% of Mechanic Falls investment.	Total revenue due Mechanic Falls.
Main and Middle to Lisbon...	309 ft.	3.08	\$165 06	10.32	\$17 03
Lisbon and Main.....	150 "	1.49	79 85	9.52	7 60
To Court and Main.....	1,801 "	17.53	960 90	5.39	51 99
To Court and Turner.....	353 "	3.51	188 11	6.55	12 22
To Court and Minot.....	1,302 "	12.96	694 55	9.56	66 40
To Washington and Minot.....	2,918 "	29.05	1,556 83	17.63	274 47
To Fairview Ave.....	3,211 "	31.98	1,713 86	100.00	1,713 86
Totals.....			\$5,359 16		\$2,143 57

OPERATING EXPENSES.

[6] The following expenses properly chargeable to this investment are found:

Maintenance of way expenses, taken upon the proportional mileage basis	\$2,493 83
Power expenses, taken on the per car mile basis	4,248 04
Maintenance of equipment expenses, taken on the per car mile basis	2,152 34
Traffic expenses, taken upon the car-hour basis	238 44
Operation of cars expenses, taken upon the car-hour basis	4,530 36
General expenses, taken upon the proportion of the gross revenue	3,141 71
Taxes figured upon the same basis as given for the year 1914	621 67
Total	\$17,426 39
Total income	\$34,238 92
Total expenses	17,426 39
Net income	\$16,812 53

The foregoing results in a claim by the company that the original cost of the entire property which they are using in the service of Mechanic Falls patrons is \$199,781.50, and if that amount be permitted to stand as the present value of the property which the respondent is using in the service of the complainants undiminished by any deduction for actual or theoretic

cal depreciation, and if no further amount be added to operating expenses to take care of annual depreciation, this net income of \$16,812.53 would represent a return of nearly 8½ per cent.

[7, 8] The company insists that there should be added to operating expenses the following for depreciation:

Track and overhead, 3%	\$4,837 45
Power station, 6%	1,072 83
Car houses and shops, 2½%	90 92
<hr/>	
Total	\$6,001 20

If this were done, according to their figures, the return upon the investment would be a trifle in excess of 5 per cent. In connection with this claim of further allowance for annual depreciation, it is interesting to note that the company in its report to this Commission does not carry any such depreciation account. The only depreciation reserve which the company carries is that prescribed by the Interstate Commerce Commission, to which this company reports. Under the Interstate Commerce Commission rules, this railroad is obliged to carry depreciation only on equipment, and actually for the year ending June 30, 1915, set aside for this purpose \$16,000, which its officers say is arrived at by an appraisal of the car equipment and an estimate of the depreciation for the year.

Passing over this claim of the company for a moment, let us see if there is any necessity for or justice in decreasing the original cost value, \$199,781.50, by any amount whatever for actual or theoretical depreciation. Depreciation is deferred maintenance, and in a case where any public utility had permitted its plant or any substantial portion thereof to become insufficient or inadequate on account of failure to properly maintain the same, such condition would be actual depreciation, and should be properly noticed by decreasing the original cost of the property by such an amount as it had actually depreciated. This would be just and fair because the company is taking from the public in the form of rates, tolls, or charges certain money, and distributing it to its stockholders in the form of dividends, when a certain portion of such amount should be laid out upon the property in keeping it up to as near 100 per cent efficiency as possible. If, on the other hand, a public utility company is spending a sufficient amount each year to

properly maintain all of its property, and as a result thereof its plant is rendering nearly 100 per cent service, it would be unfair to deduct any considerable amount for depreciation, for the reason that the company would thereafter receive its return upon this reduced value, and, being obliged to charge and receive no more than reasonable rates upon a fair value, would never be able to obtain a sufficient amount to place and maintain its particular property in proper and efficient condition. In the case of a street railroad, its track, its roadbed, its poles and wires, its car barns, shops, and power houses are ordinarily by maintenance kept in such state of repair that there is never very much actual depreciation. Its equipment of cars, on the other hand, necessarily depreciates, and a certain reserve should be maintained to care for this depreciation. As a matter of fact, the respondent company maintains its roadbed, tracks, poles, wires, car barns, and power plant in excellent condition; it maintains such a depreciation reserve upon equipment as satisfies the requirements of the Interstate Commerce Commission. In the absence of evidence that this is not sufficient, we ought to be satisfied, and, for the reasons above stated, we do not in this particular case feel that there should be any deduction from the above amount of \$199,781.50; and we therefore find that this amount is the fair value of respondent's property used and useful in the service of the public, as above outlined, such value being as of the date of the complaint in this case. And inasmuch as we make no deductions from the above-named figure representing original cost and present value, we do not allow any additions to operating expenses for the items of depreciation claimed by the company, but do find that the total income of the respondent from the property having the above value of \$199,781.50 was for the year ending June 30, 1915, \$34,238.92; that the total operating expenses, with all proper additions and deductions, was \$17,426.39, yielding a return of approximately $8\frac{1}{2}$ per cent.

[9, 10] This per cent of return we find to be no more than fair.

In passing, and as this is the first case in which this Commission has been required to determine whether a specific rate of return on investment was reasonable, something may, perhaps, be said with profit on the abstract question. At first view

it may be said that $8\frac{1}{2}$ per cent is a very liberal allowance; that a figure more nearly like that paid for ordinary loans would be equitable. We believe, however, that on inspection most people will agree that this is not true.

So long, at least, as the charge is not greater than the value of the service, the return should be sufficient to encourage the investment of capital in similar enterprises where there is a fair demand for it. Unless this principle is recognized, the state cannot expect the improved transportation facilities in its sections not now served by railroads and street railroads. Capitalists will not invest their money in enterprises attended by more or less hazard, inconvenience, and necessity for personal attention, unless there is reasonable hope of higher rate of return than they could secure from usual investments in securities. This was recognized in the report of the Hadley Railroad Securities Commission, appointed by President Roosevelt, in these words: "We cannot secure the immense amount of capital needed unless we make profits and risks commensurate. If rates are going to be reduced whenever dividends exceed current rates of interest, investors will seek other fields where the hazard is less or the opportunity greater. In no event can we expect railroads to be developed merely to pay their owners such a return as they could have obtained by the purchase of investment securities which do not involve the hazards of construction or the risks of operation."

It is well known that often in the past these profits have been made, or expected to be made, through the issue of large amounts of stock and bonds which did not represent real money, followed by their sale to the public, or by dividends on watered stock. The Utilities act denies the right to measure values for rate-making purposes by this kind of capitalization, and it is not the purpose of the law, nor of this Commission in its administration, to permit these practices in the future. We believe that it is better that money wisely invested and economically managed should be allowed to earn a rate that will encourage further development of the state's public utilities, than that it should be accomplished by the toleration of practices which have not always prospered financially just in the proportion that they were understood by the public. And while the Commission wishes to assure the great army of patrons of public

utilities in this state that it will be vigilant in securing for them adequate service at reasonable rates, it is equally desirous of making it plain that capital invested in construction, development, and extension, and especially in planting them in sections not now served, will receive consideration sufficiently favorable to make it an object to come here. When we lose sight of this duty, we become an instrument to kill enterprise, not to regulate it.

In arriving at our conclusion in this case, we take into consideration the fact that the present rate averages but 2 cents per mile—20 cents for 10 miles over a suburban line where the short hauls are comparatively few. This cannot be said to be more than the service is worth.

A reduction of one zone to 15 cents, which was suggested by the complainants, would, unless the travel was greatly increased, entail more than a loss of 25 per cent of the profit or return on the investment. It would decrease the gross income one-fourth, and the net approximately one-half. In other words, to grant the smallest reduction suggested would reduce the return on respondent's investment to 4 per cent.

This conclusion, we have said, is based on the assumption that the reduction would not be followed by a greatly increased volume of travel. The sources from which this line now draws its travel chiefly are that section lying within the first, or Lewiston, zone and Mechanic Falls, the outer terminus of the line. A reduction would not affect the first zone, because it would still be 5 cents. While all will concede that it would be a benefit to Mechanic Falls, it is not probable that it would greatly increase the travel, the present rate being very much less than that charged over either of the railroads connecting that village with Auburn and Lewiston.

We do not wish to be understood as committing ourselves to the proposition that 8 per cent is a reasonable return on money invested in all public utilities. The character of the utility, the character and density of population of the community in which it operates, and many other things, must be taken into consideration. What we do say here—and we repeat it so that there may be no misunderstanding—is that 8 per cent on the money actually invested in a suburban branch of an electric

railway is not an unreasonable return when the service is furnished at 2 cents per mile.

[11] It necessarily follows that there can be no reduction of the 20-cent fare between Lewiston and Mechanic Falls (except as hereinafter provided), unless the respondent can either be permitted or compelled to carry passengers between these two places and intermediate points at a rate which yields less than a fair return; and if this can be accomplished at all, it can only be upon the theory formerly prevailing, that a street railway can be permitted or compelled to serve a portion of its patrons at a loss if it appears that its business as a whole is sufficiently remunerative to warrant such carriage at a loss. We said a moment ago that this theory formerly prevailed. We mean by that that other Commissions, and some courts, seem to have misunderstood certain decisions of the United States Supreme Court; but upon March 8, 1915, the Supreme Court of the United States handed down three decisions, viz, Northern P. R. Co. v. North Dakota, and Minneapolis, St. P. & S. Ste. M. R. Co. v. North Dakota, 236 U. S. 585, 59 L. ed. 735, L. R. A. —, —, P. U. R. 1915C, 277, 35 Sup. Ct. Rep. 429, Ann. Cas. 1916A, 1; and Norfolk & W. R. Co. v. Conley, 236 U. S. 605, 59 L. ed. 745, P. U. R. 1915C, 293, 35 Sup. Ct. Rep. 437. In the first of these cases the question involved was the validity of a statute of North Dakota fixing maximum intrastate rates. The legislature claimed that it had the right to fix the maximum rate on coal in carload lots, even if such maximum rate did require the carrier to transport the commodity at a loss or for merely a nominal compensation, provided that the profits from the company's entire intrastate business were sufficient to overcome this loss. The supreme court of North Dakota upheld the validity of the statute, but the Supreme Court of the United States reversed the decision. Among other language the court used the following:

"The court, therefore, is not called upon to concern itself with mere details of a schedule, or to review a particular tariff or schedule which yields substantial compensation for the services it embraces, when the profitableness of the intrastate business as a whole is not involved. But a different question arises when the state has segregated a commodity or a class of traffic and has attempted to compel the carrier to transport it at a loss

or without substantial compensation, even though the entire traffic to which the rate is applied is taken into account. . . .

"Frequently attacks upon such rates have raised the question as to the profitableness of the entire intrastate business under the state's requirements. But the decisions in this class of cases (citing numerous cases) furnish no ground for saying that the state may set apart a commodity or a special class of traffic, and impose upon it any rate it pleases, provided only that the return from the entire intrastate business is adequate."

Applying this principle to the case under discussion, we feel that the same court would hold that this Commission would have no authority to compel this respondent to carry passengers upon the Mechanic Falls line at either a loss or at less than a fair return merely because its business as a whole was profitable, and would not materially suffer on account of the loss or the receipt of less than a fair return from the services to Mechanic Falls patrons.

What we have just said should not be understood as in any way clashing with our decision in *Irish v. Lewiston, A. & W. Street R. Co.* F. C. 14, decided March 17, 1915 (P. U. R. 1915B. 355). In that case no question of fares was involved, the sole question relating to the running of a car out to Turner at 10.30 P. M. instead of at 9.30. The company objected on the ground that the running of this car would create additional expense, and in the judgment of the company there would be no added revenue. The complainants claimed that if this car was run an hour later than formerly, the accommodation would be such that the amount of travel would result in increased revenue. We held that the company was bound to give adequate service at a fair price, and that the company's fear of loss ought not to prevent the trying out of the experiment of a late car as suggested by the complainants. In other words, it was our view that the company, having accepted a charter from the legislature, was bound to render proper service, and that in the particular case then under consideration, it appearing that the company's business as a whole was yielding a fair return, it made no difference if this particular car did not pay, for the reason that the running of the car was, in our judgment, a necessary part of that adequate service which the company was required to render. It will be readily seen that the above

proposition is entirely different from the one involved in the case at bar, where the company is rendering adequate service at a price no greater than is fair, in our judgment, and where the complainants, merely because the business as a whole is prosperous, request us to require the company to carry passengers on this particular line at a loss or at a compensation less than fair. Attention is directed to the fact that in the Irish case, above referred to, we were careful not to make a final order, but insisted that the company should temporarily run this late car, and it is interesting to note that within six months of the date of our order the company requested us to make this temporary arrangement permanent, reporting that the experiment had proved successful, so that it ultimately transpired that we were not requiring the company to carry passengers at a loss or at a rate that would yield less than a fair return.

[12, 13] The complainants insist that because the respondent carries passengers upon other branches a much longer distance for 5 cents than it transports passengers upon the Mechanic Falls line, this shows a discrimination and inferential proof that the road could and ought to afford to extend its fare limits on the Mechanic Falls branch. Some evidence was introduced with reference to the length of fare limits and the charge for transportation made by the respondent on two or three other branches. This evidence, however, was very meager, and no effort was made to show the conditions existing upon these other branches, the density of population, the amount of traffic, or any of the facts which would be so essential and necessary in making a comparison of value. But assuming that it is our duty to somewhat discuss this claim, we have but to call attention to some well-known facts of general application which no doubt obtain upon the respondent's road. It oftentimes occurs that 5 or 6 miles out from a large city there exists either a substantial town or a somewhat large settlement, between which and the large city the growth is somewhat rapid and continuous. It is the duty of the railroad (and no doubt its performance contributes to the prosperity of the railroad) to carry passengers as far for a single fare as the volume and continuity of the traffic warrants. It is in this way that many of our suburban communities have been built up, and the resultant profit to our electric roads has been substantial and of the char-

acter that shows a steady increase. If a car upon practically every trip can be well filled, the gross revenue of the company warrants a fairly long fare limit. The situation presented is much the same as shown by experience in cities where each car upon its entire journey is practically full, and where along its course some passengers after a very short ride are getting off and others immediately taking their places and are paying additional fares. An entirely different situation is presented, however, where an electric road runs 10 miles out of the city, and has at the end of the route a somewhat small town from which come patrons of the road for the early morning, the noon, and the supper-time car, and where the other cars receive but little patronage; and where also intervening between that town and the larger city are only one or two very small settlements, and here and there a residence, until a point within three and a half miles of the city is reached, from which point into the city and out of the city to which point, considerable traffic is obtained.

In these last-named circumstances (and they are the ones occurring in the Mechanic Falls situation) an electric railway has a right to fix its fare limits with a reasonable reference to the volume of travel and the residential, the business, and the territorial conditions along a given route. Necessarily, conditions vary on each branch of an electric railway, and no person can sanely insist that fares and fare limits on any two branches must be the same where none of the existing conditions are the same or even similar. In the pending case, in the absence of any showing of a similarity of conditions on the Mechanic Falls branch and the Lewiston, Bath & Brunswick branch, we cannot and do not compare the fare limits and rate of fares on the latter with the former.

[14] The respondent, in justifying the 20-cent fare from Lewiston to Mechanic Falls, calls attention to the distance (10.18 miles), and insists that no carrier can profitably carry passengers for less than 2 cents a mile, and also calls attention to the steam railroad mileage rates of $2\frac{1}{2}$ and $2\frac{1}{2}$ cents per mile. This may be so. We do not decide. We, however, know that no electric railroad has made any attempt whatever to carry this principle into universal effect on its main or branch lines in this state. If the principle is correct and fair, the companies

should make the attempt to inaugurate, standardize, and apply it. We should not be asked, in the first instance, to put it into effect on a comparatively short branch when we know the railway itself is not recognizing the principle on its other branches. Very likely the electric railways in the state can profitably devote some time to a study of their fares and fare limits, and do away with some seeming inequalities, and remove the cause of some considerable criticism. But this is an operative problem for the railways, and not a regulative one (in the first place) for this Commission.

[15] In connection with the 20-cent fare in the pending case, the respondent calls attention to the fact that each passenger, upon arriving in Lewiston, has the right to receive a transfer entitling him to ride without further payment to the end of the first fare limit on any of the branches of respondent's railway out of Lewiston. Counsel for complainants claims that this privilege is of no value to the great majority of the patrons of the Mechanic Falls line for the reason (as claimed) that nearly all such patrons leave the car before it reaches Lewiston. On the other hand, the company showed at the hearing that during the year 1914 there were issued to the patrons of the Mechanic Falls line 34,816 transfers. This is a very substantial use, and the transfer privilege is universally recognized as being an important one and one which means to the patrons 5 cents, which without the transfer would be paid in cash. It makes the Mechanic Falls line just so much longer; it enables a person coming from Mechanic Falls to go to the door of the store or house which is his destination; and nearly 35,000 people made use of it in 1914. As in duty bound, we have given it careful consideration and full weight in this matter.

Having determined that the 20-cent fare cannot be materially reduced, we now come to a consideration of the two other important matters in this case, viz, the location of the fare limits, and the crowded condition of the cars at certain hours of the day.

FARE LIMITS.

[16, 17] No single problem in the matter of transportation on electric railroads is more perplexing to the management of the road, or more annoying to patrons along the route, than

the location of the fare limits, or "fare zones," as they are called. It is axiomatic to state that, of necessity, there must be upon the face of the earth a point to which the payment of a single fare will carry a passenger. The location of this point will inevitably inconvenience some people. A house may be no more than a hundred feet beyond a fare limit; its occupant urgently insists that the limit be extended to include him; if so extended, it may happen that there is another house a hundred feet beyond, and this man also demands consideration. And so on, without limit. It follows that somebody must be disappointed, some house must be just outside the limit. The railroad, in fixing fare limits, cannot be absolutely controlled solely by the desire and convenience of a particular patron. Distance, while an important factor, cannot always govern. Other matters must be taken into account. In fixing the first fare limit out of Lewiston on this branch, attention should be given to the limit of an important village or settlement 3 or 4 miles out. This has been done in the pending case. Three and one-third miles from the Lisbon street starting point is the first fare limit. The evidence shows that fully 45 per cent of the entire traffic on this line is within this first zone. It is logical, territorially; in practice it is fair; and no witness complained. We approve of this first limit, and it will be continued until further order.

As to the other limits, the complaints are many and bitter. The company, in justifying the location of the remaining limits, says that it has equally divided the distance between the first zone and Mechanic Falls, viz, 2.235 miles, 2.32 miles, and 2.315 miles. The complainants, while not disputing the territorial equality of the division, say that this claim of fairness is apparent, but not real. They say that the second limit ends at a "hole in the ground,"—a place where nobody lives, where no roads converge, where patrons to take the car must necessarily walk half a mile or more to take the car. They say that the third zone ends in a "rabbit warren," a desolate, unfrequented place where nobody lives, where there is no waiting room, no place to put teams, no converging roads,—nothing except an imaginary line which the company has fixed for its own convenience without regard to any conditions which ought to control in the proper service of the public. The evidence presented, and a

study of the matter, convinces us that the protest of the complainants has merit. For instance, Minot Corner and Hackett's Mills are about 2-3 of a mile apart. Each is a place where several roads from near-by territory converge. At the former is located a postoffice; at the latter is a thriving industry and a substantial nest of homes. Either of these places is a natural point to put up the teams of persons who are to take the cars for Lewiston or Mechanic Falls. The second limit out of Lewiston is located half a mile from Minot's Corner toward Lewiston. This means that a person coming to Minot's Corner along any of the crossroads (and who leaves his team at the corner) must walk half a mile toward Lewiston, take the car, and pay 10 cents, or take the car at the corner and pay 15 cents, 5 cents of which is for this first half mile. Further, the third limit is about a mile beyond Hackett's Mills toward Mechanic Falls, so that if a person who desires to go to Mechanic Falls puts his team up at Hackett's Mills, his fare is 10 cents, 5 cents of which he is obliged to pay for the first mile. Each of these situations is the subject of complaint, and in our judgment each complaint is justified. We fully realize that no hard and fast rule can be laid down as to the location of fare limits. Each case must be decided according to its peculiar conditions as well as distances. The public is entitled to be convened as well as served, paying for that convenience a fair price. In determining what is fair to the public, we must not forget the company. If we attempt to make the fare on any branch line too low, we not only punish the railway which is furnishing the service, but we fall into a grievous and costly error. We mean by this that there are in Maine today very many communities, 10 or 20 miles from a city or large town, which are at present unserved by any steam or electric railroad. These communities desire and need service. The natural way to obtain the same is through the extension of an existing electric railway. Such extension will be made if a fair and decent return upon investment seems probable, either at once or in the future. If this Commission adopts a policy so narrow and unfair as to make it certain that capital invested in electric railway extensions will receive far less return than will the same capital otherwise invested, railway extensions will stop, isolated communities will remain isolated, and their people, who might, at a somewhat

high rate (comparatively speaking) ride to town or city in fast moving, comfortable cars, will continue to make the long, tedious journey by team. There should be an attitude of fairness on the part of each company; there should also be maintained upon the part of the traveling public the same attitude. This Commission, in the performance of its duty, must be neutral; it cannot take sides. We shall make some mistakes, and in these circumstances may deserve the censure that will surely come. We shall at other times be exactly right and please nobody; this is fate. We shall at all times attempt to do exact justice as the only method of fulfilling our oath of office.

In the pending case we cannot approve of the fare limits and fares as they now exist. The first limit out of Lewiston should not be disturbed. From Mechanic Falls towards Lewiston there should be a fare limit at Hackett's Mills. This leaves the territory between these two limits to either constitute a single fare limit, or to be divided in such a manner as fairness to all parties seems to require. The first fare limit out of Lewiston yields the company 5 cents, and if the remaining territory should be divided into two zones only, it is apparent that the fare to yield the company approximately 20 cents for the 10 mile run from Lewiston would have to be about 7 cents in each of the last two zones. We feel that 8 cents is the proper charge to be made for the ride between Mechanic Falls and Hackett's Mills. As to the territory between the Mills and the first limit out of Lewiston, the situation is this: For some years patrons of the railroad coming out of Lewiston have been accustomed to ride to the point where the second fare limit is now located, for 10 cents. If we abolish this limit and fix Hackett's Mills as the second limit, with a fare of 7 cents within this limit, these same patrons who have been paying 10 cents will necessarily pay 12 cents for the same ride. This would not be fair to them, and so we conclude that the second fare limit out of Lewiston ought to remain where it now is and the fare of 5 cents continued; and that the fare within the limit between the end of this second zone and Hackett's Mills should be 2 cents. The practical result of this arrangement will be as follows: Patrons going to or from Lewiston will receive the same treatment at the same price as formerly. A patron taking a car at Hackett's Mills for Lewiston pays 12 cents instead of the existing fare of 15 cents,

a reduction of 20 per cent. A patron taking a car at Hackett's Mills for Mechanic Falls will pay 8 cents instead of 10, a reduction of 20 per cent. At the same time the company will receive for through passengers the same amount as it is now receiving, except in the case of the holders of strip or book tickets shortly to be referred to. This reduction may seem greater than the company ought to be subjected to. The evidence in the case, however, leads us to believe that the travel from Hackett's Mills to Mechanic Falls will be materially increased because of this reduction. A number of witnesses testified that they and others of whom they knew refrained from making frequent trips on account of the expense; and that if the second fare limit was placed at the Mills (where teams could be put up) many living along the roads leading to the mills would make shopping or pleasure trips to Lewiston or Mechanic Falls, where now they drive to the Falls or make infrequent trips to Lewiston. But realizing the possibility of error on our part in making this reduction, we shall provide in our order that this case may be reopened, after one year, on petition.

STRIP OF BOOK TICKETS.

[18, 19] The published schedules of the respondent company provide that it will sell strip tickets good for eleven 5-cent rides for 50 cents. This practice will not be disturbed by the order in this case. The company also states in its schedules that "commutation tickets in books of 60 coupons good for bearer, limited to sixty days from date of sale, between Lewiston and Mechanic Falls," will be sold for \$9. The complainants contend that this provision is of but little use to parties in Mechanic Falls, and for two reasons: First, that only a relatively few persons have use for a ticket which requires the holder to ride from Mechanic Falls to Lewiston and back each week day; and, second, that \$9 is a considerable cash investment for the ordinary workingman to make at one time. The sale by the company of this 60-ride book for \$9 results in the fare between Mechanic Falls and Lewiston being 15 cents instead of 20, the regular charge, to persons who do not have such a book. It also results in the holder of such book losing whatever unused rides there may be in his book at the end of sixty days' period. We feel that books

or strip tickets should be issued for patrons of the line between Mechanic Falls and Lewiston, entitling the holder to as small a number as 12 rides at the 15-cent rate, such tickets or books to be good for one week.

There are also to be issued 24, 36 and 48 ride tickets or books; the 24-ride book being good for two weeks, the 36-ride book for three weeks, and the 48-ride book for four weeks. It may be suggested that these tickets or books ought to be good for an unlimited period of time until used, but this we feel would not meet the requirements of the situation with fairness to all parties. These tickets will be workmen's tickets, to be used by persons who make regular trips between Mechanic Falls and Lewiston and return each day. It would cost such a person paying the regular 20-cent fare \$2.40 a week, where at the reduction to 15 cents it will cost him but \$1.80, a saving of 60 cents. Such a person could lose four rides and still be paying no more than he would if he paid the regular through fare. We therefore feel that these reduced rate tickets, being designed for the use of persons customarily making the round trip each day, should be limited in their use to a period of time within which the tickets would be used up by a round trip each day. This matter will be taken care of in our order.

CROWDED CARS DURING RUSH HOURS.

[20] It appears that certain cars in the morning and evening are crowded, and that on those trips certain passengers have to stand for a considerable portion of the journey. This is so everywhere. When people start for their work in the morning, and when they return to their homes at night, transportation facilities are taxed to the limit, and beyond the limit. This situation has been the problem and bugbear of all Public Utilities Commissions, railroad officials, boards of trade, and other bodies of citizens. To put on an extra car requires a motorman and conductor, a car, the wear on same, power to run it, etc. The respondent company runs an extra car to Minot's Corner to accommodate those who work in the shoe factories. As to just what further ought to be done, we are not entirely clear. We are now engaged in making a state-wide study of the "rush hour" problem. Until this study is completed, we

prefer not to make any order in this case as to the relief of any overcrowded condition of cars. We recommend that the morning and evening extra car referred to be run to Hackett's Mills after the new fare limit is established at this point.

And now, after full hearing and mature consideration in this matter of E. O. Butler et al. v. Lewiston, Augusta & Water-ville Street Railway, it is

ORDERED, ADJUDGED AND DECREED.

First: That until further order the first fare limit out of Lewiston on the so-called Mechanic Falls branch of respondent's railway shall be and continue at the same point and embrace the same distance as now established and embraced by respondent's practice and schedule; and that the fare to be charged to and paid by a passenger traveling within such limit shall be 5 cents, except that the respondent company may continue its practice of selling strip tickets entitling the passenger to eleven 5-cent rides for 50 cents.

Second: That until further order, the second fare limit on said branch shall be and continue to be at the same point and embrace the same distance as now established and embraced by respondent's practice and schedule; and that the fare to be charged to and paid by a passenger traveling within such limit shall be 5 cents, except that the same practice of selling strip tickets as mentioned in paragraph 1 of this order may be continued.

Third: That until further order, the third fare limit on said branch shall extend from said second fare limit to Hackett's Mills, so-called, and that the fare charged to and paid by a passenger traveling within said limit shall be 2 cents.

Fourth: That until further order, the fourth fare limit on said branch shall extend from said Hackett's Mills to the end of said respondent's line in Mechanic Falls; and that the fare charged to and paid by a passenger within said limit shall be 8 cents, except in the case of a holder of a strip or book ticket referred to in paragraph 6 hereof.

Fifth: That said respondent shall issue, on application therefor, strip or book tickets entitling the holder to 12, 24, 36, or 48 rides (as the applicant may request) between Mechanic

Falls and Lewiston, in either direction, and charge and receive in payment for said tickets at the rate of 15 cents for each such ride between Mechanic Falls and Lewiston, in either direction, such strip or book tickets to entitle the holder to the following accommodation, viz: The 12-ride ticket to entitle the holder to 12 rides in either direction between Mechanic Falls and Lewiston, within seven days of the time when such ticket is issued; the 24-ride ticket to entitle the holder to 24 rides in either direction between Mechanic Falls and Lewiston within two weeks of the date when such ticket is issued; the 36-ride ticket to entitle the holder to 36 rides between Lewiston and Mechanic Falls in either direction within three weeks from the time when such ticket is issued; and the 48-ride ticket to entitle the holder to 48 rides between Lewiston and Mechanic Falls in either direction, within four weeks of the time when such ticket is issued.

Sixth: If the company issues strip tickets entitling the holder to eleven 5-cent rides for 50 cents, each of said tickets shall be regarded as cash to the amount of 5 cents within any of the limits between Lewiston and Mechanic Falls.

Seventh: That said respondent shall comply with this order within thirty days of the date hereof, making within such time any changes in its schedule of rates which compliance herewith makes necessary.

Eighth: Authority is hereby given and reserved to reopen this cause, either on petition or on motion of this Commission, at any time after one year, for modification of the foregoing orders or any of them.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

E. O. BUTLER ET ALS.

VS.

LEWISTON, AUGUSTA & WATERVILLE STREET RAILWAY.

F. C. No. 17.

SUPPLEMENTARY ORDER.

JULY 11, 1916.

In the foregoing case, decided March 28, 1916, a readjustment of the zone limits and zone fares involving a somewhat radical departure from the customary five-cent basis was made on account of the geographical situation peculiar to this particular branch. Originally this branch, Lewiston to Mechanic Falls, was divided into four 5-cent zones. To meet what seemed to be well founded complaints as to the effect of this arrangement on persons residing in the immediate vicinity of Minot Corner and of Hackett's Mills the Commission ordered a 2-cent zone extending from the outer limit of the second zone out of Lewiston to Hackett's Mills and an 8-cent zone from Hackett's Mills to Mechanic Falls.

These two zones were substituted for two 5-cent zones comprising the same combined length with the dividing point at Harris Hill Road instead of at Hackett's Mills. One necessary result of this change was while reducing the fare between Hackett's Mills and Mechanic Falls from ten cents to eight cents, to increase that between the Harris Hill Road and Mechanic Falls, this becoming a part of the longer zone, from five cents to eight cents. While the Commission appreciated and regretted this latter result, it was felt that in its efforts to

remedy the evils on which particular emphasis was laid at the hearing it had been necessary to create a series of zones so irregular that further complications ought to be avoided until, at least, the new system had been given a fair trial, especially in view of what we believed would be a comparatively light travel confined entirely within the limits of the original Mechanic Falls zone.

Now, however, the respondent, the Lewiston, Augusta & Waterville Street Railway, in response, it states, to complaints from the residents of Mechanic Falls "on account of the necessity of their paying 8 cents for local rides entirely within the village," expressing a "desire always to render full value for money received from the public for fares and to have the public place in us their confidence that this is our attitude," voluntarily asks permission to restore the original 5-cent limit at the Harris Hill Road without interfering with the reduction between Hackett's Mills and Mechanic Falls.

Respondent also explains its interpretation of the effect of the original order in this case on its practice in relation to reduced rates for scholars' tickets, and asks that the same be approved if found consistent with the intention of the Commission. It follows its previous custom as to $2\frac{1}{2}$ -cent tickets for 5-cent rides for this purpose, and accepts such tickets on this branch where the regular fare for the distance traveled is five cents or a multiple thereof, whether in one or more zones. For odd-cent limits it collects cash in lieu of tickets.

The request in respect to restoring a 5-cent limit out of Mechanic Falls is a concession to the public, more liberal than the original order but not inconsistent with it. That relating to scholars' tickets relates only to the working out of a concession which this road with most others in the State makes voluntarily to school children. Public hearing is, therefore, unnecessary in either case, and it is

ORDERED, ADJUDGED AND DECREED

1. That the proposal of the Lewiston, Augusta & Waterville Street Railway to restore the original five-cent limit at Harris Hill Road for persons riding between that point and Mechanic Falls, taking the same out of the eight-cent zone, Hackett's Mills and Mechanic Falls, established by this Commission in

its original order in this case, be approved, so that the distance between Hackett's Mills and Mechanic Falls shall be divided into two zones, three-cent and five-cent, respectively.

2. That the plan of the Lewiston, Augusta & Waterville Street Railway in relation to scholars' tickets and transportation of scholars through the several zone or fare limits on said branch, as outlined in its written communication dated June 2, 1916, on file herewith, be, and it hereby is, approved.

STATE OF MAINE

PUBLIC UTILITIES COMMISSION

In the matter of the investigation by the Public Utilities Commission, on its own motion, of the freight rate on fuel hardwood shipped from Hudson, Maine, to Bangor, Maine.

PUBLIC UTILITIES COMMISSION

vs.

BANGOR & AROOSTOOK RAILROAD COMPANY AND
MAINE CENTRAL RAILROAD COMPANY.

Appearances: Louis C. Stearns, Esq., representing complainants; Herbert T. Powers, Esq., for Bangor & Aroostook Railroad Co.; Charles H. Blatchford, Esq., for Maine Central Railroad Co.

F. C. No. 38.

RATES—FREIGHT—Reduction from \$1.65 to \$1.35 per cord for carriage of fuel hard wood from Hudson to Bangor ordered, it appearing that the rate complained against was substantially higher than rates charged for similar service, under similar conditions, between other points within the State, and higher than that formerly charged by these respondents for the same service, and higher than the sum of the locals over the same route.

SEPTEMBER 19, 1916.

This is a complaint originated by the Bacon & Robinson Wood Company of Bangor, Maine, and investigated by the Commission under Section 46 of the Utilities Act, alleging that the joint rate of \$1.65 per cord on hard-wood for fuel from Hudson, Maine, to Bangor, Maine, a combined distance of 21.2 miles, is unjust and unreasonable for the services performed.

The Commission's notice of investigation, dated September 1, 1915, and an order dated September 29, 1915, calling for a formal public hearing, were duly served on all parties interested. The case was finally set for a hearing on January 18, 1916, and held on that date before the Commission at Augusta, Maine.

Hudson, Maine is located on the line of the Bangor & Aroostook (hereinafter termed the B. & A.), at a distance of 15.9 miles north of Northern Maine Junction, Maine. Bangor, Maine is located on the line of the Maine Central Railroad (hereinafter referred to as the M. C.), at a distance of 5.3 miles east of Northern Maine Junction.

The principal defendant in this case is the B. & A. as that company under the existing agreement with the M. C. establishes all rates to or from Bangor and B. & A. stations, all revenue accruing therefrom being divided on mutually established percentage divisions.

While the movement in question is a two carrier haul, the rate is fixed by one traffic official without consulting the wishes of the other. This being so, it might be considered as a one line rate as it gives the issuing carrier (B. & A.) the power to arbitrarily make such rates as will suit its interests and protect its full proportion of the revenue.

No evidence has been produced as an analysis of the rate attacked. It was, however, agreed that a cord of seasoned hardwood for fuel weighs about 4,000 lbs. Using this as a basis it is found that the rate of \$1.65 per cord is the equivalent of 82½¢ per net ton. It further shows that on the through mileage a rate of 3.89¢ per ton mile is obtained. This per ton mile rate is not, however, exactly what each line receives for the individual hauls. While the M. C. mileage is one-third that of the B. & A., the percentage divisions may not be so arranged.

It was contended by the defendants that information pertaining to the division of the through rate was immaterial in determining the reasonableness of the rate. The Commission is not finally convinced that this is the correct view, for it should be evident that in order to thoroughly investigate all features and report its findings, especially in a one party constructed rate, the Commission should have knowledge of the

different phases involved therein. But inasmuch as the evidence concerning the division is not before us, we can do no more than draw reasonable inferences from what evidence is before us.

The complainant carries on extensive operations at Green Lake, Maine, located on the M. C. and that carrier for the haul of 17.7 miles from Green Lake to Bangor applies a rate of 85c per cord. This rate is for a local line haul and involves two terminals; necessarily it covers the expenses incident to handling the traffic at the two terminals in addition to other fixed expenses. It is found this rate allows the M. C. 2.4c per ton mile. The opinion expressed by the General Freight Agent of the B. & A., that the fuel wood rates of the M. C. were too low, hardly seems to be a fact as such rates have recently been reproduced without change in a new tariff. The complainant has testified that the M. C. rates are satisfactory and it is also apparent that that carrier considers them as remunerative.

The rate complained of also serves two terminals, one being Hudson, the other Bangor, each point being on a separate road and consequently each road assumes its own terminal and other expenses. It may be contended that Northern Maine Junction, or the B. & A.-M. C. junctional point is a terminal. Such interpretation cannot reasonably be held as the duties involved in interchanging traffic at junction points such as the one cited are not as great as those encountered in handling cars at terminals. At interchange points there is seldom any necessity for secondary switching or rehandling such as is required at terminals. The junctional service is so performed that the expense, if any, is so small that it may not properly be made the basis of an additional charge for a two line haul. This has been ruled in the case of *Sheridan Chamber of Commerce vs. B. & Q. R. R.*, 26 I. C. C., hereinafter quoted.

At the hearing, Mr. Wicks, General Freight Agent of the B. & A., was asked by the Commission—"entering into competition, Mr. Wicks, with the Maine Central between Dover and Bangor, do you reckon to meet the Maine Central you have to do business at a loss?" Ans.—"We consider on traffic of that kind, if we earn the operating expenses and something over, we are coming out all right." The rate on hardwood

for fuel from Dover to Bangor via B. & A., Northern Maine Junction and M. C. is \$1.25 per cord. The distance for the joint haul is 54.5 miles, and gives 1.15 cents per ton mile.

If the defending carrier considers it earns operating expenses and something over on the competitive rate from Dover to Bangor, it necessarily follows that there is a surplus of profit derived from its proportion of the present rate from Hudson to Bangor.

Another competitive rate referred to in the testimony by the defendants was that applying from East Dover to Bangor. This is a rate of \$1.50 per cord. The mileage involved is B. & A. 46.7 miles and M. C. 5.3 miles. Anywhere near a proportional division of this rate would allow B. & A. less than is obtained from the Hudson-Bangor rate, and yet it seems that the former must yield "something over" operating expenses.

The original East Dover to Bangor rate, established December 28, 1914, was \$1.85 per cord. The reduction to \$1.50 per cord was made effective March 27, 1915, for the reason that East Dover wood shippers objected to the rate of \$1.85, claiming it would be cheaper for them to haul their wood over the three miles to Dover and obtain \$1.25 per cord rate from that point to Bangor.

Respondents' exhibit No. 1 shows the joint and local rates established by other Maine Carriers for distances between 20 and 30 miles, such rates being in most cases local mileage rates and are on a per 100 lbs. basis. In this exhibit the rate that appears to figure most prominently is that of 4c per 100 lbs., from Yarmouth Junction, Maine, to Scarboro, Maine, the distance being 21 miles or a joint carrier haul of 15 miles for the M. C., Yarmouth Junction to Portland, and 6 miles for the Boston & Maine Railroad from Portland to Scarboro. This rate is found in M. C. tariff M. P. U. C. No. 290 which is a commodity tariff applying on fuel wood from all M. C. points to all Boston & Maine stations. It is not shown by the respondents that the Yarmouth Junction-Scarboro rate has ever been used or that such rate has ever been considered as reasonable. It appears that Yarmouth Junction is not a fuel wood shipping center and that it is shown in the tariff simply for the reason that all M. C. stations are published as points of origin. It may, for such reason, be said that the Yarmouth Junction rate

is not used and may therefore be considered as a so-called paper rate. Further examination of M. C. tariff M. P. U. C. No. 290 shows it as applying the 4c rate from Mechanic Falls, Maine, to Scarborough, a distance of 50.5 miles. We also find the Yarmouth Junction to Boston rate to be 5½c per 100 lbs. and this for a distance of 123 miles, so that it costs but \$6.00 per car more than to Scarborough. This would appear to strengthen the argument that the 4c rate introduced by respondent is strictly a paper rate.

Another tariff not mentioned in respondents' exhibits but which is on file with the Commission is M. C., M. P. U. C. No. 329, applying on cord wood from Union to Rockland, Maine, a distance of 19.9 miles, the rate being \$1.00 per cord. It is conceded that the distance in this case is less by 1.3 miles than that from Hudson to Bangor; nevertheless it may be used as an instance if the comparisons as submitted by the respondents are to carry weight.

In respondents' exhibit No. 2 we will consider only the rate on coal from Bangor to Hudson, this particularly for the reason that it is more analogous to fuel wood. The coal rate is \$1.00 per gross ton or \$15.00 per car as a minimum charge as against a minimum charge of \$16.50 on wood from Hudson to Bangor. As a matter of comparison of freight charges the B. & A. has elected to use a carload minimum of 40,000 lbs. If this weight is applied to coal at \$1.00 per gross ton, the resulting freight charge would be \$17.86, as against \$16.50 for ten cords of hardwood for fuel. On the other hand if the carriers received \$20.00 for hauling a carload of coal from Bangor to Hudson, they are paid for twenty gross tons or 44,800 lbs. This weight is equal to eleven and one-fifth (11 1-5) cords which at \$1.65 per cord, produces a freight charge of \$18.48. While this shows a greater rate on coal than on wood in the opposite direction, the fact is not unusual as it appears to be the practice to publish in-bound rates, which are higher than for out-bound business on the same or analogous articles. (By in-bound business is meant shipments destined to B. & A. stations, while out-bound means traffic from the carrier.) This is clearly demonstrated in the case of lumber and shingles on which the rates from Hudson to Bangor are 1½c less than in the opposite direction. An ex-

planation, and one that is invariably advanced by carriers for differences in rates between the same points is that such inbound shipments are very much less in volume than traffic which is originated locally. On the other hand, a carrier originating the bulk of its traffic is obliged, on account of competition and other such features, to establish lower out-bound rates, and again, in the case of coal some consideration may have been given to the value of the commodity in fixing the rate.

The issue in this case is not whether the rates established by other carriers on fuel wood or by the B. & A. on the various commodities cited in briefs are reasonable or unreasonable. The question is, if the rate attacked is just to all interests.

In testimony given by the General Freight Agent of the B. & A. appears the statement—"We simply take the distance for the two carrier haul, make what we consider a reasonable excess over what the rate would be for a single carrier haul."

What is a reasonable excess undoubtedly differs according to the mind or opinion of those dealing with the question. Taking the tariffs of the two carriers involved, it is found that B. & A. tariff P. U. C. No. 22 for distances between 20 and 30 miles, provides a rate of 2½c per 100 lbs., or \$1.00 per cord. M. C. tariff M. P. U. C. No. 354 for the same distances contains a rate of 95c per cord.

The Interstate Commerce Commission has said:

In *Sheridan Chamber of Commerce v. Chicago, Burlington & Quincy R. R. Co.*, 26 I. C. C.

"We have upon various occasions recognized that it is just and reasonable for two or more independent roads, not parts of the same system, making up a through line, to charge a little more for the through transportation than would be deemed reasonable for the transportation if performed wholly by a single road."

* * * * *

"Each carrier participating in a two-line haul will find that operating expenses for its portion of that haul are less than they would be if only a one-line haul to the junction point were involved, and instead of either delivering the car or receiving it from a connecting carrier, it were necessary to deliver it to the consignee or receive it from the consignor. The one-line haul involves two distinct terminal services. Each carrier's share of a two-line haul involves but one distinct terminal service, plus a switching movement from one carrier to the other. The entire two-line haul involves two distinct terminal services, plus the switching movement from one line to the other. In

large cities, where the terminal of one carrier is far removed from that of the other, switching from one to the other often involves much greater expenditures than in the present case. However, it involves less expenditure than the terminal service of delivering to consignee or receiving from consignor at that station. But where the physical connection between connecting carriers is as simple as in these small western towns, involving no expensive terminal service, the additional cost due to the switching movement is very small, so small, in fact, that it may not properly be made the basis of an additional charge for a two-line haul of substantial length."

In *Weatherford Chamber of Commerce et al. v. Missouri, Kansas & Texas Ry. Co.*, 31 I. C. C.

"This Commission has frequently held that the increased cost of service incident to a two-line haul may justify a rate somewhat higher than would be permitted were the traffic moved by a single line. This is particularly true where the haul is a short one and the cost occasioned by switching from one line to another is spread over only a few miles."

A comparison of the Hudson to Bangor joint rate of \$1.05 now complained of, with the B. & A. and M. C. local rates on hardwood for fuel for a distance of 21.2 miles shows the joint rate as exceeding the B. & A. local by 65c and the M. C. by 70c per cord.

The respondent's General Freight Agent admitted that a joint commodity rate is constructed by adding something to what the rate would be for a single carrier haul on the entire distance. This method has been recognized by commissions as being just and reasonable. Having thus arrived at a basis, it is to be determined what is a sufficient and just excess to be added to the single line haul rate. In the respondent's brief there appears an example of what the through rate might be by applying M. C. basis of 95c per cord, plus a switching of 2c per 100 lbs. at Northern Maine Junction, resulting in \$1.75 per cord. Another method advanced was the addition of what was given as the average New England switching charge of 1½c per 100 lbs., producing a joint rate of \$1.55 per cord. No tariff reference or authority is cited for the average switching rate mentioned.

The 2c switching rate applicable at Northern Maine Junction is covered by B. & A. tariff P. U. C. No. 34. It is the opinion of this Commission that the literal interpretation of this switching rate is, that it is to apply solely to traffic handled at the junction point and on which B. & A. does not receive a

revenue line haul, or on traffic which might be consigned locally to the junction and then consigned or reshipped, thus requiring the B. & A. to perform a second or switching movement in handling it from one of its delivery tracks to track connection with the M. C. Again, it would apply on traffic received at Northern Maine Junction over the M. C. and then switched for delivery on B. & A. tracks. In the absence of through or joint rates, when a car is billed on Northern Maine Junction and the destination is known to be a point beyond, no additional or second switching is required as such car would with other shipments be transferred direct to M. C. over regular transfer or interchange track.

Respondent's brief also outlines certain combinations as comparisons with the rate attacked and in each instance the comparison shows either an equal or higher rate.

For the sake of comparison let us examine the local tariffs of both carriers. B. & A. tariff P. U. C. No. 22, for a distance of 15.9 miles contains a rate of 2c per 100 lbs. or 80c per cord on wood. It is true this tariff carries an application forbidding the use of the rate on shipments for local delivery at junction points with other connections when specific commodity rates are in effect. The Commission is not aware that any specific commodity rate is in effect on hardwood for fuel from Hudson to Northern Maine Junction and in the absence of such specific rate, the local mileage rate of 2c per 100 lbs., or 80c per cord should apply.

From Northern Maine Junction to Bangor, the distance is 5.3 miles according to M. C., M. P. U. C. No. 182. This schedule is a mileage table of distances between M. C. stations and contains the provision that fractional parts of a mile, when less than one-half of a mile, will be discarded. This has the effect of applying the 5 mile zone rate of 75c per cord as covered by M. C., M. P. U. C. No. 354, and not a rate of 85c as claimed by respondents.

Combining the two local rates cited in the two foregoing paragraphs, we obtain a combination rate of \$1.65 per cord, or 10c per cord less than the present joint rate, Hudson to Bangor. Under the conditions contained in Section 25 of the Public Utility Act such combination may be obtained in lieu of the higher through joint rate.

While the Commission cannot ignore established market conditions in determining the justice of rates which are involved, although it is not its duty or within its power to adopt a system of rate changing to equalize market conditions for the various commodities transported, it must carefully consider the position of the carriers so that they may have a rate that will give a reasonable return and be to the advantage of both shippers and carriers.

The former rate of \$1.35 per cord on wood from Hudson to Bangor probably gave an earning of 3.13c per ton mile. Again considering the rate of 80c per cord in B. & A. tariff P. U. C. No. 22, it is found that for 15.9 miles an earning of 2.52c per ton mile is given. So that on what might be considered as a local haul, embodying two terminals, the B. & A. receives 6.1 mills per ton mile less than it would on a joint haul of the same distance under a joint rate of \$1.35 per cord, or 1.37c per ton mile less than is received from rate of \$1.65 per cord. It is an undisputed fact that a ton basis is of recognized value as a comparison or means of determining the reasonableness of a rate. It is also conceded that on short hauls a carrier should receive a greater ton mile earning than on long hauls.

It is common knowledge that many carriers in establishing joint rates, especially for two line hauls, resort to the practice of combining the local rates and then make some reduction in the result. As already cited, the tariffs of the respondents contain local rates which give a combination of \$1.55 per cord from Hudson to Bangor, or 10c per cord less than the present joint rate. This being so, it naturally follows that the joint rate of \$1.65 per cord is excessive and unreasonable, as carriers cannot consistently maintain such a rate in view of the combination being lower.

It is shown by B. & A. tariff P. U. C. No. 22 that a rate of \$1.00 per cord applies for a distance of 21.2 miles. This is 55c per cord less than the sum of the two local rates already mentioned. Following the plan of joint rate construction admitted by the General Freight Agent of the B. & A. to be used by him, it would appear to be a fair basis to use the local mileage rate of \$1.00 per cord, adding thereto a reasonable excess in arriving at a joint rate, the result to be less than the sum of the two locals.

Another point offered by respondents as supporting the reasonableness of the present joint rate, was the period of the year during which shipments were made. Apparently the records of the railroad showed the movements to be in the late fall or winter. It appears from the records of the complainants that deliveries of approximately twenty-four (24) carloads were taken in July, August and September, 1915, and twenty-seven (27) carloads during October, November and December of the same year. From this it is seen that the ratio of the summer shipments about equals that of the fall and winter months. This, however, has little or no bearing in this case, for the B. & A. is admitted to be principally an originating carrier, on whose lines there is an immense forest acreage, capable of supplying fuel wood to a very large number of people, and it would seem that this railroad ought to do all it reasonably can to land this wood at a market where the consumer can purchase at a fair price, the dealer make some profit and the carrier still receive a fair return. Of course the last thing we would wish to do would be to, in any way, injure any of our railroads. It is equally our duty to protect the interests of the ultimate consumer, the public; and in this case, especially, the consumer is more vitally interested than the dealer or the carrier. And we believe that the present rate of \$1.65 yields more than a fair return and that, in any event, this amount is in excess of the value of the service to those who must avail themselves of the same.

And so, after full hearing, and mature consideration of the evidence, the arguments and the law applicable, we find as a fact that the present rate of \$1.65 per cord on hardwood fuel between Hudson, Maine, and Bangor, Maine, is unjust and unreasonable, and it is therefore

ORDERED, ADJUDGED AND DECREED

that the said respondents, the Bangor & Aroostook Railroad Company and the Maine Central Railroad Company substitute for the existing rate above named a rate, toll and charge of one dollar and thirty-five cents \$(1.35) per cord for the haulage of fuel hardwood between said Hudson and said Bangor, the present minimum carload to be maintained; and that said respondents comply with this order on or before October 15, 1916.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

J. H. BRANN ET ALS. VS. ANDROSCOGGIN ELECTRIC COMPANY.

F. C. No. 3.

H. V. BLAKE ET ALS. VS. SAME.

F. C. No. 12.

F. R. STUART ET ALS. VS. SAME.

F. C. No. 4.

1. INTERURBAN ELECTRIC RAILROAD. When it appears that an electric railroad runs its cars between two large cities thirty-five miles apart, and the sole object in building such railroad was to furnish through rapid transit for passengers, no hampering interference with such service should be attempted by the public or ordered by this Commission, if the public is being or can be otherwise locally served.
2. RIGHTS OF THE UNSERVED SUBURBAN PUBLIC. On the other hand, if it appears that an electric company secured its charter without disclosing therein its purpose to operate a strictly interurban railroad, and afterward acquires by purchase an electric railroad built and equipped primarily as an interurban rapid transit road but passing through a long stretch of suburban territory unserved by any other electric road, such purchaser ought in equity and good conscience fulfill the agreements and representations of the original builder to such unserved public.
3. ORDER IN THESE CASES. Finding that the original builder assured the residents along the right of way that as soon as reasonable local service should be given, the respondent is ordered to furnish certain service on or before July 1, 1915.

MARCH 6, 1915.

Appearances: R. W. Crockett for complainants; W. T. Cobb for respondent.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

In these cases the principal complaint of the petitioners is that the defendant is failing to render proper service to people living along the line of its electric railroad, the particular complaint being that the cars on the line are being run on practically a through-express basis and that the regular stops are so far apart as to make it impossible for persons living along the lines to get any satisfactory measure of local service.

This respondent operates an electric road from Portland in the County of Cumberland, through the towns of Falmouth, Gray and New Gloucester into the City of Auburn and thence across the river into Lewiston in the County of Androscoggin. The total distance is thirty-five miles and the run is made in an hour and thirty minutes. Nine stops are made between the termini and the rate of speed at times has to be as great as fifty miles per hour. The distance between the stops is as follows:

Portland to Deering	3.18	mi.
Deering to W. Falmouth	4.1	"
W. Falmouth to W. Cumberland	3.7	"
W. Cumberland to So. Gray.....	4.4	"
So. Gray to Gray	2	"
Gray to No. Gray	2.3	"
No. Gray to Lower Gloucester	3.7	"
Lower Gloucester to Upper Gloucester	2 1-6	"
Upper Gloucester to Danville	2 1-3	"
Danville to Littlefields	3	"
Littlefields to Fairview.....	2	"
Fairview to Auburn (and Lewiston)	1.8	"

So that some of the people living right beside the track, or on a cross-road leading to the main highway are obliged to walk a mile or two and board a car which perhaps passes within a few feet of their door. It is not claimed by anybody that this is proper local service. But the complainants and the respondent both agree that relief of the situation ought not be sought or obtained at the expense of the destruction of the interurban or through-express character of the railroad. The evidence of the complainants and of the respondent satisfied us that the following is a fair statement of the early history, construction and operation of this railroad to the present time.

A corporation controlled by W. S. Libbey and H. M. Dingley owned a large electric power plant at Lewiston, the entire energy of which could not be used in or near the latter place. Mr. Libbey conceived the idea of building an electric railroad between Portland (Maine's largest city) and Lewiston, which, with Auburn, has a population of more than forty-five thousand. His idea was to make the road interurban in its road-bed and equipment, although he also intended to sometime give local service by means of side-tracks and lighter cars, thus keeping out of the way of the fast interurban traffic. The road was to be built largely upon a private right of way, although at all times near the main highway. Mr. Libbey sent his agents out to purchase land for this right of way. These two agents testified before us at the hearing. The substance of their statements is that Mr. Libbey gave them instructions in buying land for the right of way to say to owners: "I cannot promise you too many stops at first; we must make rapid time between Portland and Lewiston to get the through traffic. Later on we will put on accommodation cars, not to stop at every pair of bars, but to accommodate the people." In accordance with these instructions and with these representations the right of way was purchased.

All this happened four years ago. Mr. Libbey soon began the construction of the road, but the first car did not run over it until July, 1914. The road-bed was splendidly built and ballasted, and fitted with rails of a very heavy type. It is ample to accommodate a locomotive and attached train. The cars operated weigh thirty-four tons each. The road was surely meant primarily for rapid transit, and has been so used.

Mr. Libbey died in May, 1914, and the respondent corporation purchased the property October 26, 1914. There has thus been afforded but slight opportunity to the new owners to study conditions and needs. There can, however, be no doubt as to the right of people living along the line of this railroad to be reasonably served. We have no doubt the respondent recognizes this right, and is anxious to do all that is reasonably possible. It seems to us that fair local service can be given without too great expense and without in any way changing the character or efficiency of respondent's through-express service. And whatever may be the burden, we cannot lose sight

of Mr. Libbey's agreements and representations; nor of the fact that the respondent, the Androscoggin Electric Company, by its charter as contained in Chapter 177 of the Private and Special Laws of 1913, did not disclose any purpose of running an interurban railroad over this or any other route in this State. Indeed, it probably had no such purpose at that time. And now, having become the owner of this property by purchase it is entitled to no different treatment than would have been given Libbey and Dingley, and in equity and good conscience should be expected (within reasonable limits) to carry out the proper agreements of that firm.

The people of our State are seeking to make country life so attractive that ere long each abandoned farm will be the pleasant home of a happy and thriving family. The National government is doing its full share in assisting in making farming more of a science and less of a struggle; has given the parcel post, aid for better highways; and is assisting along other lines. The telephone has given immeasurable relief and consolation. The electric railroad must and will do its share. Through its service the country boy and girl is to have the advantage of the city school; the man who works with his hands in the city may still have his small place a little way out in God's outdoors; the farmer and his family may, upon occasion, come into the city and hear a good lecture, go to the theatre, attend his lodge meeting, or he may pass an evening with a distant neighbor and enjoy a restful ride also. All these and many more advantages are desired and are possible. It is for these reasonable services that the people have granted to public utilities their valuable right to do business. Any utility is best off when in full and co-operative accord with those whom it serves.

We realize that human nature is such that each individual when framing his demand is likely to have his judgment clouded by his desire, and when called upon to yield to the demand of another, is likely to have his vision distorted by the astigmatizing influence of an unconscious prejudice. Such may be the situation of the mildly contentious parties in the cases at bar. And it is to guarantee fair treatment in just such cases that in nearly all the States Public Utility Commissions have been created.

Coming now to the intimate circumstances of these particular cases, it appears that there are three groups of petitioners, each group living in a different locality, and each requesting that cars stop so as to serve the people in their particular locality. The group headed by J. H. Brann was somewhat divided between Grove's store and Marston's Corner as the best stopping place. In our opinion Marston's Corner would convene the larger number. The group headed by Herbert V. Blake united on the Penny Road, so-called, as a proper stopping place. The group headed by F. R. Stuart agrees on a point where this railroad crosses the Gray road between West Falmouth and West Cumberland in the district known as "Hurricane."

We conclude and decide that cars on certain trips should stop at these places, and the details of our decision will appear in the order at the end of this opinion.

In one of these cases—J. H. Brann et als., the matter of rates is involved, and relates to the first fare-limit between Lewiston and Littlefield, a distance of 3.8 miles. A ten-cent fare is charged. The situation needs to be examined in order to understand the position of the railroad. From Fairview Avenue into Lewiston, a distance of 1.8 miles, the respondent runs its cars over the tracks of the Lewiston, Augusta and Waterville Street Railway, paying for the privilege three cents for each passenger. To secure this privilege respondent was also obliged to enter into a contract with the Lewiston, Augusta and Waterville, one clause of which reads as follows:

"The Interurban Company shall have no right to, and will not, operate local cars on the tracks of the Terminal Company.

"The true intent of this paragraph as expressed by the term 'local cars' is that the Interurban Company will not receive and transport over the tracks of the Terminal Company any passenger whose entire trip is only over said tracks and does not extend over the tracks of the Interurban Company. The Interurban Company further agrees to take no fare less than ten (10) cents from passengers coming into or leaving the City of Lewiston."

It therefore seems to us improper to attempt any reduction in the fare from Lewiston to Littlefields. We do, however, decide that when our order hereinafter made goes into effect the first

fare limit out of Lewiston be Marston's Corner instead of Littlefields.

By agreement, these three cases were tried together as one, and but one order was to be made. And so, upon consideration of all the foregoing and being fully advised in the premises, it is

ORDERED AND DECREED

as follows:

That on or before July 1, 1915, said Androscoggin Electric Company, if it shall have, before said July 1, 1915, by means of side tracks and additional cars, so equipped its said railroad between Lewiston and Portland as to give local service, stop a car for the accommodation of passengers each two hours, beginning with the first car in the morning, on trips between said Lewiston and said Portland, and between said Portland and said Lewiston, at the following places, viz: Marston's Corner, so-called, at the Penny Road, so-called, and at or near the point where respondent's railroad crosses the Gray highway, said last named point being between West Falmouth and West Cumberland in the district known as "Hurricane." The hour in the evening at which such stops and service shall cease each day shall be governed by a schedule which the respondent is hereby ordered to file with this commission on or before June 20th, 1915, subject to disapproval of this Commission.

If the respondent, on said July 1, 1915, is not, by means of said side tracks and cars, giving the service above mentioned, then the respondent is ordered, from and after July 1, 1915, to stop its first car in the morning, and thereafter every two hours during the day a car, at each of the above named places on regular trips between said Portland and said Lewiston, and between said Lewiston and said Portland.

It is further

ORDERED

That from and after July 1st, 1915, said respondent cease and refrain from charging from any point on its line, east of Marston's Corner, to said last named place any sum in excess of ten cents as fare for one passenger riding between said limits and that on and after said July 1, 1915, the respondent

charges said sum of ten cents for any passenger riding between said limits.

It is further

ORDERED

That these cases be not closed until further order, and that said respondent consider the following recommendation, viz:

That on or before July 1, 1915, the respondent establish a regular stopping place between West Falmouth and Deering, and another between South Gray and West Cumberland, and as soon as may be prior to said July 1, 1915, report to this Commission its decision in this regard.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

CHARLES E. VALLELY ET ALS.

VS.

ATLANTIC SHORE RAILWAY.

F. C. No. 8.

COMPLAINT—CONTENTS—DEGREE OF EXACTNESS REQUIRED. While technical exactness in drawing formal complaints under Section 41 will not be required, they must state with substantial accuracy the matter complained of.

COMPLAINT—GENERAL LIMITED BY PRAYER FOR RELIEF. Where a formal complaint under Sec. 41 contains only general allegations of inadequate and insufficient service and asks for specific relief, the latter amounts to a bill of particulars and controls the scope of the former.

COMPLAINT—COMMISSION LIMITED TO ITS CONTENTS. In acting on a formal complaint under Sec. 41 the Commission cannot act on matters not embodied in the complaint.

ADEQUACY OF SERVICE—Case in which complaint was made that respondents street railway did not render adequately convenient service between the village of Sanford and the depot of the Boston and Maine Railroad, either as to close connection with the schedule of the steam railroad, or in number of cars used in the service. Held, that the service is reasonable, taking all of the circumstances into consideration.

Complaint dismissed.

MARCH 8, 1915.

Appearances: L. B. Swett for complainants; Allen & Willard for respondent.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

Complaint of Charles E. Valley and thirteen others alleging insufficient and inadequate service. Hearing was held at Sanford Town Hall, February 25, 1915.

This action was instituted under section 41 of the Public Utilities Act. A review of the claims made and the evidence

presented at the hearing emphasizes the importance of care in the preliminary stages of these formal complaints. The Act provides for the filing of complaint against public utilities and requires that "no order affecting" the matters "complained of shall be entered by the commission without a formal hearing." The commission shall notify the utility in writing immediately upon the filing of the complaint, "and of the nature thereof." The utility is given ten days within which to remove "the cause of complaint to the satisfaction of the commission." If this is not done the "commission shall proceed to set a time and place for a hearing" and "shall give the public utility and the complainants at least ten days' notice of the time and place when and where such formal public hearing will be held."

While it is not the purpose of the Commission to require unnecessary technical accuracy, it is clear that substantial compliance with the provisions of the law must be had if beneficial results are to follow. The complaint and specifications of relief prayed for, which are the complainants' pleadings, must set out with substantial accuracy the cause relied upon and the remedy sought at the hearing. Otherwise it would be useless to notify the utility in writing of the complaint, "and the nature thereof,"—and impossible—and to give it ten days within which to remove "the cause of complaint to the satisfaction of the commission" and "ten days' notice of the time and place" of formal hearing. If the causes set forth and the changes recommended at the hearing are not the same as those contained in the formal complaint it is idle to notify the utility of the nature of the complaint, and to wait for it to correct its conduct, and to give ten days' notice of the hearing. Even if the utility chanches, as apparently happened to some extent in the present case, to learn outside of the formal proceedings what is to be offered at the hearing and to provide to meet it, the practice is too loose, too uncertain and too much opposed to the obvious intent of the law to make it safe or desirable to encourage it. And without a formal waiver, or conduct clearly equivalent to an agreement to submit the new and different questions raised, we doubt if the respondent would be bound by any orders touching them. Otherwise, the foregoing provisions of the statute mean nothing.

The application of these remarks to the present case may readily be seen. Sanford is a town made up principally of two villages, Sanford and Springvale, about two miles apart, Springvale containing about 5000 inhabitants and Sanford somewhat more. The Atlantic Shore Railway, an electric line, runs from Springvale through Sanford and thence to points beyond. The Worcester, Nashua & Portland Division of the Boston & Maine Railroad runs through the town, its station being located between the two villages, about 150 feet from the line of the electric road, three-fifths of a mile from Springvale and one and one-half miles from Sanford. Passenger trains going toward Portland are scheduled for this station at 6.45 and 11.51 A. M., and 4.32 P. M.; going in the opposite direction at 8.46 A. M., 1.57 and 7.02 P. M. These are leaving times, the trains arriving a little earlier. The respondent plans to have its cars at the station at the arrival of these trains, after which it runs the shorter distance to the Springvale end of its line, thence back past the station, where it picks up the Sanford passengers, to Sanford. The first car in the morning leaves Sanford at six o'clock, reaches Springvale and starts back at 6.15, returns from Sanford at 6.30, reaching the B. & M. station at 6.40 for the train arriving there at about 6.42. All of the cars connect with the train arrivals on their trip from Sanford to Springvale except in the case of the train scheduled for 1.57 P. M. and due to arrive there a little earlier. This car runs down from Springvale at 1.45 P. M., reaching the station at 1.50, returning direct to Springvale, and out of Springvale for Sanford at 1.57 P. M.

At the hearing the complainants claimed, (1) that the schedule of the car leaving Springvale at 6.15 A. M. required too long a wait at the B. & M. station for persons from Springvale Village going to the 6.45 A. M. train; (2) that running the car from the station to Springvale and thence back to Sanford required an unnecessary wait at the station for B. & M. passengers bound for Sanford Village, and (3) that the cars serving some of the trains are overcrowded.

The complaint filed as a basis for hearing and action by the Commission, starting with the general "feeling that the service of the said Atlantic Shore Railway between Sanford Village and the Sanford and Springvale Station of the Boston and

Maine Railroad is insufficient and inadequate," asks for this relief, and this alone, "that said Atlantic Shore Railway furnish an extra and additional car to provide prompt conveyance *from* said Sanford Village *to* Springvale Station, at the arrival of each passenger train to said Sanford Village, if your Honorable Commission, after proper investigation, feels that public convenience and necessity require said extra car." The under-scoring is ours.

Where the complaint is in general terms and the relief prayed for is set out specifically, the latter must be construed to govern and limit the former for the purposes of formal hearing and investigation,—especially where there is no apt language to indicate that the prayer is not intended to include everything sought and no general request for relief is included. Otherwise, neither the Commission has any information on which it could determine whether the error complained of had been corrected, nor the respondent on which to prepare its defense.

The complaint contains no reference to accommodations between Springvale Village, relating to transportation to the early train or otherwise; it contains no reference to the running of cars from the station first to Springvale and thence back to Sanford; it makes no reference to accommodations from the station to Sanford regarding crowded cars, waits at the station or otherwise. It alleges, and that only, that owing to insufficient and inadequate service an extra car is required "to provide prompt conveyance *from* said Sanford Village *to* Springvale Station, at the arrival of each passenger train, to said Sanford Village."

The evidence shows that the car leaves Sanford at 6.30 A. M., arriving at the station at 6.40 for the 6.45 train; at 8.30 A. M., arriving at the station at 8.40 for the 8.46 train; at 11.30 A. M., arriving at 11.40 for the 11.51 train; at 1.30 P. M., passing the station at 1.40 and returning from Springvale at 1.50 for the 1.57 train; at 4.15 P. M., arriving at 4.25 for the 4.32 train; and at 6.45 P. M., arriving at 6.55 for the 7.02 train. There was no evidence that these cars were overcrowded. In fact the petitioners wholly disregarded this entire feature of the case. But it was the only case set out in their pleadings.

Ordinarily this would, and should, dispose of the case. The respondent anticipated, however, the line of evidence that would be offered and prepared to meet it instead of claiming its right to confine the hearing to the issues raised in the pleadings. In view of the fact that the Utilities Act is new and the public not familiar with the practice, we feel that the ends of justice may be best served by considering at this time the evidence adduced and remedies requested at the hearing.

It appeared, as already stated, that the cars after the arrival of the trains complete their run to Springvale, and in the case of the 1.57 P. M. train run back to Springvale, and then return to Sanford, picking up the Sanford passengers on the return. This requires the Boston and Maine passengers for Sanford to wait while the car goes to Springvale and back. This can be obviated in one of two ways. The electric line might change its schedule so that it could complete its run to Springvale and connect with the train on its return trip to Sanford. This would be open to two objections. The Sanford passengers taking the train would have so much longer to wait, and Sanford being on the long end of the line, the Springvale passengers would have to wait more than twice as long while the car was going to Sanford and returning. This plan is entirely out of the question.

The second plan, and the one pressed at the hearing, is to have an extra car run direct from the station to Sanford, meaning direct service from the station in each direction. The extra would run from Sanford, or the barn near Sanford, to the station, pick up its load there and return. It was claimed that this would convene the persons coming to Sanford by railroad and would do away with crowded conditions in the cars. It appeared that some of the cars, especially those connecting with the later trains, were frequently crowded, and that sometimes Sanford people took the car at the station on its way to Springvale, and rode back, paying an extra fare, in order to secure seats.

In its defense the respondent introduced computations based on special observations of the traffic on the cars serving each of the trains, made daily from December 1, 1914, to January 7, 1915, both inclusive. This data included the time of arrival and departure of the trains, of the departure of the car for Springvale, the number of passengers carried from the station

to Springvale, the time of arrival of the car at the station on its return from Springvale, time elapsed from departure of the train to the return of the car, the number of passengers from the station to Sanford, and the total number between Springvale and Sanford. We tabulate the results showing the averages for the car serving each train for the entire period under observation. Column A shows the average number of passengers from the Boston and Maine station who went by electric car to Springvale; B, the average number from the station who went to Sanford; C, the average total number from Springvale to Sanford including B; and D, the average time in minutes elapsed from departure of the Boston and Maine train to the return of the electric car from Springvale:—

Train.	A.	B.	C.	D.
6.45 A. M.....	7.7	2.6	11.6	9.1
8.46	6.9	12.6	22.7	10.9
11.51	13	13	47.4	8.6
1.57 P. M.....	6.7	22.3	63	7.8
4.32	7.5	12.6	47	8.9
7.02	8	16.7	63.3	7.6

The item of delay at the station awaiting the return of the car from Springvale as shown in the above figures is somewhat understated, because it is figured from the departure of the train, while if a car were there ready to go direct to Sanford it would average to get out a little ahead of the train. The comparatively large average wait shown in connection with the 8.46 train is accounted for in part by unavoidable contingencies which could not have been foreseen. On the whole we do not consider the element of delay sufficient to require the change asked for. We believe from a careful study of respondent's schedules that it is making more than the ordinary effort to adjust its schedules to the running time of the steam railroad line. It cannot be expected to furnish hack service for electric railroad rates.

Should the respondent be required to furnish an extra car? This would avoid some delay, but we have not found that of sufficient importance in itself to require it. An extra running direct from the 6.45 A. M. train would have had an average of 2.6 passengers and left an average of only nine for its regular car. On five days it would have had none, and on seven days

only one each. From the 8.46 train it would have carried an average of 12.6 and left ten for the regular car. Of course either of these extras might have picked up passengers elsewhere than at the station, but only to take them away from the regular car. From the 1.57 train it would have averaged half a car load, and from the other three trains from one-fourth to one-third of a load. The company runs two cars regularly on the trip that serves the 7.02 P. M. train and frequently in connection with the two mid-day trains, when the superintendent has reason to expect traffic heavier than usual. The average number of passengers per car for the period on the entire trip from Springvale to Sanford on the trips serving the last four trains was 42.3, 52, 47, and 32.1, respectively. Greatest stress was laid on the 7.02 train, but here only an average of 16.7 passengers came from the Boston and Maine Station, and the total average carried was 32.1 per car, three-fourths of the seating capacity of the smallest car. The case does not show how many of the total number of passengers carried between the two terminals went from Springvale to Sanford. In the light of the testimony an extra car to have accommodated the 16.7 direct from the station would have left the number fluctuating all the way from 13 to 98 to be otherwise accommodated. With these fluctuations, and the uncertainty of the number which must be provided for before the car reaches the Boston and Maine Station, and the probable difficulty of getting patrons along the line to adjust themselves to the schedule of a special car running eight or ten minutes ahead of the regular, it is not clear, but rather improbable, that one of these cars could be sent directly back from the station, without providing another regular to take its place. The heavier traffic at the time of the later trains is clearly not due to heavier patronage from the Boston and Maine Station. The figures show that it is picked up along the line. That being true, the cars must run clear through both ways, and the condition at the station can be remedied, if at all, only by putting on an additional car, not by reversing one of the cars now used.

Undoubtedly some of the cars are sometimes crowded. The smallest cars in use on this line seat forty-two, the largest forty-eight. The average for the so-called train cars for the

period are 11.6, 22.7, 42.3, 52, 47, and 32.1 respectively. Not all of these passengers would ride the entire distance, and not all of them would be in the car at the same time. On the other hand, the car must on some days have carried more than the average for the period, just as on others they carried fewer. The testimony and the respondent's computation show that they did. The testimony of entirely credible witnesses, one in particular showed crowded conditions in connection with the cars serving the 7.02 train in excess of those indicated by the tabulations. But it was significant that the witness did not know that two cars were frequently run for that train, or that a second car was following. The natural habit of crowding into the first car instead of waiting for the second easily accounts for any difference between the oral testimony and the written computations as to conditions in respect to this particular service.

Some crowding must be expected in the operation of street cars. A street railroad cannot, any more than a hall, a theater, or a church, be equipped to handle the maximum crowd with the comfort and ease afforded the normal crowd, certainly not where it is not keeping even with operating expenses and fixed charges.

On the whole, we believe that the respondent is making reasonable effort to give good service in connection with the trains at the Boston and Maine station and that the evidence, even if adduced in support of a complaint setting up the real wishes of the complainants, would not justify us in requiring it to go to the additional expense that would be involved, an expense which could not come out of profits, for there are none. We have paid no attention to the suggestion made at the hearing that Springvale people have to start at 6.15 to take the 6.45 train. It is not in the complaint; Springvale does not appear to press it, and it would be unjust to require a special car to accommodate a line extending only three-fifths of a mile from the station for a train at 6.45 A. M., when the average number riding from the station to any point in that district for the whole six trains is less than 12.5.

It is therefore

ORDERED

That the complaint be dismissed.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

EDWARD H. KELLEY ET ALS.

VS.

BANGOR RAILWAY & ELECTRIC CO.

F. C. No. 15.

1. ELECTRIC CAR SERVICE—Where an electric railroad runs regular trips over certain streets, it is not reasonable to ask passengers to transfer, in the middle of their journey and in the rain and mud, to a "set back" car, unless great necessity is shown for such a method of transportation.
2. The Commission suggest three ways in which proper service may be rendered, but, inasmuch as the City of Bangor has control over two of the methods suggested, the Commission issues the order which it has power to enforce, leaving the utility and the City to consider the other two methods and determine what, if any, future action to take.

MAY 20, 1915.

Appearances: Geo. E. Thompson, Esq., for complainants; John R. Graham, for respondent; Donald F. Snow, Esq., for certain citizens.

Benjamin F. Cleaves, Chairman; Wm. B. Skelton and Chas. W. Mullen, Commissioners.

The respondent in this case, the Bangor Railway & Electric Co., operates an electric railroad in the City of Bangor. It is the only such railroad running cars in the city. Its franchise is, therefore, at present exclusive.

Some of the cars on certain lines serve not only the urban population but run out to adjoining towns.

In the city is a central point where these last named cars, and those which serve the city exclusively, start from or meet. At this central point the transfer or interchange of traffic from

one line to another is made, and it is claimed by the railroad that its schedules are necessarily so arranged that each car, before starting out on its own line, must wait a reasonable time, at this central point, for the arrival of cars on other lines, to the end that each passenger may be promptly permitted to continue his journey on a line other than the one he arrives on. Naturally, this causes some delay, amounting at times to five minutes.

The complainants all live upon, or adjacent to, Hammond Street. The "Hammond Street Line," so-called, runs out on Hammond Street a little beyond Fourteenth Street, and serves a thickly settled territory. This line, beginning at its "dead end" at Fourteenth Street, runs back along Hammond Street on a single track, without turnouts, to Union Street. It there comes into another line which enters Union Street from another direction and, still on a single track without turnouts, proceeds down Union Street to Main Street, there going onto a double track, and very shortly arriving at the central point above referred to, which is on Main Street near its junction with Central Street. The Hammond Street car then proceeds, on a somewhat meandering journey, to another part of the city, finally returns to the central point, and goes back to its "dead end" stop at Fourteenth Street.

This central point is the place where a very large majority of the passengers, whose activities call them to the business part of the city, come to take a car to begin their homeward journey. This also is the place where, in coming to their business, the same class of passengers leave the car.

Upon the pending complaint notice was ordered, given and proved, and a public hearing held at Bangor on April 6, 1915. Upon the evidence presented, all of the foregoing and all of the following are found by us to be the facts:—

During the "rush hours" each week day, (usually between 12 and 2 and 5 and 7 o'clock P. M.,) as well as at other times, the Hammond Street cars, on their trips from Central Street out to the "dead end," start late. These trips are made at twenty minute intervals. The respondent professes its inability to, at all times, run these Hammond Street trips out to Fourteenth Street on time. Claiming that it was the only way to keep these cars on time, the respondent has kept out at the

“dead end” an extra, or “set-back,” car, which runs down Hammond Street toward Union as far as is necessary to meet the regular car. When this meeting takes place all passengers on each car have to transfer to the other car, and thereupon each turns its trolley and goes in the opposite direction. This transfer makes it necessary for each passenger to walk from one car to the other, in the highway. Hammond Street is a dirt road, and in mud-time and stormy weather the inconvenience and annoyance to passengers is great. This is the insufficiency of the service which is complained of.

Service of this sort should not be permitted if the conditions resulting therein can reasonably be remedied. The Commission has given the matter much thought and careful study, and we find there are three feasible methods of relief, viz:

(1) Double-track Union Street from Main to High, and send the State and Highland Line cars onto Ohio Street via High. This gives the Hammond Street cars an uninterrupted passage to the square or central point, and avoids the delay said to be often caused by the in-bound Hammond Street car being obliged to wait at the corner of Hammond and Union Streets while the Highland Line car is coming up the single track from Main Street to the same point.

(2) Double-track Union Street from Main to Hammond, thus giving the cars on each line an uninterrupted passage into the square.

(3) Let the car now used as an extra, or “set-back,” car run regular trips between the “dead end” on Hammond Street and the square, passing the Highland Line cars (when necessary) by means of the double tracks on Main Street.

The first two methods invoke the consent of the proper authorities in Bangor to lay additional tracks in certain streets. Over this we have no control. The third method places no particular hardship on the railroad—certainly not greater than the public has a right to demand. To run this “set-back” car requires a full crew a part of the time and an idle car a part of the time. For the present, at least, the following change must be made, and it is

ORDERED

That until further notice the Bangor Railway & Electric Co. during the same hours it has heretofore run its Hammond Street cars, regularly run, at twenty-minute intervals, cars between the "dead end" of the line on Hammond Street and the place known as "the Square," at or near the junction of Main and Central Streets; and that, within thirty days from this date, said Bangor Railway & Electric Co. notify this Commission, in writing, of the manner in which it has complied with this order.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

PUBLIC UTILITIES COMMISSION, ON ITS OWN MOTION,

VS.

ST. CROIX GAS LIGHT COMPANY.

F. C. No. 40.

PRACTICE—Investigation by Commission on its own motion—Circumstances under which it will act.

ADEQUACY OF SERVICE—Respondent ordered to extend its gas main to serve complainant from street in front of his house when he shall have laid service pipe to connect therewith.

NOVEMBER 9, 1915.

Appearances: Chase Barker, pro se; Harvey D. Eaton, Esq., for St. Croix Gas Light Co.

Cleaves, Chairman: Skelton and Mullen, Commissioners.

This is a proceeding under Section 46 of the Utilities Act, which authorizes the Commission, whenever it "believes that any rate or charge is unjust or unreasonable or that any service is inadequate or cannot be obtained or that an investigation of any matter relating to any public utility should for any reason be made," to proceed on its own motion in substantially the same manner and with the same effect that proceedings are had on complaint of ten aggrieved persons.

The cases in which the Commission is likely thus to institute proceedings may be divided into two classes—those of general public interest, which the Commission will prosecute from time to time, and those where less than ten persons have, or may have, a real grievance, but are unable through lack of numbers to institute formal complaint themselves.

In the present case Mr. Chase Barker, of Calais, owns a dwelling house situated at the Southwest corner of Washing-

ton Street and Calais Avenue, in that city. While the house faces Washington Street, it sets back on the lot so that it is considerably nearer Calais Avenue. The present gas main of respondent, located on Calais avenue, stops some distance short of the east side of Washington Street. There is no main on Washington Street in this vicinity. To serve Mr. Barker's house from Washington Street, on which it fronts, would require about seventy-eight feet less extension than to carry the main to a point on Calais Avenue opposite the dwelling, and will at the same time furnish a substantial piece of main to be used in connection with further extension on Washington Street.

Mr. Barker filed with the Commission a complaint alleging that the respondent unreasonably refused, though requested, to extend its main to supply his house. He was the only person aggrieved, and his complaint, therefore, failed to fill the requirements of Section 41 of the Act. It was, however, treated as an informal complaint and called to the attention of the respondent. The latter replied that the income from the extension which Mr. Barker requested would not be sufficient to warrant the expense. The Commission then concluded to institute formal proceedings on its own motion, so that the matter could be fully considered and such order made as the facts would warrant. This appeared to be the only way to avoid the possibility of the applicant for service being denied a hearing because the complaint was not sufficiently general.

After formal proceedings were thus begun the respondent wrote the Commission offering to extend its main to Mr. Barker's Washington Street curb. Mr. Barker insisted that it should be carried the greater distance, to the point on Calais Avenue opposite his house. Hearing was, therefore, held.

The point finally at issue is whether the extension shall be made to the Washington Street curb, or to that on Calais Avenue. The testimony shows a long continued effort on the part of the company to secure enough takers to warrant an extension along Calais Avenue to Lincoln Street, about 1,000 feet west of Washington Street. This complainant is the only one in sight, and he desires gas only for cooking and heating purposes in a single house. The respondent believes that there is a better chance of doing business on Washington

Street, and the turn to accommodate Mr. Barker on that street would be in the line of such new service as already indicated. Certainly there appears to be no present demand for service on Calais Avenue. Under these circumstances we feel that if the respondent delivers gas to Mr. Barker at the front of his lot it is doing all that should be required of it. It should not, however, be required to extend its main unless the complainant will prepare to take delivery at that point. Mr. Barker testified that he might not go to the expense of piping from Washington Street.

It is, therefore,

ORDERED AND DECREED

That, if Mr. Chase Barker shall lay a suitable gas pipe from his cellar, on the premises above described, to the Washington Street curb in front of his house at the present driveway at any time within six months from the date hereof, the St. Croix Gas Light Company shall, within a reasonable time after he shall have so notified it in writing and applied for service in manner lawfully provided in its rules and practices, extend its main to connect therewith, such reasonable time not to exceed thirty days when the ground is without frost to the depth required for the main.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

H. B. AUSTIN ET ALS.

VS.

PHILLIPS ELECTRIC LIGHT & POWER COMPANY.

F. C. No. 33.

SERVICE—ADEQUACY OF—ELECTRICAL COMPANY—Where it appeared that an electrical company was furnishing "dark to midnight" service for house and street lighting purposes; that the service, except as to hours was reasonably satisfactory; that it was not earning an adequate return on its present rates from its present business; that there is no prospect of a substantial increase in its business, and that there is a demand for all-night street lighting and a limited demand for all-night house lighting, it was held under the facts in the case that the company should not be required to furnish additional hours of service without a guaranty of additional income in excess of that which would be provided by the additional amount of current which would be used for house lighting at the present meter rates, the street lighting being done under the flat rate system; that it would be unjust to provide the additional revenue by an increase in the meter rates, which would substantially increase the burden of the customers who do not care for all-night service, and that if such additional service is furnished the expense must be borne by the village corporation and the domestic users who take it by voluntary arrangement with the company.

MARCH 7, 1916.

Appearances: J. B. Morrison and O. H. Hersey, of Phillips, and F. W. Butler, of Farmington, for complainants; N. P. Noble, of Phillips, and F. E. Timberlake, of Portland, for respondent.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

This is a complaint under section 41 of the Utilities Act signed by H. B. Austin and twelve other citizens of Phillips,

in their individual capacity, and by a majority of the Assessors of the Phillips Village Corporation, acting under a vote of the Corporation, against the Phillips Electric Light & Power Company alleging generally unreasonable and discriminatory rates, insufficient and discriminatory regulations and practices, and inadequate service. For specifications it sets forth that the respondent's electric plant is run by water power to which it has no title except "verbal permission from day to day by the owner;" that it has no auxiliary steam plant and cannot insure adequate service "from one night to another;" that its street lights are of 32 c. p. for which the Corporation is charged "an annual rental of \$563.10 for forty-three lights or about \$13.10 each which is a much higher price than is charged any private individual for the same candle power light," and "that such lights are inadequate . . . and that the price charged is exorbitant compared with the price charged in other places;" that the service both for street lighting and private customers has been from sunset until midnight, with lights from five o'clock A. M. until sunrise during the winter season, whereas all-night service is desired for street lighting and 23-hour service for other purposes; that different rates have been charged different customers for similar service; that the service is at times "exceedingly poor and inadequate"; that the company's minimum charge of \$1.50 per month is excessive; and that the company has unjustly refused to install meter service unless the applicant "would subscribe for at least ten lights."

The respondent filed its answer, in which it claimed that its rates, charges, regulations and practices are reasonable and just; that its service is adequate, "and as full and complete as the circumstances and conditions demand, and as the compensation received warrants," and protests against being "required to furnish more service without a proportionate increase in its rates." Continuing, the answer in substance admits the allegation as to the source of its power, the absence of title thereto and of any auxiliary power, denying the materiality of that fact so long as its service continues to be adequate. It admits the character of its contract with the Village Corporation for street lights, but denies that the rates therefor are unreasonable, or in excess of those charged private parties or of those

charged in other places under similar conditions. It states that it believes the Village Corporation would not contract for all-night service at a reasonable price, and that the business of the town would not warrant 23-hour service. The other allegations are denied in substance.

The answer concludes with this statement:

"Whereupon, this Respondent comes and further represents: That its capital stock actually paid in is \$4,175.00; that its net income for the two years 1913 and 1914, as shown by an actual audit of its accounts, was \$285.08, or \$142.54 annually; that it has outstanding its notes for \$1,000, bearing interest at six per cent.; that it has no further credit or means of obtaining additional capital, and no means or prospects of increasing its gross or net earnings without an increase in its rates, tolls and charges; and that it has never paid to its stockholders any dividends, or other income or benefits, but has used all its small earnings to maintain, improve and extend its plant.

"It further claims that it is reasonable, just and proper that it should have sufficient earnings to pay a fair income, or dividend from year to year, to its stockholders, and to give it sufficient credit, or borrowing capacity, to enable it to put in an auxiliary plant, and to make other extensions and improvements from time to time as needed.

"For the reasons herein stated, and because the same would be just and equitable, it now comes and prays your Honorable Board to authorize it to increase its said rates, tolls and charges as follows:—Minimum meter rates to private subscribers from 10c net to 12 1-2c net per k. w.; and on street lights, from \$13.10 each to \$15 each per year, for 60 c. p. lamps as now installed, the same being reasonable rates and charges, and less than the average rate charged by other companies under like circumstances."

Public hearing was held at Phillips, October 7, 1915, and, by adjournment, after an examination of respondent's accounts, at Augusta, January 13, 1916.

The Phillips Electric Light and Power Company is an incorporated electrical company generating and distributing electricity in Phillips village, an incorporated village corporation. It has an authorized capital stock of \$10,000, of which \$4,175 is outstanding.

The original plant was constructed and operated prior to 1897; but had not been successful, and was then acquired through stock ownership by its present owners for some \$300. The amount of stock then outstanding was \$1,750. It is claimed that the amount of stock then outstanding substantially measured the amount of money which had been invested, and that the actual purchase price was the price then put upon it

as a concern which its owners were about to abandon,—its scrap value. On this basis the respondent claims that the investment now represents some \$6,000.

THE POWER SITUATION.

There is at Phillips, on the Sandy River, a waterpower developed by the construction of a dam and flume or penstock. The right to its enjoyment is said to constitute three privileges, situated one below another so that each apparently has, in the absence of special agreement, right to full use of the water without regard to the wishes or interests of those below. The first is known as the Grist Mill privilege, which is not now being utilized. One of the privileges below, the "Fulling Mill Lot" or privilege, owned by Daniel L. Dennison,—who has a saw mill on it—furnishes power for respondent's electric plant. The respondent has no other source of power and is dependent entirely upon a written agreement with Mr. Dennison granting it the use of water "adequate to run the present water-wheel of said Company . . . so far as the amount as such water may be afforded by the natural flow of Sandy River," with the right to erect buildings, etc., for its business (subject to specifications as to size and location) on said "Fulling Mill Lot," all for \$150.00 per year, the lessee to make necessary repairs on the dam, bulk-head, flume and penstock. The lessee may not use any auxiliary power requiring steam for its operation. The agreement, or lease, is dated August 10, 1914, runs from September 1, 1914, and is to terminate on thirty days' notice from either party.

A previous lease between the same parties, of which this was intended to be a renewal, restricted the use of the water daily from dark to midnight, and from five o'clock A. M. until light during the season when morning lights were required. No such limitation appears in the present contract, but Mr. Dennison writes the Commission that it was omitted through inadvertence, and that he will not permit all-night use of the power unless he is paid \$150 per year additional and the conveyance of a small lot of land belonging to respondent. The 30-day termination clause enables him to exact any condition he wishes, whether written into the lease or not.

It is understood that Mr. Dennison's reason for reserving the use of the water after midnight is that there may be sufficient power accumulated to run the saw mill during the daytime. He declines to permit the use of a steam auxiliary plant because of fear of fire, the buildings having been burned on July 23, 1914, when such a plant was in operation. During the past two years there has been plenty of water, but in average years it frequently happens that the plant cannot run until midnight even. If the first, or Grist Mill, privilege, which has been idle for some years, were in use, the shortage of power for lighting purposes would be much more serious.

The respondent at one time used the Grist Mill privilege, but removed to the lower privilege owing to failure to make satisfactory terms with the owner of the former. Mr. Berry, respondent's manager, has had further negotiations with Mr. Smith, owner of the upper privilege, since the hearing on this case, and, while the result has not been disclosed to the Commission, it is known that Mr. Smith has expressed to townsmen a willingness to permit the use of his power on some terms. Many things in the case tend to convince us that, difficult as respondent's position undoubtedly is, it can be substantially improved by persistent and tactful endeavor, and our conclusions will be influenced somewhat by this conviction.

INVESTMENT.

The Commission's accountant examined such records of the respondent as were available for the purpose of ascertaining its capital investment and operating history. No complete investigation of these matters was possible, because all books covering the years 1905 to 1912, both inclusive, were burned in the fire of July 23, 1914.

Allowing the \$300 paid by the present owners for the capital stock in 1897 as the capital investment at that time, he presents the following summary for the years whose accounts are available:

SUMMARY.

YEAR.	Construction charges.	INSTALLATION.		Operating expenses.	Income.	SURPLUS ACCOUNT.			Capital stock outstanding.
		Debit.	Credit.			Surplus.	Depreciation deducted.	Balance surplus.	
1897.....	\$300 00								\$1,750 00
1898.....	1,703 65	\$104 10		\$773 28	\$1,005 86	\$232 58	\$100 18	\$132 40	3,450 00
1899.....		278 96	\$71 31	955 98	1,207 60	251 62	100 18	151 44	3,450 00
1900.....		809 51	520 15	864 34	1,129 91	265 57	100 18	165 39	3,450 00
1901.....	108 37	70 97	29 44	1,123 57	1,216 73	93 16	105 60	*12 44	3,450 00
1902.....	33 60			1,336 55	1,441 74	105 19	107 28	*2 09	3,450 00
1903.....	166 86			2,079 68	2,308 54	228 86	115 62	113 24	3,600 00
1904.....	1,317 00			1,549 54	1,176 86	**372 68	181 47	*554 15	4,075 00
1913.....	80 25			2,942 51	3,528 89	586 38	185 49	400 89	14,175 00
1914.....	1,116 65			3,116 36	3,271 56	155 20	†120 66	34 54	14,175 00
Totals.....	\$4,826 38	\$1,263 54	\$620 90	\$14,741 81	\$16,287 69	\$1,545 88	\$1,116 66	\$429 22	.....

NOTE: Depreciation is figured at the rate of 5%.

* Debit balance.

** Loss.

† Figured for one-half year.

‡ Nothing on the books to show when the \$100 added was turned in as cash.

The system of bookkeeping followed by the respondent has been somewhat crude, and only approximate results could be reached. It is probable that the debit balance of \$642.64 on Installation account should be added to Construction charges; and in that case, it should be considered in figuring depreciation. It is also probable that some deductions should be made for property abandoned, replaced or obsolescent, but it is not likely that the result would affect the decision in this case for reasons which will appear later in the discussion of Income and Rates.

A more exhaustive examination and check from an inventory and appraisal would have been made, had not the complainants been represented by an expert accountant, the result of whose investigation was substantially the same as that of our accountant; and it became apparent that it would not be profitable to pursue this branch of the inquiry further.

INCOME.

The evidence showed that the company has 87 customers, 42 of whom are listed as residences. There are several stores, which the respondent stands ready to serve every night and which are open only one night in seven. The case discloses no power users except a picture house. This condition would be expected in the absence of day service.

It is believed that the operating history for the calendar year 1913 is best illustrative of what the respondent is now doing, 1914 having been interrupted by the fire and 1915 not having been completed when the audit was made. 1913 is shown by months as follows:

	Operating Expenses.	Income.
January	\$277 10	\$397 54
February	232 17	367 63
March	411 75	351 86
April	224 44	238 19
May	260 41	261 06
June	152 65	199 81
July	158 85	211 64
August	297 27	245 21
September	190 75	326 36

	Operating Expenses.	Income.
October	256 52	275 41
November	169 46	308 77
December	311 14	345 41
	<hr/>	<hr/>
Totals	\$2,942 51	\$3,528 89
Balance	586 38	
	<hr/>	<hr/>
	\$3,528 89	\$3,528 89

Deducting \$185.49 depreciation at 5% of capital found invested at this time, the net earnings amount to \$400.89.

RATES.

The respondent's schedule of rates shows for residences, 12½c per k. w. less 20% for prompt payment; stores and business places, 15⅝c per k. w. less 20% for prompt payment; halls, etc., 18¾c per k. w. less 20% for prompt payment.

Minimum for each of foregoing, \$1.50 per month. Street lighting, forty-three 60 c. p. incandescent tungsten lamps, from one hour after sundown to 12.00 P. M. every night and from 5.00 A. M. to daylight, November 1 to March 31, \$13.10 per year.

The last named rate supplants the former rate of \$13.09 per year for 32 c. p. incandescent lights, and became effective September 30, 1915.

In addition to the foregoing there are several flat rates, which are not involved in the present case.

DISCRIMINATIONS.

It appeared that the respondent had practically refused to install a meter in one or more cases until the customers agreed to use a certain number of lights. This is directly in violation of the schedule of rates, has been so explained to the treasurer and manager, and, we believe, discontinued. If persisted in, it should be again called to our attention.

Beyond this we find no proof of discrimination or inadequacy of service,—aside from the matter of hours of service—which we think, under all of the conditions, requires further consideration at this time. There was some evidence of trouble

when the moving picture machine started up, but on the whole this element of the case was not strong, nor seriously pressed. The fair inference from the testimony is that the quality of the service furnished is good.

REASONABLENESS OF RATES.

We do not find that the present meter rates are excessive, measured by comparison with those prevailing in other communities or by the return on the investment. The net rates for residences is ten cents and for stores twelve and one-half cents. Both are reasonable for a community of this size. The minimum rate, one dollar and fifty cents per month, is not low. On the other hand, it cannot be disturbed without increasing the obstacles to the relief on which principal stress was laid, all-night or 23-hour service; and we do not think that it should be abandoned or ordered reduced under the circumstances. It was suggested that it should at least be changed to an annual minimum rate of eighteen dollars. Apart from greater convenience in its application there is no argument in favor of an annual as against a monthly minimum charge. Its whole theory is that it represents the expense to which a utility is put in being always ready to serve the customer, and, theoretically, at least, it should be distributed so as to do just this.

The importance of this charge will be further noticed in income tabulations to follow.

It has already been noted that the rate for street lighting has been somewhat reduced by the schedule made effective September 30, 1915, after this complaint was filed. We shall not order a reduction in this at present, at least. If all-night service is given, it will benefit the community, the village, as an agency of public protection and convenience more than it will benefit individual consumers, and a substantial part of the added cost must be borne by the public. Indeed, while all-night service is of very great advantage to smaller villages as police protection, its average benefit to private consumers is comparatively small.

COMPLAINANTS' PRESENT CONTENTION.

The original contentions were largely eliminated by the complainants themselves during the course of the investigation.

In fact, we feel that it is only just to state that they maintained a commendable spirit of fairness throughout.

The proceedings finally developed an abandonment of everything except the desire for service during a greater portion of the day,—twenty-three hours, of at least all night—and a study at to how this may be accomplished. This appears from the following extracts from statements by Mr. Butler in behalf of the complainants during the final hearing:

“If there is plenty of water and that water is going to waste, and the people are willing to pay, why shouldn't they have it? We don't ask you to furnish that without increased compensation. We are willing the Commission should make an order that is fair and right to furnish that increased service during the time the water runs in sufficient quantities and not put in an auxiliary plant, and whatever they say we ought to pay, we are willing to pay.”

“I don't think it would pay to furnish an auxiliary plant to furnish an all night service. I am asking when there is water that it run, and we have got to take our chances with Divine Providence and not put the burden on him (the respondent). When there is no water we have got to get along.”

“This is not a case where they (the complainants) are coming down here and asking something for nothing. They know, living there as they do, that a very large time out of the year there is not enough water to run all night.”

“We are asking now that some basis may be figured on, as to what the additional cost will be to run 24 hours when there is water enough. We don't ask for the installation of an auxiliary plant to furnish electric lights by steam power, it wouldn't pay.”

“If you can figure out how much more it will cost for us to have these lights during the time when there is water just tell us how much it is going to cost and we will see that the revenue is raised by partly increasing the rate to the consumers and partly increasing the rates to the town. . . . We would not ask you to fix up anything for an auxiliary service; we simply ask when the water is there, we should have the benefit of it, and any additional cost to this company we will pay either through the village or the taxes.”

While these thoughts go far toward offering a basis for solution of the problem before us, we do not think that the solution therein suggested would alone be practicable, or satisfactory to any of the parties. It was stated during the hearings that an increased rate for all-night street light service might be fixed, the same to be adjusted according to the number of hours during which the respondent was able to give the service. This is substantially in harmony with the thought

repeatedly suggested by Mr. Butler in the foregoing quotations. But such service would be very unsatisfactory, and would lead to much confusion and friction. Much of respondent's additional expense would be unaffected by the actual time it was able to generate current. No one could adjust his affairs in reliance upon such service. It would be almost totally worthless for power purposes, and no one could safely discard other equipment for lighting purposes. While here and there one might be satisfied, it could not be general. Whatever order is made ought to be predicated on the expectation that adequate service will be rendered during the time fixed.

It may, however, be that under the circumstances peculiar to this case, no other arrangement can be made; and, if it so develops, the Commission will, of course, co-operate with the respondent and the citizens in securing the best results available. It has procured from the respondent an estimate of the additional annual expense involved in an all-night service dependent upon an adequate water supply and of an all-night service made constant by the installation of a crude oil engine auxiliary. These estimates follow:—

“Cost of running all night on water without auxiliary power *provided* there is water to run.

“Water power additional	\$150 00
“Labor	340 00
“Maintenance of street lighting system.....	50 00
“Depreciation on investment of \$1500 at 5%....	75 00
	<hr/>
	\$615 00”

“Cost of running all night employing crude oil engine when necessary.

“Interest on investment of \$2,000 for the purchase and installation of a crude oil engine of capacity to operate plant.....	\$120 00
“Depreciation on above at 10%.....	200 00
“Fuel oil supply for one year.....	300 00
“Water power additional	150 00
“Maintenance of street lighting system.....	50 00
“Extra on labor	340 00
	<hr/>
	\$1,160 00”

We do not think that either of these estimates is unreasonable, considering the nature of the power proposed. Some part of the additional burden of any improvement should be borne by the respondent, and that in a gradually increasing amount as an incentive to endeavors to secure reimbursement from legitimate business enterprise. But if additional service is to be given, it is conceded that respondent must have additional revenue, substantially equal in the beginning, at least, to the added cost. This must come from (1) increased output, or (2) increased rates, or (3) a guaranty independent of rates, or a combination of two or more of these sources.

We have made a careful study of respondent's sources of income to see what opportunity is now offered. For this purpose we secured figures for the full year 1915 as showing most nearly what might be expected of the immediate future.

As already indicated, the private consumers who take meter service are divided into three classes, their net rates being 10c, 12½c and 15c per k. w., respectively, each with a minimum of \$1.50 per month. The amounts paid by these classes for the year was:

First class, 10c rate	\$1,127 46
Second class, 12½c rate	667 95
Third class, 15c rate	63 17

To show what part of this income is due to the existence of a minimum monthly charge, and how an increase, either in rates or amount of consumption, might affect the totals, we have prepared the following table of first class, or 10c net, users, using numbers instead of names in the first column and showing in the following columns, arranged in the order of months, the amount each would pay per month at the net rate for the current actually used. It will be remembered that each paid not less than \$1.50 per month, whatever his bill would amount to at 10c per k. w. The totals show, first, the amount actually received per month, and second, the amount accrued monthly for current actually used.

	1	2	3	4	5	6	7	8	9	10	11	12
1.	\$1 60	\$1 50	\$1 00	\$ 90	\$ 80	\$ 30	\$ 60	\$ 90	\$1 20	\$1 60	\$2 70	\$1 70
2.	2 70	2 10	1 60	1 20	80	60	50	90	1 00	1 60	1 30	60
3.	1 10	1 90	1 30	1 30	70	90	70	60	1 40	2 30	3 40	3 10
4.	3 42	2 94	1 95	2 00	1 57	1 11	1 36	84	3 48	4 22	4 53	4 91
5.	2 48	2 34	1 60	1 66	1 21	1 20	1 16	1 25	1 39	3 12	2 32	3 95
6.	2 60	2 90	1 00	70	40	40	40	50	70	1 10	1 20	1 10
7.	1 20	2 00	70	80	50	50	40	1 20	1 00	1 70	1 70	1 70
8.	1 80	1 80	1 30	1 20	1 80	70	80	1 40	1 50	1 70	2 60	3 10
9.	3 40	2 20	1 90	1 80	1 20	65	65	1 80	1 10	1 70	2 60	3 10
10.	3 93	3 21	2 19	2 02	1 65	1 16	1 25	1 56	1 81	2 53	3 50	4 01
11.	3 11	2 70	2 40	2 10	1 20	1 60	1 70	1 80	2 90	4 00	5 40	5 80
12.	2 10	1 40	1 10	70	50	60	70	30	70	1 50	1 60	1 70
13.	1 40	1 40	90	70	70	50	60	50	80	1 30	1 60	1 50
14.	2 10	2 30	2 10	1 90	1 30	70	90	1 20	1 80	1 50	2 00	2 40
15.	5 60	6 70	4 00	3 20	2 50	1 90	1 60	1 90	3 60	7 00	11 70	9 30
16.	1 60	1 40	1 00	1 50	1 00	1 20	1 20	1 50	2 20	1 60	2 40	2 40
17.	6 00	3 80	2 80	3 00	2 50	2 50	1 60	2 10	2 70	3 90	4 30	4 80
18.	3 10	3 30	2 30	2 50	1 30	1 30	1 30	1 10	1 70	1 90	3 20	3 20
19.	3 60	3 40	2 80	2 50	2 70	1 80	1 60	90	40	20	1 10	1 10
20.	1 80	1 60	1 00	1 30	1 00	70	60	60	80	1 50	3 00	1 80
21.	1 00	1 20	90	1 30	1 00	70	60	80	1 00	1 10	1 10	1 30
22.	1 50	1 30	90	1 00	1 00	70	60	60	1 00	90	1 10	1 50
23.	2 09	1 68	1 83	1 41	87	61	65	73	1 15	1 33	80	1 85
24.	1 20	1 30	90	1 00	80	80	70	70	1 10	1 00	1 70	1 40
25.	1 70	1 30	90	70	50	80	70	70	1 10	1 40	1 10	1 90
26.	1 50	1 40	1 00	1 30	1 40	90	1 00	20	1 20	1 60	1 40	1 70
27.	1 20	1 30	1 70	1 80	1 40	1 30	1 00	1 00	1 30	1 70	3 50	2 80
28.	1 31	1 43	1 13	1 00	85	55	1 15	1 40	1 47	2 14	2 00	84
29.	2 40	2 40	1 80	1 00	60	50	40	60	1 30	2 20	2 70	2 40
30.	1 70	2 00	1 30	1 40	1 00	80	1 10	1 20	1 70	1 30	1 30	1 90
31.	2 90	1 90	1 20	1 20	80	70	60	1 00	1 10	1 50	1 70	1 80
32.	1 40	1 40	1 10	1 20	1 00	60	80	70	90	1 00	1 40	1 40
33.	2 00	1 60	1 30	1 30	90	30	40	90	90	1 70	1 70	2 00
34.	1 10	2 60	1 40	1 00	70	70	90	1 20	1 10	1 40	2 10	2 00
35.	9 60	9 80	5 20	6 40	4 30	2 70	4 60	4 80	7 30	8 70	10 30	8 70
36.	3 10	2 80	2 30	1 30	1 80	1 30	1 10	1 30	1 70	2 30	4 30	5 50
37.	3 40	3 65	96	1 58	42	24	33	35	63	36	3 34	4 38
38.	24 10	18 70	10 90	7 40	4 80	4 00	4 70	60	60	11 40	18 80	26 70
39.											1 00	1 30
40.					50	40	30	40	1 10	1 00	1 30	3 70
41.					40	50	80	50	70	1 20	2 30	1 30
42.	1 30	1 90				60	60	50	1 50	2 80	2 10	
43.					1 30	1 70	1 80	1 70	2 40	2 20	2 80	3 50
	\$122 03	\$111 02	\$80 67	\$79 86	\$72 32	\$65 70	\$70 60	\$66 50	\$75 09	\$103 71	\$135 79	\$142 20
	\$119 14	\$106 85	\$71 46	\$66 77	\$50 27	\$40 72	\$42 25	\$42 43	\$63 43	\$95 60	\$130 99	\$139 34

One can readily see how slight an increase in revenue might be expected from the additional consumption after midnight by this class of users. The second class, comprising banks, stores and offices, would probably have little use for lights during the extra hours, except, perhaps, in some instances one in a place as a precaution against burglary. Use after midnight in the halls, constituting the third class, must be very infrequent. Very little will be contributed from increased output to private customers toward this additional expense.

Increased rates to private consumers should not be thought of. They must not be required to pay more for what they do use for the privilege of using what generally they will not wish to use. The natural result of an increase sufficient to afford a

substantial return would be to reduce revenue by decreasing the number of patrons. If this method were to be invoked, it could be made to reach all alike only by increasing the minimum monthly rate, which is already as high as it should be.

The additional service to the village corporation in keeping its streets lighted all night would, however, be a distinct benefit, and one for which an added charge might properly be made. But the corporation, while it must pay a just rate for the electricity it uses, cannot be compelled to use any. The company may publish a lawful rate for street lights, but their use is a matter of agreement, and the village corporation will need to be consulted before it is known how much can be derived from this source, and for how long a period.

It necessarily follows that, if the additional service is to be had, whatever part of the cost is not left to be met by respondent or borne by the village corporation must come from voluntary contribution. This is not a proper way to provide income for a public utility under ordinary circumstances; but here all parties concede its necessity, and the complainants ask only that the amount shall be determined.

We find that if respondent is to furnish all-night service dependent upon water power only, and without abatement of compensation for lack of current due to insufficient water power, it should receive in addition to receipts from present published rates the sum of five hundred (500) dollars for one year from the date on which any order hereinafter made for that purpose shall become effective, said sum to be derived from increased rates for street lights and from private subscriptions.

We find that if respondent so furnish all-night service with water power, employing auxiliary power to assure constant service, it should receive during a period of three years, in addition to receipts from present published rates the sum of one thousand dollars the first year, eight hundred (800) dollars the second year and seven hundred dollars the third year, provided in the manner aforesaid.

Neither of these plans provides for 23-hour service, and neither is, in our judgment, as satisfactory as may be worked out by the parties themselves, if they will enter frankly and in good faith into negotiations, where greater elasticity is

possible than in an arbitrary order. The Commission earnestly recommends that they undertake to do so.

It may be that no adequate plan can be worked out between the respondent and the public, and that additional service will have to be sought elsewhere. In such case chapter 336, Public Laws of 1915, offers a suggestion which may be of value, if other efforts fail. But it ought not to be necessary either to permit or to compel another electrical utility to enter any part of this field, and we do not think that it will.

No order will be made until complainants have an opportunity to canvass the matter and ascertain to what extent and how the foregoing requirements can be complied with. Until such time, or until otherwise ordered, the case will stand suspended.

STATE OF MAINE

PUBLIC UTILITIES COMMISSION

RE AUGUSTA WATER DISTRICT, BY COMPLAINT OF COMMISSION
ON ITS OWN MOTION.

U. No. 128.

ADEQUACY OF SERVICE—WATER DISTRICT—EXTENT OF DUTY TO SERVE—Subject to reasonable limitations, its duty to serve is measured geographically by the limits of the territory within which it deters others from serving. This is just as true where it prevents others by having absorbed the more profitable portions of the territory itself as though it excluded them by actual force or by direct legislative prohibition.

SERVICE—EXTENSION OF—ORDERED UNDER CONDITIONS—Where prospective customers of a water utility are required to guarantee a minimum rate of return on the cost of an extension to serve their premises, such rate will not exceed the average rate received by the utility on its entire plant.

MUNICIPALITIES—FREE SERVICE TO—Rendering service to a municipality under a contract that provided for a fixed payment during a term of 20 years and perpetual free service thereunder, the legislature having authorized the municipality and the utility to enter into a contract "for a term of years upon such terms as may be mutually agreed (and) from time to time renew the same," said term of 20 years having expired, held to be unlawful.

MUNICIPALITIES—FREE SERVICE TO—UNLAWFUL DISCRIMINATION—Water furnished by a water district to a municipality for municipal and fire protection purposes, free of charge, becomes a tax levied upon the domestic users, not in proportion to their taxable property, nor the benefits they receive from the municipal use, but distributed according to a use entirely distinct from that for which they are being mulcted, shifts the burdens of one class of users upon another class, and is unfair and unlawfully discriminatory.

Extension ordered on filing guaranty of 6% on its cost.

JUNE 13, 1916.

Appearances: Frank S. Cheney and Clarence Hallett, each pro se; John E. Nelson, attorney, and George E. Macomber, Treasurer, for the Augusta Water District.

Cleaves, Chairman, Skelton and Mullen, Commissioners.

This is a complaint originated by the Commission under section 46 of the Utilities Act, alleging that the service of the Augusta Water District is inadequate and cannot be obtained so far as it relates to Gilman street, in the city of Augusta, and the owners of houses thereon. Notice of investigation was given the respondent, the Augusta Water District, May 9, 1916, and the respondent's answer thereto was filed May 16, 1916. Both are attached to this decision and order and made a part thereof. The case was assigned for hearing on May 31, 1916, and notice of hearing given the respondent May 20, 1916.

Gilman street extends easterly from the South Belfast road. Respondent's distribution main now extends along the latter road past the point where Gilman street enters it. Mr. Clarence Hallett has a dwelling house on the north side of Gilman street, some 225 feet from the South Belfast road, and Frank S. Cheney has two dwelling houses further along on the same side of the street. None of these houses now has city water. They are supplied from a private well which fails in a very dry season. Mr. Cheney owns in all some sixteen acres of land on this street and extending back therefrom, including twelve acres suitable for building lots, within less than fifteen minutes' walk from the post office. He is now preparing to build another house the coming year, and still others later if city water can be obtained. Testimony at the hearing indicated that one Hanks, who now has a house on the south side of the street nearer the South Belfast road, would build another one farther in if the water were brought into the street.

Mr. Cheney first came to the Commission in 1915 and complained that he could not get the Water District to serve him. He then had one house and proposed to build the second, which has since been done. The matter was then treated as an informal complaint, and taken up with the District, but satisfactory progress was not made, owing to differences of opinion as to the cost of the extension and the feeling on the part of the trustees of the district that the revenue would not justify the expense.

Conferences were had with the parties and arranged for between them. As a result of these efforts the trustees ex-

pressed a willingness to extend the distribution system into Gilman street to accommodate Messrs. Cheney and Hallett on receipt of a guarantee of a reasonable revenue. They proposed ten per cent. annually on the cost of the extension, which they believed would cost about nine hundred dollars, made with 6-inch pipe. The petitioners thought this too high, and no agreement was made.

Finally, this action was instituted by the Commission to determine whether and under what conditions the extension should be made. Both parties appeared to be satisfied that it should be settled in this manner. Mr. Macomber stated the attitude of the trustees in these words:

"Our proposition was if we made the extension, and we are prepared to do it if you say so, that they ought to pay to start with 10%. I think it would be a wise thing if the Commission saw fit to make a rule that would apply not only to our district but to all water districts in the state in relation to this sort of thing, because in all these cities where these districts operate there is a large fringe of people in the outskirts, which, if there is a rule, we must go there. . . . It seems to me, however, if you were going to make a rule that would be permanent and apply to all water districts, as has been suggested by Mr. Nelson, I know that has been done in a good many instances, that 10% should be additional charge on top of the actual cost of the water to the district, so that the party should pay for the actual cost of the water plus 10% on what it would cost to get it to him."

We shall not undertake at this time to lay down a general rule. We cannot leave it to the utility to say at all times whether it will make an extension on any given terms. We must save the right of the individual to appeal to the Commission if he feels aggrieved. We cannot say that the utility shall always make it if a given return is guaranteed. It might easily happen that it would be impossible to do so for financial or other reasons. We cannot say even that if an extension is to be made it should always be on the same terms. Costs of service, the prospect of an early increase in consumption, the cost of the extension itself, many conditions may exist in different communities to vary the terms which would be just and proper.

While, therefore, some general principles may be stated in an endeavor to assist the various utilities, each case must be determined ultimately on its own merits. Some of these principles we shall discuss at greater length than the issues involved

directly in this case demand, because they apply with force to many other utilities in this State.

HISTORICAL STATEMENT.

The Augusta Water Company, a private water corporation, was chartered by legislative act approved March 12, 1870, to furnish the citizens of Augusta with pure water. The act contained no restrictions or regulations whatever as to the rates to be charged. The corporation entered into an agreement with the city of Augusta, in consideration of the municipal rights, franchises, etc., which it received, to furnish the city water for municipal and fire prevention purposes free of charge after the expiration of twenty years.

The Augusta Water District, a quasi-municipal corporation, was created by chapter 334, Private and Special Laws of 1903. It includes wards one, two, three, four, six, seven and eight of the city of Augusta, and some adjoining territory in other towns. Its charter expressly authorizes the acquisition of the plant of the Augusta Water Company, which was accomplished. The district now has a practical monopoly of the water business within its territory.

The district charter, like that of its prototype, the Kennebec Water District, and unlike those of the Gardiner, Portland, and other later charters, does not authorize the issue of bonds for extensions and additions to the plant. These are to be made from current earnings, which shall also be sufficient to pay current running expenses, renewals, interest on indebtedness, and an annual contribution to the sinking fund of not less than 1% nor more than 5% of the entire indebtedness.

The charter contains the following sections:

"Sect. 8. All valid contracts now existing between the Augusta Water Company and any persons or corporations for supplying water within said district and in said towns of Chelsea, Vassalborough, China and Manchester, shall be assumed and carried out by said Augusta Water District."

"Sect. 10. All individuals, firms and corporations, whether private, public or municipal, shall pay to the treasurer of said district the rates established by said board of trustees for the water used by them, and said rates shall be uniform within the territory supplied by the district."

The water company, after the expiration of the period named, and the district, since it took the plant over, have furnished

water to the city of Augusta for fire protection, public buildings, and all municipal purposes free of charge.

EXTENT OF DUTY TO SERVE.

The Augusta Water District is a monopoly. Neither its charter nor the general law, nor, so far as appears, any ordinance of either of the municipalities within which it exists, forbids the operation of a public water system by any other person or corporation, but its charter and street locations have that effect. Others are practically precluded from doing a water business there, and the residents from securing service from others.

Subject to reasonable limitations, its duty to serve is measured geographically by the limits of the territory within which it deters others from serving. This is just as true where it prevents others by having absorbed the more profitable portions of the territory itself as though it excluded them by actual force or by direct legislative prohibition.

"Prima facie a utility whose franchise in a municipality is community-wide is under the correlative duty of rendering community-wide service and of constructing at its expense the extensions necessary thereto." Cal. R. R. Com., Re Practice of Water, Gas & Tel. Utilities, 7 Rate Research, 391 and 411.

"The undertaking is to perform the service as a whole. The public service company cannot be permitted, holding a monopoly as it often does, to select the most profitable parts of the service, and supplying them, treat such performance as a compliance with its duty." Penn. Pub. Serv. Com., *Ulrich v. Eastern Pa. L., H. & P. Co.*, P. U. R. 1916A-1080.

As we have intimated, this duty is not without its limitations. Burdens will not be imposed upon the utility which either impair its power to serve its territory generally or are unreasonably onerous upon the mass of its consumers. Nor will it be required to undertake to do that which is physically or financially impossible or unreasonable. For example, respondent, limited as to its power to borrow, may not be required to make extensions as rapidly as similar districts which may finance extensions and renewals by bond issues. Every case must depend somewhat upon its own conditions. But the burden is upon the utility, largely, at least, to show that the general rule should not apply in any given case under consideration.

In the case before us the respondent does not question the propriety of the desired extension, nor plead inability to make it. It does, however, insist that, if made, it should be upon terms much more burdensome to the petitioners than those imposed upon the general public, namely, an income on the investment more than forty per cent. in excess of its average income. For that reason we have stated the forgoing principles at some length. The utility should not be given a special reward for doing its duty; the petitioners should not receive their legal rights in the guise of favors.

GUARANTEE OF RETURN.

The petitioners expect, as soon as water is brought to them, to use enough to return forty-four dollars per year at the prevailing rates. There is little doubt that this will be substantially increased in the near future. Each additional tenement with the usual fixtures will add seventeen dollars.

There is a difference of opinion as to the cost of installing pipe. Respondent's superintendent wrote the Commission, October 20, 1915, that the cost of an extension of 300 feet on Gilman Street, 6-in. pipe, would be \$740.00. Our engineer estimated the same work at \$600.00, the difference being based on ledge excavation, whether at \$6.00 per cu. yd., or \$4.00. At the hearing the superintendent estimated on 400 feet a cost of \$899.00 for 6-in. pipe, or \$678.00 for 2-in. pipe, both estimates including 70 cubic yards of ledge excavation at \$6.00. The petitioners stated that they would be satisfied with the 2-in. pipe, and the treasurer of the district affirmed that that size would be sufficient for all ordinary purposes for the number of houses that were expected to be served by it, but that it could not carry a hydrant for fire protection. Mr. Cheney outlined a plan for future development that would provide hydrant service elsewhere. He gave the impression that if he was to guarantee anything above the regular rates he would prefer only the 2-in. pipe now. We feel, however, that whatever is done should be with a view to the future and consistent with the plans of the district. The trustees are best qualified to work this out, and should not be hampered. Our order will leave the choice with them.

The respondent asks that the petitioners be required to guarantee a return of 10% per annum on the cost of the extension. We think it equitable that under the circumstances they should give some guarantee for a reasonable length of time. Mr. Cheney, who is the more active petitioner, expects, largely through this extension, to convert a field into valuable houselots, while the district has, at best, to go slow in making extensions and improvements to its system. The inducement he holds out is that there will be a speedy increase in the number of takers. If this come about, the guarantee will not affect them long. If it does not, they may justly bear a part of the burden imposed upon respondent by giving them service which otherwise might have gone elsewhere first.

But the rate demanded, 10%, is too high. The treasurer stated the present gross income of the district to be \$56,000. The present investment, June 30, 1915, representing actual cash to the district, is \$827,488.11. The average rate of return is therefore a trifle less than 7%. If extensions are not to be made at a loss, they certainly should not be required to help carry the rest of the system through the medium of a special guarantee.

The treasurer of the district, to whose eminent business judgment we should be glad to defer, took a view of this proposition so much at variance with our own that we feel it but fair to quote him literally:

Q. Are those persons who ask for an extension paying a higher percentage of the cost of construction than the average cost? What I mean by that, to make it plain, your present water takers are averaging to pay 7% on the cost of construction. Now, why are additions paying 10%?

A. Why because the average fellow is right close at hand; the district doesn't go to any additional expense for him. If a man is in the outside district it seems to me that unless you do charge him higher, it brings the other fellow that is on the present pipe line higher.

Q. If he pays as much as the rest in proportion to the amount of money you are investing for him, isn't he paying for all he is getting?

A. I don't look at it that way.

The idea, it seems to us, may be stated in this way. A water system costs \$5,000, and the consumers pay an annual revenue of \$350, 7%. A new street is added at a cost of \$1,000, the new takers being required to guarantee \$70, 7%. The system now stands at \$6,000, the revenue at \$420, still 7%. Certainly this hasn't brought "the other fellow that is on the present pipe line higher." There may be less margin in it for the district than from a taker in the congested section, figuring on what it actually costs per individual for service, but profits necessarily are considerations in totals. Otherwise, there would be a slightly different rate for every taker.

FREE MUNICIPAL SERVICE.

We have said that the petitioners should not be required to guarantee more than 7% on the cost of the extension. We think that the rate should be less than 7% unless the trustees discontinue certain discriminations now practiced.

We refer to the granting of service to the city of Augusta free of cost. This is a practice so widely indulged, so fallacious in the reasons for its existence, and based on considerations whose legality is so generally misunderstood, that we prefer to give it more attention than the amount involved in this particular case might seem to warrant.

As we have already stated, a condition of the franchise grant to the Augusta Water Company by the city of Augusta was that the city should receive free service for all purposes after the lapse of twenty years. This means fire protection, city building, schools and all other municipal purposes. The so-called private takers are carrying the entire burden. The trustees evidently regard it as a condition from which there is no escape, and not an unfair one. Mr. Macomber said: "This is the condition which exists, you can't remedy it at the present time." And, later: "They (the domestic users) all participate in it (the fire protection). Every man who is a water taker participates in this protection, doesn't he? So there is no unfairness in favor of one person, or against anybody else."

While we believe that the trustees of this district, in common with the officers of many other public utilities, are acting in absolute good faith in this matter, we think that practically the

unanimous opinion of publicists, commissions and courts is that the practice is neither fair nor lawful.

First, as to its fairness. It is based on the theory that all of the takers receive fire protection and should pay for it. Assuming that they do, they should pay; but not for others, and not in unnecessary disproportion to the benefits received. Take a simple illustration. Brown owns a cottage house worth \$2,000; has a kitchen faucet and a bath room, and pays \$17. Smith owns a store and stock of goods worth \$50,000; has a faucet and water closet, and pays \$13. If there is no city charge for water for fire protection, it is carried as a "load" on the rates to other users, the amount contributed by these two men being some part of the \$30 that their combined rates amount to. Brown carries 17-30 of this "load" on a \$2,000 risk, while Smith carries 13-30 on a \$50,000 risk.

Suppose Smith does not own the store, but only the stock of goods. The landlord pays the water rates. The rates may be disguised in the rent, but no more so than the taxes and insurance. Smith's stock is \$20,000. His fire protection is just as essential. The combined contribution to the cost of water supply for fire protection paid by Brown and Smith is the "load" part of \$17. Brown pays all of it, and Smith's risk is ten times as great.

There is no need to multiply illustrations. The practice is founded in the idea that the municipality should get something out of the utility for the use of its streets. We do not propose to discuss this subject generally, but this much is beyond dispute. Somebody must and does pay the bills, and under effective regulations it is the consumer,—whatever the case may be otherwise—because the rate is measured by the value of the investment, not by the number or class of the consumers; the aggregate of the rates collected must be as great, whether all or only a part of the users pay, and every charge must be reflected in allowable operating cost. If Augusta does not pay for water used for municipal purposes, this charge becomes a tax levied upon the domestic users, not in proportion to their taxable property, nor the benefit they receive from the municipal use, but distributed according to a use entirely distinct from that for which they are being mulcted.

The injustice of the attempt to collect for the franchise in this manner consists in the fact that one class of service, the domestic or individual, pays for the privileges enjoyed by both classes, the domestic or individual and the municipal or collective. The individual should pay for the water he uses in proportion to his use; the property should pay for its protection in proportion to its taxable value, just as it pays for police protection and firemen's salaries.

THE PRACTICE UNLAWFUL.

The evidence in this case shows that the municipality is promised, in its arrangement with the Augusta Water Company, free service for an unlimited time. We are of the opinion that this contract never was binding, and that whatever force it may have possessed when entered into, later statutory regulations avoided.

In the first place, it would seem to be against public policy for a public utility to enter into an agreement whereby the benefits of one substantial class of its patrons are required to be paid for by another class. This is especially obnoxious where not even the geographical limits of the municipality are the same as those of the territory served by the utility. This is not an attempt to fix the compensation with reasonable accuracy; it is no compensation at all.

Section 76, chapter 4, revised statutes, provides that, "Municipal corporations may contract for a supply of water, gas and electric light for municipal uses *for a term of years* upon such terms as may be mutually agreed, from time to time renew the same, and may raise money therefor," and validates "all such contracts" made prior to April 28, 1903. Prior to this act, by chap. 502, sec. 6, Private and Special Laws of 1885, the same authority, and no more, was given to Augusta. This does not assist in the present case, because this contract does not appear to have been made "for a term of years." See *Water Co. v. Waterville*, 93 Me., 586, in which the court lays special stress on the fact that the contract was for a reasonable time only. In other words, this is not a "contract" within the power delegated to the municipality, or subsequently confirmed. It is nothing, at best, beyond an ordinance or condition in the franchise given the original water company.

Whatever arrangement the city and the Augusta Water Company undertook to make, the legislature itself, by subsequent exercise of its right to regulate rates, abrogated. Sections 8 and 10 of the act of 1903, already quoted, contain the first provisions pertinent to this inquiry. Section 8, by which the trustees feel bound, imposed upon the Augusta Water District "all valid contracts now existing between the Augusta Water Company and any persons or corporations for supplying water within said district." Unless a "valid contract" existed,—concerning which we have already expressed doubt—this taken alone would not justify the continuance of free service.

But the same act, section 10, says "all individuals, firms and corporations, whether private, public or municipal, shall pay . . . the rates established by said board of trustees for the water used by them, and said rates shall be uniform within the territory supplied by the district." Even if this section is to be construed as qualified by the earlier (eighth) section, such qualification should not go beyond the express language contained in it, and an analysis of the two discloses a significant difference of phraseology. The earlier section seeks to protect the contracts of "persons or corporations;" the later one imposes uniformity upon "individuals, firms and corporations, *whether private, public or municipal.*" If the former is to be read out of the latter with reference to contracts then existing, it may consistently be so done as to contracts with persons and private corporations; and give force to the change in phraseology. If the two unqualified nouns in the earlier section were intended to have the same meaning as the enlarged definition in the later, the additional words are meaningless. "We cannot suppose that this change was without a distinct purpose . . . We must have regard to all the words used by Congress, and as far as possible give effect to them." *L. & N. R. R. v. Mottley*, 219 U. S. 467.

Whatever may have been intended by section 8, whether to preserve existing rates, which would be inconsistent with the later section, or to preserve the right to service without especial regard to rates, which would be consistent with section 10, the legislature does not appear to have sought to save to the municipality any special rights. It was competent for the legislature to waive any contract rights of one of its political sub-

divisions. "The constitutional limitations which prevent the legislature from impairing the obligation of a contract do not debar it from annulling obligations due to the public." *Cortel-you v. Anderson*, 73 N. J. L., 427, 431.

It, therefore, seems that if any contract ever existed, it became invalid under the provisions of the act creating the Augusta Water District, wherein the legislature first undertook to regulate rates for Augusta. So that it was unnecessary even for the more extended provisions of the Public Utilities Act to make this discriminatory practice unlawful.

That the granting of free service to a municipality by a public utility under a contract, ordinance, or franchise condition is an unjust burden upon and discrimination against the private customers of the utility which the state, either by its legislature or through a commission, lawfully may, and should, abolish is generally maintained by commissions and courts. We refer to a few such decisions.

The California Commission required the city to pay for water for fire protection, notwithstanding a condition in the company's franchise that the city should always have water for that purpose free of charge, because such an arrangement "results in an unjust burden being placed upon the consumers, who must, of course, pay through their rates, for water used by the city." *Hollister v. Hollister Water Co.*, P. U. R., 1915 D-626.

In *Sausalito v. Marin Water & Power Co.*, P. U. R., 1916A-244, the same Commission says:

"Now, however, it is unanimously held that the provisions of the Federal Constitution forbidding laws impairing the obligation of contracts, and declaring that property shall not be taken without due process of law, have no application to the regulation and supervision of public utilities by the state, under its police power. No public utility can, by the simple device of entering into contracts with its customers withdraw itself from the state's control. All such contracts whether made before or after the state actually undertakes the supervision and control of public utilities, must be taken to have been made subject to the state's right to exercise its power of supervision and control whenever it sees fit to do so." Citing *Odd Fellows' Cem. Ass'n. v. San Francisco*, 140 Cal., 226; *C., B. & Q. R. Co. v. Nebraska*, 170 U. S., 57; *Manigault v. Springs*, 199 U. S., 473, and many other cases with extracts from them.

The Arizona Commission held that it had power to regulate telephone rates, unaffected by prior franchise grants providing that certain rates should be charged and that certain free service should be supplied the municipality, where the only power to make such a contract is to be found in a general statutory provision giving the municipality exclusive control over its streets, alleys, avenues, and sidewalks. *Tempe v. Mountain State T. & T. Co.*, P. U. R., 1915D-716.

The Kansas Public Utilities Commission, speaking of a condition in the franchise by which water was being furnished to the city free for public schools, etc., said:

"The system by which this free, unmeasured service is rendered by the company and accepted by the city and school authorities is, if not unlawful, wrong in principle, contrary to good business practice, and unfair to other users of water, upon whom the burden of free service inevitably falls. . . .

"The Commission finds that the free service which respondent is furnishing to the city of Leavenworth and its schools is unreasonable, unjustly discriminatory, and unduly preferential; and that, in the future, all city and school service shall be metered, and all water used by the city and the schools of Leavenworth shall be charged for at the same rate as is charged other users of like class and quantity." *Leavenworth v. Water Co.*, P. U. R. 1915B-611.

The same Commission, in *Landon v. Lawrence*, P. U. R., 1915E-763, said:

"The majority of the Commission is of the opinion that the furnishing of so-called 'free gas' to the cities, though in compliance with the terms of the ordinances, is a species of patent discrimination against those consumers who are required to pay scheduled prices. The furnishing of gas under such conditions certainly compels those consumers who pay stated prices to bear a public burden which should equitably be borne by all the taxpayers of the city. The price of the gas consumed by the city is paid by those only who use gas in the city and pay for it at certain rates. The burden of taxation is, thus, unequally imposed."

The New Jersey Commission, after reviewing certain facts adduced in a rate revision, said:

"From the analysis made above, it is clear that the cost of furnishing fire protection is greater than has been realized by either the company or the municipal authorities, and the failure to charge for each class of service approximately in accordance with its proportionate cost results in an improper discrimination towards other classes of customers. The Board is therefore of the opinion that there should be some increase in the rate charged for fire protection service." *Re Round Brook Water Co.*, P. U. R. 1915F-1040.

In *Smith v. Water Co.*, P. U. R., 1916B-1068, 1096, the Wisconsin Commission in readjusting rates, said, "When the service to city buildings and fountains yields a proportionate and equitable revenue, as it unquestionably should," etc.

Conditions and limitations in an original grant of location by a town restricting the rate of fare to be charged by a street railway company are not valid and controlling as against the rate making power vested in the commission. *Mass. Pub. Serv. Com.*, in *Re Norfolk & Bristol St. Ry. Co.*, P. U. R., 1915E-411.

A Massachusetts legislative enactment varied a paving ordinance of the city of Worcester relating to street railways, and the city contested its validity. The U. S. Supreme Court said: "These restrictions and conditions were of a public nature, imposed as a means of collecting from the railroad company part, or possibly the whole, of the expense of paving or repaving the streets in which the tracks were laid, and that method of collection did not become the absolute property right in favor of the city, as against the right of the legislature to alter or abolish it, or substitute some other method with the consent of the company, even though as to the company itself there might be a contract not alterable except with its consent." *Worcester v. St. Ry. Co.*, 196 U. S. 539, 552.

That is to say, while private rights might be created that could not be disturbed by subsequent legislative enactment, so far as a political subdivision of the state is concerned, no such exemption exists.

The Supreme Court of West Virginia, in discussing the power of the commission of that state to regulate rates which had been fixed in a franchise granted by a city, said:

"Assuming that at the time the franchise was granted, including the rate regulation, it was a valid contract between the city and its grantee, both the contracting parties were bound by cognizance of the fact that the rate regulation was subject to the legislative power over rates, and hence the contract was made subject to what the legislature might thereafter do as to the rates dealt with by the franchise, and such regulation was only valid until the legislature acted, and that the legislature, by creating the Public Service Commission, and imposing upon it the duty of regulating rates, did act, and thereby delegated to such Commission its power to fix rates as between municipalities and the public service corporations." *Benwood v. Public Service Commission*, L. R. A. 1915C-261.

We close these citations with a recent decision of the New Jersey Supreme Court which seems particularly applicable to the case before us, if we assume that the original agreement

was valid when made. July 12, 1898, the city of Plainfield designated certain streets and the manner of their use for a corporation, the predecessor of the Public Service Electric Co., for the location of poles, wires, etc., for distribution of electricity, and in consideration thereof and of the continued use of the streets the corporation thereafter entered into a written agreement with the city to light by electricity certain municipal buildings, free of charge. This arrangement was observed until 1913, when the successor of the original corporation notified the city that it could not continue lawfully to do so. The city appealed to the Public Utility Commissioners, who ordered the corporation to conform to its contract. The latter prosecuted an appeal to the supreme court, which overruled the order, saying, *inter alia* :

"We think, however, that the Public Utilities Act, in forbidding discrimination, made the performance of this contract unlawful, and that therefore, the prosecutor could not continue to perform the contract without being guilty of a violation of that statute. Thus we have the case of a contract lawful when made, the performance of which subsequently became unlawful. It is perfectly well settled that the effect of this is to excuse the promissor from performance," and cases cited. *Pub. Ser. El. Co. v. Board of Pub. Utility Com'rs*, 93 Atl., 707.

A valuable collection of authorities on this subject is found in the Annotation following *Re Colorado Springs L., H. & P. Co.*, P. U. R., 1916C-464, 492.

Our conclusion is that the cost of furnishing water to the city of Augusta should be borne by the city and not by the domestic consumers of that part of the city and of contiguous territory who compose the district, and that these petitioners should not be required to guarantee a rate of return that will include a "load" for municipal purposes. We cannot foretell whether the trustees, in publishing a rate for municipal uses, will feel justified in reducing the domestic rates now in force, or will believe that the additional revenue is required for extensions, etc. Nor can we say what proportion of the present charge should be borne by the city. We do know that a fair apportionment for municipal uses, including hydrant rental, is a very substantial amount. Under the foregoing conditions we shall reserve to the parties the right to a rehearing on the amount of the guarantee after one year. For the present we

shall fix it at six per cent. of the cost of the extension, and shall stipulate that it continue only for a limited time.

It is therefore

ORDERED, ADJUDGED AND DECREED:

1. That the Augusta Water District extend its distribution main from its present main on the South Belfast road into and along Gilman street a sufficient distance to accommodate in the usual manner the houses now standing on said street and owned by Frank S. Cheney, and make the usual service connections with said houses and the house of Clarence Hallett, on said street, on request. Said distribution main may be two-inch pipe or six-inch pipe as determined by the trustees of said district. The work of making said extension shall be commenced within twenty days after said Cheney shall have tendered to said trustees the written guarantee mentioned in the next paragraph hereof, and shall be prosecuted to completion with reasonable diligence.

2. That said Cheney shall be required to present to said trustees, executed by himself, or by himself and said Hallett, before said district is bound to undertake said extension, a written guarantee, in form satisfactory to said trustees, or to this Commission, providing for the payment to said district annually for three years from the date on which water shall be ready to be turned on in the aforesaid houses a sum which, with all sums collected or collectible for the use of water taken from said extension during said respective years, shall be equal to six per cent. per annum on the cost of construction of said extension as reported by said district to this Commission and verified by it or its order; provided, however, that either party may have a rehearing on the amount of said guarantee at any time after the expiration of the first annual period, aforesaid. And provided, further, that said district shall not be required to prosecute said work while the ground is frozen unless it shall have received said guarantee before September 1, 1916, in which event said return shall be reckoned on only such part of the expense as this Commission finds is not due to frost in the ground.

3. That said district report to this Commission in writing when said extension is ready for service, as aforesaid, with the cost thereof in detail.

4. That notice of this Order be served on said District by delivery of a copy thereof, without the exhibits attached, attested by the Clerk, or Assistant Clerk of this Commission, to one of the trustees thereof by an officer duly qualified to serve civil processes in the county of Kennebec.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

W. L. PACKARD ET ALS.

VS.

MAINE CENTRAL RAILROAD COMPANY.

F. C. No. 60.

SERVICE—ADEQUACY OF—STATION FACILITIES—Railroad company required to keep its station in a small village open for the accommodation of travellers upon certain trains reaching that station after the usual hour of closing. Provisions of the Federal Act relating to "hours of service" and its bearing upon the present case considered.

JULY 27, 1916.

Appearances: W. L. Packard for complainants; Seth M. Carter, Esq., for respondent.

Cleaves, Chairman; Skelton & Mullen, Commissioners.

On March 22, 1916, W. L. Packard of Carmel and nearly thirty other residents of that town and nearby towns filed with this Commission their complaint which in the usual course was served upon the respondent, answer filed, cause set for hearing and same held on April 20, 1916, at the railroad station of the respondent company at Carmel. The notice was proved and both parties represented by counsel as above indicated.

The complaint comes under the "Service" clause of the Utilities Act and alleges in substance that the Railroad Company does not keep its station at Carmel open for the arrival of Trains No. 2 and No. 25, which arrive at Carmel at 8.38 and 9.09 P. M. respectively; resulting in the necessity of passengers who are waiting to take the train or for friends who are to arrive on the trains, sitting outside in the cold and storm at certain seasons of the year. Complaint was also made that

parties waiting for either train had no means of knowing whether such train is or is not on time.

Various witnesses at the hearing testified to the inconveniences resulting on account of the station being closed at the time of the arrival of each of these trains. It was stated that when a person was brought by team to the station from a point some distance from Carmel in cold weather, that person very naturally tried to get to the station just before the train came in and would be exceedingly chilled by a somewhat long ride. The station would be closed and the person have no place to go outside of the storm or inclement atmosphere. Often times the train would be late, necessitating a very long stay in the open air. Numerous instances of this kind were given and it was also stated that not infrequently, women passengers with children and luggage when through similar experiences and that often times persons who came from a distance to meet some friend who was to arrive on one or the other of the two trains would have to wait out of doors for periods varying from a few minutes to more than an hour.

The Railroad Company did not seriously dispute any of these statements made by the complainants and did not pretend that the station was open after 5 o'clock in the afternoon until 6.15 the next morning. The representative of the Company explained that the Train No. 2 coming from Bangor, arrives at Carmel at about 8.38, while Train No. 25, coming from Portland is due at Carmel at 9.09. Neither of these trains is scheduled for a regular stop at Carmel, but each stops upon signal. Such signal is in the form of lanterns lighted and placed where the engineer can see them. The respondent's representative further explained that owing to the fact that Carmel is a very small place, the passenger business done at Carmel Station is very light and the revenue not great enough to warrant the employment of more than one man. It was considered by the Company not necessary to keep the station open during the evening and thus make it necessary to employ two men at an expense of \$14.00 a week for each. In further explaining the matter last referred to, the Company called attention to what is known as the "Hours of Service" Act passed by Congress and effective since March 4, 1907.

The Act provides that "The term 'employees' as used in this Act shall be held to mean 'persons actually engaged in or connected with the movement of any train.'" Section 2 makes it unlawful for any common carrier to permit any employee to remain on duty longer than certain named periods and contains in addition this proviso:

"Provided that no operator, train despatcher or other employee who by the use of the telegraph or telephone despatches, reports, transmits, receives or delivers orders pertaining to or affecting train movements shall be required or permitted to remain on duty for a longer period than nine hours in any 24-hour period in all towers, offices, places and stations continuously operated night and day nor for a longer period than thirteen hours in all towers, offices, places and stations operated only during the day time."

The station agent at Carmel goes on duty at 6.15 in the morning and this is made necessary by his having duties to perform in connection with a freight train which goes out of Carmel about 6.30 in the morning. Under the above named 13-hour proviso this man cannot remain on duty after 7.15 P. M.; and if the station were to be kept upon during the evening by a regular station agent, the railroad very properly says that not only would this necessitate payment to this man of \$14.00 per week but it would put the other agent on a 9-hour basis under which he would be on duty not over nine hours and his associate who relieved him be on duty not over nine hours. It was suggested at the time of the hearing by someone that the station might be left lighted and unlocked so that parties coming to wait for the train or for friends would be able to go inside. It was very apparent that this arrangement was not feasible for in a small place like Carmel where the station is some little distance from the town, this lighted warm place would very quickly become the resort for tramps and idlers and be a place where no women and very few men would care to go and wait for the train. The Commission inquired of counsel for the company why it was not possible to employ some unskilled person who for a very small amount would come to the station shortly after 8 o'clock in the evening, light it up, keep it open and remain until after No. 25 had gone and then close up the station. The company took this suggestion

under advisement and we are now informed that it is felt that the expense would amount to \$1.00 or \$1.25 each evening and that this sum is too large for the amount of revenue obtained; and that it is not clear but what if the station was open during the evening even by this caretaker or watchman the court upon complaint against the railroad might hold that this made the station one "continuously operated night and day" so that the result would be that the railroad would have to put two men in the station on 9-hour shifts. It was also brought out during the hearing that the same situation which exists at Carmel exists in a number of other small stations not only upon the Maine Central Railroad but upon all other railroads in the State of Maine, and the suggestion was made that the Commission should be somewhat careful in view of the multiplicity of complaints which might arise and in view of the above expressed doubt as to the right of the railroad to put into the station a watchman who would keep the building open during one or more hours of the night.

It is perfectly clear in view of the decisions of Federal and United State Supreme Courts that the present agent at Carmel if he begins his day at 6.15 in the morning could not perform any service whatever at that station after 7.15 in the evening. It may seem to some that inasmuch as the agent at this small station has but comparatively little to do and is probably not actively employed during more than 2-3 of his 13-hour day, he could close the station between trains, go to his home, and return in time to attend to his duties at each train and in that way spread out his day to 9.30 in the evening and have been on actual duty far less than 13 hours. But this was tried by one of the western railroads and the United States Supreme Court while not holding absolutely that this practice was contrary to the law, did say that if this same station agent performed his duties during the day time and the night time, it made that station a day and night station under the "Hours of Service" Act and necessitated its being run on a basis of two 9-hour shifts. So that if the station agent at Carmel should be on duty in the day time and in the night time, even though he so interrupted his hours of service by closing the station as to be on duty no more than 13 hours, such a practice would beyond question be a violation of the law, subject the

railroad to heavy penalty and necessitate the station going on a basis of two shifts of nine hours each. We feel satisfied that the agent himself cannot keep the station opened to accommodate people for Trains No. 2 and No. 25.

We do feel, however, that the compliance with the suggestion of the Commission would not be a violation of the Act in any sense. Congress in defining what the term "employee" should mean, states that it is "a person actually engaged in or connected with the movement of any train." A mere watchman who kept this station lighted and opened and saw to it that order was preserved, cannot, we believe, by any possible line of reasoning, be held to be "a person engaged in or connected with the movement of any train." Then again, we are equally convinced that unless the person by use of the telegraph or telephone did any of the things mentioned in the Act which pertain to or affect train movements, he would not be an employee within the meaning of the Act, nor would he come within the above quoted provision relating to the hours of service which provision determines whether the station is a 13-hour day station or a 2-shift day and night station. The representative of the company suggested that if such a watchman was to be employed and he put out the lanterns to flag the train, that might be construed to be an act connected with the movement of the train. If this feature should prove really disturbing to the company, they might instruct the man to simply show the passenger how to flag the train and not have the watchman perform any service whatever.

We do not, however, feel that the railroad, in view of the following decision, need be in the least disturbed over any prosecution or any change in Carmel station from its present one-man, 13-hour, standing as a result of keeping its waiting-room open in the evening through the employment of a watchman or caretaker. In *Mo. Pac. R. R. Co. vs. U. S.*, decided February 16, 1914, and reported in 211 Fed. 893, C. C. A. 8th Circuit, the Court held that servants employed by a railroad company as switchtenders whose duties were to operate certain hand switches regulating trains in accordance with instructions given them by telephone connected with the shanty erected at their place of employment, were not "other employees," within the meaning of the above quoted "proviso" of the

"Hours of Service" Act, and that the company was not liable to the penalty imposed for the employment of "other employees" for more than nine hours a day at a "night and day" station. The Court uses this language in the opinion: "As the word "employee" in the proviso of Section 2 includes "operator" and "train despatcher," for the latter are both employees, the conclusion is here irresistible that Congress intended by the use of the words "other employee" to mean an employee engaged primarily in the same place of service as would be performed by an operator or train despatcher."

There can be no doubt whatever as to the desirability of having this station open prior to the arrival of No. 2 and to a time after the departure of No. 25 during the cold months. The Public Utility Law provides that if any service of a public utility corporation is inadequate or cannot be obtained, the Commission may, upon complaint or its own motion, proceed to a hearing and if such service is found to be inadequate has power to establish and substitute for the existing condition such service as shall be just and reasonable. And in the absence of any law whatever, it would appeal to the ordinary man as improper service for a railroad company to require a waiting passenger to stand on an exposed platform with the thermometer below zero or with a storm of any kind raging, when a few feet away is a warm station building which needed only to be unlocked, lighted, and somewhat policed in order to furnish perfect protection from the elements. It does not seem to us that Congress intended that the simple act of opening a station in the night and placing it in charge of a watchman under circumstances existing in this case should be held to constitute that station one "continuously operated night and day." No person using the telegraph or telephone for the purposes mentioned in the statute would be on duty at that station in that night hour. The person employed to do this police service would not in our judgment be "engaged in or connected with the movement of any train." In the case of the United States of America vs. Atlantic Coast Line Railroad Company, 211 Fed. 897, the District Court of the United States in the opinion uses this language:

"In short, we deem it beyond dispute, that the classification of an office is fixed by the length of time it is kept open, and

not in the least by the nature of the duties performed, if only those duties include the handling of train orders as occasion may require." In other words, if the office be kept open by a person who performs duties in connection with the handling of train orders through the use of the telegraph or telephone, and such office is open during the day time and a portion of the night, such an office would come within the spirit as well as the letter of the statute. But if no duty connected with the handling of train orders is performed by the person in charge, he is neither an employee under the "Hours of Service" Act nor is the station being used by a person having anything to do with train orders or other facilities connected with the movement of trains.

We are therefore fully convinced that adequate service upon the part of the Maine Central Railroad requires that the Carmel station between the middle of October and the middle of April should be kept open and lighted from a time at least ten minutes prior to the arrival of Train No. 2 due at 8.38 P. M. until Train No. 25 due at 9.09 P. M. has departed. It is therefore

ORDERED, ADJUDGED AND DECREED

that the Maine Central Railroad Company between the hours of 8.38 P. M. and a time when Train now known as No. 25 has departed shall keep its waiting room in its station at Carmel open, lighted and heated for the use of passengers intending to take either Train No. 2 or Train No. 25 and persons waiting at said station the arrival of passengers expecting to alight at Carmel from either of said trains, and that said waiting room shall so be kept open in above manner until further order, from October 15 to April 15 each evening when either or both of said trains run.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

GEORGE B. CHURCHILL ET ALS.

VS.

WINTHROP & WAYNE LIGHT & POWER COMPANY.

F. C. No. 64.

ADEQUACY OF SERVICE—EXTENSIONS—Utility required to extend its distribution system to serve prospective customers in outlying district on presentation by them of guaranty of minimum return sufficient to pay interest on money borrowed to make the extension and 2% on account of depreciation, it being the duty of such utility to serve, so far as it reasonably can, every part of its territory and the duty of the more populous portions of the territory to carry a part of the burden of the less favored sections, and the Commission having authority to order such extensions. Law governing extensions of service and the principles of depreciation discussed at length.

OCTOBER 3, 1916.

Appearances: George B. Churchill for petitioners; L. T. Carleton, Esq. for respondent.

Cleaves, Chairman; Mullen, Commissioner.

March 31, 1916, George B. Churchill and ten other citizens of Winthrop filed with this Commission their complaint against Winthrop & Wayne Light and Power Company, an electric light and power utility, alleging a refusal on the part of the utility to render service to the complainants. After proper notice, and proof of the same, a hearing was held at the offices of the Commission on May 9, 1916. George B. Churchill represented himself and his associates, and the respondent was represented by its counsel, Hon. L. T. Carleton.

The company is authorized to furnish electric current for light and power in Winthrop, Monmouth and Readfield and is

actually serving about four hundred customers. Its authorized capital stock is \$50,000.00 and it has a bond issue of \$35,000.00 with an asserted physical valuation of about \$55,000.00 as of the date of the hearing. It has no generating plant but purchases its current of the Central Maine Power Company at five cents per kilowatt hour, charging ten cents per kilowatt hour to its lighting customers and, on a sliding scale, eight cents down to two cents to its power customers. Its distribution line is very nearly thirty miles in length. At the hearing Mr. John H. McIlroy, Treasurer of the Company, stated that although the Company was not incorporated until 1905, there were no books or accounts in existence to show how much money the stockholders put in, the price at which the bonds sold or the actual operating expenses (as this term is understood) for any year. The net income for the year ending June 30, 1915 was said to be \$1,480.00. No dividend has ever been paid to stockholders.

The petitioners live in that part of the town of Winthrop known as "Sturtevant Hill" and until recently the line of the Company has not reached a point nearer than three miles of the Hill, so that these petitioners have not had the benefit of electric current. Some months ago the Company began an extension which will pass along a highway other than the one on which petitioners live but which, at one point, will be within less than two miles of their homes; and Mr. Churchill had an interview with Mr. McIlroy, to see if an extension of the "Hill" could be made. They differ as to the exact details of their talk, Mr. McIlroy stating that his offer was to make an extension to Mr. Churchill and his neighbors if they would guarantee him eight customers to the mile, while Mr. Churchill understood the offer to call for eight customers in all. Mr. Churchill also states that Mr. McIlroy agreed to make the extension and serve Mr. Churchill alone if the latter would furnish the poles; Mr. McIlroy's recollection is that he agreed to make a portion of the extension now asked for (but three-quarters of a mile less in distance) if the parties would furnish the poles. This talk, whatever it was, occurred in the fall of 1915, and during the late winter and early spring the residents of Sturtevant Hill gave a series of entertainments in Winthrop with the general understanding on the part of those attending

the same that the proceeds thereof were to be devoted to the purchase of poles and the erection of the pole line (of course, not including wire) for the service of the residents of the "Hill." After the money had thus been raised, Mr. Churchill and his associates refused to use it for the purpose above stated and announced a purpose and intention of using the fund for wiring their houses. Mr. McIlroy thus states the interview he had with Mr. Churchill after the fund had been collected:

"He (Churchill) came in and said, 'Look here, those fellows up on the Hill say unless they can use their money to wire their houses, they won't do anything about it. What are you going to do about it?' I said, 'Nothing, I can't do anything. You agreed to furnish those poles, I agreed to go out. I can't go up there on those conditions.' He left me at that time. A little later, perhaps a week, he came in and wanted to know if I had changed my mind. I said, 'It isn't for me to change my mind, it is for you people to keep your agreement.' He said, 'If you don't go up there we are going to the Commission.' I told him that was his privilege, and left it there."

The Company claimed the foregoing conduct constitutes a breach of faith and absolves it from the necessity of making this extension. On the other hand, some of the present complainants say they had no part in giving of these entertainments nor the preliminary agreement preceding them; and that as a matter of right they are entitled to have the extension made, on proper terms, regardless of any agreement to which they were not parties.

But, assuming that the agreement was as above stated, it cannot be seriously claimed that this Commission has any control over the fund or its disposition. We are asked to order this Company to make an extension to customers living within its territory; and our authority so to do, and the necessity, propriety and duty of the Company to make such extension, are the only matters before us.

AUTHORITY TO ORDER EXTENSIONS.

At the very beginning of the hearing, counsel for the Company stated that, in his view of the law, this Commission had no authority to order and require this extension. In fact, it seemed to counsel that it was solely for the Company to deter-

mine whether a given extension should or should not be made. It seems to us that Mr. Carleton has not appreciated fully the basic and essential difference between a corporation engaged in a purely private business and one which, as a public service company, has devoted its property to a public use. The private company (or person) may sell or not, serve or not, as it pleases. No such privilege is reserved to the public service company, and for very obvious reasons. Let us assume that several persons go to our Legislature and ask for a charter to do an electric-lighting and power business. They select and designate a certain territory within which they desire to exercise their rights. The Legislature is uniformly careful not to grant a charter to operate in territory in which any other company has rights; and our utility law specifically provides that no electric corporation organized under the general law shall do business in any city or town in which another company is doing or has a right to do, the same business unless this Commission, after full hearing, decides that the services of such second utility is needed. In other words, each public service company is granted a practical monopoly within its selected and designated territory. Such a monopoly is now recognized as a necessity, since to permit two companies to occupy the same field would result in duplication of facilities and investment, ruinous competition with resultant poor service, probable bankruptcy for one of the companies followed by the necessary purchase by the solvent company of the property of the other and the payment therefor by the public in the form of higher rates. And prior to the enactment of our Utilities Law such rates might be, and often were, much higher than any real necessity warranted; where now the rates, practices and service of each corporation is subject to regulation by this Commission and former abuses are no longer possible.

Yoked to, and in perfect step with, this monopolistic right of each company is the duty which it owes to the public. If a company owed no duty to those living within its territory and could act its own pleasure unrestricted and unenlarged by law or other rule of conduct, the result would be that each such company would, within its territory, have all the authority of a Feudal Lord, demanding and receiving unmerited and arbitrary tribute, yielding in return those things, and only those things,

which his capricious pleasure suggested. Such, however, is not in accord with present knowledge of law, equity or modern enlightened practice. The enjoyment of the monopoly compels the performance of resultant duties. If a utility would occupy, exclusively, a given territory it must serve adequately, fairly, fully, this same territory. For the very reason that it is the only one in the field, it is under imperative obligation to serve, within reasonable bounds, all whom it finds within its field. In other words, an obligation exists upon the part of each utility to fully saturate its territory with service. It cannot select the profitable part and ignore entirely the unprofitable. The desires and needs of those living in the sparsely settled, outlying territory, are just as real and imperative as are those of the more fortunately situated ones living in the compact portions, and in so far as those desires and needs can be reasonably gratified and met it is the duty of the utility to bring about this result. Indeed, it sometimes seems as though the people who live on our farms are entitled to especial consideration in the matter of obtaining those things which, a few years ago, were regarded as luxuries but which today are necessities—such things as electric light and power, telephones, pure water, passenger and freight service by steam and electric railroads, postal delivery of mail and merchandise, good roads, rural government credit, bulletin information on agricultural problems. And it is equally certain that, in practice, these things cannot come to our rural residents unless we practically apply the centuries-old doctrine that the strong ought to help the weak, and the strong must necessarily pay more than the weak. This idea is not socialistic, at least not today. The government spends millions in experimental and research work in order that the health and comfort of the masses may be preserved and maintained; and the expense falls on those more fortunately situated than those who are to be benefited. The State cares for its insane, its poor, its blind, and the strong and well cheerfully pay the bills. In the case of an electric railroad running through a city and out into the country, the city passengers, through force of numbers, make important contributions to the railroad in order that those along the thinly settled country roads may ride at a reasonable, non-prohibitive rate. And so we might indefinitely multiply illustrations; but they would only finally lead us back to the

original proposition that each public utility must, within reason, fully serve its granted territory even though some part of such service may yield no profit, or may render it necessary to recoup such losses by somewhat higher charges in other portions of its territory. And so, because of all the foregoing and because courts and commissions without exception have held that the authority exists, we have no hesitancy in declaring and holding that we have full authority to require an electric light and power company to make reasonable extensions into any part of its territory.

It may not be out of place to quote some authorities in support of our above announced claim of authority to order any reasonable extension.

Mr. Wyman in his work on Public Service Corporations, Section 281 and 797 of Volume I, lays down the rule in the following language:

"Sec. 281. *Obligation to the Community.* It is obvious that the problems raised in this topic have not been disposed of as yet. It is plain that the existing facilities must in many instances be further developed in readiness to give service to those beyond the present lines, since what has really been undertaken is the proper service of the whole community dependent upon the established company. This at least involves the well-settled central territory within which service is plainly demanded, whether mains have been laid in all the streets or not. Certainly all premises situated within the network of the existing mains and within convenient connecting distance of their lines should be served. All of these premises come within the sphere of influence, already established, differing slightly from premises abutting. But the law will soon require, if it does not already, that the existing mains must be gradually extended as the growth of population in the community which the corporation has undertaken to serve demands the expansion."

"Sec. 797. *Facilities which the Service Requires.* In most of the public employments of the modern type what is undertaken is not merely the devoting of particular equipment to public use, but rather the rendering of a certain service to the community with which it professes to deal. . . . There are sufficient authorities to the effect that their obligation to give service is not confined to the original pipes which have been laid, or wires which have been strung. Such companies are held to undertake the service of their communities; and they must, to speak in general, be prepared to extend this system throughout their district to meet the reasonable demands of the growing community."

This matter was fully considered by the United States Supreme Court in *Russell v. Sebastian*, 233 U. S. 195. In this case, the Court held that the service of a public utility holding

a general franchise within a municipality is a community service, and that the utility is under the implied obligation to serve the entire community. Mr. Justice Hughes, speaking for the court, states on page 208: "The service, as has been said, was a community service. Incident to the undertaking in response to the state's offer was the obligation to provide facilities that were reasonably adequate. It would not be said that either a water company or a gas company, establishing its service under the constitutional grant, could stop its mains at its pleasure and withhold its supply by refusing to extend its distributing conduits so as to meet the reasonable requirements of the community. But this duty and the right to serve, embracing the right under the granted privilege to install the mains of service were correlative."

In February, 1915, the Supreme Court of California decided the case of *Lukrawka v. Spring Valley Water Company*, which is reported in P. U. R. 1915B, 331. The complainants sought a writ of mandamus to compel the water company to extend its mains to supply the complainants in the Richmond district, so-called, in San Francisco. The Superior Court rendered decision in favor of the water company but this judgment was reversed by the Supreme Court and the writ ordered to issue. We quote somewhat from the opinion.

"We are of the opinion, therefore, for the reasons given and under the authorities we have referred to, that when the respondent accepted the franchise offered by the state and undertook to supply the municipality of San Francisco and its inhabitants with water, it assumed a public duty to be discharged for public benefit; a community service commensurate with the offer of the franchise which involved the duty of providing a service system which would be reasonably adequate to meet the wants of the municipality not only at the time it began its service, but likewise to keep pace with the growth of the municipality, and to gradually extend its system as the reasonable wants of the growing community might require, and as it appears from the petition in this case that respondent is in a position to discharge this duty toward petitioners by a reasonable extension of its mains it should have done so on their demand, and, having refused, may be compelled to do it. In reaching this conclusion, it is of course to be borne in mind that the right of an inhabitant of a municipality or the inhabitants of a particular portion of it, to compel the service to them by the water company through the extension of its system, is not an absolute and unqualified right. The fact that the water company has undertaken to serve the entire community and that it would be of advantage to an inhabitant thereof,

or a number of them, to have the water system extended to supply them, would not of itself be sufficient to require or compel the company to make extension. The duty which the water company has undertaken is of a public nature and to meet a public necessity for the supplying of water to the community. The obligation of the company is not to supply each or any number of inhabitants of the municipality on demand as an absolute right on their part but it has only assumed and become charged with the public duty of furnishing it where there is a reasonable demand for it and a reasonable extension of the service can be made to meet the demand. The right to require the service and the duty of furnishing it by an extension of the water system is to be determined from a consideration of the reasonableness of the demand therefor."

In speaking of what constitutes a "reasonable demand" the Court says:

"Whether it does or not is to be determined by a consideration of the facts in each particular case and, among other things, by a consideration of the duties of the company, the rights of its stockholders, the supply of water which the company may control for distribution the facilities for making extensions to a locality beyond its present point of service, the rights of existing customers, wants and necessities of the locality demanding it, and how far the right of the community as a whole may be affected by the demanded extension. While this (the obligation to serve the entire community) is the obligation it undertakes, the right of the inhabitants of a municipality to have it is discharged is not an absolute but a relative one which may be enforced only when conditions are such that there exists a reasonable demand for the fulfilment of the obligation."

In *Phelan v. Boone Gas Company*, 147 Iowa, 626, the Court says on page 209:

"By accepting from the city the franchise to lay pipes and mains in the streets and alleys and through them furnish the inhabitants and the public with fuel, illuminating and power gas, the company assumed a public duty. That duty was to supply gas at reasonable rates to all inhabitants of the city and to charge each the same price and furnish on the same terms as it did for every other like service under the same or similar conditions."

In *Bothwell v. Consumers' Co.*, 13 Idaho, 568, the Court says:

"The Company in the enjoyment of its franchise privileges is placed by the Constitution under a public duty to supply water to all living within the franchise limits, on payment of the rental rates. It owes this duty to everyone so long as it has water to sell, whether he be on the line of its main or at a great distance therefrom."

In *Monohan v. Pacific Gas & Electric Co.*, 5 Cal. R. C. R. 298, the Commission was considering the duty of the utility to extend its distributing system. After referring to the rule in the Russell case above quoted from, the Commission said:

"It applies to all classes of utilities which receive a franchise authorizing them to use all the streets of a city. Each of these classes of utilities is under a correlative duty to give service to all inhabitants of the city. While it is possible that it may be necessary in some of our cities having wide territorial extent to modify this general rule in some respects, the present case is clearly one for the application of the general rule.

. . . . The rate in this case will be established on the theory that the service is community wide, and extensions which may be unprofitable in themselves will be taken care of in the rate so established."

Naturally, we are led to inquire into the reasonableness of the particular extension asked for in this case. The evidence shows that eight families, living less than two miles from the transmission lines of the respondent, not only desire electricity for light and power but solemnly and under oath have stated their intention to take the same if made available. There is slight occasion to waste words in suggesting the advantages of electricity over kerosene for lighting and no great chance for argument as to the economy and desirability of substituting current for gasoline in the furnishing of power to pump water, cut ensilage and saw wood. All of these eight prospective customers will light their houses, a majority their barns and outbuildings, and three will use power for various work about their farms. We therefore find that the request for this extension is reasonable, and should be granted if the company and all its customers, existent and prospective, can be treated fairly.

The solution of the problem is surrounded with difficulties. The company claims—and nobody says otherwise—that to serve any group of customers at regular rates it must have eight customers to the mile of pole-line. It further says that, owing to the excessively high price of copper, the present is an inopportune time to build extensions; that its present business is yielding only about 2%, in addition to interest charges and operating expenses, on the value of its property; that these eight "prospects" are the only ones who will ever take service by means of the proposed extension for the reason that they are the only all-year-round residents and that the territory for several miles beyond Sturtevant Hill in any direction offers not the remotest probability of future business. The petitioners offer no serious denial of these claims, but they nevertheless insist they are entitled to service on some terms; that the company owes them a duty, and that the public living at Winthrop

Village (the compact and built-up portion of the town) owes them some consideration. Upon this last proposition Mr. Edward Hudson, one of "the eight" suggested that the residents of the Hill pay, in the form of taxes, about \$45.00 a year toward electric street lights in the village, a lesser sum for street sprinkling, fire department, maintenance of the fine village streets, water protection against fires, "all in the village, and from which we get no benefit;" and he argues that those in the village, who do get the benefit, might well contribute, in the form of somewhat higher light and power rates, toward enabling the company to make this desired and convenient extension. These suggestions, from both parties, have been given due thought and consideration.

EXPENSE OF THE EXTENSION.

The company, after consulting with a competent electrical engineer, presented at the hearing the following as its estimate of the cost of this extension:

TABLE NO. I.

Estimate of cost of $2\frac{1}{4}$ miles of single phase, 2200 volt line to Sturtevant Hill District, from a point about 1 mile north of Winthrop Village.

102-25 ft. Cedar poles, 7 in. top diameter at \$1.50		\$153 00
Labor hauling and setting.....	1.00	102 00
100 2 pin cross arms.....	.31 $\frac{1}{2}$	31 50
14 4 pin cross arms.....	.57 $\frac{3}{4}$	8 09
256 Locust pins .....	.02 $\frac{1}{2}$	6 40
114 Pr. Cross arm braces—per pr....	.20	22 80
114 $\frac{5}{8}$ " x 12" Thru Bolts.....	.06	6 84
228 2 $\frac{1}{4}$ " washers .....	.01	2 28
114 Toe bolts .....	.01	1 14
256 DPDG insulators .....	.02 $\frac{1}{2}$	6 40
Labor delivery and erecting, 2 men, 3 days	2.50	15 00
4 $\frac{1}{2}$ miles No. 6 TBWP copper wire for line		
256 ft. No. 6 TBWP copper wire for ties...		
Total 2684 lbs. at .....	.30	805 20
Labor stringing wire—3 mi. 2 days.....	2.50	15 00

4	1 KW 2200/200/110 volt transformer comp	25.00	100 00
1	5 KW 2200/200/110 volt transformer comp	55.00	55 00
	16 House brackets for services.....		3 20
	1600 ft. No. 6 TBWP copper wire for services, 180 lbs. at 30c.....		54 00
	Labor stringing services—2 men—I day....	2.50	5 00
	Labor setting transformers—2 men—I day..	2.50	5 00
	5 amperes single phase meters	7.50	60 00
	Labor setting meters—I day.....	2.50	2 50
	Total		<u>\$1,460 35</u>

The reasonableness of these unit prices is not in dispute, but there is sharp conflict as to the distance it will be necessary to extend the transmission line. The petitioners claim the entire distance is 8,635 feet; the company says 11,568 feet. This difference is mainly accounted for by the difference in route suggested. Complainants insist the line should be built from the present line down a cross road to the highway leading to Sturtevant Hill. The company gives several reasons why it is deemed advisable to go back to a junction of two roads and then come up the above named highway. The reasons therefor given by the company do not appeal to us and we agree with the complainants that the shorter route is the practical one in this case. In any event, if the company for its own reasons and purposes desires to build the longer line it should not attempt to charge the additional expense to petitioners.

Our investigation also shows that the company's plan, which calls for poles one hundred feet apart, is not in accord with the best modern practice. Nearly all companies now building rural transmission lines allow one hundred and twenty-five feet between poles. This being so, and the distance to be built being 8,635, the cost of the pole line will be as follows:

TABLE NO. 2.

Cost of Pole Line Without Wire, Etc.

70 poles at \$1.50	\$105 00
Labor hauling and setting at \$1.00.....	70 00

70 2-pin cross arms at \$.31½	22 05
14 4-pin cross arms at .57¼	7 88
200 locust pins \$.02½	5 00
84 pairs cross arm brackets at \$.20	16 80
84 ½" x 12" through bolts at \$.06	5 04
168 2¼" square washers at \$.01	1 68
84 Toe bolts at \$.01	84
200 DPDG insulators at \$.02½	5 00
Labor delivering and erecting poles, 2 men, 3 days at \$2.50	15 00
	\$254 29

Cost of Wire, Transformers, Etc.

3½ miles wire = 2100 lbs. at 30c	\$630 00
Labor stringing	15 00
Four 1 KW transformers	100 00
One 5 KW	55 00
Other items in previous schedule	129 70
	\$929 70
Total cost	\$1,183 99

It is our conclusion, therefore, that the company can make the requested extension for the above named sum of \$1,183.99.

The next question is, what return shall the company receive on this investment? Under a schedule of rates which the company itself fixed, it received in 1914 a net corporate income of \$1,480.00. This was 2.6% on the claimed value of \$55,098.40 of the property it was using in the service of the public. It deducted, in addition to this, 5% for depreciation. It did not devote any of this \$1,480.00 to dividend, none ever having been paid. It is now using the same property in serving its customers that it was using in 1914, and rendering service at the same rates. Its actual return on investment, that is, value of plant, was \$1,480.00 plus an amount paid for interest on its bonds or \$3,230.00 in all (not reckoning interest on any floating debt, on which the evidence is silent) making in fact a return on claimed value of plant of 5.8%. Money now will cost the company 6% and it is probable either that its present plant valuation is high and the apparent rate of interest correspondingly less than the

actual rate or that the present rate of return is lower than the company is entitled to. Under normal conditions a utility should be allowed an income on investment somewhat in excess of the cost of money at interest where the risk is less and the managerial responsibility negligible. In the present case, however, for reasons already stated, we shall fix the conditions of the extension which we shall order on a minimum return of 6% of the cost of the addition amounting to \$71.04.

The company next claims that these eight customers should pay it a yearly amount sufficient to enable it to set aside a sum equal to 5% for depreciation. Mr. McIlroy stated at the hearing that even this amount is not sufficient. So far as depreciation is concerned, there are nearly as many theories as there are authors on the subject; nearly as many applications of each theory as there are Public Service Commissions in the country; and in each commission nearly as many variations of a particular theory as there are cases before the commission. This is necessarily so. A depreciation reserve is set up to create a fund with which a whole plant, or any of the several units thereof, may be replaced when worn out or discarded for any reason. The component parts of a water plant have a different length of life than the component parts of an electric plant; and in the latter plant the life of each of its component parts may differ from that of all the others. Hence if an absolutely new electric plant be put in operation nobody *knows* just when any unit, or part thereof, will have to be replaced. Experts have *opinions*, based on experience, which are very valuable and fairly accurate; but each expert has his own opinion or theory. Again, it is a matter of common knowledge that in practice very few of the units of an electric plant are scrapped at, or near, the time when, theoretically, they ought to be worn out. Some companies by effective and constant maintenance prolong the usefulness of a machine or appliance years beyond its theoretical demise. Favorable conditions may, and do, add to its life. Take, for instance, poles and pole hardware. Theoretically fifteen to twenty years is the life period, but in practice they are sometimes used far and away beyond this limit. Take a transformer; properly cared for, and without being unfortunately or carelessly burned out, its useful life is practically unlimited. So with copper wire. And so to apply a 5% depre-

ciation to an entire transmission line on the principle that, theoretically, the life of the poles and hardware is twenty years, would be fallacious. In the pending case the poles, hardware and those other things which depreciate somewhat rapidly constitute less than 25% of the entire investment; the other 75% depreciate but very little. If we were to permit a 5% straight line depreciation the result would be that these eight families, in twenty years, would pay in the form of rates an amount equal to the original investment and the company would have 75% of its plant in practically 100% condition and at least a part of the balance in usable condition as the result of maintenance (the money for which came from these same eight families.) In order that it may not be thought that we have confused depreciation and efficiency let it be here said that we fully realize that a given machine may be apparently performing its work in an entirely efficient manner and still, during the passage of the years, have worn to a point where its *value* has practically disappeared for the reason that the old machine will have to be replaced by a new one. In the case of any machines or appliances which *do* wear out a much larger amount should annually be put into the reserve fund than in the case of an appliance which does not wear out, like copper wire, or transformers under average conditions. For the reason that it cannot be done we are not attempting to lay down a rule in regard to the amount of a depreciation reserve to be observed by all electric companies regardless of the varying facts to be met with in the makeup of each company. As a matter of fact, unless the necessities of a particular case call for different treatment, the Interstate Commerce Commission does not say just what and how much shall be set aside, but leaves this largely to the individual corporation to determine, upon the theory that individual peculiarities and customs will have their weight in determining the depreciation charge, and it being well known that if repairs are adequately met out of revenue the annual provision for depreciation may be materially smaller than if they are neglected, owing to the greater longevity of property adequately repaired. If the present case were one involving an ordinary extension by a company having its own generating plant as well as its transmission line, we should feel that the matter of the amount to be added to its reserve made necessary

by such an extension might well be in accord with its ordinary practice in such matters. But the respondent company owns no generating plant upon which depreciation ought to be somewhat liberally figured, and in addition to this the extension asked for in this case is unusual in its aspects. We are therefore treating this case, as well as the petitioners and the company, in the way the peculiar circumstances seem to require.

And inasmuch as we have referred to maintenance, it may be well at this point to speak of its relation to any depreciation reserve fund. Depreciation is unusually referred to under two general classifications, viz: unit and composite. Unit depreciation is the decay of the individual machines or other units of the plant; composite depreciation is the resultant effect upon the whole plant of unit depreciation, and the total depreciation of any plant at any time is this composite depreciation, which is equal to the sum of unit depreciation less whatever should be taken into account as the result of proper maintenance of various units. Nobody can conceive of total depreciation existing in an electric plant on a given day, for the reason that the operating officers, in the exercise of good business judgment, expend money on each unit or part thereof to keep the same in as good repair as possible. Worn parts are replaced, daily attention is given to adjustments, and in divers other ways an attempt is made to keep each machine as near 100% efficiency as possible. This is maintenance. Maintenance is a legitimate part of operating expenses. These expenses the public pays, and properly; for if the company is to continue to render proper service, it must receive sufficient return from its customers to maintain its plant in proper condition to render that kind of service. But try as hard as ever it may to keep all parts of its plant up to 100% condition the company cannot absolutely do this. There is constantly going on a silent, progressive and inevitable loss in each part of the plant, much greater, to be sure, in some than in others, but nevertheless existent. Some day a particular unit will have to be entirely replaced, either because progress in the art of carrying on the particular business has made this unit obsolete or because long use has finally worn it beyond repair and rendered it inadequate. The money to make this replacement must come from somewhere, and to meet this need modern business men have evolved

the plan of setting up a depreciation reserve fund. Replacements will never require the piling up of a fund equal to the entire value of the whole plant, for the reason that the greater portion of the plant will, by maintenance, be always in good condition, and the necessities of the moment will require no more than the substitution, here and there, of a new for an old unit. Experts agree, that, ordinarily, an electric plant will be in from 70% to 80% condition, and that a depreciation reserve fund from 20% to 30% is all that is needed. This fund is usually raised and treated about as follows: An amount equal to a certain determined per cent of the value of the property (varying in different businesses) is set aside each year. Recognizing the fact that good business judgment will require proper maintenance and necessary renewals from time to time so that the actual total depreciation will at no time exceed 25% of the original value of the plant, care must be exercised in determining the amount to be annually set aside for the depreciation reserve fund. This amount must be determined largely by the character of the plant. By this we mean that the managers of a given utility know, approximately, the probable life of the various units which make up the property, and the date when, in spite of maintenance and repairs, each unit will have to be replaced. They also know that *all* the units will not wear out at the same time and that, by reason of a given replacement occurring five or ten years after the previous one, and such replacement constituting no more than a fifth or a quarter of the entire plant, the depreciation reserve fund need never reach an amount greater than 25% of the value of the property at any one time.

When a replacement becomes necessary, it is made, the fund diminished by the cost of the same, each year's contribution thereafter added, but the fund (according to expert testimony and common experience) never reaching an amount greater than the above 25%. This fund is kept invested, ordinarily in additions to and extensions of the plant itself, should be earmarked in such a way as to be always easily identified, must be credited with all its accumulations such as interest (if it be in a bank or invested in interest bearing securities) or profits (if it be invested in additions or extensions to plant). If it be in cash or negotiable securities it will at any time be immediately available with which to pay for replacements; if it be invested

in plant this will furnish a basis for an issue of bonds to raise the necessary cash.

Inasmuch as the public, by paying a rate sufficiently large to include depreciation, furnishes the money which constitutes this fund the accumulation in any one year should not be so great as to be an undue burden, because if this 25% be raised in five years and no replacement be needed for ten years those customers who made the undue contribution (and who may not be patrons of the utility during the next five years) will have been paying excessive rates, and during the next five year period the patrons of those years, at the same rates, will be making unnecessary contributions to a fund already large enough.

So, in our opinion, if depreciation is to be computed and a fund set up, the amount necessary to be raised each year should be determined with extreme care, bearing in mind that no hard and fast rule can be laid down to be strictly adhered to no matter what may be the individual surrounding circumstances.

In the light of the foregoing we approach the solution of the present case. The 6% interest on whatever it costs the company to make the extension must be allowed, the company being obliged to borrow the money. In our judgment 2% is ample, under the circumstances, as a yearly amount to be set aside as a depreciation reserve. Assuming that the cost will be \$1,183.99 these two amounts make a yearly total of \$94.72 which the company must pay out of its profits. If each of these eight families paid for light the minimum of \$12.00 per year the profit on this \$96.00 would be \$48.00, the company paying five cents per kilowatt hour for current and selling it for ten cents. If these eight use power to the amount of \$27.00 per year the profit on this will be \$10.12 or $\frac{3}{8}$ of \$27.00 the company buying current at five, and selling at eight cents for power. This total of \$58.12 deducted from the above \$94.72 leaves \$36.60 which the company must have in addition to its expected profits under regular rates, or \$4.58 from each of the eight, resulting in \$16.58 as the average sum each customer must contribute.

These figures are shown to be substantially correct by the following table:

TABLE NO. 3.

Amount Company Will Receive.

8 customers each at yearly min. of \$16.58.....	\$132 64
Amount power customers will pay.....	27 00
	\$159 64

Amount Company Must Receive.

Interest and depreciation	\$94 72
Cost of furnishing \$96 worth of light current.....	48 00
Cost of furnishing \$27 worth of power current....	16 88
	\$159 60

How can it be arranged so that the company may receive this amount, and this group of people receive service so that the cost to each one of the eight is no more than the service is actually worth under all the circumstances? It appears that the company at one time suggested that these prospective customers should furnish the poles. This method was sometimes formerly employed in effecting electric light extensions to somewhat isolated communities. Nearly all commissions now feel that it is better that each utility should own all the facilities it employs in the service of the public. There may be some necessary exceptions to this general rule, but in the present case we feel that the company should build and own this entire extension, if built.

It is not, in our judgment, practical for the company to attempt to charge each of these eight people a yearly minimum of \$16.58. Some of them will install but few lights and no power equipment, although each is willing to pay the minimum of one dollar per month. Others will put in and use from twenty-five to seventy-five lights. Mr. Hudson testified that his present bill for kerosene averages three dollars per month, and assumably he would be willing to pay approximately that amount for current. Mr. Churchill runs a small summer hotel, and expects to put in seventy-five lights. So that some of these customers will have use for energy costing largely in excess of \$16.58 per year while others will probably never exceed the minimum. We therefore feel that the company and these

customers should enter into written contracts by the terms of which the company will build the line and these eight persons will obligate themselves to pay the company \$159.60 each year, each to pay such portion of this total as his use and needs seem to warrant, this amount to constitute his minimum charge and each to pay the regular rate for all current used in excess; regular schedule rates for all power in excess of a combined yearly use of an amount of \$27.00. These contracts, when reduced to form, must be submitted to this commission as the basis of a final order.

The case will be held open pending negotiations between the parties. It is suggested that petitioners and the company report to us, in writing, not later than November 15, 1916, what progress has been made.

As to the length of time the above named contract should run, consideration must be given the circumstances of this case. Here are eight customers, and there will probably be no more than eight. A fire might reduce the number. We cannot tell, nor can the company tell at this time, whether the extension under the above terms will be self-supporting or otherwise. And if we should order the company to make the extension and enter into a contract with these eight "prospects" for a short term and the company, at the end of a year or two, would find that they were meeting with a loss, it would still have this transmission line upon its hands and might not be able to make a new contract which would make the line self-supporting. On the other hand, these eight customers should not bind themselves at the present time to the payment of a yearly amount which may be more than the company requires to pay its interest, depreciation and maintenance charges. The matter should be left in such shape that the customers or the company at the end of a year, may come to us for relief if any be needed. We feel that the company is entitled to have a ten-year contract with opportunity for the customers or the company to have a readjustment of the yearly amount to be paid at the end of any particular year. We shall so provide in our preliminary order.

As a final word, let it be understood that we have gone into the pending case at great length, not because of its magnitude, but because it involves principles new to this State and hitherto not announced. Let it also be understood that, in treating of

depreciation herein, we have been speaking of future depreciation and a fund to care for the same, and not of past depreciation in relation to a valuation of property for rate making purposes.

If in the present case the company should feel that we have omitted to take into account any sum for maintenance and other operating expenses, we suggest that in considering this feature of the case, we have concluded that maintenance for the first few years will be very small indeed and the additional cost of operating this extension in connection with its present plant will be so small as to be negligible. As to maintenance when it does become necessary the company will have the profit on all current for light in excess of 80 kilowatt hours per month and on current for power in excess of \$27.00 per year.

It is therefore

ORDERED, ADJUDGED AND DECREED

(1) That the Winthrop and Wayne Light and Power Company extend its transmission line so as to furnish electric current for light and power to

A. W. Burrows
H. E. Foote
F. U. Burrows
F. E. Bates
A. E. McLellan
M. S. Bates
E. G. Hudson
G. B. Churchill

same being the parties mentioned in the testimony in this cause and whose residences are indicated on complainants' Exhibit No. 1 in this cause. The work of making such extension shall be commenced within twenty days after the persons last above named shall have rendered to said company the written contracts or guaranties mentioned in the next paragraph hereto and shall be prosecuted to completion with reasonable diligence.

(2) That the parties named in paragraph (1) of this order are required to present to said company before it is bound to undertake said extension, written contracts or guaranties in form satisfactory to said company or to this Commission, pro-

viding for a payment to said company annually for ten years from the date when electric current shall be ready to be turned on in all parts of the aforementioned extension, the following sums, viz: George B. Churchill, \$43.80 per year, payable in monthly payments of \$3.65, he to pay for current used any month in excess of this last amount at regular rates such sum as such excess amounts to at regular rates; Edward G. Hudson, the same as said George B. Churchill; A. W. Burrows, H. E. Foote, F. U. Burrows, F. E. Bates, A. E. McLellan and M. S. Bates, \$12.00 each per year payable in monthly payments of \$1.00 and each to pay for current used any month in excess of said last named sum at regular rates such sum as such excess amounts to at regular rates. The Company not to be under obligation to make said extension until all of the above named eight persons have entered into contracts or guaranties above specified; provided, however, that the above named guarantors or the company may have a re-hearing on the amounts of said guaranties at any time after the expiration of the first annual period aforesaid. And provided further that said company shall not be required to prosecute the work of said extension while the frost is in the ground unless it shall have received said guaranties before November 15, 1916.

(3) That notice of this order be served on the company by delivery of a copy thereof attested by the Clerk or Assistant Clerk of this Commission to one of the officers thereof by an officer duly qualified to serve civil processes in the County of Kennebec and that similar copy be also served upon George B. Churchill, the representative of the petitioners at the hearing had in this case.

STATE OF MAINE,
PUBLIC UTILITIES COMMISSION.

B. F. COLCORD, ET ALS., COMPLAINANTS,

vs.

SEARSPORT WATER COMPANY.

F. C. No. 35.

DISCRIMINATION—SEASONAL RATES—A water company, a large portion of whose patrons are summer residents, requires its customers to pay full rates for any semi-annual rate period during any part of which service is rendered. Held, it appearing that the expense of serving the summer residents is not materially less than that of the year-round residents, that this does not constitute unlawful discrimination.

Complaint dismissed.

DECEMBER 7, 1915.

Appearances: B. F. Colcord for complainants; William T. Haines for respondent.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

This is a complaint under section 41 of the Public Utilities Act, signed by B. F. Colcord and seventeen others, citizens or summer residents of the town of Searsport, alleging that the Searsport Water Company, having expressly stipulated in a contract with said town under date of April 19, 1905, "in paragraph 17 of the Rules and Regulations forming a part of said contract, that 'For all premises where the water can be shut off without depriving other takers, abatements will be made for the whole time they are vacant'," now refuses to grant such abatements, and proposes that "if any taker uses water in the period from January to July, the full rates for that period shall be collected, and the same rule shall apply to the period from July to January." The complaint further states that the respondent, in August, 1915, under threat of shutting

off the water, collected moneys from certain takers for full periods, "although the premises were vacant a part of each period, the company having been duly notified of such vacancy"; that the water was actually shut off certain premises for failure to pay for full periods, although the premises were vacant during a part of each period (It is not alleged that the respondent had knowledge of such vacancy); and that occupants of certain other premises similarly situated were not required to pay for full time. The complaint concludes with this allegation:—

"That this attempt by the Searsport Water Company to make rules in violation of their contract with the Town of Searsport, and to collect moneys, from some but not from all, for the use of water for full periods without granting abatements for vacancies, is deemed by the inhabitants and taxpayers of the Town of Searsport a practice that is unreasonable and unjustly discriminatory."

The complaint was filed August 27, 1915, and public hearing was held at Belfast, October 14, 1915.

The gist of the controversy was the requirement of the respondent that full rentals should be paid for each half-year during any part of which water was used. The other complaints were incidental. Only one instance was shown where the respondent had made an abatement contrary to this rule since the Utilities Act became effective, and this testimony was somewhat hazy. It did appear pretty conclusively that the responsible officers of the company intended that the rule should be adhered to. Mr. Colcord, in closing complainants' case, said: "In fact the Searsport water-takers aren't kicking very much anyway, but this is a petition drawn up nearly wholly by the summer people, and they would like to know whether under the contract they are obliged to pay for a whole year's water, when they only use it three or four or five months. That is all there is to it."

On April 19th, 1905, the respondent made a written contract with the Inhabitants of the Town of Searsport, running until December 31, 1925, in which it obligated itself on its part to construct a water plant according to certain specifications therein contained, to furnish certain fire protection for the town, and to "furnish good and pure water to the inhabitants of the said town at rates not to exceed the following schedule, and under the following rules and regulations, and water for

one faucet for Union School Building free." Then follows a "SCHEDULE OF ANNUAL WATER RATES" which goes into the subject with unusual particularity. This Schedule is followed in the contract by:

"RULES AND REGULATIONS

(Subject to additions and amendments)."

The Rules pertinent to this case are:

"16. Water rates must be paid semi-annually in advance (excepting for metered water and water for building purposes, which must be paid quarterly), the rates to be due the first day of January and July in each year, and in the case of quarterly payments, the first day of each quarter.

"17. For all premises where the water can be shut off without depriving other takers, abatements will be made for the whole time they are vacant; but a charge of fifty cents will be made for shutting off and letting on the water.

"18. All such abatements will date from the time when notice of vacancy is left at the office of the water company, and no abatement will be made unless such notice is given."

When this contract was made, Searsport was in the throes of a vigorous boom stimulated by the belief that it was to become part of an important shipping center. The testimony showed that the case of the summer visitor was not thought of when these rules were made. The all-the-year around takers were expected to constitute such a proportion of the patronage that the summer business was not regarded as an important element.

Several years later, when it had become apparent that the boom had exhausted itself without bringing forth any progeny worthy of its promise, and that the system was not showing satisfactory returns, the company adopted this rule governing abatements:

"Rates for each full period of six months will be collected except in case a taker notifies the Company that the supply is no longer in use and that the non-use will continue for the full period of six months, that is if any taker uses water in the period from January to July, the full rates for that period will be collected, and the same rule shall apply to the period from July to January."

This is in substance an amendment of Rule 17, *supra*, and is the ground of complaint here. It is claimed to be in violation

of the aforesaid contract, and an unreasonable practice. We will consider these grounds separately.

The contract, so far as it speaks at all, must speak for itself. It promises to furnish water for certain named annual rates, "under the following rules and regulations." It then proceeds to state the rules and regulations, among them those relating to abatements,—which are not promised in the schedule of rates—and that making this annual rate payable semi-annually in advance. Unquestionably both of these affect the rate itself. A rate payable in advance is higher than a rate otherwise the same, but payable at the end of the period; one payable semi-annually in advance is higher than one payable quarterly in advance. So a general rate structure without provision for abatement for non-user may be more burdensome than the opposite.

It may be argued with force that Rule 17 dealt directly with the basic subject of rates, and not with any regulation ordinarily so called. But the parties to the contract saw fit to make their own designation in unequivocal language, and coupled with it the express provision that those things which were therein designated as Rules and Regulations were "subject to additions and amendments." This is what has happened, and we need not consider how far such a contract, if not amendable on its face, would be binding in a case of this sort, or to what extent this Commission would have jurisdiction to enforce the performance of a special contract.

We turn direct to the merits of the case. Is this present practice unreasonable? To clear the way for the main issue involved here, let it be said that there is no question involving excessive rates or unreasonable return on capital invested. The respondent says that the plant actually cost \$105,000, being \$30,000 cash paid in by three stockholders and \$75,000 in 5% mortgage bonds sold at par. "It has never paid a cent of salary to any officer; it has never paid a cent of dividends." As a result of an operating deficit during the first five or six years, the promoters hired \$3,000 on their endorsement of the company's note, and this has since been reduced to \$2,500. The witness continues: "We have had to chip in about two hundred dollars a year since. There has never been a cent taken out of the company. We have had earnings in some years.

that give us a little for extensions . . . we got for instance \$4,392.33 this year. We have paid for interest on the bonds \$3,750. We paid a rental to the Stockton Company of \$800. (The company buys its water from the main of another company entirely distinct) . . . Our office bills and maintenance and everything is only \$350. That makes a total of \$4,900 expense account, against receipts of \$4,392."

The Commission has not undertaken to verify these figures, the question not being raised either in the complaint or the evidence.

It not appearing, nor being claimed, that the amount collected in water rates is excessive, the sole question left is whether this charge is distributed fairly. Conceding that the takers must pay not less in the aggregate than they pay now, should the summer residents of Searsport, because they are the ones directly interested, pay according to the actual length of time they are served each year, or should they pay for the full twelve months that the company must be prepared to serve them in order actually to serve them during the few weeks or months that they occupy their cottages? If the latter, the burden must simply be shifted onto the other takers. Otherwise stated, if one half of the total number of water takers in Searsport are summer residents, if they average to occupy their cottages three months per year, if it requires an average of twenty dollars per family to provide a reasonable return to the company, and if these families are to have nine-twelfths or three-fourths, of this annual charge abated, it necessarily follows that the other half of the population, the year-around half, must carry their original twenty dollars and this fifteen dollars less such fractional part as it would vary in the readjustment. The aggregate revenue not being attacked, the issue really resolves itself into one between the permanent residents and the summer people. Not how much shall be paid the water company, but who shall pay it?

So far as it costs more to serve the twelve-months taker, he should, of course, pay more. But such items as are not modified by the length of time of actual use may and should properly be distributed among all of the users whom the public utility must stand ready to serve. It is the same principle that underlies the "minimum charge." This is concisely and clearly

defined by the Oklahoma Corporation Commission in a recent electric company case. *Plow Works et al. v. Oklahoma Gas & Electric Co.*, P. U. R., 1915, B. 183, 192:

"A minimum charge is for the purpose of taking care of those continuous fixed charges which accrue to the plant because of the facilities devoted to the use of the particular consumer, such as meters, transformers, meter reading, collections, etc."

This case quotes from illuminating statements of other Commissions and Courts from which we reproduce these examples.

Arizona Corporation Commission: "It is apparent that the respondent is compelled to undertake many expenses that it may serve its various classes of consumers, regardless of whether any individual consumer in such classes may, during any particular time, use none of the commodity or varying quantities thereof. Such expense is carried by these non-using consumers, and should not be placed upon the other consumers who are taking the service and who must make up the operating expenses, giving the respondent a fair return on its investment over and above all legitimate operating expenses."

New York Supreme Court: "It is not a penalty for a failure to use defendant's product, but is properly to be regarded as compensatory for that part of the service which is at all times being rendered in the maintenance of the apparatus and connections through which the electric current is made available to the customer for the production of light at his pleasure."

Wisconsin Commission: "The main purpose of the minimum charge is to make it certain that each customer bears his just share of expenses incurred in supplying service."

We consider this phase of the present case at some length because it involves the subject of "seasonal rates" for various classes of utilities, which is of wide application in this State and is at the same time but little understood. It frequently happens, as in the case at bar, that a very substantial part of a community is made up of those people who remain in it only a portion of the year. Houses, cottages and other facilities are owned by, or maintained for, them, although they are used only a few months annually. That few months constitutes the year's active productivity, for such property,—just as the eight-hour day is the laborer's full day as truly as his day of more working hours was formerly his day. These houses stand ready to serve the public all of the time in order actually to serve them during what constitutes the normal year's occupancy there. Nobody expects to let or to occupy them for less than a full year's return on the investment.

The water plant, the electric plant, the gas plant, each is constructed at one of these places capable of supplying the demand during the period of seasonal use. The capital invested, the depreciation, the normal maintenance, insurance, all of those charges which go on whether a greater or a lesser amount of product is being consumed, are required as much for the premises which are regularly occupied during some part of each year, and must be served when occupied, as for those premises which are open and supplied throughout the year. It is the "readiness to serve" element. The California Railroad Commission, in *Corona v. Corona City Water Company*, P. U. R., 1915A 782, 785, in discussing hydrant rentals, said:

"It is difficult, if not impossible, to accurately fix a rate which should be charged for fire-hydrant rental by cities. The reason for this is that there is only an occasional use of water from the fire hydrants, yet the size of main and water facilities must at all times be kept adequate for fire purposes in order to be ready when the demand comes."

And the Indiana Public Service Commission in *Apple et al. v. City of Brazil*, P. U. R. 1915C 561, held that the city must pay as hydrant rental for fire protection such part of the fair return on capital invested as the maximum amount that might be drawn through its fire apparatus bore to the maximum demand for all purposes, and such part of the operating expense as the amount actually used for fire fighting bore to the total amount actually used for all purposes.

It appears in the present case that the water system of the respondent cost \$105,000.00; that its annual interest charge exceeds \$3,750; that it pays \$800 per year for water delivered to its mains to be distributed by it; that its other operating expenses are about \$350, and that its total revenue last year was \$4,392.33. No question is raised as to any of these items, and no complaint concerning them or the charges on which they are based appears, in the specifications.

It may be that a part of the operating expense should under normal conditions be distributed more nearly in accordance with the amount of water used. But this is not important in this case, because other legitimate charges more than absorb the entire income, and this item is in any event comparatively unimportant. No more than five per cent on the investment would be \$5,250, and it is not probable that the \$800 rental for

water would be reduced if the works were shut down outside of the summer season, because it is a gravity system and there is no pumping expense.

On the whole, we rather concur in the latter part of the alternative statement made by Capt. Colcord at the hearing, when he was asked how the year-around people of Searsport would regard having more of the burden shifted onto them:

"We use the water twice as much. That is the way the summer people would put it. On the other hand we would say to the summer people 'There is plenty of water, and it doesn't cost the company any more to supply you for a year than it does for six months.' These are the two propositions."

Now therefore, after public hearing and mature consideration of the evidence, it is

ORDERED, ADJUDGED AND DECREED

That the above entitled complaint be, and it is hereby, dismissed.

STATE OF MAINE

PUBLIC UTILITIES COMMISSION

RE PORTLAND WATER DISTRICT. COMPLAINANT AGAINST
ITSELF.

F. C. No. 83.

DISCRIMINATION—WATER RATES FOR PRIVATE FIRE PROTECTION—A water district furnishes service for private fire protection free of charge where the customers take and pay for water at regular rates for other uses sufficient in quantity to equal the scheduled rate for such fire protection; the amount so paid for water for other uses, if less than the scheduled rate for such service, to be applied thereon. Held, to constitute unlawful discrimination.

New schedule ordered to be filed.

AUGUST 15, 1916.

Appearances: D. E. Moulton, for Portland Water District; W. E. Plummer, for Loring, Short & Harmon; Ralph Sweetland, for New England Fire Insurance Exchange; George L. Crossman pro se; C. E. Jackson, for I. O. O. F. Ass'n; Philip Dana, for Dana Warp Works; F. M. Brown, for Brown Paint Company.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

The Portland Water District is a quasi-municipal corporation, organized under chapter 433, Private and Special Laws of 1907, for the purpose of supplying the inhabitants of Portland, South Portland and Westbrook, and of the towns of Standish, Windham, Cape Elizabeth and Scarboro, and said municipalities, with pure water for domestic, sanitary and municipal purposes. It took over the plant of the Portland Water Company, which, under the provisions of its charter furnished water to the City of Portland free for all municipal purposes, and regards itself bound to continue this practice.

The business of the District is managed by a board of trustees elected as provided in the act. The trustees, in behalf of the

District, took over the plant of the Portland Water Company, a private water company created by act of the legislature in 1866. There was then (at the time of the taking) in force a schedule of charges for water furnished for private fire protection, which has been perpetuated by the District and filed with this Commission as part of its complete schedule, as follows:

“PRIVATE FIRE SERVICE RATES.

“Water will be supplied for fire-protection without extra charge to the premises paying for Sebago water under the following conditions:

To premises paying \$150.00 per annum, an 8" fire supply pipe will be allowed.

To premises paying \$100.00 per annum, a 6" fire supply pipe will be allowed.

To premises paying \$80.00 per annum, a 4" fire supply will be allowed.

To premises paying \$50.00 per annum, a 3" fire supply will be allowed.

To premises paying \$30.00 per annum, a 2" fire supply will be allowed.

“If the above named sums are not paid in any one year, the difference between the amount paid, and the above specified sum must be paid for the fire supply service.”

The term “Sebago water” used above is understood to refer to the regular supply furnished by the District for all purposes, and the effect of the foregoing schedule is, that if a water taker uses water for any purpose for which he pays the regular public rates amounting for example, to \$100.00 per annum, he may have, free of additional charge, a 6" connection and readiness to serve for a private fire prevention system. If he has such private fire service and pays less than \$100.00 for water actually used, he is credited on account of his charge for said connection and readiness to serve with so much as he does pay for water used at regular rates. If he has such connection and actually uses more than one hundred dollars' worth of water at regular rates, he pays the full price for the water, but nothing for the fire service connection.

The District filed this complaint against itself under section 48 of the Public Utilities act, setting out the organization of the

District, the foregoing schedule of rates, its inheritance from the Portland Water Company and perpetuation without change, and the fact that complaint had been made against it:

“ . . . that said rates are discriminatory and unfair to water takers desiring private fire protection for premises where only a small amount of water is used, in that said rates operate to give free private fire protection to premises using the minimum amount of water required, while others not using sufficient water must pay for the service.” The complaint before us then formally alleges that said rates are unjustly discriminatory, and asks that we give a public hearing thereon and that if we find them “unjust, unreasonable or unjustly discriminatory” we may “fix and order substituted therefor such rate or rates, tolls, charges or schedules as shall be just or reasonable.”

This complaint was filed July 24, 1916, and public hearing thereon was ordered to be given at the office of the Portland Water District, in Portland, August 3, 1916. Notice was ordered to be given by publication and by mailing to all present users of said service, and was proved as ordered. The hearing was largely attended, only those who addressed the Commission being mentioned in the above list of appearances.

The Commission has given the matter careful consideration and now makes this preliminary statement and order. Certain matters which may be pertinent to the determination of what finally shall be ordered to be established as a schedule of rates need not now be discussed, and will be omitted except possibly for their bare mention in some cases.

The questions now involved are, whether the rates now in force are unjustly discriminatory, and whether any charge should be made for this class of service.

A brief statement of the manner in which water rates are made up will simplify this analysis. To begin with, they are based upon the cost of service. They are the cost of service, the cost to the utility, in this case the District—whether it be in superintendence, in labor, in repairs, in wear and tear on plant, in insurance, or return on investment, whether in the form of interest on indebtedness or dividends on capital stock.

By statute, section 15 of the act creating the District, this expense or cost of service as affecting this complainant includes (1) current expenses for operating and maintaining the water

system, (2) interest on indebtedness, (3) provision for sinking fund for extinguishment of indebtedness. This last item shall be from one to five per cent annually of the entire indebtedness.

So the rates must return an amount sufficient to meet these charges. The charges themselves, in this case as in all others, fall into two well defined classes, and this classification is universally recognized in all scientific attempts to make rates. They are the capacity charges and the output charges, as they frequently have been termed.

The first refers to those expenses which are not materially affected by the amount of water actually used. They are the cost of being ready to furnish the service which the utility reasonably may expect to be called upon to furnish, or ought to be prepared to furnish in case of such an emergency as similar utilities are intended to guard against. With a water company, it will be seen this is measured by the normal demand for its product for ordinary uses plus the possible demand for fire protection and prevention purposes that it must anticipate.

This demand determines the capacity of the plant, the amount of the investment, and the usual experience is that the major part of the plant capacity is caused by the necessity of preparing for fire hazards. If no provision were made for fighting fires, if it were known that a given plant never would be required to furnish water for this purpose, it would average to invest less than one-half as much as it now does in its plant,—modified, of course, always by local conditions.

The principal item of this capacity charge is interest on indebtedness, or return on investment. With the Portland Water District it is interest on indebtedness plus contribution to sinking fund. Its bonded indebtedness July 1, 1915, the date of the last balance sheet before the Commission, was \$5,215,000.00. Of this \$200,000.00 bore interest at 5% and the balance at 4%. This is an annual interest charge of \$210,600. Adding a minimum of 1% for sinking fund gives \$262,750 per annum, without taking any account of maintenance and other charges which might in part be apportioned to this class, that is the same whether the number of consumers or the amount of consumption be greater or smaller.

This is the capacity charge, one of the two elements that make up expenses and consequently rates. This charge should

be distributed as nearly as may be in proportion to the demand, the conditions and contingencies actual and possible which determine the size of the plant, the amount of the investment,—whether in mains, standpipe, pumps, storage basins, or whatever goes to make it up.

The other element, the output charges, includes the cost of delivering the product actually used, aside from those contained in the above. Pumping and filtering where either is done, distribution, etc. This varies more or less directly with the amount of use. It is the cost of serving the public from a plant in existence. It should be distributed as nearly as possible in accordance with the actual use.

It follows that every element which goes to make up the possible demand that a water company must be prepared to meet should enter into the fixing of that portion of its rates which is intended to take care of its capacity charges. Coming directly to the present case, it can make no difference in principle whether it be a private fire service or a public service. The probabilities as to the amount of water the District might be called upon to furnish the respective services may be very much different. This should be considered in fixing the amount of the charge,—not in deciding whether there should be any charge at all.

The District stands ready to furnish connected owners of private sprinkler systems a real service additional to that which they take in common with all other users of its product. It is a service which constitutes a part of the cost of the maintenance and operation of the District. The District has no right to furnish this service free.

“There is no perceptible reason why the water company should be compelled to provide and maintain a sufficient supply of water to operate the water sprinklers in time of fire for private individuals without compensation. On the contrary this special benefit to the private property owner, over and above what the municipal fire protection affords the people in common, should be paid for by the private user.” *Commercial Club v. Terre Haute Water Works Co., Indiana, P. U. R. 1916B, 205.*

“The service for which the Water Company is charging is that it stands ready with its water and its pressure to discharge that water at any moment from its four-inch pipe connected with complainant’s building into complainant’s automatic system, whenever by the occurrence of a fire and the discharge of the water through the openings in the pipe of the latter, the pressure from the outside shall be released and

a way made for the inflow of water from the defendant's main . . . the defendant is performing for the complainant a valuable service. The law would imply an agreement on the part of the complainant to pay a reasonable price therefor." *Loveman Co. v. City Water Co.*, 1 Tenn. Ch. App. 596.

In this case the consumer was seeking an injunction to prevent the water company from collecting for its service.

It was suggested at the hearing that the use of private sprinkler systems reduced the amount of water which otherwise would be used through the municipal fire apparatus. This is a fact to be considered in fixing the amount of the rate.

It was very forcibly urged,—and this was the main argument against fixing a rate—that private fire sprinkler systems are a community benefit which ought to be encouraged by the community. This argument should be addressed to municipal authorities having charge of taxation and the expenditure of the public funds, rather than to the Water District. Its trustees are required by its charter to impose rates "uniform within the territory supplied by the district" upon "all individuals, firms and corporations, whether private, public or municipal . . . for the water used by them" so as to provide revenue for the purposes already stated. They cannot assess against one person or class or persons the expense of furnishing service to another person or class of persons, except as expressly provided by law.

The injustice of such an attempt was well illustrated by a statement made by Mr. Brown at the hearing, although made to point another argument. His firm desired a 6" pipe, which calls for \$100.00 per year, or water to that amount. He said it would not use over ten dollars' worth of water, and he objected to paying the balance.

This is the situation if no specific charge is made for this service: The expense of the service must be distributed as a "load" over the charges for water for other purposes, for purposes paid for. The users who do pay must carry the cost of this service. Mr. Brown's company pays for \$10 worth of water for domestic service and would have the fire protection in addition. An individual householder with one family connection, one bath tub and one water closet pays \$13, and has no special fire protection. The Brown Paint Company pays 10-23 of the private fire protection charges which their com-

bined water rates carry, and gets the protection. The householder pays 13-23 of it, and gets nothing.

Is the present schedule unjustly discriminatory? Under it, each person, or corporation, pays for water actually used according to a schedule of rates constructed without any regard to the fire sprinkler system. For such service he pays the same whether he has the private fire system or not. This is a separate and independent service, which a water taker may or may not need.

If, however, he has the fire service, he is credited against the cost of it with the payment for other, and independent service, which he would have paid for anyway. The evidence showed that about one hundred persons, firms and corporations take this service. Yet the district during the last year reported received but \$411.54 for it. Nine takers paid this sum, made up of the excess of \$100 over the value of the water they actually used. These payments ran from \$10.00 to \$95.00. That is, J. B. Brown & Sons used water worth \$90.00 for which they paid water rates, and had special fire protection listed at \$100.00 for which they paid \$10.00. The Presumpscot Electric Company used water worth \$5.00 for which they paid water rates, and had special fire protection listed at \$100.00,—precisely the same service furnished at the same expense—for which they paid \$95.00. Either the schedule rate for private fire protection is too high, or the discount on the price of water used is too great, or the taker who has no private fire service ought to receive a discount.

The discrimination between the users of this service is undeniable, but it is less than that between them and the consumers who do not use this service at all. It is indefensible in every respect.

The case is "on all fours" with one decided by the Supreme Court of Minnesota in 1907, in which this rule of the water company was under consideration:

"Rule 24. In all cases where charges for water actually furnished by the board of water commissioners by means of meter rate shall exceed the sum due to the board of water commissioners on account of services furnished for automatic sprinkling systems, hydrants or large services, then the proper officers of the board are authorized to remit, and there shall be remitted, to any such consumer, all charges due to said board of water commissioners on account of services furnished for automatic

sprinkling system, hydrants or large services, and provided, further, that whenever the charge for automatic sprinkling systems, hydrants, or large services exceeds the sum due for water furnished under meter rate, then any such consumer shall be given credit for all payments under meter rates."

On which the Court said:

"The rules here involved enable persons having a sprinkling assessment and using also meter service to pay the sprinkling charge by the purchase of meter service. There is no more reason why they should be entitled to satisfy the public charge by buying water than by buying anything else. The discrimination resulting in fact is apparent from the difference in charges shown by the record to have been made to individuals of the same class for the identically same service. For example, five owners of pipe connections are all charged for pipe connections described as 2"-4" a monthly rate of \$12.49; the amounts deducted for meter service are, respectively, \$2, \$2.25, \$3, \$9, and \$13. As a result these various owners are required to pay for exactly the same service the balance for sprinkling connections in the following sums, respectively: \$10.49, \$10.24, \$9.49, \$3.49, and nothing. It is trifling with figures to deny that this constitutes a demonstration of discrimination." *Gordon and Ferguson v. Doran*, 8 L. R. A. (N. S.) 1049.

We shall request the Water District to file as a part of this case a tentative schedule for Private Fire Service, embodying the views and recommendations of its trustees in the light of this decision and of their intimate knowledge of local conditions. The Commission will then order public notice on these schedules and give all parties in interest an opportunity for further hearing before making its final order in the premises.

It is now

ORDERED, ADJUDGED AND DECREED

1. That the rates, tolls and charges of the Portland Water District for Private Fire Service, being the rates, tolls and charges hereinbefore quoted, are unjust, unreasonable, and unjustly discriminatory;

2. That said Portland Water District prepare and file with this Commission, within thirty days from the date hereof, not as rates to become effective, but as a part of this case for the information of this Commission, a schedule of rates, tolls and charges for said service which it recommends as just and reasonable under the law and the facts involved.

3. That this case remain open pending further order of this Commission.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

J. L. KETTERLINUS ET ALS.

VS.

BAR HARBOR AND UNION RIVER POWER COMPANY.

F. C. No. 61.

DISCRIMINATION—GENERAL COMPLAINT OF—INTERPRETATION OF SCHEDULES—A general charge of unlawful discrimination in rates means discrimination in the rate structure, not in its interpretation as applicable to individuals. Is it unlawful to charge a certain rate per K. W. H. for seasonal as against a certain other rate for all-the-year use otherwise similar; not whether a given customer is a seasonal or an all-the-year user?

DISCRIMINATION—SEASONAL RATES—It is not unlawful for an electrical company to charge higher rates for current for lighting purposes to persons using it only during the summer months than to those using the same throughout the year, if such charge is not out of proportion to the relative expense of furnishing the two classes of users, taking into account both the plant investment, or capacity charges, and the output or operating charges.

Case retained awaiting valuation and further hearing on entire rate structure.

SEPTEMBER 26, 1916.

Appearances: E. S. Clark for complainants; Charles H. Wood for E. B. Mears; L. B. Deasy and E. C. Ryder for respondent.

Cleaves, Chairman. Skelton and Mullen, Commissioners.

This is a complaint under section 41 of the Public Utilities Act alleging that the rates charged by the Bar Harbor and Union River Power Company for electric lighting in the town of Eden are "unjust and unreasonable and unjustly discriminatory" and that they are "unreasonable and unjustly discrimi-

natory as between the yearly lighting rates and the summer lighting rates, and that they are unreasonable and unjust taking into due consideration the fair value of all the property of the respondent company and are therefore unlawful." The respondent filed its answer denying these allegations, explaining and justifying the differences in its yearly and summer lighting rates, and representing that experts were engaged in making a valuation of its property and a revision of its rate schedules. It asked that action on this complaint might be deferred until such valuation and revision were completed.

While both the complaint and answer go to considerable extent into details, the foregoing statement with such facts as will be stated in this decision, is sufficient for present purposes.

The necessity for a complete inventory and valuation of the property as a condition precedent to establishing correct rates in the case was recognized by the Commission and by counsel for the complainants. While this valuation must finally be made by this Commission, it was conceded that much duplication of labor and expense would be avoided if respondent were to complete and file its inventory and appraisal for examination by experts representing the Commission and the complainants instead of either or both of these agencies employing such experts to perform these preliminary services independently.

It was, therefore, agreed that full hearing should be deferred. But complainants desired an earlier hearing on the question of discrimination alone, and this was held at Bar Harbor, July 25 and 26, 1916.

In order that there might be no misunderstanding as to the issues involved at this stage of the proceedings, Chairman Cleaves stated, in opening the hearing, its scope as follows:

"I think it is understood from the correspondence that has recently taken place that the hearing today is not one wherein we are at present, although the complaint involves it, called upon to determine whether the rates charged by the company as a whole and the amount which those rates yield as a whole in their relation to the value of the property which the company is using constitutes a greater return or less return than would be considered fair with reference to that value, but has to do today with certain alleged discriminations, and in looking over

the correspondence I assume that it has more especially to do with the difference in rates between the one charged to what may be termed year around customers and the rates charged to what is arbitrarily termed seasonal customers. Am I correct, Mr. Clark?"

Mr. Clark: "That is as I understand it, Mr. Chairman."

And counsel for complainants in his opening said: "The only issue it seems to me is whether this rate discriminates between summer takers and winter takers, so-called."

We, therefore, approach the consideration of the issue now before us with the distinct understanding that whatever we may say here has no bearing upon any question whose decision shall depend in any part upon a valuation of the whole or any part of the property devoted by respondent to its business as a public utility. The sole controversy now to be resolved is, whether the respondent is shown to be practicing unjust discrimination against its seasonal customers.

It requires no statement of facts to show that Bar Harbor is a community to which principles of rate making applicable to summer resorts generally may fairly apply. Where the amount of summer or seasonal business is unimportant in comparison with a utility's entire business, it is not unusual to ignore it in a classification of rates for the community or district in which they are operative.

The complaint alleges,—and it is a fact—that respondent charges, as a base lighting rate, for current furnished its yearly customers fifteen cents per Kilowatt hour, and its summer customers, May 1st to November 1st, twenty-five cents. This, briefly stated, is the only specification under this charge in the complaint, and having been specified ought perhaps to limit the scope of the inquiry, *Valley v. Atlantic Shore Railway*, F. C. No. 8, P. U. R., 1915B 569, but complainants were permitted without serious objection to go considerably afield at the hearing.

Complaint was then made of alleged inconsistencies and departures from the scheduled rates and regulations and from previous practices in dealing with certain individuals. We do not regard these individual instances pertinent to the present inquiry. They were offered under a blanket allegation in the complaint. A general charge of discrimination in rates must

mean in the rate structure, not in its interpretation as applicable to individuals. Is it unlawful discrimination to charge a certain rate per K. W. H. for seasonal use as against a certain other rate for an all-the-year use otherwise similar? Not whether a given customer is a seasonal or an all-the-year user. Individual cases of misapplication of scheduled rates may be considered under such general charge, if at all, only as illustrative of the general practice, or of respondent's interpretation of its schedule; not as showing whether it is in all cases lived up to.

If the utility exacts from an individual customer a rate or the performance of a condition other than that prescribed in the schedule for the service he receives, he has his remedy against the utility for its violation of the law, or of its duty to him. The Commission welcomes and solicits evidence of the unlawful acts of any utility under its jurisdiction. But it could not take jurisdiction under section 41 of the personal complaints of ten individuals, matters in which severally but one person was aggrieved, as the complaint of ten aggrieved persons.

These matters were, however, as we have said, offered without serious objection, and we will first consider them briefly, because the principles announced may be of assistance in other cases. One or more persons who retain a voting residence at Bar Harbor and live elsewhere outside of the summer season claim that they should have the yearly rate because they are residents of the town. When it is understood that the seasonal rate is based upon the nature of the use of the product or service charged for, and not upon the residence of the user, it will be understood that this objection is not tenable. It was alleged that one person who owned two houses, one used only in the summer and the other throughout the year, paid the seasonal rate for one and the yearly rate for the other. If the facts were as testified to, this was in accord with the schedules. One was a seasonal use, the other a yearly use, and it could make no difference that the same person owned both.

Much stress was placed upon the proximity of the premises of one or more persons who were classed as seasonal users to those of others who paid yearly rates. As we have said, it is the nature of the use that governs the rate; and no more the exact place of the use than the residence of the user.

Some inconsistencies in individual cases, consisting chiefly of unreasonable construction of the provisions of the schedules, were shown, and appeared to have been corrected, or generally in process of correction under a change in the management of the company. They did not throw any light upon the reasonableness of the scheduled rates themselves.

While the complaint contained no reference to rates charged by respondent for similar service in Ellsworth, complainants were permitted to show that the lighting charge there is ten cents per K. W. H. without reference to seasonal or yearly use. It was not shown that the seasonal use in the Ellsworth district constituted a substantial part of the respondent's business there, and in the absence of a complete inventory and valuation,—which it is agreed shall be awaited—we shall not undertake to pass upon the question of discrimination between the communities as such.

Complainants offered considerable evidence to show that the seasonal-rate principle was not applied to stores and hotels, and claimed that this was unfair to householders. Respondent replied to this charge, that the stores usually were not open evenings and used the current only in the afternoon, during off-peak hours, and that the hotels used a very much larger percentage of their maximum demand than dwelling houses use. Whether these reasons are sufficient to justify placing the whole differential on another class of summer users, we do not undertake to say in advance of the more exhaustive study which will be given the case after the valuation shall have been completed. If the added use during off-peak hours is not sufficient to increase the off-peak demand during the summer season to a point beyond the peak demand of the winter season, it does not require the addition of a "load" to offset idle capacity the balance of the year, which is the reason for a seasonal rate. If the hotels, which use current during the hours of maximum demand, take and pay for a much larger percentage of their maximum demand than householders, at the yearly house rates, it may be that they are paying their full differential through the peculiarities of the classification.

Without waiving the right to consider any of these matters more fully in the final disposition of the case, and saving the right of complainants to be heard further upon them so far as

they are material to the case, we turn to what we regard as the only issue to be decided now, "whether this rate discriminates between summer takers and winter takers, so-called."

The kilowatt hour is a recognized unit for the measurement of electric energy. By itself it means the same whether applied to a 12-months or a 30-days taker. Other things being equal each should pay alike for it.

The rate may, and often does, vary according to the hours of the day within which the current is used, the quantity used, the purpose, the relation of the amount actually used to the customer's installation or possible demand, and numerous other conditions. But the question before us is whether it is unlawful discrimination for respondent, at Bar Harbor, to charge 15 cents per K. W. H. to a person who takes its service throughout the year and 25 cents for the same quantity, delivered between the same hours of the same day, over the same wire, an equal distance from the generating plant, to a person who takes the service only between May 1st and November 1st.

The Utilities Act (section 31) defines unjust discrimination as the giving "any undue or unreasonable preference or advantage to any particular person, firm or corporation or any undue or unreasonable prejudice or disadvantage in any respect whatever."

Section 26 provides that the classification of service "may take into account the quantity used, the time when used, the purpose for which used and any other reasonable consideration."

Section 10 requires the rates to be "reasonable and just, taking into due consideration the fair value of all its (the utility's) property with a fair return thereon."

Assuming, as we do for the present, that the rates as a whole do not provide more than a fair aggregate return upon the property devoted by respondent to its business as a public utility, are these charges shown to be so distributed as to constitute an unjust discrimination against the seasonal user?

There can be no doubt that a utility whose seasonal business requires a larger expense than would be required to meet the normal demands of its yearly customers may charge the seasonal customer a higher rate per unit to absorb his part of those costs which are distributed through the year in dealing

with the yearly customers, but which are none the less attributable to the demands of the seasonal customer. We said in *Colcord et als. v. Searsport Water Company*, F. C. No. 35, decided December 7, 1915, which involved the question of seasonal rates to the summer customers of a water utility:

"It frequently happens, as in the case at bar, that a very substantial part of a community is made up of those people who remain in it only a portion of the year. Houses, cottages and other facilities are owned by, or maintained for, them, although they are used only a few months annually. That few months constitutes the year's active productivity, for such property,—just as the eight-hour day is the laborer's full day as truly as his day of more working hours was formerly his day. These houses stand ready to serve the public all of the time in order actually to serve them during what constitutes the normal year's occupancy there. Nobody expects to let or to occupy them for less than a full year's return on the investment.

"The water plant, the electric plant, the gas plant, each is constructed at one of these places capable of supplying the demand during the period of seasonal use. The capital invested, the depreciation, the normal maintenance, insurance, all of those charges which go on whether a greater or a lesser amount of product is being consumed, are required as much for the premises which are regularly occupied during some part of each year, and must be served when occupied, as for those places which are open and supplied throughout the year. It is the 'readiness to serve' element."

Mr. Clark vigorously denied the analogy of the utility's investment for summer business to that in the summer cottage. He declared that "there is no comparison," because the utility has the right of eminent domain and must "deal fairly with the public."

But it is precisely the same as to the aggregate return on the investment devoted to summer use. Both classes of property are entitled to it, and get it if they can. The summer cottage will not average to get more, because competition will keep it down; the utility will not average to get more, because regulation will keep it down. Both may get less through inability to sell their product at remunerative rates.

The difference comes in the distribution of the charges. To "deal fairly with the public" in this respect means that the burden must be so distributed among the customers that one will not be bearing in addition to the expense of serving himself a part of the cost of serving his neighbor. That is not only the justification but the necessity for the seasonal rate. If

it costs more per unit to serve the summer customer, the summer customer should pay more per unit for the service. Otherwise the added cost will be shifted to the yearly user.

The size, or capacity, of a plant for the generation and distribution of electricity is determined by the maximum demand which is likely to be put upon it at any one time, and in turn fixes the return, which includes interest, depreciation and other fixed charges. It cannot be measured by the average output, nor by the gross amount of current sold during the year, as might be done with a product that could be stored and held ready for use.

If the summer business creates a maximum demand which doubles the maximum of the year-around business and becomes, therefore, responsible for one-half the capacity charge, or plant investment, it is a liability that runs right through the year, because the investment and attendant fixed charges continue through the year.

In the case at bar, covering a period of three years ending June 30, 1916, the maximum demand of the Bar Harbor district occurred August 30, 1915, and was 560 kilowatts. The maximum non-summer demand was 210 kilowatts, December 23, 1915. It is estimated that the excess over the winter maximum, 350 kilowatts, is due to the seasonal demand. That is, a plant capable of furnishing 210 kilowatts of electricity would suffice for the yearly demand, but further capacity to supply 350 kilowatts additional is made necessary by the summer business.

On the other hand, the actual aggregate amount of current used during the same three years by yearly customers was 705,068 kilowatt hours, and by seasonal customers 435,882 kilowatt hours. So far as the cost of operation depends upon the output it should be apportioned according to the quantity used, and the yearly users would pay the most. But to distribute the capacity charges in this manner would result in placing upon the year-around users 705-1140 of the fixed charges of a plant only 210-560 of which capacity is required for their needs. It is not necessary to carry this illustration farther.

Computations covering this three-year period were presented in great detail by the respondent from which the following tabulations are made:

Total capacity or readiness-to-serve costs for entire territory including Ellsworth district.....	\$173,276 42
Maximum demand (actual use), Ellsworth district, Dec. 24, 1914.....	207 k. w.
Same, Bar Harbor District, summer season, August 30, 1915	560 k. w.
Same, Bar Harbor district, winter season, Dec. 23, 1915.....	210 k. w.
Excess summer demand over winter attributed to seasonal customers, Bar Harbor district, 560-210	350 k. w.
Total maximum demand, both districts..	767 k. w.
Being, Ellsworth district.....	207 k. w.
Being, Bar harbor seasonal, 350 yearly, 210	— 560 k. w.
	————— 767 k. w.
Capacity costs distributed according to maximum demand:	
Ellsworth district — 207-767 of \$173,276.42 =...	46,764 20
Balance to Bar Harbor district.....	\$126,512 22
350-560 of this due to seasonal demand.....	79,070 00
210-560 of this due to yearly demand.....	47,442 22
The variable or output costs during the same period for the Bar Harbor district were	59,078 23
The seasonal service used....	435,882 k. w. h.
The yearly service	705,068 k. w. h.
Total	1,140,950 k. w. h.
Apportioning the foregoing output cost according to the actual use there is chargeable to,	
Seasonal use	22,569 96
Yearly use	36,508 27

The total cost of service was:

Seasonal service	\$101,639 96
Yearly service	83,950 49
	<hr/>
Total	\$185,590 45

These deductions show the relation of the cost of serving yearly customers to cost of serving seasonal customers to be as 1 to 1.06, while the base rates in the schedule are as 1 to 1.66 2-3.

Other tests showed the summer connected load to be 901 k. w., and the yearly connected load 801 k. w., the equivalent of 18,020 and 16,020 50-watt lamps, respectively; the summer connected load measured by transformers to be 501.1 k. w., and the yearly load 451.9.

We have not attempted to verify these figures. Their correctness was not challenged at the hearing, and the comparative magnitude of the summer use appeared unquestionably so great that their verification is not necessary for present purposes. Holding that the seasonal customer should meet by higher rate the greater cost of serving him, and conceding that the seasonal use at Bar Harbor is a very important part of the total use, the policy of making the one rate substantially greater than the other is justifiable. We cannot profitably undertake an original study of the relation these rates should bear to each other until we have all of the facts, including value of plant, before us.

Complainants sought to attack the present differential by comparison with rates charged for the two classes of service in other communities. While the value of such comparisons is not great without information as to the comparative conditions, it has some force. The cases shown do not, however, condemn the practice complained of in this case. They disclosed increased charges for seasonal use over the yearly charge as a base rate for lighting customers, wherever any difference was shown, as follows:

York County Power Company.....	100%
Penobscot Bay Electric Company.....	66 2-3 to 100%
Rockland, Thomaston & Camden Street Rail- way	66 2-3%
Vinalhaven Electric Company	66 2-3%
Cumberland County Power & Light Company	58 4-5%

These comparisons, so far as they are of any probative force, sustain both the theory and the actual percentage of increase invoked by the respondent in this case.

The policy of the respondent in selling energy to the Bangor Power Company under the terms shown to exist was vigorously attacked and as stoutly defended. While we are not ready yet to accept all of the respondent's views bearing on this matter, we think it is one bearing upon the specific rates which ought to be charged the public rather than upon the practice of charging a higher rate for seasonal than for yearly use. Respondent contended that the energy sold to the Bangor company should not bear any part of the fixed or capacity costs because it is secondary power only. Obviously if it is entirely secondary power it should not be charged with such expense, because it does not enter into the demand which determines the capacity of the plant and the capacity costs. But if it is considered and charged with a portion of this expense, the relation of the yearly and the seasonal demands in Bar Harbor will continue to be as 210 to 350; and the final effect upon the relative cost of service would not be materially changed.

We have stated our views at considerable length so that the parties may be guided by them in the preparation of the case for final action. Beyond the statement of abstract principles the present decision is to have no weight in the final disposition of the case and the creation of a new rate structure, if one shall be found necessary. We now neither approve nor disapprove any of the present rates; but hold that the present schedule has not been shown to be unduly discriminatory. The whole case will be retained for further action.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

W. H. KENNISON ET ALS.

VS.

MADISON WATER COMPANY.

F. C. No. 13.

WATER COMPANIES—PURITY OF WATER—DUTY TO MAINTAIN—A water utility is bound to furnish water suitable for the purposes contemplated in its charter. Where the present supply is not suitable, it must provide a new supply, but may determine the manner of doing so, the Commission being concerned only in the results.

WATER COMPANIES—PURITY OF WATER—CO-OPERATION BY INHABITANTS OF COMMUNITY SERVED—Where the inhabitants of a community served by a water utility contribute to causes rendering the supply impure through individual or corporate negligence or failure in the performance of official duties, or render the correction of existing evils unnecessarily expensive through refusal to co-operate with the utility, they must expect to pay higher rates for service.

JUNE 9, 1915.

Appearances: William B. Brown, Esq., of Madison for complainants; Butler & Butler of Skowhegan for respondent.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

Complaint under section 41 of the Public Utilities Act signed by W. H. Kennison, M. D., and sixty-three others, residents of Madison Village Corporation, alleging that the service of the Madison Water Company is insufficient, inadequate and unjustly discriminatory in the following respects:

“First, Hydrant pressure, in attempting to extinguish fires, has been found to be feeble and ineffectual.

“Second, The present system of ‘flat rates,’ payable six months in advance, are believed to be unjustly discriminatory—a ‘meter system’ should be substituted.

"Third, The water furnished for domestic purposes is unfiltered and impure.

"Fourth, The water rates, tolls and charges are excessive, unsatisfactory and unreasonable."

The complaint was filed January 27th, 1915, and notice thereof was sent to the respondent on January 28th, giving it ten days within which to remove the causes of complaint to the satisfaction of the Commission. The respondent filed its answer February 8, 1915, denying the allegations in the complaint and demanding a hearing. On February 9th, hearing was set for March 2, 1915, and notice sent to the respondent. Hearing was held as ordered, at which time the complainants presented evidence in support of their allegations, and the respondent filed its schedule of rates and a copy of its contract with Madison Village Corporation. When the taking of testimony had been completed the hearing was suspended for further investigation by the Commission and for arguments. The Commission caused its chief engineer to examine the premises and to take samples of the water for analysis, and made an examination of the treasurer's books and of the rates. Arguments of counsel were heard May 25, 1915.

The Madison Water Company was organized in 1891 under chapter 97 of the Private and Special Laws of that year, which authorized it to take water from the Kennebec River and to supply it to the towns of Madison and Anson and certain parts of Starks and Norridgewock "for all domestic, sanitary and municipal purposes, including the extinguishment of fires." In 1913 the act was amended so that it might take water from the "Kennebec River, Madison Pond or Hayden Lake, so called, in Madison, Embden Pond in Embden, or any of the tributary lakes or streams thereof."

August 14, 1891, the respondent entered into a written contract with Madison Village Corporation whereby it agreed to lay its pipes in certain streets of that village, specified the size of the pipes, agreed to build a stand-pipe or an earth reservoir of stated minimum capacity on Rowell Hill, to erect and maintain twenty-five hydrants at points to be designated by the Village Corporation and to maintain them for a term of fifty years for a certain rental to be paid by that Corporation, to furnish water for four drinking fountains and for street

sprinkling and the flushing of sewers, the last at the expense of the Village Corporation. The contract further provided that the Village Corporation might at the expiration of twenty-five years from its date purchase the property and franchise of the water company at a price to be fixed by arbitration.

The respondent constructed its plant in 1891 and 1892 and has ever since continued to operate in Madison under its charter and the terms of this contract. The Madison Village Corporation as such has taken no part in the present proceedings, and no evidence was offered that the respondent had not kept the terms of its contract, which is still in force. The respondent has never operated outside of the town of Madison.

Madison is located on the east bank of the Kennebec River opposite the village of Anson. Several manufacturing plants are located at this point including the mills of the Great Northern Paper Co. There is a dam across the river for power purposes. The respondent pumps its water at a point below the dam from an intake pipe which extends about two thousand feet above the pumping station, principally above the dam. Several years ago the intake pipe was extended seven hundred feet above its original terminus, which was then believed by the secretary of the Board of Health to be more than was required to avoid impurities coming into the water from the two villages.

Several towns are located above Madison, from which sewage, mill discharges and other matter are precipitated directly or indirectly into the Kennebec River. Anson village has no sewerage system for the upper part of the village, where about 40% of its houses are located, but is traversed through this part by Randall Brook, which discharges into the Kennebec about seven hundred and fifty feet diagonally above and west of the mouth of the intake. The southerly part of the village of Anson sewers into Getchell Brook, which discharges into the Kennebec about two hundred feet above the dam, considerably below the intake but into the mill pond, which is very slow at low water. The natural drainage of the northerly part of Madison village, containing 35% of its 370 buildings, is carried by Rowell Brook, which flows into the Kennebec 350 feet above and east of the intake. The intake is near the middle of the river. The Madison sewer system

empties into Jones Brook, flowing into the Kennebec below the dam. Not all of its streets are sewered, and many of the houses in sewered streets do not connect with the sewers.

While the complaint contains four specifications, attention was paid particularly to that touching the purity of the water. Counsel for the complainants indicated this in his opening statement, in which he said, "The water isn't pure—that I will say is our main contention." And again, "Our main contention I want to reiterate is the matter of the impurity of the water." With this view of the situation shared by the parties and emphasized by the testimony, the Commission has given to it and to the remedying of conditions which it has found to exist especial attention. It has not, however, ignored the other allegations. But with the view it has taken of the principal contention it is believed that they must to some extent depend upon the treatment of that. We now refer briefly to them before taking up the third allegation, which will be dealt with last here.

First, Hydrant Pressure. The testimony shows tests disclosing a pressure ranging from 54 pounds to 66 pounds at various points. It is urged that this is not sufficient. Evidence was adduced to show insufficiency of pressure as seriously contributing to the damage occasioned by several fires. Without challenging these statements the respondent offered its written contract with the Village Corporation, in which the efficiency of the fire service to be rendered by it is measured solely in terms of the location and capacity of its reservoir, the location and size of its pipes, and the number of hydrants to be furnished as located by the Village Corporation. No suggestion is made that the respondent is not furnishing precisely the fire service that it contracted to furnish. The Village Corporation does not appear to have claimed otherwise. Unless the Utilities Act so far supersedes this contract as to make a reasonably efficient service rather than the terms of the written contract the true measure of the respondent's duty in this behalf, the complainants fail to support this charge. Neither side offered any authorities on this question. A direct ruling on it at this time would be likely to be followed by further procedure on exceptions that might delay action on the principal feature of the case, and the action to be taken in conformity with the suggestions we shall make on that feature

may so change the whole situation as to put an entirely different aspect on this and the other two conditions complained of. We therefore leave it as it stands at present.

"Flat rates" and "excessive charges." We take up these two allegations together. The complainants ask for the installation of meters on all services. The respondent now bases its charges entirely on flat rates. This is the system generally in vogue in this state except in the case of large users. To install a meter system would involve a considerable additional capital outlay, unless the consumers were required to buy the meters. We do not feel that it should be required in any event until the nature and cost of changes made in conformity with the recommendations we shall make later in this order are determined. It will then be practicable, if thought best, for the respondent to file schedules of rates and regulations for both kinds of service, and for the Commission to pass intelligently upon them.

The rates themselves under our law must ultimately be fixed by the value of the property useful and used in the service. This will depend in the near future upon the additions and changes to be made in the plant. An order made now would at best be only temporary. It would involve the expense of a physical valuation of the property by the engineering department. As said by the New Hampshire Public Service Commission in a recent water case: "The expense involved in the improvements to be made will be substantial, and must be taken into consideration in determining the value upon which rates are to be based. It is not desirable to attempt to fix such value and establish rates for the future until it is possible to determine with substantial accuracy what the amount of such expense will be. The case, so far as rates are concerned, will accordingly be continued until such expense is known."

We have, therefore, gone no farther than to ascertain the annual earnings, costs of operation, expenditures for construction, interest charges and the dividends paid on respondent's stock and to make a comparison of its rates with those of other companies somewhat similarly situated. It paid its first dividend, 2%, in 1897. It paid 3% in 1898, 5% during the next four years, and 6% since that time. Its total cash dividends have been \$37,200. It has also issued stock to the amount of

\$45,000 against accumulated profits and estimated increased value of plant. How far this has been justified and to what extent money paid for further improvements may be permitted to create additional capital for the payment of dividends must and will be determined as soon as the plant is put into the condition that will be required of it. It has been urged that the respondent should not be permitted to charge full regular rates if it is furnishing impure water. But the Commission cannot authorize such service and cannot make rates for it. The only rates recognized must presuppose proper service. That will be secured as expeditiously as possible.

Comparison of the rates now charged with those of thirty-five private water companies in this state, including respondent's, developed the following result:

MADISON WATER COMPANY.

Rates compared with average rates of 35 Maine water companies including Madison. Figures under column headings indicate number of companies carrying that heading.

	Ist fau.	Add fau.	Ist W. C.	Add W. C.	Ist Bath.	Add Bath.
	35	23	33	30	33	30
Average	\$8.46	\$2.32	\$4.63	\$2.96	\$4.16	\$2.60
Madison	8.00	2.00	5.00	1.00	5.00	1.00
	Hose	Horse	Add Horse	Cow	Add Cow	
	32	31	30	29	29	
Average	\$4.80	\$4.64	\$2.09	\$1.91	\$1.71	
Madison	5.00	5.00	1.00	1.00	1.00	

QUALITY OF THE WATER.

The complaint charges that "the water furnished for domestic purposes is unfiltered and impure." The respondent has no filtration plant, and we are of the opinion that the water is not suitable for domestic use, owing to impurities contained in it. Both parts of this allegation are sustained.

The Commission caused its chief engineer to visit Madison, March 6, 1915, for the purpose of observing conditions and securing samples of water for analysis. He secured eight samples and submitted them to the Director of the State Laboratory of Hygiene. These were taken from different points

in the river and from taps in the village. The analysis disclosed the presence of colon bacilli in all of these samples except one which was taken from the river so far above the intake as to escape pollution from the villages of Anson and Madison. Aside from technical data, the Director's report, dated March 15th, was as follows:

"I am enclosing the results of the analysis of the 8 water samples, collected by Mr. Bean from the Kennebec River in and about Madison, Maine.

"Since making verbal report to Mr. Bean on the 12th instant bacteria of intestinal origin have been isolated from the samples taken from the tap at the Weston House and from the intake of the Madison Woolen Company. Thus the only sample out of the 8, which is free from the evidence of pollution by sewage wastes, is the one taken about a mile and a half above Madison.

"At this time the town of Madison is evidently polluting its own water supply, in which occupation it is ably assisted by the town of Anson. In its present condition this water is not safe to use for drinking. Filtration of the supply would make it so. This is to be preferred in my opinion to extending the intake above the present sources of local pollution, as the installation of sewers by the up-river towns will make filtration necessary in the near future by introducing pollution from up river."

With this situation existing the only question,—and under the conditions a somewhat perplexing one—is the remedy. This is made perplexing by two facts. In the first place, it is not practicable to order the respondent to discontinue its service until the water is made suitable for drinking purposes. The village of Madison and its inhabitants have no other source from which to procure it for any purpose, except such quantities as they buy to drink.

In the second place, the attitude of a very considerable portion of the population of the village toward the water company is not such as to assist in a practical solution of the question. That the present condition of the water and the prevalence during the past few years of disease which many believe is attributable to this condition leads to serious complaint is but natural. But there are some very important facts which indicate that the fault is not so exclusively with the respondent as to justify this attitude.

The language of the complaint is that "the water furnished for domestic purposes is unfiltered and impure." Mr. Humphreys, an engineer, testifying for the complainants, stated that he was present at a meeting of the Village Corporation, a few years ago, where the question of installing filters was discussed. He said: "I think Mr. Fletcher (respondent's manager) made a statement at that meeting that the company was ready to put in filters if the corporation would so express themselves that they desire them—something to that effect."

Q. "What objection was there, Mr. Humphreys, to filters, or what was the expressed objection?"

A. "Why, it was discussed from all angles, and one of the objections was that in a few years, at the end of the expiration of twenty-five years, the town has the privilege, under the contract, to purchase the plant at appraisal, and some of the citizens thought it was so near the 25 years that perhaps it might be best to let the thing wait. Different individuals had different ideas, and it was discussed from all angles."

The same witness stated the result of the meeting in this language: "As I remember it, they took an expression of the meeting, and the expression of the meeting was that the people of the Madison Village Corporation didn't wish to put themselves on record as requesting filters."

The remedy now suggested by complainant's counsel is that the respondent take water from Hancock Pond, a distance of some twelve miles. The same witness estimated that this would cost "one hundred thousand dollars for the pipe line alone," and testified:

Q. "Is it practical, do you think, for the town of Madison to take water from a system where you have to add \$100,000 in addition to its present investment?"

A. "I shouldn't consider it was for Madison alone."

The testimony fails to disclose knowledge on the part of any one prior to the filing of the complaint that the water contained pollution which rendered it unsafe for drinking purposes, although its purity had been questioned seriously, and many people were procuring drinking water from other sources. The water had been analyzed by the State Chemist at frequent intervals for years, and, as Dr. Sawyer, secretary of the Board of Health testified, "the report has always been favorable."

The doctor had himself caused one analysis to be made several years ago at about the time of an epidemic and found nothing to indicate typhoid. Whatever may have been the reason that these impurities were not sooner discovered, the fact remains that frequent analyses were made and they were not found.

The sources of pollution described by the complainants and the conduct of the village authorities in relation to them have contributed their full share to the seriousness of the present situation. In describing this condition the complainants showed that the sewage from houses in Madison went out upon the ground and directly into the Kennebec or into that river through Royal Brook. Mr. Humphreys testified that "quite a percentage of the houses are located on streets on which there are sewers and not connected." These sewers discharge into the Kennebec below the dam but no steps have been taken to compel the people to connect with them. The same witness testified that four houses on the bank discharged their sewage and water closet product "onto the surface. They aren't connected with any sewer."

Much testimony was offered to show the presence of filth, water closets, stables and pig pens along Rowell Brook and the river and where their impurities would reach the river. Alfred M. Corson testified and offered photographs of pig pens near Rowell Brook, a water closet within ten feet of it and three or four cartloads of all kinds of rubbish at one point. Melvin C. Adams testified that 40 to 60 men were housed in a boom house from the middle of June to the latter part of September and that all of their sewage discharges direct into the river.

The testimony of Charles S. Lander, Chairman of the Board of Health, also in the employ of the Great Northern Paper Co., is particularly illuminating both as to the situation and the attitude of the officials. One contention is that the storage of water in the mill pond by the use of flashboards and otherwise deadens the flow, backs the water up and holds and throws back to the intake impurities. In connection with testimony in detail and in general about the sources of pollution already indicated and about the practice of the Paper Co. in dumping refuse matter into the pond to tighten the dam, his evidence contains these questions and answers:

Q. Now Mr. Lander, have you had occasion to investigate the matter of filth along the shores of the river, opposite Madison and Anson?

A. Why, I can't say that I was ever called right up direct on the bank of the river, but more or less nuisances coming in from reports up on that street there, as is shown on the map, dry water closets and sink spouts and like that I have looked after when there was complaint come in, and had them seen to.

Q. Have you ever had occasion to go into that part of the village contiguous to the Great Northern Paper Co. wood piles, up near the mouth of Rowell Brook?

A. Why a few pig pens there that I have looked after.

Q. Has the health department undertaken to restrict the amount of substance that the Great Northern Paper Co. throws in back of its dam?

A. Onto the dump there, where the logs are piled?

Q. Yes.

A. No sir, I never had any complaint entered to me.

Q. Or anything that is thrown in back of the dam to tighten it there?

A. No, sir, never had any complaint.

Q. Do you consider that injurious to the water?

A. Yes, I do.

Q. But no effort has been made to restrict it in any way?

A. No sir.

It would not be profitable to rehearse this testimony except that the thinking people of Madison should, and on-reflection will, realize that the best results cannot be obtained without some degree of coöperation between them and the company whose duty it is to serve them. The complainants allege that "the water furnished for domestic purposes is unfiltered," and ask the respondent not to install a filtration plant. They demand that it go to Hancock Pond, and testify that the expense of the pipe line alone would be prohibitive for Madison. They have a substantial sewerage system that would prevent part of the contamination, and do not require householders to connect with it. They describe the existence of a great many nuisances and take no steps to abate them.

Of course, this condition of affairs cannot relieve the respondent from its duty to furnish pure water, nor excuse any

negligence on its part which may have contributed to the present trouble. Nor is it fair to assume that the people of Madison would wilfully connive at a practice that would increase the difficulty experienced by the respondent in furnishing them suitable service. But to just the extent that objectionable practices are permitted to exist, so far is that difficulty increased, and they necessarily suffer either from poor service or more expensive service. The respondent is taking its supply from the source designated in its original charter and contemplated by the Village Corporation when it made its contract. That source has become seriously polluted. This has been done largely by acts which the people and especially the health authorities should have prevented. These truths appear to have been lost sight of in the partisanship engendered by these proceedings. But they are of vital importance in working out a solution of the present difficulties. The town has no other source from which to secure its water. If it proposes to purchase the plant under the terms of its contract, it will suffer from any expense that these practices require the respondent to incur which would otherwise be unnecessary. If it waives the right to purchase under the contract it must pay rates fixed on an investment thus made greater. If the citizens of Madison desire the best service at the least expense they must at least refrain from putting trigs in the way of it.

This whole situation, the present pollution of the source of supply, the cost of remedying the evils, the extent to which that cost might be affected by an attempt in good faith on the part of the Village Corporation to clean up its own filth, the attitude of the village toward a filtration system, the demand for a specific remedy too expensive for this town alone, and especially the peculiar contractual interest of the Village Corporation in the water company's plant by virtue of its option of purchase as it will exist after the changes now required are made, all led the Commission to believe that the interest of the parties and the public could be advanced by a conference and free discussion of the situation and its remedy in the light of what this investigation had disclosed. We suggested such a conference, and the respondent acting on that suggestion asked the complainants for an appointment. This was declined, and nothing remains but for the Commission to issue its order.

The complainants protest vigorously against a filter system, but experience appears to have demonstrated its efficiency when properly constructed and operated. As already indicated, the complainants urge with equal vigor that the respondent should go to Hancock Pond. This seems to be feasible only if arrangements can be made with some other company or municipality to share the expense. The testimony of complainants shows that it is not practical for Madison alone. It would not be desirable to require the respondent to assume an expense which its field of operation would not warrant, nor fair to Madison, which will probably take the property over at some time, to create a plant at unreasonable cost. The respondent has no right to create a plant at an unnecessary expense. If it has a source of supply that can be made suitable by measures proven acceptable, it cannot go to some other sources that involve a substantial increase in cost. This is clearly stated in the opinion of Justice Savage in *Water District v. Water Co.*, 99 Me., 371, 387.

The ideal solution would appear to be for the villages of Anson and Madison to unite in this matter. An enabling act making this possible was passed by the legislature of 1913 and a bill reported from the judiciary committee at the session of 1915 extending the right. Counsel for the complainants stated in argument that this latter bill was defeated through the efforts of those interested in the present complaint, because they feared excessive valuation of respondent's plant by appraisers appointed by the court. It is significant that the third appraiser to act under the Village Corporation's present contract with the company is to be appointed by the court, and that if this legislation had passed it could not have been forced upon the Village Corporation. It would have become effective only on its acceptance by the legal voters of the Corporation. Whatever the real motive may have been, the citizens have lost their present opportunity to act in what would appear to be a very practical manner if they really wish to acquire their own water supply and to secure it from a source which, on account of expense, is not available to them alone.

Under these conditions we shall not recommend that respondent go to any particular source of supply or adopt any particular method, even if we had such authority, which we

doubt. We believe that the limit of our authority in the first instance is to require it to furnish pure water. It must work out the method as well and as expeditiously as it can under the circumstances.

We shall not now close the case. As already indicated the other three allegations will be considered further when this most pressing and most expensive item is disposed of. The case will remain open for further action as required.

It is now

ORDERED AND DECREED

That the Madison Water Company take immediate steps to furnish Madison Village Corporation with pure water for domestic purposes; that it report its plans and progress to this Commission within thirty days from this date; that it prosecute its work hereunder with all possible diligence and expedition, and that it make further reports touching the same as required by the Commission.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

GEORGIA P. PORTER ET ALS.

VS.

BANGOR RAILWAY & ELECTRIC CO.

F. C. No. 26.

WATER COMPANIES—PURITY OF SUPPLY—MUNICIPAL CONTRACT—Where it appears that water furnished the inhabitants of a city for domestic use is unfit therefor, although furnished in accordance with the terms of a contract with the municipality specifying the source of supply, the method of treatment and the rates (the municipal officers knowing or having cause to know the condition of the supply when the contract was made), the utility will be required to furnish pure water, and such contract will be no bar to charging higher rates than those named therein if required to meet the expense of providing better service. A contract to furnish impure water for domestic purposes is unlawful.

NOVEMBER 15, 1915.

Appearances: E. C. Ryder for respondent.

Benj. F. Cleaves, Chairman; Wm. B. Skelton and Chas. W. Mullen, Commissioners.

On July 6th, 1915, this Commission received a formal complaint against the Bangor Railway & Electric Company, signed by seventeen persons who were being served by the respondent, and who claimed to be aggrieved in the manner set forth in the petition.

The allegation in the complaint is brief, and is as follows:

“That the water supply furnished to the inhabitants of said Old Town is impure, unfitted for domestic use and shows that it is not properly filtered.”

In accordance with the Utilities Law, a certified copy of such complaint was promptly served upon the respondent, and, upon August 14th, the answer of the respondent was filed. In

such answer it was admitted that the water furnished was not at all times suitable for domestic use, but that the source of supply and the manner in which such supply was filtered before turned into the main for use was in accordance with the provisions of a written contract between the respondent and the city of Old Town, in its corporate capacity, such contract being dated March 13, 1913, and in which contract it was provided that the water to be used in said Old Town should be pumped from the Penobscot River at the same point it was being pumped at the date of said contract, and that it should be screened and filtered by a sand filter as the same was installed at the date of said contract; and that the respondent was pumping and filtering the water in exact accordance with the terms of such contract. The respondent further stated in its answer that it was the intention of the company either to provide a new source of water supply or to install a chemical filter for purifying the water as pumped from the Penobscot River; and that it had already entered into negotiations with a responsible manufacturer of filtration apparatus to make a study of the local situation and install such a plant as would insure a supply of water suitable for domestic use. Under the circumstances the respondent, in its answer, asked for sufficient time in which to make necessary arrangements with the city of Old Town and to do the work necessary either to supply water from the new source or to install a proper filtration plant at the present source of supply.

The Commission felt that it might be better to permit the respondent and the city of Old Town to confer and together work out a plan for relieving the existing situation, and the Commission did not immediately set the matter for hearing. On October 13th we received a request from one of the petitioners to have the matter set for hearing, and in accordance with such request, we gave notice to all parties of a hearing to be held at the offices of the Commission on November 2nd, 1915. Upon that date none of the petitioners, no citizen of Old Town, no member of the city government, and no one representing any of them, appeared, although the petition was signed by three ex-mayors of Old Town, by two physicians and several prominent citizens. The respondent was represented by its attorney, E. C. Ryder, Esq., and the Commission, conduct-

ing the hearing in behalf of the petitioners, presented the petition and answer, requesting counsel for the respondent to make such statement as he saw fit in behalf of the respondent. Counsel stated that it was true that the water being used in Old Town was not at all times fit for domestic use, on account of the intake pipe through which the water was pumped to the filter being located at a point in the Penobscot River where the inhabitants of Old Town empty a considerable portion of their ordinary sewage matter, and that beyond question the raw water necessarily contained colon bacilli and other matter injurious, if not dangerous, to the health of people using the water, unless the same could be very carefully filtered in accordance with modern methods. The attorney further stated that, prior to March 13, 1913, (the date when the contract between the company and the city was entered into) representatives of the company had stated to the city its willingness and desire to go to a new source of supply, viz: Chemo Lake, not far from Old Town, where, in the judgment of the company, a supply of pure water could be obtained at some additional expense, which would make it necessary for the company to either charge the city, in its corporate capacity, a higher rate for such water as was furnished for municipal purposes, or a somewhat higher rate to the general public. The reply which the city fathers made was to the effect that it was thought that Old Town, Brewer, Veazie and Bangor might some day be incorporated into a water district, a supply of water obtained at Moosehead Lake, and it would not be the desire of these communities to have the respondent company make any additional investment in its plant, which addition would have to be paid for if a district were formed, and which additional equipment would be of no particular use to the district if it took its supply from Moosehead.

The attorney for the respondent stated to the Commission that he told the city fathers that, in his judgment, the idea of a district as above outlined was almost ludicrous, and that the scheme had no practicability and could never, and would never, be carried out.

He further stated that he said to the officials of Old Town that, if they objected to the company going to Chemo Lake, a different filter might be installed, in order to purify the water

of the Penobscot River, but that the officials objected to this for the same reason, viz: the water district scheme. Thereupon the contract of March 13, 1913, was made and entered into, and the company is furnishing water in accordance with that contract; that, after receiving a copy of the complaint, counsel for the respondent had upon several occasions consulted with the mayor and other officials of Old Town and suggested that a committee of the city government be authorized to take up the subject matter of the complaint with the company, to the end that the existing contract might be annulled and the respondent given an opportunity to purify its supply of water in some way, and, when the same had been done to the satisfaction of the Commission, a new contract made and entered into.

Counsel for the respondent stated that he was unable to effect a meeting with the city council, or to procure the appointment of a committee thereof, or to in any way arrange to meet with any officials of Old Town to even discuss the matter of the contract or the matter of purifying the supply of water. He stated to the Commission the company's entire willingness to go to Chemo Lake or to install a modern filtration plant and use the Penobscot River, but feared that the contract existing between the company and the city might stand in the way of charging to the company's customers a reasonable return upon its increased investment.

If we had felt that an adjournment of the hearing to a definite day would have answered any useful purpose, we should have been very glad to do so, but, upon reflection, it occurred to us that such an adjournment would be useless, in view of the fact that the city government of Old Town had apparently knowingly entered into a contract under which the inhabitants of the city would necessarily be furnished with impure water, taken from a supply known to be polluted, and treated, so far as filtration is concerned, in a manner which beyond question removed but little, if any, of the original pollution and danger. We, therefore, decided to close the matter and render a decision as the case then stood.

It is well understood today that almost any water, no matter how thoroughly or in what manner polluted, or whatever may be present or lacking in the constituent elements which make

water usable, may be rendered safe for use, if scientifically treated through the agency of a proper filtration plant. It was interesting to the Commission to note that the original filtration of water was brought about by paper manufacturers who understood that to make their particular product they must have water out of which were taken some elements present and into which must be introduced other elements not present, in order to effect a proper combination for practical use in their business. Naturally, chemists and experts gave the matter of filtration careful study, and many experiments were made. Numerous patents were taken out and many companies formed, each of which claimed its particular apparatus was the best for the paper manufacturers.

After a while it became apparent that however impure a supply of water might be in the beginning these impurities or foreign substances could be taken out, if the supply were properly treated. As would be expected, the waters of hardly any two rivers or lakes will analyze exactly the same, for the reason that the territory through which each flows, or from which the supply of water comes, contains only the elements which Mother Nature has supplied. In some there will be an excess of certain mineral or certain alkaline elements; in others an entire absence of some necessary and essential ingredient. In order to filtrate a given supply of water, it is oftentimes necessary to introduce an absolutely foreign element into the water, in order for the chemicals used in connection with the filtration to properly operate upon the water. If in a given supply in its raw state sewage matter exists, or there is in suspension in the water various substances more or less harmless in character, but unsightly on account of making the water appear roily, a coagulate is introduced, which precipitates the greater proportion of these impurities so that the water then may be carried to the sand filter in a state very nearly approaching purity. The filter then removes from 95 to 98% of the remaining impurities or injurious substances, so that the water which is turned into the mains of the company is to all practical purposes absolutely pure.

When a given company concludes to filter its product the services of an expert are secured, and he makes various scientific tests and experiments, incident to which is the construc-

tion of an experimental filter, and these experiments and tests are carried on until the highest point of efficiency is reached with reference to that particular supply and a filtration plant upon a large scale installed, in the use of which the results of the experiments and tests are put into practical use. So today no community need be served with impure or unwholesome water, and it is consequently almost unbelievable that the city of Old Town should consent, in the form of a contract, to have its inhabitants supplied with the kind of water being pumped from the Penobscot River by the respondent company and filtered in the kind of plant known to exist at Old Town—a plant not modern or scientific and capable of removing hardly any of the injurious and dangerous substances contained in the supply.

However, the attitude or actions of the city authorities of Old Town are of but little consequence to the Commission in the pending case. Our duty is to protect the consuming public in their health and lives, and, no matter what contract may have been entered into, that duty must be performed, and performed exactly as though no such contract existed. In other words, we have nothing to do with the contract, and, for present purposes, care nothing about the contract. It may not, however, be entirely out of place to touch upon the matter by way of dictum, in order that the city authorities of Old Town may realize the likelihood of a court declaring the contract entirely void, upon the ground that it is against public policy. We mean by this that if under our order made in this case the respondent company should be obliged to add immediately to its investment, and as a result of the same have to charge rates entirely at variance with the terms of the written contract, and the city, in its corporate capacity, should undertake to compel the company to carry out that contract, the company might well say in defense that the contract was void as being against public policy. Greenwood, a writer of recognized authority upon the subject of contracts, says in his work on that subject:

“By ‘public policy’ is intended that principle of the law which holds that no subject can lawfully do that which has a tendency to be injurious to the public or against the public good, which may be termed the policy of the law, or public policy in relation to the administration of the law.”

This is but one phase of the very many which might enter into a determination of the question whether this particular

contract was or was not void as being against public policy. We merely call attention to this in passing, because we have not, and shall not, take the contract into account in the slightest particular in arriving at a conclusion.

The Commission, under the allegations of the petition and the admissions in the answer, has a right, and is bound, to assume that "the water supply furnished to the inhabitants of said Old Town is impure, unfitted for domestic use and shows that it is not properly filtered." This being so, there can be no two opinions as to the right of the inhabitants of Old Town and the duty of the respondent company. The inhabitants of Old Town are paying rates for service which would entitle them to water fitted for domestic use, and presumably the company is receiving rates which constitute a fair return upon the capital at present invested in the property with which it should supply that kind of water. If, however, it is the duty of the company to supply pure water, (and of this there can be no possible doubt) and if to so supply the inhabitants with pure water it is necessary to increase its investment, the matter of a fair return upon capital properly and prudently invested is for future consideration and has nothing to do with the matters involved in the pending case. The one thing which the company must do is to furnish usable water. In the absence of any law whatever the average citizen would know and the average company would understand it to be a positive duty to refrain from furnishing for domestic use water that was injurious to health.

The Utilities Law is merely the result of a crystalization of public opinion into words. All the ordinary duties of public service companies existed and were pretty well understood before any Utilities Act was passed. The act merely gave to a constituted body the authority to compel such public service corporations to do the things that are lawful and to refrain from doing the things which are unlawful. The duty of the respondent company is to refrain from doing this unlawful thing, and, in justice to the company, we say that it is and has been, in our judgment, ready and willing to refrain from doing the unlawful thing, but the duty of the company is not complete when it refrains from doing this particular unlawful thing. In other words, it would not be a compliance with its

duty if it ceased furnishing water in Old Town. The people have given to this company very valuable rights, practically monopolistic, and in return for that gift the company must perform services in a proper and lawful manner. It must furnish to its customers a product that is reasonably safe for use, and that is all that we can order this company to do, so that in the end any order which we may make must necessarily be to the effect that the company must obey the law.

The details of any plan to relieve the situation ought to be, and must be, worked out by the company. They know better than we what is practical and what is necessary. We are not managing public service corporations. We may have very definite ideas as to what ought to be done, but in the first instance the company should be given reasonable opportunity to make its own plans and carry them into execution. Before any change made necessary in the present case is finally effectuated this Commission should have an opportunity to pass upon the details worked out by the company, and this we shall insist on in this case.

And so, after mature consideration, it is

ORDERED

That the Bangor Railway & Electric Company take immediate steps to furnish the inhabitants of Old Town with pure water for domestic purposes; that it report its plans and progress to this Commission within thirty days from this date; that it prosecute its work hereunder with all possible diligence and expedition; and that it make such further reports touching the same as required by the Commission from time to time.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

GEORGIA P. PORTER ET ALS.

vs.

BANGOR RAILWAY & ELECTRIC COMPANY.

F. C. No. 26.

JOSEPH H. GIBBONS ET ALS.

vs.

BANGOR RAILWAY & ELECTRIC COMPANY.

F. C. No. 50.

WATER COMPANIES—PURITY OF SUPPLY—METHOD OF CORRECTING UNSUITABLE CONDITIONS—Where it appeared that the water furnished by one utility for domestic use in two cities was unsuitable therefor; that, although this fact was known, the municipal officers of the two cities had neglected, although requested, to consider with the utility proper methods of remedying the conditions; that the utility had in compliance with our orders, devised alternative plans for providing pure water at considerable additional cost, and that the legislature had pointed out a suitable source of supply conditional on a referendum on the terms of contracts by the voters of the municipalities to be served, the utility was ordered to submit its recommendations to the municipalities and to ask for some contract which might be submitted to the voters for approval or rejection.

JUNE 16, 1916.

Appearances:

Cleaves, Chairman; Skelton and Mullen, Commissioners.

The foregoing cases involve the purity of the water furnished for domestic purposes in the cities of Old Town and

Brewer, respectively. Briefly, the situation to date in each case is this.

OLD TOWN CASE.

A preliminary hearing on the Old Town complaint was ordered for November 2, 1915. None of the complainants appeared, personally, or by representative or attorney, or by any written statement. Respondent's attorney, E. C. Ryder, Esq., and representatives of the corporation appeared, admitted that the water was not at all times fit for domestic use, and discussed the situation and possible remedies in general. The facts are fully set forth in connection with our order dated November 15, 1915, in which the respondent was directed immediately to take steps to furnish the inhabitants of the city of Old Town with pure water, and to report plans and progress, P. U. R. 1916 A—407.

An inexpensive device for purification of the water was installed, and has since been in use, pending a definite understanding with the city of Old Town on matters mentioned in that decision. The evidence in the case shows that the inhabitants of Old Town were at the time the complaint was made, getting precisely the character of water that the city council contracted for March 13, 1913, and that its impurity and the causes of the same were then known in a general way at least.

BREWER CASE.

The Brewer complaint was filed November 30, 1915, and alleged that "the water is impure and unfit for drinking and domestic purposes," and lack of sufficient hydrant pressure for fire protection. Hearing was held at Bangor, February 10, 1916.

The respondent pleaded, and the evidence tended to show, that the water was not suitable for domestic use; that this had been known for some time, that respondent had sought, unsuccessfully, to procure a suitable contract with the city of Brewer under which it might proceed with the construction of a chemical filter, or the taking of water from Chemo Lake, and that it was ready and anxious to proceed as soon as this could be accomplished.

Both cases have since been suspended awaiting the working out of a comprehensive plan that would provide suitable service for the territory served by the respondent as a water utility. This territory includes, actually or potentially under its charter, Brewer, Old Town, Orono, Veazie and Orrington.

CHEMO LAKE.

The supply for Orono is taken from the outlet of Chemo Lake, Blackman Stream. This water is considered suitable for domestic purposes so far as purity is concerned, but is highly colored from the presence of vegetable matter. By chapter 195, Private and Special Laws of 1913, the respondent is authorized to take water from this source, "for the sole purpose of supplying the inhabitants of the cities of Old Town and Brewer and the towns of Milford, Veazie and Orrington with pure water; provided, however, that the authority herein granted shall not be exercised until contracts have been entered into between said cities and towns and said Bangor Railway and Electric Company, or its successors, in which it is stipulated that Chemo Lake and its tributaries may be used as a source of water supply for said cities and towns and the inhabitants thereof, and such contracts have been ratified by the voters thereof at legal meetings of said cities and towns."

The respondent has now presented a plan intended to improve the service to all of the above mentioned territory, and asks our approval of it. This plan, worked out by Lewis D. Thorpe, civil and hydraulic engineer, of Boston, contemplates the taking of water from Chemo Lake and describes in much detail the requirements of the territory served, the present supply, the quality and quantity of the supply available from the proposed source, the different ways of procuring and treating it, and the probable cost.

Briefly stated, two plans are outlined. Both propose taking the water from Blackman Stream. It is then to be treated for the removal of the color, and any impurities it may contain, by either a mechanical filtration system or by slow sand filters. Both methods contemplate a gravity flow from Blackman Stream to the filtration plant, which is to be located in Orono. The mechanical filters would be located at the site of the present pumping station in Orono and would be of sufficient capacity to

supply all of the aforesaid cities and towns. A central pumping station would be located near the filters and the water conveyed by 12" main to the present Old Town standpipe and by 14" main to Veazie to connect with the present Brewer main.

The plan for slow sand filters includes a filter bed of sufficient capacity, west of the Maine Central Railroad in Orono, about 500 feet north of the present Orono pumping station, and extending the intake farther up Blackman Stream to get suitable pressure on the filter beds. Otherwise, so far as pumping station, mains, etc., are concerned, the plan is the same as that for the mechanical system.

The first plan is estimated to involve an expense of \$181,087.00 and the second \$214,142.00. The differences in cost of operation are fully explained in the report. Either of these plans properly executed should remove the offensive color from the water now used in Orono and give a satisfactory supply to the rest of the territory mentioned.

The respondent is ready to make this improvement, if arrangements can be made with the municipalities in compliance with the conditions fixed in the special enabling act. The plan itself appears to promise the people water suitable for all purposes, and the municipalities ought to enter promptly and in good faith into negotiations to see whether contracts cannot be made that will merit the approval of their respective electors on a referendum, or propose a suitable alternative plan. It is clearly their duty to try to coöperate with the respondent and with this Commission in securing pure water for their constituents, and an opportunity will be given them to discharge this responsibility, or to show that the respondent is unreasonable in the terms it exacts by way of contract.

Mr. Thorpe's report is accompanied by sketches showing proposed improvements to the Brewer fire service. This should be considered in negotiations between respondent and the city of Brewer.

It is therefore

ORDERED, ADJUDGED AND DECREED,

1. That the Bangor Railway & Electric Company forthwith deliver to the city or town clerks of Brewer, Old Town, Orono, Orrington and Veazie copies of the aforesaid report and plan,

with written offers to enter into negotiations with said several cities and towns to carry the same into effect under the terms and conditions of said chapter 195, Private and Special Laws of 1913; that it prosecute diligently all reasonable efforts to effect the same; and that it report its efforts and progress in detail to this Commission on or before August 1, 1916, and thereafter as ordered;

2. That the Clerk of this Commission transmit a certified copy of this order to each of the city and town clerks aforesaid in addition to copies to the complainants and respondents.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

NATHAN P. COOK ET ALS.

vs.

PRESQUE ISLE WATER COMPANY.

F. C. No. 32.

WATER COMPANIES—PURITY OF SUPPLY—MEASURE OF FITNESS—DUTY OF STOCKHOLDERS TO PROVIDE, REGARDLESS OF RETURN ON INVESTMENT.—It is not enough that water for domestic use is free from excessive turbidity during most of the year, nor that intestinal bacteria are found in it only at more or less infrequent intervals. Water to be used for domestic purposes must be as free from harmlessly offensive conditions as reasonable care and effort can make it, and as free from contamination likely to cause disease as extreme precautions against all known dangers can make it. It is not a safe water unless it is safe all of the time.

The stockholders of such a utility may ascertain how the utility's duty to furnish pure water may be performed with the least sacrifice to themselves; but it must be done, even at loss of income to them. This is the condition on which the franchise was granted them and the condition under which they became stockholders.

FEBRUARY 1, 1916.

Appearances: Philip D. Phair, Esq., of Presque Isle and Norman L. Bassett, Esq., of Augusta, for complainants; Charles N. Taylor, treasurer, of Wellesley, Mass., for respondent.

Cleaves, Chairman, Skelton and Mullen, Commissioners.

Complaint signed by twelve citizens of Presque Isle, being the selectmen, the members of the board of health, the directors and chief of the fire department, and the town attorney, against the Presque Isle Water Company, a water utility incorporated under chapter 3, Private and Special Laws of 1887, for the purpose of supplying pure water in the town of Presque Isle

for domestic, manufacturing, private and public uses. The complaint alleges, "that the source of supply of water of said Presque Isle Water Company is contaminated by surface drainage" and "that the water supplied to said town of Presque Isle by said Presque Isle Water Company is impure and unfit for domestic, private and public uses."

Two public hearings have been held at the offices of the Commission at Augusta, on October 5, 1915, and December 22, 1915. Between the two dates an investigation was made by Mr. Paul L. Bean, chief engineer for the Commission, and his written report was made a part of the case.

The respondent has accepted its charter and is engaged in the business of a water company, as defined in the Utilities Act, furnishing water under its franchise for domestic purposes in and to the citizens and residents of the village of Presque Isle. It is its duty to furnish such water in a state safe and suitable for domestic use. The sole questions involved are, whether it is performing this duty, and, if not, what remedy should be had.

The respondent is furnishing 469 taps. Its gross income from water operations during the calendar year 1914 was \$10,406.00. Its net income available for dividends was \$2,829.32.

The water is taken from two sources, Kennedy Brook and Presque Isle Stream. Two reservoirs are maintained; one on Hardy Hill, which holds about one million gallons and is used principally to maintain a 90-pound fire pressure; the other on Kennedy Brook and holding 8,000,000 to 10,000,000 gallons. This is the main source of supply for normal domestic purposes.

The Kennedy Brook Reservoir and the distribution therefrom to the consumers is a gravity system. A pipe from this reservoir also supplies a well, or pumping station, located east of the Bangor & Aroostook railroad and just north of Kennedy Brook, from which water is pumped to Hardy Hill Reservoir or allowed to flow on direct through the distribution system by gravity. When the Kennedy Brook supply is not sufficient, additional water is pumped from Presque Isle Stream, either for gravity distribution from this well or to fill the Hardy Hill Reservoir. The amount pumped from Presque Isle Stream differs with variations in the rainfall.

The pumping station on Presque Isle Stream is located about one mile above a dam which creates a mill pond extending back

a considerable distance. Mr. Bean's information was that an average of about 50,000 gallons daily was pumped from this source and that the maximum daily consumption might be about 360,000 gallons. The respondent's treasurer estimated that the amount actually used would be considerably less than this maximum and that not over ten per cent. came from this Presque Isle Stream. It was conceded that Kennedy Brook alone would not furnish an adequate supply, that Presque Isle Stream would do so, and that a substantial part of the water used for domestic consumption now comes from the latter source. Mr. Taylor stated that they raised, when pumping, about 500 gallons a minute, and that during the first eleven months of 1915 they pumped from Presque Isle Stream in

February	.....	12	hours
September	.....	144	"
October	.....	226	"
November	.....	168	"

The sources and character of the supply are well shown in the following extracts from Mr. Bean's report, omitting explanatory matter and references to exhibits on file with the Commission which are valueless without the exhibits at hand:

"Kennedy Brook is . . . about $2\frac{1}{4}$ miles long. That part of it relating to this water supply extends about $1\frac{1}{4}$ miles from the source. Beginning at the source, the first half mile to the so-called Center Line Road, flows through a fairly flat section covered by black growth. . . The remaining distance it flows through cultivated lands, sloping quite rapidly on both sides so that a large part of the natural run-off would come rapidly to the brook. Bordering this brook from a point a few hundred feet below the Center Line Road to the reservoir is a growth of soft wood extending from 100 to 200 feet on each side, . . . The underlying rock is generally a limestone, while the upper layer is a brown soil. . . .

"The sanitary conditions on the water shed are those typical of a progressive and up to date farm community. The water shed is peculiar, however, in the respect that surface wash may pass quickly from these farms to this water course. This produces the high turbidity generally present after a heavy rain.

"The dam on Presque Isle Stream, located near and below the highway bridge at the foot of Fort Street, produces practically dead water for a distance back estimated at about 4 miles. The water shed is generally hilly and the slopes steep. Near the town the banks of the stream are low. This stream rises a considerable distance back from the town according to statements made by those familiar with the stream, in places draining swampy land. The color of the water bears this statement out.

"The geology of the country is similar to that around Kennedy Brook excepting that a large per cent of the water shed is not under cultivation, and less sediment is brought to the water course than is found in the case of Kennedy Brook.

"Sanitary conditions on this water shed may be considered satisfactory except at the lower end of the Mill Pond. Along the banks of the Mill Pond are around 60 buildings, the drainage from which reaches the Mill Pond. About 600 feet below the pumping station near the bank of the Mill Pond is a slaughter house in active operation. The stench from the water flowing into the Mill Pond near the slaughter house is overpowering. A manure pile in the rear of a stable is on the bank of the stream at a point 300 feet below the suction pipe of the pumping station."

The following table submitted at the hearing gives the results of analysis of samples of water from respondent's supply submitted to the State Laboratory of Hygiene:

"Ex. 10.

PRESQUE ISLE WATER COMPANY.

No.	SENT BY.	Date.	Condition.
412	Water Company.....	10- 9-'05	Warning. N. G.
503	Water Company.....	12- 5-'05	Warning. N. G.
1,179	Water Company.....	10-21-'07	Safe.
1,328	Water Company.....	1- 3-'08	Safe.
1,439	Water Company.....	4-30-'08	Safe.
1,633	Water Company.....	7-27-'08	Safe.
1,827	Water Company.....	10-26-'08	Safe. Mill Pond.
2,068	Water Company.....	2- 8-'09	Safe.
2,304	Water Company.....	5- 3-'09	Safe but too turbid.
2,629	Water Company.....	8- 9-'09	Safe.
2,904	Water Company.....	11-15-'09	Safe but too turbid.
3,089	Water Company.....	1-31-'10	Safe but too turbid.
3,329	Water Company.....	5- 2-'10	Too turbid to use.
3,635	Water Company.....	8- 8-'10	Safe but turbid.
4,213	Water Company.....	1-31-'11	Safe but very hard.
4,280	Water Company.....	3-13-'11	Safe but very hard.
4,459	Water Company.....	5- 2-'11	Safe but turbid.
4,783	Water Company.....	7-31-'11	Safe.
5,050	Water Company.....	10-23-'11	Safe but turbid.
5,120	Water Company.....	11- 6-'11	Safe.
5,416	Water Company.....	2-12-'12	Safe. Ground water.
5,618	Water Company.....	5- 6-'12	Safe.
6,014	Water Company.....	7-17-'12	Safe but too turbid.
6,340	Water Company.....	11-11-'12	Safe but turbid.
6,598	Water Company.....	2-17-'13	Safe. Warning.
6,731	Water Company.....	4-14-'13	Not safe. B. Coli. Turbid.
6,736	Board of Health.....		
6,737			
6,738	Water Company.....	4-14-'13	N. G.
7,190	Water Company.....	7-14-'13	Safe. Warning.
7,469	Water Company.....	10-20-'13	Safe. Warning. Hard.
7,777	Water Company.....	11-10-'13	Safe. Warning. Turbid.
8,039	Water Company.....	1-19-'14	Safe. Warning.
8,320	Water Company.....	4-20-'14	Safe but turbid.
8,670	Water Company.....	6-29-'14	Safe but turbid. Warning.
8,726	Water Company.....	7-13-'14	Safe.
9,043	Water Company.....	9-14-'14	Safe.
9,145	Water Company.....	10-19-'14	Safe. Ground water. Warning.
9,528	Water Company.....	1-25-'15	Safe. Warning.
9,798	Water Company.....	4-19-'15	Unsafe. B. Coli. Turbid.
9,833	Board of Health.....	4-27-'15	Unsafe. B. Coli. Turbid.
9,946	Water Company.....	5-10-'15	Unsafe. B. Coli. Turbid.
9,948	Board of Health.....	5-10-'15	Unsafe. B. Coli. Turbid.
10,119	Water Company.....	6-21-'15	Safe. Warning.
10,280	Water Company.....	7-19-'15	Unsafe. B. Coli. Turbid.
10,391	Board of Health.....	8- 2-'15	Safe. Warning.

Mr. Bean procured four samples on October 11, 1915, and caused them to be analyzed at the same laboratory. The Director's letter accompanying his report sufficiently describes these samples and the result of the analyses, and is as follows.

ATTENTION STATE OF MAINE.
MR. P. L. BEAN. LABORATORY OF HYGIENE.
AUGUSTA.

OCTOBER 18th, 1915.

PUBLIC UTILITIES COMMISSION,
Augusta, Maine.

GENTLEMEN :

I enclose the results of the analysis of the four water samples, sent to me on the 11th instant by Mr. P. L. Bean from various points in Presque Isle.

The sample from Presque Isle Stream, that was taken near to the pumping station, and sent in bottle No. 5, represents a water unsafe and unfit to use for drinking purposes. The presence of intestinal bacteria in 1-30 of an ounce of the water shows pollution of the water by sewage wastes. In addition there is a large amount of decaying organic material in the water, making it seem that there was a possibility of drainage from the slaughter house reaching the point where this sample was collected.

The sample from Kennedy Brook, taken above the reservoir and sent in bottle No. 48, is essentially a ground water with little admixture of surface water. As it is derived from the subsoil in a settled locality the water would be expected to have been in contact with some sewage waste in the past, and that this is the case is shown by the excessive chlorine content of this sample, and by the presence of considerable nitrate. The percolation of this water through the soil has given it good filtration and purification, so that the water, in its present condition, is safe to drink and will probably so remain until the rains bring surface wash into the brook.

Sample No. 10,713 was sent in bottle No. 12, and was taken at the drug store of Mr. Larrabee on Main street. Sample No. 10,715 was sent in bottle No. 78, and was taken at the reservoir.

Essentially these two waters are the same, but they differ somewhat. The sample taken from the tap at the store of Mr. Larrabee contains more dissolved total, mineral and volatile solids; more chlorine and nitrate; hardness and alkalinity, and less organic material than does the sample from the reservoir. It has the appearance of sample No. 10,715 with admixture of some harder ground water, and this may be the case if there is any faulty packing of the joints in the suction line. Both of these samples are free from sewage bacteria at this time, and the use of the water will not cause disease among the users at present; but, as I have stated to your Commission, the advent of the first rain

will completely change this condition. A water now polluted and now unpolluted cannot be considered a suitable one to use as the source for a public water supply, and I should advise against the use of this water for such purpose without purification by filtration.

Very truly yours,

H. D. EVANS, *Director.*"

The evidence clearly shows that whenever there are heavy rains the water in Kennedy Brook, above the reservoir, is very turbid and contains much foreign matter brought in from surface wash. It shows that that part of Presque Isle Stream from which this supply is pumped is contaminated either from discharges from the slaughter house and other offensive conditions along the bank, or from some other source, presumably the former.

The claim was made, and evidence presented to substantiate it, that frequently after heavy rains the water would be so turbid that a very heavy sediment would settle in a glass of it, and that bacillus coli, or intestinal bacteria, had been repeatedly found in the water. No attempt was made to deny these allegations. In fact, the respondent admitted them, and sought only to show that they were of infrequent occurrence, or due to causes that ought to be removed by others than the water company.

For example, in commenting on Mr. Bean's report, Mr. Taylor said: "Now under 'Conclusions' (3) 'The water in the mill pond in Presque Isle Stream is not suitable for domestic purposes at the point where it is now taken.' He has arrived at that from the analysis of only one sample, and he has overlooked the fact, too, that the month he took that sample was the month that we pumped a large part of the water that was used in the town from Presque Isle Stream."

We fail to appreciate the compelling force of this argument. The "mill pond," as designated by Mr. Bean, is identical with the part of Presque Isle Stream referred to by Mr. Taylor, and the sample was taken within a few feet of the mouth of the intake. It is true, only one sample was taken, but it is significant that only one was necessary to find proof of pollution. Intestinal bacteria might exist in the source of supply and escape detection through many samples. It could not be absent, and be found in any one. Failure to find it is only presumptive proof of its absence. Finding it is conclusive proof of its presence.

In another place Mr. Taylor says: "I fully believe that with the exception of the contamination during the last six months, that the water is as good as it has been for the last ten years." And later, in discussing a remedy: "It seems to me, if the town wants perfectly pure water, which is impossible, but to approach that as near as they can, the only thing is to do as they did at Madison, and that is to buy the system of the company. The company would be willing to sell it, and let them spend all the money they want to. And they can borrow money at five per cent."

It is not enough that the water is free from excessive turbidity during most of the year, nor that intestinal bacteria are found in it only at more or less infrequent intervals. Water to be used for domestic purposes must be as free from harmlessly offensive conditions as reasonable care and effort can make it, and as free from contamination likely to cause disease as extreme precautions against all known dangers can make it. It is not a safe water unless it is safe all of the time.

We therefore find that the water now furnished by the Presque Isle Water Company for domestic use is not suitable and safe for such use.

THE REMEDY.

It is not the purpose of the Commission at this time to prescribe a specific remedy. As we said in *Kennison v. Madison Water Company*, F. C. No. 13, P. U. R., 1915-D, 247, 259, "We believe that the limit of our authority in the first instance is to require it to furnish pure water. It must work out the method as well and as expeditiously as it can under the circumstances." Its duty is to furnish pure water, and it discharges that duty when it accomplishes that result, however it be done. It has the first right to select the method; but it must select and act.

Some suggestions are, however, pertinent in view of the facts presented at the hearing, and may save delay in the end. We, therefore, offer them at this time.

The respondent, through its treasurer, urges that the company cannot afford to accomplish a remedy in certain ways suggested, and in substance that it is not able financially to do anything itself that will ensure pure water. It recommends that the town of Presque Isle help to better the situation on

Kennedy Brook by altering conditions at its town farm and causing certain nuisances along the bank of the brook to be abated. The town and its citizens should make every effort to cooperate, and the Board of Health should be as diligent in doing everything within its power to abate nuisances and to improve conditions as it is to prosecute complaints against the water company. It should be understood that in saying this we do not intend to insinuate that it has not been vigilant. This issue was not raised. The evidence in the case would not justify any such conclusion.

What we do mean is this. All of these cases are troublesome and expensive. The annoyance and the expense must usually be borne in very large measure in the end by the public, and can be lightened by hearty cooperation.

The clearing up of Kennedy Brook will, however, not be enough in this case, because it is admitted that its supply of water is insufficient. All sources must be purified.

Suggestion was made that water be taken from Squa Pan Lake, but it is probable that the expense would be prohibitive unless it can be shared with some other community, which does not appear likely. It was also suggested that the intake be extended considerably farther up Presque Isle Stream. Fear was expressed that pollution from villages and starch factories above would then be encountered. This should be carefully investigated before it is undertaken.

In discussing a filter system the respondent urged that it would entail an additional annual charge in interest and operation of five thousand dollars, or more than ten dollars per tap, and that this could not be financed, if at all, without serious hardship to the stockholders. While we do not now express any opinion as to whether this method should be adopted, we may perhaps state our position with reference to this suggestion, so that the respondent may know what to expect.

According to figures presented by the respondent, there are now outstanding 946½ shares of capital stock of the par value of \$100.00 per share. The plant was taken over by Mr. Taylor and his associates in 1911 by purchase of 298 shares of stock, being all but one of the shares then outstanding, for \$10,000 and the assumption of certain indebtedness amounting to \$45,957.30. Stock since issued has been sold for \$33,325.00. The

stockholders have never had an adequate return on the money invested. Their rights should be protected in every reasonable way, and the Commission will cooperate with them to that end.

But they are stockholders in a corporation bound by law to furnish the people of Presque Isle with pure water for domestic purposes. That is the condition on which the franchise was granted them, and the condition under which they became stockholders. It is their privilege to ascertain how this can be done, with the least sacrifice to themselves, and thus relieve the Commission of the duty of invoking measures that might entirely destroy the value of their investment, and possibly take its control entirely from them. But such franchises carry duties as well as benefits, and as important.

And now, after full public hearing and mature consideration of the evidences, it is

ORDERED, ADJUDGED AND DECREED

1. That the water supplied to the town of Presque Isle, and the inhabitants thereof, by the Presque Isle Water Company is impure and unfit for domestic use;

2. That said Presque Isle Water Company take immediate steps to furnish the inhabitants of said Presque Isle with pure water for domestic purposes; that it report its plans and progress to this Commission within thirty days from this date; that it prosecute its work hereunder with all possible diligence and expedition, and that it make further reports touching the same as and when required by this Commission.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

APPLICATION OF THE BLACK STREAM ELECTRIC COMPANY FOR
AUTHORITY TO ISSUE SECURITIES.

U. No. 25.

SECURITIES—Issue of by utility not yet owning any property—Must sell stock before it issues bonds.

SECURITIES—Capital Stock to be sold at not less than par. The Commission will not authorize the sale of capital stock of a new corporation at less than par.

MAY 13, 1915.

Appearances: Ellery Bowden, Esq., of Winterport for petitioner. No one appeared in opposition.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

Petition of The Black Stream Electric Company, a corporation organized under the general law to generate and distribute electricity and gas and distribute water in the towns of Carmel, Hermon, Etna and Levant, for authority to issue one thousand shares of its capital stock of the par value of ten dollars per share to be sold at not less than nine dollars per share and fifty six per cent mortgage bonds of the par value of one hundred dollars each to be sold at not less than par.

Hearing held May 11, 1915. Notice ordered by publication and proved as ordered.

The Black Stream Electric Company now proposes to operate in the towns of Carmel, Hermon and Levant. It has not yet issued any capital stock, acquired any property, or begun construction. Its total authorized capital stock, all common, is ten thousand dollars. It submitted carefully prepared data showing the nature and extent of its proposed operations, its probable cost of construction, income and operating expenses, with population, density of population, valuation, numbers of takers

promised, and statistical comparison with companies now operating in similar localities in the State.

The evidence tends to show that the company has a fair field for operation and a reasonable prospect of success. The petitioner does not expect to offer its bonds for sale until its capital stock shall have first been subscribed and paid in in cash.

It asks for the right to sell this stock at less than par, at ninety. While the petitioner did not strenuously press this request, we feel that this may be an opportune time for the Commission to state its attitude in this regard. The fact that the petitioner is a small corporation and not insistent upon this point might of itself appear to make an extended statement unnecessary. But it is the first instance in which the Commission has had to act upon a request to issue stock at less than par, and the policy which we have determined upon will be applicable to all cases within the limitations hereinafter laid down.

The law of the State does not prohibit such stock from being issued and sold at less than par. It is content that stock so issued carry with it certain liabilities of the subscribers to such stock in case of failure of the corporation to meet its obligations to creditors. With this general legislative policy this Commission has no concern officially. Nor will the Commission at this time attempt to fix any rule governing additional issues of capital stock by corporations already doing business, when new stockholders must share according to the number of their shares with those who previously acquired their holdings under different conditions. Another course may or may not be justifiable in such instances, and will be considered when the exigency arises.

But we see no reason why, when a new utility is being financed and all stockholders have an opportunity to come in on the same terms, the certificates of stock should not mean precisely what they say. In other words, should not speak the exact truth. No one is then deceived. No one is in doubt. The subscribing stockholder knows that he has discharged his entire liability, once for all time. A subsequent purchaser knows that the corporation has received full value for the certificate he purchases. The public knows that the corporation has received so much real value. The actual value of the assets

of the utility thus keeps pace with the book value so far as the business foresight and capacity of its promoters and managers can make it.

On the other hand, if the stock is sold at less than par, the balance sheet of the corporation is likely to be misleading from the start. A bookkeeping liability in excess of actual value is created, and some fiction usually practiced to make the assets and liabilities balance. This may, or may not, be overcome in time by successful management and conservative practices in the payment of dividends.

In the meantime the stock changes hands. Persons are induced to purchase on the supposition that the real assets are equal to the book assets. Then, if a question of rates arises and is adjusted, as it must be, on the actual value of the plant, such stockholders are likely to realize for the first time that their stock does not represent what it purports to represent. This practice has accounted in large measure for serious losses to innocent stockholders, and if persisted in now that rates and charges are subject to regulation, is likely to be even more disastrous.

Nor can it be any real hardship to require subscribers to the capital stock of new utilities to pay in full for their stock, because they are in fact only partners in the enterprise, and if all pay alike they own the same respective portions of the entire plant whether ten men pay each nine hundred dollars or one thousand dollars for one-tenth of the ownership of a ten thousand dollar corporation.

We think, therefore, that such stock should be sold at not less than par.

Now, *therefore*, after notice, full public hearing and mature consideration of the evidence, we find that the capital to be secured by the issue of said stocks and bonds is required in good faith for purposes enumerated in section 35, Chapter 129, Public Laws of 1913, and that the issue thereof under the conditions hereinafter imposed is consistent with public policy, and it is

ORDERED AND DECREED.

1. That the Black Stream Electric Company be and hereby is authorized to issue its capital stock to the amount of ten thousand dollars in one thousand shares of common stock of the par value of ten dollars per share, and to sell the same for cash at not less than par.

2. When it shall have so issued and sold its capital stock to said amount, and reported the same to this Commission as hereinafter directed, it is authorized to issue its six per cent bonds to the amount of five thousand dollars in denominations of one hundred dollars each to be numbered consecutively from one upwards, secured by mortgage of its franchises and properties, and to sell the same at not less than par.

3. The proceeds of said sales shall be applied to the acquisition and construction of its plant, pole lines, equipment and other property useful and to be used in the transaction of its business, under the terms of its charter; and any surplus above the amount required for said purposes shall be reserved for future acquisitions, extensions and betterments thereof, or otherwise disposed of under the direction of this Commission.

4. The petitioner shall report to this Commission its doings hereunder in detail, supported by the oath of one of its principal officers, within twenty days after the first day of September, 1915, and within twenty days after the first day of each alternate month thereafter until it shall have ceased to take any action under this order.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

APPLICATION OF BANGOR POWER COMPANY FOR AUTHORITY TO
ISSUE SECURITIES.

F. C. No. 26.

SECURITIES—Issue of limited by the purposes enumerated in Section 35, Public Utilities Act.

SECURITIES—Issue of bonds to reimburse treasury—not authorized where utility expends for some lawful purpose moneys from surplus which it apparently does not need as working capital with no present intention of replacing it, except from earnings.

SECURITIES—Issue of bonds to reimburse treasury—when, during course of construction, extension or betterment, a corporation uses available funds not immediately required for current normal expenses and charges with the expectation of reimbursing its treasury when the work is completed or such funds are so required, it amounts only to a temporary deflection of such charges, and will be permitted to be reimbursed as though originally secured for such construction, extension or betterment.

MAY 14, 1915.

Appearances: E. C. Ryder, Esq., of Bangor, for petitioner.
No one appeared in opposition.

Benjamin F. Cleaves, Chairman; Wm. B. Skelton and Chas. W. Mullen, Commissioners.

Petition of the Bangor Power Company, a corporation organized under the General Law, engaged in generating and selling electric power, for permission to issue and sell eighteen bonds of Series B, numbered from B-503 to B-520, inclusive, five per cent. gold bonds of the par value of one thousand dollars each, dated as of September 1, 1911, for the purpose of reimbursing the company for eighty-five per cent, actual cost of extensions, betterments and permanent improvements to the mortgaged estates and properties purchased, constructed and paid for between January 1, 1914, and June 30, 1914.

Hearing was held May 11, 1915. Public Notice was ordered on the petition and proved as ordered.

The petitioner presented evidence bearing on the cost of its properties, consisting of the terms of the purchase of the plant of the Bodwell Water Power Company and the cost of additions, acquisitions and betterments. It also presented evidence concerning its earnings and its contracts for future service, and filed a copy of its mortgage to the Union Trust Company of New York, Trustee, dated September 1, 1911, under which the above described bonds are authorized, with copy of the resolutions of its directors calling for the certification and delivery of these bonds by the Trustee. The balance sheet filed by the petitioner shows bills payable amounting to \$14,750. Its accounts payable consist only of current charges, which are paid from earnings in the regular course of business.

The mortgage provides for the issue of bonds to the amount of two million five hundred thousand dollars, of which one million two hundred and fifty-two thousand dollars are now issued and outstanding. Eighteen thousand dollars, being those bonds involved in the present petition, have been authorized under the terms of the mortgage, and are now in the treasury of the petitioner awaiting authority for their issue. The petitioner's purpose, as stated in the petition, is to reimburse itself for expenditures made between January 1, 1914, and June 30, 1914.

This case involves a consideration of the purposes for which such corporations may be permitted to issue bonds. Those purposes, as stated in Section 35 of the Public Utilities Act, are:

- (1) For the acquisition of property to be used for the purpose of carrying out its corporate powers, the construction, completion, extension or improvement of its facilities, or
- (2) For the improvement or maintenance of its service, or
- (3) For the discharge or lawful refunding of its obligations, or
- (4) For such other purposes as may be authorized by law.

Chapter 55 of the Revised Statutes, under which gas and electric companies are organized and regulated, except as amended by this Act, expressly defined the purposes for which they might issue bonds (Section 9); "to provide means for constructing its lines and plant, funding its floating debt, or for the payment of money borrowed for any lawful purpose." This was the limit of their power to issue bonds when the Utilities Act was adopted, and we think that it controls the application of

the words "for such other purposes as may be authorized by law" in section 35 of that Act. It adds nothing to the first three purposes as we have mentioned them.

The New York Public Service Commission, Second District, held, in matter of Lehigh and H. R. R. Co., under statutory language precisely like that defining the first three purposes in our Act, that a corporation cannot be authorized to issue bonds in order to reimburse itself for money which it has previously taken from its treasury and expended for some lawful purpose. While we think that we should assent to this view as a general statement of the law, we should hesitate to apply such a rule literally and without qualification to all conditions.

If a utility expends moneys from its surplus for the acquisition of new properties, or for extensions and betterments, which it apparently does not then need as working capital, with no present intention of replacing it, except from earnings, and later, under changed conditions or business depression, seeks to restore it in this manner, we doubt very much if authority legally could be granted. When, however, during the course of such acquisition or construction, it uses available funds not immediately required for current normal expenses and charges, in the expectation of reimbursing its treasury when the work is completed or when such funds are required for such current purposes, it amounts in effect to a temporary deflection or borrowing of money intended for those purposes, and to a certain extent impressed with a trust or obligation that they will be so available. It does not seem that such a course is inconsistent with a fair construction of the statute. To hold otherwise would certainly impose a hardship upon the corporation, and ultimately upon the public who must pay the bills, because it would force the corporation, in order to save its rights, to borrow and pay interest as it went while funds temporarily available were lying idle in its treasury. This apparently was the view taken of the business wisdom of the practice in New York state, when, after the above ruling, the law was amended to provide for just such contingencies.

It may not be easy always to determine under this construction of the law just what interpretation is to be placed upon the facts in a given case, but it is not difficult in the present case. The petitioner had executed its mortgage in 1911, under which it was entitled to receive from the Trustee at any time bonds to

the amount of \$1,060,000. The balance of the authorized amount, \$1,440,000, was to be certified and delivered "from time to time to reimburse the Mortgagor Company for the actual cash cost of extensions," etc., "to an amount in face value of such bonds not to exceed eighty-five per cent. (85%) of such actual cost." It has been the policy of the corporation to proceed with such work and from time to time to take down such amount of bonds as it might under that provision. It had so taken down \$192,000 before the present Act became operative. It did the work for which the present issue is sought during the first six months of 1914. Action was taken by its directors to procure certification of these bonds by the Trustee on November 10, 1914. We think that the case clearly shows that the petitioner proceeded in good faith in the expectation that the proceeds from the sale of these bonds were to be made available to restore to the treasury moneys needed for current normal expenses temporarily deflected to save unnecessary interest charges which would have been incurred by making temporary loans as the work progressed.

Now, therefore, after public notice and hearing and the presentation of testimony and mature consideration, we find that the sum of the capital to be secured by the issue of said bonds is required in good faith for purposes enumerated in Section 35, Chapter 129, Public Laws of 1913, and it is

ORDERED AND DECREED.

That the Bangor Power Company, be, and it hereby is, authorized to issue and sell eighteen bonds of Series B, numbered from B-503 to B-520, inclusive, five per cent, gold bonds of the par value of one thousand dollars each, dated as of September 1, 1911, for the purpose of reimbursing its treasury for eighty-five per cent. actual cost of extensions, betterments, and improvements to the mortgaged estates and properties purchased, constructed and paid for between January 1, 1914, and June 30, 1914; provided, however, that the same shall not be sold for less than 89.81% of their face value and accumulated interest.

That said company report to this Commission in detail, supported by the affidavit of one of its principal officers, its doings hereunder within twenty days after the first day of July, 1915, and monthly thereafter until all of said bonds have been sold.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

APPLICATION OF PENOBSCOT BAY ELECTRIC COMPANY FOR
PERMISSION TO ISSUE SECURITIES.

U. No. 30.

SECURITIES—COMMON STOCK OF A UTILITY NOT TO BE SOLD AT LESS THAN PAR. It represents the relative ownership of certain individuals in an enterprise, and accomplishes that purpose as well when issued at not less than its face value as when issued otherwise. And it does not mislead the public as to the amount of money actually invested in the enterprise.

SECURITIES—BONDS—DISTINCTION BETWEEN THEM AND STOCK AS TO PRICE AT WHICH THEY MAY BE SOLD. They represent a promise to pay a fixed sum at a fixed time with interest during the interim at a fixed rate, and the price must always depend upon the current rate for money for similar investments.

MAY 25, 1915.

Appearances: M. H. Blackwell, Treasurer, for petitioner.
No one appeared in opposition.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

Petition of Penobscot Bay Electric Company, an incorporated gas and electrical company, for permission to issue first mortgage, five per cent. bonds, payable January 1, 1929, to the amount of twenty-one thousand dollars to be sold at not less than ninety, and capital stock of the par value of nine thousand three hundred dollars to be sold at not less than seventy-five dollars per share of the par value of one hundred dollars. Petition filed May 10, 1915. Public notice ordered and proved. Hearing held May 18, 1915.

The Penobscot Bay Electric Company was organized under Chapter 156 of the Private and Special Laws of 1907. It now has outstanding capital stock of the par value of \$122,500 and bonds aggregating \$178,000. Of the latter \$20,000 are under-

lying bonds on the property of the Belfast Gas & Electric Company, now a part of petitioner's plant. The balance, \$158,000, were issued, \$122,000 at par for cash or for property on which an equivalent amount of cash had been expended, and \$36,000 at 95. Fifty-eight of these bonds, of the denomination of one thousand dollars each, were issued under a stipulation in the mortgage permitting bonds to the extent only of 80% of the cash expended upon the property. So that, while the bonds aggregating \$158,000 have been sold for cash or for property representing cash to the amount in all of \$156,200, they represent total cash outlay of \$172,500. The capital stock outstanding was sold, 883 shares at par and 342 shares at 75, all for cash or for property on which an equivalent amount of cash had been expended.

The petitioner offered evidence tending to show that there had been expended upon the properties an amount substantially equivalent to the par value of its stock, bond and other liabilities, and submitted an estimate of the present value of its plant \$81,825.50 in excess of its book value. Its balance sheet shows a deficit of \$3,761.10. During the last fiscal year it charged to depreciation between \$11,000 and \$12,000. This deduction produced a book deficit for the year of \$2,466.56. The figures presented appear to indicate that the corporation has passed through its development stage and has arrived at a position where it is showing a substantial operating profit.

The purpose of the present issue of securities is to fund promissory notes amounting to \$14,000 and to reimburse the treasury for money expended in the acquisition of property and for construction, extension and improvement of its facilities to the amount of \$12,775.00. Its total expenditures for such purposes during 1913 and 1914, for which these bonds were in part taken down, amounted to \$25,938.29. It appears to have been the petitioner's intention when the expenditures were made to have recourse to these bonds for the ultimate payment therefor, and provision for the same was made in the original mortgage.

This case requires further notice of the Commission's policy relative to the issue of capital stock. In matter of application of the Black Stream Electric Co., U. 25, we stated that a newly organized corporation would not be permitted to issue its common stock at less than par. While there may or may not be

conditions under which this rule should not be adhered to in the issue of such stock by existing corporations, we believe that the petitioner had made a case in the present instance, on its own valuation, which negatives any demand for an exception.

There is a well defined distinction between the issue of common stock and of bonds. The former is an evidence of the relative ownership of certain individuals in an enterprise. It carries with it no promise to pay anything except a pro rata division of the net earnings and, in case of liquidation, of the net assets of the corporation. The certificate means to the inexperienced just what it recites on its face,—that the holder has invested in the plant so much money and that the plant has been enriched to that extent. It is safer for it to mean the same thing to all persons. If a corporation is promoted for legitimate business, as this one appears to have been, nothing is gained by certifying that a person who has actually paid less than one hundred dollars into the treasury has paid in full for a one hundred dollar certificate. If it is promoted for stock selling purposes, such a certificate may aid in imposition upon the public. We believe that in the long run this policy will secure the best results.

On the other hand, a bond, like a promissory note, is a promise to pay a certain sum of money at a certain time with interest at a fixed rate. At whatever price it is sold, the amount of the debt and the value of the owner's interest is definitely fixed. In practice it makes little difference whether its rate is four per cent or six per cent. It is bought and sold on the basis of what it will actually earn during its life, at its fixed rate, on the money paid for it. Its price must always depend upon the current rate of money for similar investments.

Some confusion appears to have grown out of our decision on the Black Stream Electric Company's petition, due apparently to a hasty reading by its first critics and the careless pyramiding of criticisms upon errors in other criticisms. We refer to this, not for the purpose of answering gratuitous criticism, but to forestall possible misapprehension as to the policy of the Commission and to prevent the appearance of inconsistency.

It has been publicly stated that we had ruled that no corporation could sell stock or bonds at less than par. An intelli-

gent reading of our decision will disclose the fact that no reference whatever was made to the sale of bonds in the discussion and announcement of our policy. Neither the word "bond" nor "bonds" appears anywhere in it. Both the language and reasoning are entirely inconsistent with such an idea. We did fix the minimum price at which those particular bonds should be sold at not less than par, WHICH WAS THE EXACT PRAYER OF THE PETITION, and which was specifically so stated in the decision. We had previously and have since authorized the sale of bonds at various prices below par according to the circumstances of each case.

Now, after public notice and hearing and mature consideration of the evidence, we find that the capital to be secured by the issue of said stocks and bonds is required in good faith for purposes enumerated in section thirty-five, chapter one hundred and twenty-nine, Public Laws of 1913, and that the issue thereof under the conditions hereinafter imposed is consistent with public policy, and it is

ORDERED AND DECREED

1. That the Penobscot Bay Electric Company, be, and it is hereby authorized to issue its First Mortgage 5% Gold Bonds, due January 1, 1929, to the amount of twenty-one thousand dollars, being bonds numbered from one hundred and fifty-nine to one hundred and seventy-eight, both inclusive, in denominations of one thousand dollars each, and bonds numbered two hundred thirty-six and two hundred thirty-seven in denominations of five hundred dollars each, and to sell the same at not less than ninety per cent of their par value and accumulated interest.

2. That said Company be, and it is hereby, authorized to issue and sell its common stock to the amount of nine thousand three hundred dollars, divided into shares of the par value of one hundred dollars each, at not less than par.

3. That said Company use so much of the proceeds of said sales as may be necessary to retire its outstanding promissory notes; \$12,775, or so much as may remain from the proceeds of stocks and bonds so sold after the payment of said notes, and not exceeding said sum last named, to reimburse its treasury as

prayed for in said petition and that any excess remaining from said sales be retained in its treasury for further acquisitions, improvements and betterments to its plant, or for such other disposition as may be approved by the Commission.

4. That said Company report to this Commission in detail, supported by the affidavit of one of its principal officers, its doings hereunder, within twenty days after the first day of August, 1915, and within twenty days after the first day of each alternate month thereafter until it shall have ceased to take any action hereunder.

STATE OF MAINE

PUBLIC UTILITIES COMMISSION

APPLICATION BY KENNEBEC FARM AND CITY TELEPHONE
COMPANY, FOR PERMISSION TO ISSUE BONDS.

U. No. 18.

SECURITIES—BONDS TO MEET MATURING OBLIGATIONS—Approval withheld where it appeared that there was doubt about the legality of a part of petitioner's present issue, and there is a comparatively large deficit in the company's balance sheet, and the stockholders of the corporation are in arrears in payment for their stock, and the by-laws of the corporation providing for the collection of assessments for the payment of maturing obligations have not been lived up to.

JUNE 10, 1915.

Appearances: F. L. Ames for petitioner.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

The Kennebec Farm and City Telephone Company filed its petition asking permission to issue bonds of the aggregate par value of \$5,000, bearing interest at six per cent. Notice was ordered and proved. Hearing was held on April 9, 1915, and after taking out such evidence as the petitioner was prepared to present was adjourned for further examination of its books and records, which was made on April 21st, 1915.

The petitioner is a corporation organized under the General Law in 1908 and began to operate in 1909. It has outstanding one hundred and ninety-three shares of capital stock of the par value of twenty dollars per share, which is carried in its balance sheet at the full face value of \$3,800.

January 1, 1909, the corporation made an issue of bonds amounting to \$5,000 maturing one thousand dollars annually, beginning January 1, 1912, which was in excess of the explicit provisions of section 9, chapter 55, Revised Statutes, which limited the amount of bonds issued to the amount of "capital stock of the corporation actually paid in at the time." Of this

amount \$4200 was actually sold, \$1,000 of which has been redeemed. The balance, \$3,200, is still outstanding, \$2,200 being overdue. The proposed issue is to be devoted, \$2,200 to the redemption of the overdue bonds, \$1,000 reserved to pay the bonds due January 1, 1916, and \$1,800 for the payment of floating indebtedness and to provide for extensions.

The petition was accompanied by the following balance sheet as of March 18, 1915:

LIABILITIES.

Six per cent, bonds.....	\$3,200 00	
Interest bearing notes and orders.....	2,317 01	
Open accounts	1,384 00	
Stock, outstanding	3,860 00	
		————— \$10,761 01

ASSETS.

Cash on hand and due from subscribers	\$85 00	
Telephone, wire and material unused . . .	150 00	
Rental telephones, owned by company..	500 00	
Switchboards	225 00	
Pole and wire lines.....	9,801 01	
		————— \$10,761 01

It appeared at the hearing that the last item, "Pole and wire lines," was arrived at by subtracting the sum of the other asset items from the total of liabilities. Subsequently at the request of the Commission the petitioner filed a schedule of all of its assets except "Cash on hand and due from subscribers," which at its own figures, first cost, amounted to \$7,395.50. Add the item of \$85.00 cash and receivables, and total assets without any deductions for depreciation are \$7,480.50. This gives a reconstructed, condensed balance sheet as follows:

Total Liabilities	\$10,761 01	
Total Assets	\$7,480 50	
Deficit	3,280 51	
		————— 10,761 01

The stockholders own one share each of the par value of twenty dollars for which each paid ten dollars in cash or equipment taken as cash. So that the item of stock outstanding actually represents no more than \$1930 paid in. The certificates

of stock do not recite whether the same is fully paid or assessable. The constitution and by-laws provide that "the owner of one and not more than two shares of the capital stock of this corporation, fully paid for, at the rate of twenty dollars a share," etc., shall become a member of the corporation. Provision is made for assessments upon stockholders for "service bills." The further provision is made that, while any bonds issued "are outstanding, a sufficient amount shall annually be collected and set aside by the treasurer to pay maturing principal and interest."

The only assessments thus far made appear to have been for service charges, made up in such manner as ostensibly to include interest charges, but in fact a flat net charge upon stockholding subscribers of eight dollars per annum payable quarterly, seldom or never providing the exact amount required to meet disbursements. Included in the receipts of the corporation have been the rentals from non-stockholding subscribers. It appears to have expended in addition, etc., from its receipts, \$219.75.

The corporation has one hundred and seventy-nine stockholding subscribers, fifty-seven non-stockholding, and eight pay stations. Its net annual service charge or rental for stockholders is eight dollars, for non-stockholders from twelve to twenty dollars, according to the number on the line. The stockholders furnish their own inside equipment.

Under the provisions of the by-laws it was the duty of the officers to assess, and of the stockholders to pay, annually enough to retire the maturing bonds. This would have taken care of the twenty-two hundred dollars now overdue. Under the laws of the State the stockholders are liable to the creditors of the corporation for the full payment of their stock, to the amount of the indebtedness. This would amount to nineteen hundred and thirty dollars. Neither of these amounts is sufficient to meet the deficit shown by the petitioner's corrected statement. It is claimed that the \$219.75 expended for purposes other than maintenance should be credited to assessments on stock not fully paid for, but this appears rather to have come chiefly from regular service charges from all sources, and a comparison of these charges would not indicate that the stockholding subscribers are paying more than their proportion.

It is also suggested that the schedule of assets does not include anything for organizing expense, franchises, interest on capital invested, and such other items as might be charged to capital. This appears to be true. There is no evidence to show the amount of these items, nor, on the other hand, what amount should be deducted for depreciation.

It seems that, had the stockholding subscribers paid for the service at the same rates charged other subscribers less a fair rental for the equipment furnished by them (the petitioner claims a value of only ten dollars each for its own rented telephones), they would already have paid in excess of their present rates the amount they now owe on their stock and enough to provide a fair annual return on their money invested. On the whole we feel that in view of the express provisions of the by-laws the stockholders should discharge their legal obligations before the corporation is authorized to encumber its property with further mortgages, especially in view of the fact that instead of an equity to secure such obligations it now has a deficit of approximately 30% of its entire liabilities including stock outstanding. It should also readjust its rentals so that there may be no discrimination between stockholding subscribers and non-stockholders. This it must do at once in order to comply with the Public Utilities Act.

It is therefore recommended that the corporation seek to collect on or before September 1, 1915, the further sum of ten dollars per share on its outstanding capital stock, or in lieu thereof assessments sufficient to provide for the payment of its overdue bonds, as it may elect; and report to the Commission within ten days after said date. To which time this case will be held for final disposition.

STATE OF MAINE

PUBLIC UTILITIES COMMISSION

APPLICATION OF NORTH YARMOUTH WATER COMPANY FOR
AUTHORITY TO ISSUE SECURITIES.

U. No. 46.

SECURITIES—BONDS FOR ACQUISITION OF PROPERTY BY CORPORATION WHICH HAD ONCE DIVIDED ITS ASSETS AND DISCONTINUED BUSINESS—Where a water utility had sold its physical property and divided the proceeds thereof among its stockholders in proportion to their stock ownership, and entirely discontinued its service, it was not permitted to issue bonds for the acquisition of another water plant without first returning to the treasury of the corporation cash for a substantial part of the certificates of capital stock still outstanding, and reducing such stock so that that remaining would be represented by cash or property at par.

SECURITIES—BONDS—THEIR RELATION TO STOCK—Bonds should not be authorized without a substantial capital stock margin. The stockholders should themselves have some hazard in the venture.

AUGUST 11, 1915.

Appearances: Howard Davies, for petitioner. No one appeared in opposition.

Cleaves, Chairman, and Skelton, Commissioner.

Petition by North Yarmouth Water Company, a corporation organized under chapter 56, Private and Special Laws of 1909, for permission to issue 20-year, 5% mortgage bonds of the aggregate amount of \$10,000.00 to provide funds for constructing and equipping a water plant to furnish water for fire and domestic purposes in the town of North Yarmouth, for fire protection in Cumberland and as an additional source of supply to the Yarmouth Water Company at a point of delivery located in the town of North Yarmouth. Petition dated July 12, 1915. Public notice ordered and proved. Hearing held July 22, 1915.

The petitioner was originally engaged in the same business serving a territory different for the several purposes than that

now intended to be served. It conveyed its entire plant and business to the Cumberland Water Company, which has continued its operations in the territory then served. The consideration for this conveyance was three thousand dollars in cash, the exact amount which the stockholders of the North Yarmouth Company had paid in as capital. This amount was returned in cash to these stockholders, and the company ceased to do business. Instead, however, of retiring the stock and dissolving the corporation, the certificates of stock were transferred to three of the principal stockholders in the Cumberland Company, ten shares each; so that the Cumberland company became the owner of the property of the North Yarmouth Company, the capital of the latter company converted into cash was withdrawn and distributed among its stockholders, and the naked certificates of stock, (naked except as stated below) became the property of certain individuals interested in the Cumberland Company, who now desire to revive the North Yarmouth Company, and to do the business indicated above.

This Commission has taken the testimony of petitioner's representatives from which it appears that it owns, subject to the right to cut ice, about one-fourth of an acre of land, forming a natural reservoir, through which a small stream flows, furnishing a constant supply of water, and for which it paid one hundred dollars. It also owns pipe worth from two hundred to three hundred dollars. This constitutes its entire tangible property. It estimates the cost of building a concrete reservoir and dam at one thousand dollars and the cost of necessary pipe lines at five thousand dollars. It will be a gravity system.

The Commission's engineer has made a careful study of the situation on the ground, and reports that the reservoir contemplated would hold about 52,500 cubic feet of water, fed by a small brook which collects the natural run-off from Walnut Hill, which is covered with trees and vegetation and should be free from contamination. He estimates the flow at from one to three gallons per second depending on the rainfall, and the time required to fill the reservoir at $2\frac{1}{4}$ gallons per second at about forty-eight hours.

The engineer estimates the cost of constructing the plant sufficient for all of the purposes indicated by the petitioner and including the price paid by it for the reservoir site at \$5,906.00,

which does not differ materially from petitioner's estimate. His investigation and report substantially corroborate the petitioner's representation to the Commission as to market for its product and probable revenue therefrom.

It remains, therefore, only for the Commission to determine the amount of bonds which should be authorized and the conditions under which they may be issued. While the amount involved in this matter is small, the case presents a novel question, which is likely to recur and on which the policy of the Commission may as well now be made clear.

The company's balance sheet is as follows:

ASSETS.	
Franchise, Chap. 56, Laws of 1909.....	\$3,000 00
Real estate free of incumbrances.....	500 00
Pipe suitable for laying water main, couplings and elbows	300 00
	\$3,800 00
LIABILITIES.	
Capital stock, outstanding	\$3,000 00
Surplus	800 00
	\$3,800 00

The facts already stated show that there has been withdrawn from the corporation all of the cash that ever was paid in as capital; that the corporation parted with all of its tangible assets except real estate which cost \$100 and pipe, etc., whose value is not claimed to exceed \$300, and that it ceased to do business. Practically, it is a new corporation seeking authority to secure its entire capital, and must be treated as such.

This being true, we believe that the policy adopted by this Commission in the matter of the Black Stream Electric Co., U. No. 25, P. U. R. 1915 C, 361, should govern. While the original certificates of stock are still outstanding, the value which they represented has been withdrawn dollar by dollar by their former owners. Except for \$400 at most, they now represent no tangible assets. Unless they are vitalized by new money substantially the entire undertaking will be financed from bonds.

It is well settled that franchise value cannot be considered as an element in rate making, and this bookkeeping asset would therefore be valueless any time the question of rates might be raised. The Commission could not permit the petitioner to construct a plant on \$6,000 of bonds and exact rates to provide a return on \$9,000 of capitalization. So far as the book value of the real estate is concerned, the corporation paid one hundred dollars for it. It may have been, and probably was, an excellent trade,— might have been at five hundred dollars. But the accounting rules of this Commission require purchased property to be carried at cost, and, although it was purchased before the Public Utilities Act become operative, considering this in effect as equivalent to capitalizing a new enterprise, we do not think that we ought to deviate from the rule.

We then have in effect a new corporation with assets capitalizable at four hundred dollars. All outstanding stock above that represents nothing that can now be considered, or that would give it earning value in the hands of possible future purchasers. This construction is no hardship upon its present owners, because it costs them nothing. Before additional securities are issued all in excess of four hundred dollars should be turned into the treasury or made good by the advancement to the corporation of an equivalent amount of cash. Bonds should not be authorized without a substantial capital stock margin.

If, therefore, the present stockholders will reduce the amount of capital stock outstanding to not less than two thousand dollars par value and pay into the treasury of the corporation cash for all stock remaining outstanding in excess of four hundred dollars, at par, the Commission will grant an order authorizing the issue of five per cent mortgage bonds sufficient to secure a combined capital of six thousand dollars, when said bonds are sold on not less than a six per cent. basis.

The case will remain open a reasonable time pending action of the petitioner on the foregoing suggestions.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

PETITION OF CLIFFORD M. TYLER ET ALS FOR AUTHORITY TO SELL
THE PROPERTY AND FRANCHISES OF A PUBLIC UTILITY.

U. No. 56.

APPLICATION BY THE GALT BLOCK WAREHOUSE COMPANY FOR
AUTHORITY TO ISSUE SECURITIES.

U. No. 57.

SECURITIES—ISSUE OF IN PAYMENT FOR GOING BUSINESS—VALUATION—In determining the value of a property and business to be purchased by a warehouse corporation for the purpose of fixing the amount of capital stock which may be issued in payment therefor, it appearing that a comparatively large part of the income of the business is derived from sources not themselves directly subject to the provisions of the Public Utilities Act; Held, that the value of the public utility part must depend upon the property and rights devoted to the business, and not upon the revenue derived from the present rates, because the value must fix the rates, not the rates the value; but, as to that part of the business not subject to regulation, the past experience of the business, conducted in the face of competition over a long term of years under conditions substantially similar to the present, is of great weight in determining present value.

SEPTEMBER 2, 1915.

Appearances: B. B. Sanderson, Esq., of Verrill, Hale and Booth, of Portland, for petitioners in both cases. No one appeared in opposition.

Skelton and Mullen, Commissioners.

These petitions were heard and considered together. The first is a petition by Clifford M. Tyler, Daniel Tyler, Frederick B. Tyler and Edwin N. Tyler, copartners under the name and style of The Galt Block Warehouse Company, doing business at Portland, for authority to sell their property business and

franchises as Warehousemen, to wit: the business, including its trade name, lease and fixtures used in the storage warehouse and general mercantile business in said Portland to The Galt Block Warehouse Company, a corporation organized under the laws of the State of Maine, for thirty thousand dollars of the capital stock of said corporation.

The second petition seeks authority for the corporation to issue thirty thousand dollars of its capital stock at par for the purchase of said property and franchises. Public notice was ordered on both petitions, and proved as ordered. Hearing was held August 17, 1915.

The copartnership has been for many years conducting a general warehouse and mercantile business at Portland, and has built up a very profitable business. It has other substantial business interests and holdings which have been owned and operated under the same partnership managements. It now desires to separate its operations which are subject to the Public Utilities Act from its other enterprises so far as it can be done, for more convenient compliance with the requirements of that Act.

A comparatively large part of the income of so much of the business as is to be transferred to the corporation is realized from sources which are not themselves directly subject to the provisions of the Utilities Act. The value of the property to be sold is dependent very largely upon its value as a going business, its good will, and, of course, its ability to continue to operate at its present charges. To the extent that the business done is that of a public utility, these charges must ultimately be determined largely by the value of the property employed. That must fix the charges, rather than the charges that. So that this element is, to that extent of little weight in determining the value of the property and the amount of stock which properly should be issued in payment therefor.

On the other hand, the parties carrying on the business realize a large part of their profits from non-utility enterprises in which the corporation may continue to fix its prices. This has been maintained in the face of competition so long that it is reasonable to expect it to continue. It has a real value to its present owners and will continue to have such value under equally skilful management for the purchaser. The past ex-

perience of the undertaking indicates that it may reasonably be expected to show a satisfactory return on the amount at which it is intended to be capitalized.

Under these conditions, and for the purposes of this case, the Commission has not undertaken to make a valuation of the property used and useful for the business of the Public Utility, and the order made herewith will not be regarded as of any binding force in any matter which may hereafter arise in connection with rates or otherwise.

Now, after public notice and hearing and mature consideration of the testimony we find that the sale described in the first petition is consistent with the public interests and that the sum of the capital to be secured by the issue of said stock by said corporation is required in good faith for purposes enumerated in section 35, chapter 129, Public Laws of 1913, as amended, and it is

ORDERED AND DECREED

1. That Clifford M. Tyler, Daniel Tyler, Frederick B. Tyler and Edwin N. Tyler, copartners as The Galt Block Warehouse Company, be, and they are hereby, authorized to sell the property and franchises described in said petition, hereto annexed, to The Galt Block Warehouse Company, a corporation organized under the laws of the State of Maine, and located at Portland, for the sum of thirty thousand dollars.

2. That The Galt Block Warehouse Company, incorporated as aforesaid, be, and it is hereby, authorized to issue its common stock to the par value of thirty thousand dollars, including five shares thereof already outstanding for incorporating purposes, and to deliver the same to the order of said Clifford M. Tyler, Daniel Tyler, Frederick B. Tyler and Edwin N. Tyler at par in full payment for said property and franchises.

3. That said copartners, or their attorney of record in this case, and said corporation report to this Commission in detail, each under oath, their several doings hereunder within ten days after their transactions hereunder shall have been consummated.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

APPLICATION BY MARS HILL & BLAINE ELECTRIC LIGHT &
WATER COMPANY FOR APPROVAL OF ISSUE OF SECURITIES.

U. No. III.

SECURITIES—STOCK DIVIDEND—Corporation authorized to declare from surplus actually earned and retained in the business, it appearing that the stockholders paid par for their present holdings and that neither dividends nor salaries to officers had been paid from the beginning, although the business had been uniformly successful.

SECURITIES—STOCK DIVIDEND—POWER TO AUTHORIZE—Held, that while the Utilities Act does not, in words, authorize the issue of capital stock for that purpose, section 35 was not intended to prohibit the division of accumulated earnings by the issue of certificates of ownership therein instead of paying out money in the form of cash dividends; otherwise, the provision of section 37 relating to stock dividends would be useless.

MARCH 28, 1916.

Appearances: A. O. Nutter for petitioner.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

The Mars Hill & Blaine Electric Light & Water Company, of Mars Hill, is a corporation organized under the general laws of this State and engaged in the operation of an electric plant. Its total authorized capital stock, all common, is \$10,000 of which \$1,900 has been issued and is now outstanding. It is now desired to issue the balance, \$8,100 and to divide the same among the present stockholders as a stock dividend. The petition is dated February 26, 1916. Public notice was ordered and proved, and hearing held at Augusta, March 21, 1916.

The corporation was organized August 19, 1904, and entered upon the construction of its plant shortly after that. Its balance sheet February 1, 1916, was:

ASSETS.

Fixed capital	\$15,069 62
Current Assets	
Cash	582 15
Notes receivable	39 58
Accounts receivable	1,217 43
Material and supplies	715 98
Meters	98 45
Miscellaneous equipment	2 40
	<hr/>
Total Assets	\$17,725 61

LIABILITIES.

Capital stock	\$1,900 00
Current Liabilities	
Notes payable	2,000 00
Accounts payable	6 05
Accrued Liabilities	
Interest accrued	30 00
Surplus	13,789 56
	<hr/>
Total Liabilities	\$17,725 61

The stockholders paid par for the stock which has been issued. The plant was constructed very largely on borrowed money, all of which has been repaid from earnings except as shown in the foregoing statement. The testimony at the hearing showed that the assets are listed at actual cost as nearly as the same could be arrived at.

The rates have at all times been reasonable as compared with those charged by such utilities in other communities, and no complaints have reached the Commission, nor exist so far as the Commission has learned. The success of the company in building up a surplus of such comparative proportions appears to be explained by the fact that it did a profitable business from the start and has never paid any dividends to stockholders or salaries to officers. It now wishes to divide these earnings in the form of a stock dividend to the face value of its original authorized capitalization. We can see no objection to this so far as the public is concerned. It will not mean the withdrawal of any assets from the corporation; and the stock will still rep-

resent in money actually in the plant more than its par value, so that possible purchasers need not be deceived. It will not be "watered stock."

If neither the public nor the security holders will suffer in any way from the contemplated action, whether it will be of any real benefit to the stockholders is a question with which they alone are concerned. It is, however, probable that there will be some substantial advantage in case of future extensions requiring additional capital, because new stock can be sold at nearer par without injustice to present stockholders, and would thus be more attractive to the less experienced investor. That such a contingency is not likely is shown by recent action of the stockholders in voting to increase the authorized capital to \$20,000, "to be sold as funds may be required for the extension and improvement of its lines."

There appears then to be no reason why the prayer of the petitioner should not be granted if there is legal authority for it. This question is here presented for the first time, and has received careful consideration.

Section 35 of the Public Utilities Act provides for the issue of "stocks, bonds, which may be secured by mortgages of its property, franchises or otherwise, notes or other evidences of indebtedness payable at periods of more than twelve months after the date thereof, when necessary for the acquisition of property to be used for the purpose of carrying out its corporate powers, the construction, completion, extension or improvement of its facilities, or for the improvement or maintenance of its service, or for the discharge of lawful refunding of its obligations, or for such other purposes as may be authorized by law." As pointed out in *Re Bangor Power Company*, U. No. 26, P. U. R. 1915 C 496, the last clause adds nothing in this case to the purposes previously stated.

The Act proceeds to prescribe that no such securities shall be issued until this Commission has certified that it is required for one of these purposes. Clearly this is not such a case. But as the law relating to public utilities now stands, this is the only affirmative provision for the issue of stocks. If power to declare a stock dividend exists, it would seem that it must be read into section 37 of the Act:

"No public utility shall decrease its capital stock or declare any stock, bond or scrip dividend or divide the proceeds of the sale of its own or any stock, bond or scrip among stockholders without the consent of the commission."

If it were not intended that such corporations should retain the privileges they had previously enjoyed in this respect, it would have been useless to write this negative provision into the law. We must, and do, conclude that section 35 was intended only to apply to the issue of stock in the usual manner for the purpose of securing new capital, and that it puts no restriction upon the division of accumulated earnings by the issue of certificates of ownership therein instead of paying out the money in the form of cash dividends; and it is, therefore

ORDERED, ADJUDGED AND DECREED

1. That the Mars Hill & Blaine Electric Light and Water Company be, and it hereby is, authorized to issue and distribute among its present stockholders in proportion to their respective holdings capital stock of the aggregate par value of eight thousand one hundred (8,100) dollars, the same to be charged at par against its present surplus;

2. That said Mars Hill & Blaine Electric Light & Water Company report to this Commission in detail, supported by the affidavit of one of its principal officers, its doings hereunder, within ten days after such issue is made.

STATE OF MAINE.

PUBLIC UTILITIES COMMISSION.

PETITION OF TURNER LIGHT AND POWER COMPANY FOR PERMISSION TO FURNISH SERVICE IN THE TOWN OF BUCKFIELD.

U. No. 71.

SECOND UTILITY—AUTHORITY TO ENTER FIELD ALREADY SERVED—The Commission will hesitate to permit a second utility to enter territory already served by another where the present company, although failing to give the service required of it by law, may be compelled to do so, because minority stockholders and bondholders should not suffer unnecessarily for the fault of the management. But where the territory is not receiving adequate service and the present utility cannot furnish it without net loss, and a second utility stands ready to do so, it will be permitted to enter the field.

The second utility, in this case, was ordered to offer to purchase, at a fair value, the equipment of the present company devoted to the same business and useful to it to avoid unnecessary duplication and loss.

November 9, 1915.

Appearances: George C. Webber, Esq., for petitioner. No one appeared in opposition.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

The Turner Light and Power Company is an electrical company as defined in the Public Utilities Act incorporated under the General Law for the purposes of generating and distributing electricity as enumerated in Section one, Chapter 55, Revised Statutes, as amended, and is authorized to operate in Turner and adjoining towns. The Buckfield Water, Power and Electric Light Company is a corporation furnishing and authorized to furnish a similar service, that of an electrical company, in the town of Buckfield, which town adjoins said town of Turner. The petitioner wishes to furnish its service as such electrical company in said Buckfield, and asks the consent of this Commission thereto. Notice of a public hearing

of all parties interested was ordered by publication and by service on said Buckfield Water, Power and Electric Light Company, and was proved as ordered. Such public hearing was held at the offices of the Commission, at Augusta, November 2, 1915.

The petitioner was represented by counsel and by several citizens of Buckfield who appeared in support of the petition and as witnesses, among them being the clerk of the Buckfield Water, Power and Electric Light Company. It also filed the petition of thirty-one individuals and firms, resident in Buckfield, asking that the Turner Light and Power Company be granted the privilege prayed for, and including the name of the clerk and of one of the directors of the Buckfield Company.

The testimony shows that the Buckfield Company was organized primarily as a water company, and that the furnishing of water for domestic use in the village constitutes the principal part of its business. This is corroborated by its annual returns for the fiscal year ending June 30, 1915, now on file in this office, which show gross revenue from water operations for the year to be \$2,846.98, and from its electric operations \$321.32. The water for all purposes is brought to the village in a 10-inch main to which is attached a water motor developing, or claimed to develop, some twenty horse power. This is used to run a small system of direct current lights, and some thirteen places are lighted with varying degrees of success. When all of these takers are using the lights at one time the result is very unsatisfactory, and it has been understood for some years that more could not be taken on. This is tersely stated in the testimony of the clerk of the corporation.

Q. You have them (the lights) in your office?

A. No.

Q. Nor in your home?

A. No.

Q. Why not?

A. There is not sufficient light to go around. It does not furnish light enough for the people who have it. When the lights are on all the places it is very poor indeed.

While this situation has existed and been recognized for several years, no attempt has been made to remedy it by furnishing adequate service, except that the officers of the corpo-

ration have looked the ground over for that purpose, apparently without being able to discover a remedy, certainly without effecting one. Thirty-one persons and firms now ask by written petition for the service which the present company cannot, or does not, adequately provide for thirteen places.

No objection to permitting the new corporation to enter this field was made except by way of a letter from Mr. Charles N. Taylor, of Wellesley, Mass., treasurer, general manager and principal stockholder of the Buckfield Company, who found it inconvenient to attend in person. He writes, among other things:

"Perhaps, however, it would not be necessary for the company to be represented at the hearing, for I would only ask that the Buckfield Water, Power and Electric Light Company be allowed a reasonable length of time to ascertain if there was really a demand for more electric service and if there appeared to be this demand, an opportunity be given to satisfactorily provide such service.

"The present Company does not claim to be furnishing first class service and does not claim with its present plant to be able to furnish much more service than it is now doing. To my knowledge, however, there has been no demand for more or better service.

"The present Company installed its plant at the earnest request of several of the leading citizens of Buckfield and has served them to the best of its ability with the power which it has had."

The fair deduction to be drawn from this letter is, that the writer did not know that the present service of his company is inadequate in quantity, that he does know it is inadequate in quality, and that it cannot do better with its present power. He asks for a delay of nine months within which "to ascertain if there was really a demand for more electric service, and if there appeared to be this demand, an opportunity . . . to satisfactorily provide such service."

The obvious answer to this is that the clerk and one of the directors of the company join in the present request for more service; the president of the corporation, a resident of Buckfield, acknowledged receipt of notice of the hearing, did not appear in opposition, and is quoted as saying in substance that the village wanted better service and more light than it is getting; the clerk testifies that the company has understood that it was not giving such service as the people wanted and that there have been demands for lights that could not be furnished for "three years and possibly longer."

Mr. B. E. Gerrish, President of the Oxford Telephone Company, testified:

Q. Do you use the lights yourself?

A. I do not. I can't get them.

Q. Have you tried to get them?

A. Yes, sir.

Q. For how long a time?

A. I can't tell you, but we have wanted them a number of years.

Q. Have you talked with them about it?

A. Not with Mr. Taylor, but with the others.

Q. What have they said to you?

A. That they did not have the power.

It is apparent that even if Mr. Taylor is not aware of the unsatisfied demand for lights, his associate officers are, and there is no occasion for delay to canvass this feature of the case. The truth undoubtedly is that the company has no power with which to furnish better service, has no place from which to secure such power, and, we believe, never has seriously contemplated enlarging this department of its business. To grant the delay asked for would result only in depriving the citizens of Buckfield of lights for so much longer or compel the petitioning corporation to purchase such rights as the present company has at the latter's terms.

Two courses are open to the Commission: to require the present company to furnish adequate service, or to permit some other company to do so. The former ought to be done if practicable, because the interests of minority stockholders and bondholders should be protected, even if the management is negligent, and it should not be suffered through its negligence to jeopardize such interests.

But this does not appear to be a case of failure to do what the company is able to do. It cannot furnish such service with its present plant and physical resources. The evidence indicates that a plant sufficient to supply the needs of Buckfield would cost more than the business would warrant. This view is substantiated by the fact that the company has not seen fit during these past few years to equip itself to take on the business which was knocking at its door. Under these circumstances we do not think that the position of investors in the

local company would be improved by an attempt to require its officers to meet the demand for service.

There is, then, but one other recourse, the admission of another company. The petitioner already has its plant and is doing business in the adjoining town of Turner. It can take Buckfield on and run the whole as a single plant to better advantage than two companies can operate separately in this territory.

The local company now has in use some property devoted to its electrical business. It probably will not be profitable for it to continue this department of its business if the new company enters the field, and this property should not be wasted. Aside from its water motor it would all have some value to the petitioner. The petitioner has estimated its value at \$306.83. It should purchase this at a fair value, if the Buckfield Company wishes to sell.

Now, upon written petition and notice thereon, and after a public hearing of all parties interested, and mature consideration of all of the evidence, it is

ORDERED, ADJUDGED AND DECREED

1. That public convenience and necessity require that a public utility other than the Buckfield Water, Power and Electric Company, to wit, that the Turner Light and Power Company, be permitted to, and that it in fact do, make, generate, sell, distribute and supply electricity for lighting, heating, manufacturing and mechanical purposes in the town of Buckfield.

2. That said Turner Light and Power Company be, and it is hereby, authorized and permitted to furnish the electrical service aforesaid in said town of Buckfield; provided, however, that before it begins to construct any part of its plant, pole lines or other equipment in said town of Buckfield, or to furnish any of its service therein, it shall file with the president or treasurer of the Buckfield Water, Power and Electric Company a written proposal to purchase, when it is ready to turn its current on in any part of the village of Buckfield, all of its electrical equipment, pole lines, plant and all things used in its electrical department as it existed November 2, 1915, except its water motor, for the sum of \$306.83, or for the fair physical

value thereof to be determined by arbitrators chosen one by each party and a third by the two so chosen, such offer to be accepted and the method of determining the selling price selected in writing within ten days after its receipt, or regarded as rejected.

3. That the permission hereinbefore given the Turner Light and Power Company shall become void and of no effect unless it shall have actually built its pole line into Buckfield Village or to a point of connection with the line of the Buckfield Company before the first day of July, 1916.

STATE OF MAINE.

PUBLIC UTILITIES COMMISSION.

PETITION BY FRANKLIN FARMERS CO-OPERATIVE TELEPHONE COMPANY FOR PERMISSION TO FURNISH ITS SERVICE IN THE TOWN OF NEW VINEYARD.

U. No. 78.

SECOND UTILITY—AUTHORITY TO ENTER FIELD ALREADY SERVED—A telephone company was granted permission to render service in a town in which another telephone utility was already furnishing similar service, it appearing that the petitioning corporation was part of a system of incorporated telephone exchanges which were furnishing the principal telephone service in all of the surrounding towns, whose political, geographical, business and social interests are closely akin.

December 14, 1915.

Appearances: F. E. Voter for petitioner; no one appeared in opposition.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

Petition by the Franklin Farmers Co-operative Telephone Company, a telephone corporation organized under the general law, for permission to furnish its service in the town of New Vineyard, in which the New Portland and Farmington Telephone Company now furnishes, and is authorized to furnish, similar service. The petition was filed November 15, 1915, and public hearing was held in Lewiston, December 2, 1915. Notice on the Portland and Farmington Company and by publication was ordered and proved.

No one appeared in opposition, although the manager of the New Portland and Farmington Telephone Company wrote the Commission suggesting that there was not room in the town for two companies to operate profitably. This letter was received at Augusta too late to come to the attention of the Commission before the hearing. After the hearing had been closed, on the following day, the manager of the latter company was advised that his protest could not be considered under these circum-

stances, but that if he wished to file a petition for a re-hearing under Rule 11, he might do so before the case was closed. He replied on December 6th stating that his company would not petition for a re-hearing, but asking for regulations governing the location of pole lines to prevent interference and injury to service.

The petition in this case contains no charge of failure on the part of the New Portland and Farmington Telephone Company to furnish adequate and satisfactory service at reasonable rates, and no such claim was made at the hearing. Under ordinary circumstances the Commission would be reluctant to grant the prayer of the petition.

This case, however, presents certain peculiar features of compelling influence. The petitioning company is one of four so-called independent mutual home telephone companies, operating in Franklin, Kennebec, Oxford and Somerset Counties. While they are separate corporations, the subscribers of each company are entitled as such to use the lines of the other companies. They publish a joint directory, that dated January 1, 1915, containing 2,750 names. Their exchanges are located so that they now cover very fully a compact territory consisting of a large number of adjoining towns in these four counties, and in the smaller towns have a comparatively large number of users.

The Franklin company, this petitioner, now has exchanges at Farmington, with 355 subscribers, Kingfield with 43, New Sharon 28, Phillips 255, Rangeley 130, Strong 86, Wilton 50, North Jay 16, total 868. The Temple Telephone Company an allied organization, has 80 subscribers. New Vineyard is bounded by Farmington and Strong of the above towns and by Industry, Freeman, New Portland and Anson. The two last named have exchanges in the Somerset company. Freeman is served from the Strong exchange and Industry by the Farmington central. Nearly or quite all of the second tier of towns proceeding in any direction from New Vineyard are likewise connected with this system.

In view of the fact that the town of New Vineyard is thus hemmed in on all sides by towns very many of whose residents use this system, and of the well-known fact that a very large percentage of telephone communication is among those living in the same or neighboring communities, we think that

there is no doubt that its residents should have an opportunity to use this system, now so widely used by their neighbors, nor that those persons who have been permitted to invest in and subscribe to this system in the adjoining towns should be allowed connection with New Vineyard.

We appreciate the objections to dual telephone systems. The situation would be different if the coveted territory were contiguous to territory thus served only on one side. But here, hemmed in as it is, and forming part of a solid phalanx of towns with political, geographical, business and social interests closely akin, the interests both from without and within the town make the case exceptional.

The request by the New Portland and Farmington Telephone Company that the petitioner be required to so locate its lines that there shall be no interference is reasonable. We cannot assume that proper precautions would not be taken, but this order will provide against such contingencies.

Now, on petition of the Franklin Farmers Co-operative Telephone Company, a telephone company as defined in chapter 129, Public Laws of 1913, for permission to furnish its telephone service in the town of New Vineyard, another public utility as aforesaid, now being authorized to furnish, and actually furnishing, a similar service therein, after a public hearing of all parties interested, it is

ORDERED, ADJUDGED AND DECREED

1. That public convenience and necessity require that such second public utility, to wit, said Franklin Farmers Co-operative Telephone Company, furnish its telephone service in said town of New Vineyard.

2. That said Franklin Farmers Co-operative Telephone Company be, and it is hereby, authorized to furnish such service in such part or parts of said town of New Vineyard as it may reach and serve therein over telephone lines constructed so that they shall at no point approach to within less than five feet horizontally from the lines of the New Portland and Farmington Telephone Company, except as otherwise ordered by this Commission on supplementary petition under these proceedings, such lines to conform in all respects to such directions as may at any time or times be given by this Commission in relation to the construction and maintenance thereof.

STATE OF MAINE.

PUBLIC UTILITIES COMMISSION.

IN THE MATTER OF THE REPARATION CLAIM OF THE AMERICAN
THREAD COMPANY VS. BANGOR & AROOSTOOK RAILROAD
COMPANY.

F. C. No. 22.

REPARATION—PROCEDURE EXPLAINED—ACT held to be retroactive.

July 15, 1915.

Benjamin F. Cleaves, Chairman; Wm. B. Skelton and Chas. W. Mullen, Commissioners.

The Bangor & Aroostook Railroad Company presents a complaint to this Commission, alleging in substance that, some time prior to November 1st, 1914, (when the Public Utilities Act went into effect,) the Railroad had a rate of six cents per hundred pounds on birch wood, in carloads, moving from Patten, Maine, to Milo, Maine, but that at the time the Utilities Act went into effect no shipments of this kind were offering, and hence this rate was not included in its schedules filed with this Commission.

On December 11th, 1914, certain shippers requested the Railroad to file and establish this former or a similar rate so that it would be effective on and after January 1st, 1915, as shipments would begin on that date. The Railroad intended to issue the tariff under the requirements of law and in due season, but through oversight the filing of the new rate was not made until December 29th, 1914, effective January 8th, 1915. This new rate was \$1.55 per cord, car-loads, 8 cords minimum. In the meantime, about January 1st, 1915, shippers (the American Thread Company among them) began hauling quantities of birch spool-wood to Patten Station, expecting to ship at the new rate. If they had been obliged to wait until January 8, 1915, considerable expense and loss would have resulted. The

shippers, therefore, forwarded their wood at the much higher rate then prevailing, presented a claim for the difference between that rate and the proposed new rate, and the pending application is presented for authority to make reparation to the amount of this difference.

The petition contains a full statement of the number of carloads and aggregate weight of the shipments resulting in a collection of total freight charges amounting to \$1,420.02; also a statement of the total amount which would have been collected under the proposed rate, viz.: \$570.40. The amount of the reparation is, therefore, \$849.62.

Annexed to the petition are

- (A) Statements of billing;
- (B) Statement of the claim of the American Thread Company;
- (C) The original Bills-of-Lading;
- (D) The original paid freight bills.

The petition in its entirety is in the form prescribed by the Interstate Commerce Commission for similar cases, and the pending matter is in proper form for action by the Commission.

Prior to July 3rd, 1915, this Commission had no authority to deal with reparation matters. On that date an amendment to the Public Utilities Act went into effect. The language of the amendment is as follows:

“And the Commission may authorize reparation or adjustment where the utility admits that a rate charged was excessive or unreasonable, or collected through error, and it appears that the utility has subsequently within thirty days published the rate under which the reduction is authorized in place of the rate which is admitted to be excessive or unreasonable; provided, however, that such new rate so published shall continue in force one year unless sooner changed by the order or with the consent of the Commission.”

Previous to receiving this petition we had several inquiries as to whether the amendment would authorize consideration and adjustment of reparation claims accruing prior to July 3rd, 1915, and so we have had this phase of the law under consideration. We hold that this amendment of 1915 is retroactive and applies to claims existing July 3rd, 1915, as well as to future claims. Our Supreme Judicial Court has interpreted numerous

statutes, and has held that those similar in principle to the one we are considering were retroactive. See *York vs. Goodwin*, 67 Me., 260, (statute giving remedy of debt for unpaid taxes, retroactive); *Belfast vs. Fogler*, 71 Me., 403, (relative to payment of taxes of insolvent estate, retroactive); *Palmer vs. Hixon*, 74 Me., 447, (Insolvency Statute covered acts before law went into operation); *Berry vs. Clay*, 77 Me., 487 (statute requiring restoration of consideration of Sunday contract, retroactive).

There was another matter which was at first troublesome. It will be noted that the pending application for reparation authority is presented by the Railroad rather than the shipper (or claimant). A first reading of the amendment would seem to require the application for reparation to come from the shipper in the form of a complaint against the carrier. Let us assume that this was done in this case. We should then have a complaint setting forth the same facts which appear in the pending petition. The Railroad would be entitled to notice of ten days, and would then file its answer admitting all matters alleged against it. The facts being admitted as alleged, we could then make our order. What difference does it make if the Railroad alleges all the facts, furnishes all the necessary proof, asks authority to make reparation, and in effect becomes both complainant and respondent? We feel that the latter course is not only within the law, but results in a saving of time and expense to the shipper and to the Commission. The method of procedure of the Railroad in this case is commended and approved.

It appearing to our satisfaction that the above rate charged the American Thread Company, resulting in a payment of \$1,420.02, was excessive and that the Bangor & Aroostook Railroad Company admits the same; that the amount was collected through error; that said Bangor & Aroostook Railroad Company, within thirty days after charging and collecting said rate, viz: on January 8th, 1915, published the rate under which the reparation asked for is authorized in place of the rate which is admitted to have been excessive; said Bangor & Aroostook Railroad Company is hereby authorized to refund to the American Thread Company the sum of Eight Hundred Forty-nine and sixty-two one hundredths dollars, for the rea-

sons set forth in the pending petition and this decision, and in accordance with the provisions of Section 7 of Chapter 347, Public Laws of Maine for the year 1915; provided, however, that the rate which made the above refund necessary, viz: "Bangor & Aroostook R. R. Co. P. U. C. No. 245," on file with this Commission, shall continue in force for one year from January 8th, 1915, unless sooner changed by the order or with the consent of this Commission.

STATE OF MAINE.

PUBLIC UTILITIES COMMISSION.

REPARATION CLAIM OF D. F. GRIFFIN & BROS. AGAINST MAINE
CENTRAL RAILROAD COMPANY.

F. C. No. 30.

REPARATION—EXCESSIVE CHARGE—FILING REDUCED RATE—The thirty days within which the rate to which the reduction is sought to be made must be filed runs from the date of the shipment for which the refund is demanded, and not from the date of the discovery or admission of the excessive character of the charge. Otherwise the statute might work unjust discrimination; and discrimination in rates is more offensive than excessive rates, because within reasonable limits shippers can adjust themselves to high rates, but not to unequal rates.

October 22, 1915.

Cleaves, Chairman; Skelton & Mullen, Commissioners.

Complaint in form of allegations and admission of truth thereof filed by Maine Central Railroad Company in behalf of D. F. Griffin & Bros. seeking authority to make reparation by waiver of collection of under-charge in the sum of thirty-nine dollars and six cents, admitted to be excessive and unreasonable freight charges on shipment of two lots of granite paving blocks from Allen's, Maine, to Portland, on November 16, 1914, and November 23, 1914, aggregating 130,200 pounds.

The rate in force when the shipments were made was 5 1-2 cents per 100 pounds, being one-half of fifth class rate and the only rate then published for this commodity shipped at Allen's. A commodity rate of 2 1-2 cents per 100 pounds was then effective from Waldoboro, a point about one mile west of Allen's. This latter rate was not published for Allen's until more than thirty days after the date of shipment.

The primary object of the publication of rates is to see that all persons are treated substantially alike. This cannot be accomplished unless the published rates are adhered to. Unquestionably, of the two evils, discrimination in rates is more of-

fensive than excessive rates, because within reasonable limits shippers can adjust themselves to high rates, but not to unequal rates.

Departure from the published rates should, therefore, not be encouraged—certainly not without every possible safeguard against its abuse. The Legislature of 1915 passed an amendment to section 48 of the Utilities Act empowering this Commission to “authorize reparation or adjustment where the utility admits that a rate charged was excessive or unreasonable or collected through error, and it appears that the utility has subsequently within thirty days published the rate to which reduction is authorized in place of the rate which is admitted to be excessive or unreasonable; provided, however, that such new rate so published shall continue in force one year unless sooner changed by the order or with the consent of the commission.”

It is not claimed that any error exists in this case. The charge made was the charge published. But the rate is now said to have been excessive or unreasonable in that it was more than twice the charge exacted for a similar service from Waldoboro to Portland, about the same distance. This comes about in this way. Granite paving blocks were being shipped from Waldoboro and had been given a commodity rate. In the absence of such commodity rate they would have been subject to the published class rate. When the present claimants offered their goods for shipment at Allen's no commodity rate existed for that station. They therefore had to be charged at the higher rate. The shipper subsequently, in December, 1914, paid so much as the freight would amount to at the lower rate, and the utility now wishes to abate the balance.

It did not publish the new rate for Allen's until more than thirty days after the date of shipment. It now claims that a proper construction of the law would permit the 30-day period to run from the date of discovery or admission of the error or overcharge, rather than from the date of shipment. We are not sure that that could make any difference in this case because it does not appear that the reduced rate was published within thirty days after the shippers made the above payment and left this overcharge in dispute. The real situation became, or ought to have become, known to the shipper at that time.

But the Commission rules as a matter of law that the rate to which reduction is to be made must be filed within thirty days after the date of shipment. We think this a fair deduction from the language of the amendment, and certainly consistent with the evident intent of the Legislature that this privilege should not be so used as to favor one shipper over another. While the language of a statute should be looked to to express its meaning, if that language is open to two constructions that which is consistent with the general policy of the law should be adopted. If the new rate is published promptly,—as defined here, within thirty days—after the shipment is made, and kept in force a year, there is comparatively little chance of one shipper enjoying an undue advantage over others. If the utility may file the new rate at any time within thirty days after it admits that the rate charged was excessive or unreasonable, it is plain that a delayed admission might work all kinds of rebates if managed with sufficient skill to escape absolute detection. While there does not appear to be the slightest reason to question the utility's good faith in this matter, in fact, we believe that the real explanation for its delay is the fact that this amendment was not passed until long after the thirty days and no remedy existed at the time,—we think that the existence of such a possibility clearly shows that the other interpretation of the law is the only one consistent with its general purpose, and the complaint is therefore dismissed.

STATE OF MAINE.

PUBLIC UTILITIES COMMISSION.

JOHN WATSON & Co., COMPLAINANTS,

vs.

BANGOR & AROOSTOOK RAILROAD Co.

F. C. No. 82.

REPARATION—ERROR BY SHIPPER—Where the shipper through the error of his shipping clerk bills and ships goods in a manner different from that in which he intended, and thereby becomes subject to rate in excess of that which he otherwise would have received, but which is not claimed to be excessive for the shipment as made, this is not such error as justifies a refund under the statute. Contra, where the error is due to omission of agent of the carrier to give full information on a subject concerning which he gives some directions.

August 8, 1916.

Cleaves, Chairman; Skelton, Commissioner.

Claim by John Watson & Co., of Houlton, for reparation in the sum of twenty-six (26) dollars, being one-half of freight charges paid by claimants for shipment of twenty (20) tons of land plaster over the Bangor & Aroostook Railroad, Houlton to Portage. The Railroad Company asks authority to make the reparation.

The facts as presented to the Commission are these: Complainants had sold some land plaster to Charles Ross of Portage. The minimum weight for carload lots provided in the freight tariff was 40,000 pounds, or twenty tons. This was explained to Mr. Ross before the goods were shipped, but the quantity was in excess of his wants. Watson & Co. then arranged with one Thurlough to take part of a carload shipment to Portage, it being their intention to ship twenty tons as one

shipment to get the benefit of the lower rates on a single shipment, the goods to be divided after they reached their destination.

Continuing, complainants' statement reads:

"It was decided in that way. Our man, who does the shipping, heard the conversation, and shipped the ten tons to Ross and ten tons to Thurlough, and our Bangor & Aroostook station agent had it billed out that way, and the freight was \$26.00 to each of those men. If it had been billed out to Ross, the way it should have been, the freight would have been \$26.00 on the car."

The rate published by the Bangor & Aroostook Railroad Company for shipment of this commodity, this distance, is 6 1-2 cents per 100 pounds, carload minimum 40,000 pounds. This is \$1.30 per ton, if the car contains the minimum weight; that is, it is not less than \$26.00 per shipment to get this commodity rate. The tariff also specifies that it is governed by certain rules contained in the Official Classification, among which are the following sections of Rule 13:

"Section 3. A single shipment of less than carload freight is a lot received from one shipper on one shipping order and bill of lading, at one station, at one time, for one consignee and one destination.

"Section 4. Two or more single shipments shall not be combined and way-billed as one, but must be carried as separate shipments, and at not less than the established minimum charge for each shipment."

No suggestion is made by either of the parties that if ten tons of plaster were shipped to Ross and ten tons to Thurlough, the charges which the railroad was bound to exact and the shipper to pay were \$52.00, or \$26.00 on each shipment,—“not less than the established minimum charge for each shipment,” and this was what was done.

But the claimants say:

"We paid the \$52.00, and we think we are entitled to \$26.00 as it was a mistake in our man billing it out in that way. We hope that you (the Railroad Company) will have it refunded, as we know we are entitled to the amount, as it was no fault of the company. It was simply our man who did the shipping who made the mistake." We quote this paragraph in full for its bearing on the phraseology of the statute under which the refund is sought.

Section 48 of the Public Utilities Act, as amended, provides that "the Commission may authorize reparation or adjustment where the utility admits that a rate charged was excessive or un-

reasonable or collected through error," etc. The Claimant does not allege, nor the utility admit, that the rate was excessive or unreasonable. It is not claimed that it was collected through error. The charge made and collected was in exact accord with the published tariff for the goods shipped, in the manner that the shipper shipped them. No error or omission, legal or moral, is charged against the utility at any point.

We have tried to construe this statute liberally wherever claims might be defeated by a technicality. We have in at least one instance regarded the failure of a freight agent to impart to a shipper information which ought to have been in possession of the former but which the latter very naturally did not possess, as, under the peculiar circumstances of the case, error which colored the whole transaction so far as the utility was concerned up to the collection of the charges, and permitted the utility to refund what the shipper would not have been required to pay if the agent had not, by failure fully to explain a privilege partially stated, left him in ignorance of a step he should have taken to protect his rights in the first instance.

But here there is no claim of error, actual or constructive, by act or omission, on the part of the utility, or of ignorance on that of the complainants. Whatever the fault of the latter's shipping clerk, the case does not fall in any manner within the provisions of the law, and it is, therefore,

ORDERED, ADJUDGED AND DECREED.

That the above entitled complaint be, and it hereby is, dismissed.

STATE OF MAINE.

PUBLIC UTILITIES COMMISSION.

IN THE MATTER OF THE APPLICATION OF THE RUMFORD FALLS LIGHT & WATER COMPANY FOR APPROVAL BY THIS COMMISSION OF A PROPOSED CONTRACT BETWEEN SAID COMPANY AND THE INHABITANTS OF THE TOWN OF MEXICO, UNDER THE PROVISIONS OF SECTION 3, CHAPTER 347, PUBLIC LAWS OF MAINE FOR THE YEAR 1915.

U. No. 54.

CONTRACTS—Contract of Rumford Falls Light & Water Company with the town of Mexico for street lighting approved—General statement interpreting the law authorizing such contracts and the steps required to be taken by the utility offering the same.

August 13, 1915.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

The Rumford Falls Light & Water Company, a corporation duly organized and having its place of business at Rumford, in the county of Oxford and State of Maine, presents to this Commission a contract as yet unexecuted between itself and the inhabitants of the Town of Mexico, and asks approval of said contract by this Commission.

Mr. F. O. Eaton, representing the Company, explained to the Commission the circumstances which were claimed to make this contract necessary, and satisfied us that the terms and conditions of the contract were reasonable and that the interests of the public and of the company would thereby be properly safeguarded and protected.

Section 32 of Chapter 129 of the Public Laws of 1913 provides in substance that it shall be unlawful for any public utility to furnish its product or service at a reduced rate, except for certain named purposes, and the furnishing of current for

lighting streets of a city or town was not among the purposes for which a public utility could furnish its service at a reduced rate.

The proposed contract is for the furnishing by the Company to the Town of Mexico current for street lighting purposes, at a rate less than the regular domestic lighting rate named in the schedules of the Company, and for a fixed term. The Legislature of 1915, by Section 3 of Chapter 347, Laws of that year, amended Section 32 by adding the following:

“And provided further that it shall be lawful for any public utility to make a contract for a definite term, subject to the approval of the Commission, for its product or service, but such published rates shall not be changed during the term of the contract without the consent of the Commission.”

Contracts for comparatively long terms between a public utility and its customers, whereby a particular individual or corporation seems to be securing an advantage over a smaller customer, are not now favored by Legislatures or Public Utilities Commissions. In the past, such contracts (sometimes written and sometimes oral “gentlemen’s agreements”) constituted the methods by which rebates and other special and unwarranted advantages were obtained. It was to make such practices impossible, or at least unlawful, that the Legislatures in nearly every state during the last seven years have passed public utility acts and created commissions to assist public service corporations in doing away with the necessity of these special agreements and to so arrange matters between the corporations and the public that all business dealings should be carried on in the open, each having a full, mutual understanding of the acts and the rights of the other, and each having in the Commission a friend to whom he could at all times go with full confidence in finding a patient ear, a ready though just sympathy, and a full, calm and judicial hearing and decision.

Under the Maine Utilities Act all secret agreements are unlawful and each public utility is prohibited, under heavy penalty, from charging or collecting, for any service rendered, any sum whatever which is not in strict conformity with its schedule of rates. This makes it necessary for each such utility to file with this Commission a schedule of rates showing each service, and the exact price therefor, which is offered to the

public. In this way the public and the Commission are at all times fully informed.

By the terms of the law these schedules may be modified by the utility on ten days' notice, or by order of the Commission on hearing, either on complaint or on its own motion. While this works satisfactorily generally, there is a class of cases in which the welfare of the utility and of its prospective customers, and, we believe, of the public, require greater certainty as to the future rate for a particular service. Frequently the establishment of an enterprise depends upon the certainty of its being able to secure power at a known cost for an extended period. In other cases, where a change of the character of power used is contemplated, the user must know what the future cost will be.

In still other cases, and the present is an example of this class, a prospective consumer of large units, must determine whether he will generate his own power or purchase from some established utility. He can often produce his power at less cost than the fair price charged by the utility for its output delivered to its usual class of customers. This happens because he can use for generating power, a by-product of his regular business, or, as in the case of municipalities, does not expect any returns on the capital invested. None of these considerations would warrant special rates or especially favorable terms to such prospective users. No person may be given a lower rate to induce him to use the current, or to prevent his generating his own power. This decision is to be read with this always in mind.

But such consumers afford an opportunity for larger producers of power to dispose of what otherwise would go unused. If this surplus energy is sold at any price above the cost of production and transmission, it returns some profit to the utility. To that extent also it assists the general public in carrying the overhead charges of the utility. If a contract is approved which does not promise its full pro rata of the utility's fair profit on its business as a whole, it will be on the ground that it takes care of its surplus product, and no such contract should be presented where it is reasonable to expect that the same units of product might have been disposed of on terms more consistent with the return of approximately the same percentage of profit lawfully enjoyed generally by the utility on its output.

It was to meet these different contingencies that the Legislature enacted the statute above quoted. And so long as the price is sufficient to return some profit to the utility, and is open as long as the utility has current to supply without injury to the general public dependent upon it, it is obviously to the advantage of all that it be permitted to avail itself of the privilege. That the unit required is so large, or the character of its use confined to so few users that its customers under this rate, will be few, should not operate against it, provided it keeps reasonably within the spirit of the law. These contracts should and will be scrutinized with great care, but the public interest does not require, and it is not the policy of the law to effect anything that shall stand in the way of the widest reasonable and just expansion of the business of the public utilities of the state.

The statute evidently presupposes the filing of an open rate similar to that on which the contract is based, so that other applicants for service of the same character may know what they are entitled to. It may well be said that a public rate for a class of service like that involved in the contract under consideration is of little practical value, because in the very nature of things there probably would be but one customer. But these schedules perform another service. The dealings of a public utility with all of its customers should be as public as practicable, to the end that they may be fully advised of all matters relating to its rates. It is necessary that the petitioner file with its schedule of rates a Class rate containing the rate defined in its petition, which shall remain in force according to the terms of the statute.

It is therefore

ORDERED

That the contract between the Rumford Falls Light and Water Company and the Inhabitants of the Town of Mexico, copy of which is hereto annexed, be executed by said parties in triplicate, one original copy to be returned to this Commission, with the schedule on which it is based, and one to be retained by each of the contracting parties, and that when so executed and returned, it be and stand approved under and as in accordance with Section 3, Chapter 347, Public Laws of Maine, for the year A. D. 1915.

STATE OF MAINE.

PUBLIC UTILITIES COMMISSION.

RE BIDDEFORD & SACO WATER CO., AND PEPPERELL MANUFACTURING CO.—CONTRACTS FOR SERVICE AT REDUCED RATES.

REQUEST FOR PERMISSION TO RENEW CONTRACT FOR SERVICE AT SPECIAL RATES. DENIED. OPINION BY THE COMMISSION.

The Pepperell Manufacturing Company and the Biddeford & Saco Water Company have voluntarily submitted to this Commission the request of the former company that it be supplied with water for use for general mill purposes in and about its mills in Biddeford at less than schedule rates. It has enjoyed special concessions since July 1, 1890, under contracts which have now expired, and asks for their renewal. The reasons advanced for such renewal and the peculiar relations between the companies makes a brief review of their history necessary.

Originally the Saco Water Power Company, which controls the water privileges on the Saco River at Biddeford and Saco, and which, although a separate corporation, is closely identified with the Pepperell company, had a public water plant in Biddeford and supplied water to the mills for general mill purposes, and to such householders as cared to patronize it. June 13, 1884, it entered into a contract with the Biddeford & Saco Water Company, for a term of 50 years, granting the latter corporation the right to pump water from the river for distribution in Biddeford and Saco for a stipulated rental in cash and services to be performed. The only language which throws light on the present contention is found in the provision that the water company shall "lay a main pipe, so that connection can be made with the water service in the yards of the Pepperell Manufacturing Company and the Laconia Company and will permit the said companies or either of them, to make such con-

nection at night with their present service and at all times with their sprinkler and fire system, and also with any hydrants with which they may wish to connect, and at all times to have the use of the water without any charge in case of fire, and further that it will, whenever requested so to do by said party of the first part (the Saco Water Power Company) supply the various buildings used for manufacturing purposes and for boarding house blocks of the Pepperell Manufacturing Company and the Laconia Company with water at the meter rate of One Cent per hundred gallons."

It is admitted that the water company is keeping all of its agreements relating to the payment of cash, furnishing connections and service free for fire protection, and all other things, except so much as might be included within the last fifty-one words of the language quoted. No breach of this last provision is claimed, the Pepperell people expressly disclaiming any "request" for service under it for the reason that the price therein reserved is much greater than the water company's present schedule rate for such service.

July 1, 1890, the Biddeford & Saco Water Company and the Saco Water Power Company entered into another written contract, entirely distinct from the above and containing no reference to it. This was to run for ten years, and by it the Water Company agreed to furnish the Power Company water from its street mains "to be used only in the mills of the Pepperell and Laconia Companies and in the boarding and dwelling houses and tenements of said Companies, and tenements of said Saco Water Power Company, in said Biddeford and Saco, for general mill and family use and for the extinguishment of fires" for a rental said to have figured out \$6.64 per million gallons, and for the discontinuance by the Power Company of its public water business and the turning over of its public business and its takers to the Water Company.

This money consideration was intended to cover the actual cost of pumping. Subsequently it became necessary to filter the water, and an additional charge was agreed upon to cover actual cost of pumping and filtering, with other modifications and extensions not material to the present contention.

Finally, July 1, 1910, the previous contracts except that of June 13, 1884, having expired, a new contract was made between the Biddeford & Saco Water Company, on the one hand, and the Pepperell Manufacturing Company and Saco Water Power Company, on the other, to run for five years, whereby the Water Company was to supply the Pepperell Company water for which it should receive \$16.10 per million gallons for that not used for fire protection (which continued free under the original contract), and the Pepperell Company was to install, and did install, a 12" Model F. M. Hersey Detector Meter, to be set in the 12" main supply line running into the mill yard, which is the main supply line furnished and maintained by the Water Company under its original contract, primarily for fire purposes and used also under the subsequent contracts to conduct the supply to this point for all purposes. The price named in this contract, \$16.10 per million gallons, was intended to cover bare cost of pumping and filtering.

Figures of operating costs presented by the Water Company show that the total cost per million gallons of water pumped by it for all purposes, including depreciation but not including any return on investment, during each of the past four years has run from \$48.85 to \$54.14. The company's schedule meter rates are:

First	3,000 cu. ft. per mo. at 20c. per 100 cu. ft.
Next	7,000 cu. ft. per mo. at 10c. per 100 cu. ft.
Next	10,000 cu. ft. per mo. at 7c. per 100 cu. ft.
Excess of	20,000 cu. ft. per mo. at 4c. per 100 cu. ft.

For fire protection in mill yards the schedule specified \$800 per year for a 12-inch connection, the same to be abated if the party pays not less than that amount for water actually used. This is the readiness-to-serve charge.

The Pepperell Manufacturing Company used for purposes enumerated in the contract of July 1, 1910, 62,781,000 gallons of water in the year 1914; and as far as the facts presented indicate, this was an average amount. This was nearly one-tenth of the entire amount pumped by the Water Company for all purposes.

The Pepperell Company now asks that the contract of 1910 be renewed for another period of five years. The rate is less than one-third of that charged the public under the most favor-

able circumstances, and such an arrangement would be unlawful and subject both parties to severe penalties unless it is justified by special circumstances. It is not sought to justify it under the "Charitable and benevolent" clause of section 32 of the Utilities Act, but by the existence of special conditions set forth by the applicant in the following language:

"Relative to the question of rate for water for mill purposes to the Pepperell mills at Biddeford, Maine, it seems to us that in order to arrive at a fair, equitable rate it is necessary to review some past agreements between the two companies in question.

"June 13, 1884, in an agreement between the Saco Water Power Co. and the Biddeford and Saco Water Co. the Saco Water Power Co. gave the B. & S. Water Co. the right to pump from the river a certain amount of water per day in consideration of the privilege of connecting with the B. & S. Water Co.'s main and the free use of water for fire purposes and \$300 in money per annum. This agreement to run for a period of 50 years from date.

"The Saco Water Power Co. believe, by reason of the above agreement, that the Pepperell mills are in a different position than any other water taker, and that water taken through this connection which they must maintain for fire purposes should bear no overhead expense but should be supplied at the bare expense of pumping and filtering. The B. & S. Water Co. have evidently taken this same view, since they have always based the rate for mill use in the past on what they claimed was their cost.

"The rate in the 1910 contract was advanced from \$6.64 per million gallons, which was the price in the previous contract, to \$16.10 per million gallons, and they also asked to have a Hersey detector meter installed, which would cost \$1,000. The Saco Water Power Co. felt at that time, in view of the 1884 contract, that the B. & S. Water Co. were asking too much, but after a conference with Mr. West, in which he verbally agreed to renew the contract at its expiration for another five years, the Saco Water Power Co. concluded to make the contract.

"The Saco Water Power Co. respectfully ask your honorable body to allow the B. & S. Water Co. to renew the 1910 contract for another five years. The changes necessary to provide ourselves with another supply of water would be very large and probably take several years, since the most of the work would have to be done while the mills were stopped, and we believe it would be only fair and reasonable to give us this five years to make whatever changes may be necessary if the rate is to be materially advanced on a future contract."

We have given these suggestions very careful consideration, because they were presented with much earnestness and manifest full faith in their soundness, and because of the apparent

desire on the part of the Water Company to do exact justice in the premises. We are forced, however, to the conclusion that they fail utterly to establish the applicant's contention in any respect. To make our decision clear we refer to them in their order.

The contract of June 13, 1884, not only fails to disclose any expectation that water should ever be furnished for these purposes at less than present schedule rates, but expressly provides that if required, or "requested," the price should be one cent per hundred gallons, nearly double the present public rate. The Water Company is admitted to be doing everything required of it under that contract except the furnishing of water for these purposes, and to do that under the contract would be to do so at double the rate it is now bound, and stands ready, to do it as a public duty. Either the Pepperell Company must let that contract fix the price at ten cents per thousand gallons, or, so far as that is concerned, it must refrain from making a "request" under it and accept the public rate, which is much less.

The second reason urged is that, inasmuch as the Water Company is bound to maintain a 12" main and connection at the mill yard and stand ready to serve without further charge for fire protection, it should not load its charge against the Pepperell Company with any overhead expense, but should be limited to bare expense of pumping and filtering so much additional water. In other words, because the distribution main must be maintained whether the mill takes any water except for fire purposes, or not, the mill should have its water for general purposes without bearing any part of the charges for investment, upkeep, distribution, and all other items incident to the operation of the plant. We have seen that this was not expected when the contract of June 13, 1884 was made. But state the proposition in other words and independent of that contract. Brown and Jones and Smith have houses on Main Street and take water. The company must maintain a distribution main on the street and serve them. White builds on the street, and is served from the same main. Will he be excused from paying anything above the bare operating cost of pumping and curing the water? To state it more nearly like this case, Brown alone is on a street with a distribution main; he builds a

second house on the same street. No one would expect a different rate for the second house.

So long as the Water Company gives proper service for the purpose for which this 12" main was originally laid, it may use it for additional purposes. It must do so, if it can thereby increase the efficiency and economy of its whole system. It is the public, in the last analysis, to which it owes this duty, and which is entitled to profit by it.

It appears that a Hersey detector meter was installed in 1910 at a cost of \$1,000, and that the representative of the Water Company then made a verbal promise to renew the contract in 1915. The contract itself shows that the installation of this meter was one of the considerations on which the Water Company entered into the agreement. The previous contract had expired; it contained no provision for renewal. The two companies stood in a position where the Water Company could legally exact the same rates that others were paying or give reduced rates to this taker. It agreed to serve this corporation at less than one-third the rates charged the public under the most favorable conditions. That would appear to have been sufficient consideration for the installation of the meter, if the Water Company desired it. There are no equities so far as this item is concerned that would require further compensation for the installation of the meter, because it was paid for twice over in the reduced rates for 1914 alone.

It is admitted that Mr. West, representing the Water Company, gave some assurance in 1910 that the contract would be renewed at its expiration in 1915. No binding contract for such renewal is claimed. The writing of 1910 was silent about renewal. We have no doubt, however, that the promise would have been kept, had not the Utilities Act intervened. But to prevent such arrangements is one of the avowed purposes of the Act. Assuming that the Water Company is earning a fair return on its investment, it cannot serve one consumer at less than a rate which will provide such return, except at the expense of others.

Referring to the last suggestion, that the Pepperell Company be given time under the reduced rates to determine whether it will install a plant of its own, and, if it so decides, to complete the work, all we can possibly say is that if these special rates

are unlawful, as we believe them to be, we are powerless, even if we were so disposed, to legalize them.

Our view of the situation is, in a word, that the Water Company could give the Pepperell Manufacturing Company rates lower than those named in its schedule only if they were provided for in some contract in force January 1, 1913, and then only so long as it continued in force; that there is no such contract, and that the rates must therefore be governed by the public schedule of rates.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF THE WISCASSET WATER COMPANY FOR APPROVAL OF ITS CONTRACT WITH THE TOWN OF WISCASSET.

C. No. 10.

CONTRACTS—APPROVAL DENIED in matter of contract between a water company and a town for service for fire protection and municipal purposes, where a part of the service purported to be granted free of charge.

June 6, 1916.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

The Wiscasset Water Company, a corporation organized under the general law on April 11, 1916, to supply the inhabitants of Wiscasset with water for domestic and fire-protection purposes, makes application for approval of a contract between it and the town of Wiscasset, such approval being necessary under the provisions of section 32, chapter 129, Public Laws of Maine for the year A. D. 1913, as amended.

A copy of the contract, marked "Exhibit A," is annexed to the application. Aside from Article 5 of the "agreements of the Company," the contract seems fair in all its terms and reflects the practices regarded as proper between towns and water companies in the matter of fire-protection contracts.

Article 5, above referred to, is as follows:

"5. That it (the Company) will furnish the Old Academy (so-called) and the Federal Street School with water free to the aggregate amount of ninety-one thousand (91,000) gallons of water per year, after which, payment shall be made to the Company in accordance with the regular schedule rates."

As a matter of law and of principle, there are three main objections to permitting the Company to execute a contract

containing the foregoing; and the fact that, in the instant case, the effect, in dollars, of leaving it in will be very small, cannot and does not affect the principle.

These are the objections :

(a) Section 32 of the Utilities Act provides that "it shall be unlawful for any person, firm or corporation knowingly to solicit, accept or receive any rebate, discount or discrimination in respect to any service rendered or to be rendered by any public utility, or for any service in connection therewith, whereby any such service shall in any manner, or by any device whatsoever, be rendered free or at a rate less than named in the schedules in force" (unless such service is for charitable and benevolent purposes, in which case, on application therefor and approval thereof by this Commission, such services may be rendered free or at a reduced rate). It is therefore clear that free service by contract would be unlawful; and that, if the Company desires to furnish free service under the broad definition of "charitable and benevolent purposes," application therefor should be made and this Commission given full opportunity to examine and pass upon the facts.

(b) To approve the contract with Article 5 in, would result in a gift to the town by the Company. Many people think that if a water company can be induced or forced to make a low price to a town for water to be used for fire protection, or give water for other municipal purposes, the town and its citizens have been financially benefited. This is now regarded as a proven fallacy. Each water company must receive for its aggregate service to the whole public an amount sufficient to pay all its fixed charges and expenses, and something more as a fair return on capital invested. If it renders its service to a certain group free or at less than cost, it must charge its remaining customers an amount greater than would be the case if all contributed equably. Gifts by public utilities are wrong in principle, because they involve discrimination; they should not be permitted except in demonstrable cases of charity and benevolence; and they surely have no legitimate place in a contract.

(c) A contract which contained Article 5 would very probably be held void on account of its being against public policy. By "public policy" is meant that principle of the law

which holds that no subject can lawfully do that which has a tendency to be injurious to the public or against the public good. As was said in *Beasly v. Texas & P. R. Co.*, 191 U. S. 492: "But the very meaning of public policy is the interest of others than the parties, and that interest is not to be at the mercy of the defendant." In the present case, the town (in its corporate capacity) and the Company are not the only interested parties; each customer is interested and has a right to insist that the company and the town be not permitted to contract to disobey the law.

As before stated, the importance of this matter, in dollars and cents, is very small. But the principles involved are far reaching and basic. We cannot approve the contract in its present form. If Article 5 is omitted, we will approve. We suggest that the company and the town enter into a new contract, eliminating entirely the matter contained in the objectionable article, and submit the same with a new application for approval.

The pending application is dismissed for the reasons herein set forth.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

APPLICATION BY WISCASSET WATER COMPANY FOR APPROVAL
OF CONTRACT WITH THE TOWN OF WISCASSET.

C. No. 11.

CONTRACTS—APPROVAL GRANTED where contract referred to in C. No. 10, supra, had been reformed to conform to the suggestions contained in the former decision.

July 5, 1916.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

Application by Wiscasset Water Company for approval of contract with the town of Wiscasset for supply of water, chiefly for fire protection purposes, for a term of twenty years. The application is dated June 17, 1916, and refers to Memorandum of Agreement between the company and the town, dated April 18, 1916, and amendment thereof, dated June 17, 1916, copies of both of which are attached to the petition and identified as Exhibits A and B, respectively.

Agreement aforesaid dated April 18, 1916, was before the Commission for approval, C. No. 10, when we suggested that the provision therein contained for furnishing water to the amount of 91,000 gallons, per year, free of charge, for certain purposes therein specified, could not be approved. The contract must state clearly the price that is to be paid for the service rendered in such manner as to constitute a scheduled rate for similar service, if such service is required by another. If the petitioner in this case supplies water to the town of Wiscasset for 40 hydrants for \$1,600 per year, it must stand ready, up to its capacity, to supply a similar service to any other customer for the same rate. If it gives the town 91,000 gallons of water annually for certain school houses, the regular price to be

paid for all used in excess thereof, it must render the same service to any customer requiring it under similar conditions.

This was precisely what the water company was obligating itself to do in the original contract, if the same was to be read literally. It could not do this, and did not intend to. The furnishing of the 91,000 gallons of water for school purposes was meant to be a part of what the \$1,600 per year paid for. And it was better that the contract should so specifically provide. To this view petitioner's attorney readily acceded at a conference with him, and the amended contract makes it plain.

It may be suggested that, in the very nature of things, there could possibly be but one customer for this particular kind of service. This is probably true, but the law is alike for all kinds so far as these contracts are concerned. And it should be so, because it would not always be so easy to draw the line. It should be borne strictly in mind that this law was not intended to, and does not, authorize the rendering of service by a public utility at special rates. It is meant only to permit the guarantee of a regular rate, and the taking of service at that rate, for a fixed term of years, in cases where the Public Utilities Commission thinks such an arrangement justifiable.

It is now

ORDERED, ADJUDGED AND DECREED.

That the contract of the Wiscasset Water Company with the town of Wiscasset, dated April 18, 1916, as amended by contract dated June 17, 1916, copies of both of which are attached hereto as Exhibits A and B, respectively, with the foregoing application, be, and the same hereby are, approved, subject to the provisions of section 32, chapter 129, Public Laws of 1913, as amended.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

APPLICATION FOR APPROVAL OF CONTRACT BY BRUNSWICK AND
TOPSHAM WATER DISTRICT.

C. No. 12.

CONTRACTS—APPROVAL WILL NOT BE GRANTED WHERE NO SPECIAL CIRCUMSTANCES REQUIRE IT. They constitute some material deviation from absolute uniformity in the working of the law, and all such deviation is to be avoided if possible. The hands of the utility and of the Commission should be kept free with respect to rates and their change, voluntary or involuntary, so far as practicable, and of the public to complain against them.

Approval refused.

August 15, 1916.

Cleaves, Chairman; and Skelton, Commissioner.

The Brunswick and Topsham Water District, a quasi-municipal corporation furnishing water for municipal and domestic purposes, presents for our approval proposed contract with the Inhabitants of the Town of Brunswick for water for the extinguishment of fires, for use in schools and engine houses, the almshouse and those rooms in the town building which are used for municipal purposes, and for sprinkling stands and public drinking stations, the same to continue in effect for five years from the first day of July, 1916.

This contract is offered under the amendment to section 32 of the Public Utilities Act which provides "that it shall be lawful for any public utility to make a contract for a definite term subject to the approval of the Commission, for its product or service, but such published rates shall not be changed during the term of the contract without the consent of the Commission."

This provision does not authorize the making of special rates, or the rendering of service on special conditions, except in the

one respect hereinafter noted. The intent of the law is that service shall be furnished all persons, including corporations, on the same terms and conditions, taking into account the circumstances as to quantity, time of taking, etc. Among these conditions are the liability to a discontinuance of the taking by the consumer and the possibility of a change of price by the utility.

As the Utilities law was first enacted, there was no way to avoid these two uncertainties; and it was found that under some conditions a real hardship might be inflicted upon the utility or a possible consumer. A utility might have an opportunity to take on an important customer by making an extension or addition to equipment at substantial cost, which would not be justified unless it were assured a continuance of the output for a definite time. A manufacturer or other user of public utility service in large units might have in mind the erection of a plant or the substitution of one form of service for another, which he could afford to do only at certain rates, then procurable. He would wish to be assured that they would not be increased within a specified time. Frequently it is essential,—and this is particularly true of light and power companies serving manufacturing and industrial plants—that they know a considerable time in advance what to expect of users of large units in order that they may guard against abnormal fluctuation in their output.

To meet these contingencies the amendment was enacted authorizing “a contract for a definite term . . . but such published rates shall not be changed during the term of the contract without the consent of the commission.” The phrase “published rates” refers to the rates “named in the schedules in force,” language found earlier in the same section, and the prohibition against their change without the consent of this Commission is to prevent the possibility of a public utility publishing a low rate, making a contract thereunder with some individual taker, and then amending its schedule by publishing a higher rate for the same service, thus effecting a discrimination in favor of the other party to the contract.

Stated affirmatively, all that this amendment is intended to authorize is a promise that the consumer will take a given quantity of service for a fixed term of years at the present “pub-

lished rates," and that the utility will furnish the service at that rate. In this respect, and in this alone, is there any special arrangement. The Commission approves the arrangement as to time, not the rate except as an incident.

Where the specific rate contained in the contract has not been in force, the Commission has required it to be filed as an amendment to the company's schedule. This subject was explained at considerable length in re Rumford Falls Light & Water Company, decided August 13, 1915, P. U. R. 1915 E-680, and referred to in our First Annual Report, Volume I, page 18.

The Commission does not think that these contracts should be approved unless there is real necessity for it within the scope of the amendment already explained. They constitute some material deviation from absolute uniformity in the working of the law, and all such deviation is to be avoided if possible. The hands of the utility and of the Commission should be kept free with respect to rates and their change, voluntary or involuntary, so far as practicable, and of the public to complain against them.

In the present case, while both parties to the proposed contract are naturally following a long established custom of municipalities and water companies, and are acting in absolute good faith, we fail to find any reason for approving a contract that takes the municipality out of the full and free working of the law. The town can get efficient service under the law at reasonable rates like any other taker, and the rendering of that service by the utility does not require any substantial addition to its plant and equipment. It now has them and is now rendering the service without the contract. It will not affect the uniformity of the utility's future output. No question of taxation is involved as is frequently the case with water contracts.

It may be that the utility has been impressed with the difficulty of making a scheduled rate that will cover some of the items included in the contract. But when it is seen that the rate must be published, as explained in the Rumford Falls Light & Water Company case, whether the contract is made or not, it will be found that this difficulty is not escaped. The contract contains some provisions covering extensions, additional hy-

drants, etc., all of which would have to be published in any event, and may be contained in the regulations or other riders annexed to the District's schedules, or printed directly on the sheets devoted to these classes of service.

To sum up, the District must and will include all of these classes of service in its schedule, at these or such prices as it judges reasonable. The town will take the service so far as it requires it, either abiding by the published rates or coming to this Commission for relief, precisely like any other consumer.

We are therefore of the opinion that we ought not to approve the contract.

STATE OF MAINE

PUBLIC UTILITIES COMMISSION

U. No. 79.

PETITION OF CUMBERLAND COUNTY POWER & LIGHT COMPANY
FOR AUTHORITY TO PURCHASE THE CAPITAL STOCK OF THE
WESTBROOK ELECTRIC COMPANY.

CAPITAL STOCK—PURCHASE OF BY ONE UTILITY IN ANOTHER.—SECTION 38.

The provision of section 38 which prevents one public utility from purchasing the capital stock of another is intended only to protect the rights of the security holders of the purchasing corporation and those of the customers of the two utilities, and does not authorize the Commission to interfere with a contract for sale where it is conceded that no injury will be done to either of these classes of persons, merely that another group of persons may obtain ownership of the utility for social, geographical, sentimental or business reasons, no matter how commendable.

May 9, 1916.

Appearances: William M. Bradley, Esq., for Petitioners;
David E. Moulton, Esq., for citizens of Westbrook.

Cleaves, Chairman; Skelton, Commissioner.

Public hearing (by adjournment) at the Municipal Court Room, City of Westbrook, on April 6, 1916.

Notice proved as ordered.

The Cumberland County Power and Light Company, a public utility under the jurisdiction of this Commission, under date of November 16, 1915, made written application to this Commission for authority to purchase the entire capital stock of Westbrook Electric Company, another public utility, under our jurisdiction. Notice was given that a public hearing thereon would be held at the offices of the Commission on November 30, 1915, but prior thereto certain citizens of Westbrook requested an adjournment to a later date and also asked that the hearing be held at Westbrook. Both requests were granted, and on ac-

count of other requests for postponement made by the remonstrants, the final hearing was not held until April 6, 1916.

The petitioner and the remonstrants were each represented by counsel. The petitioner (The Cumberland County Power and Light Company) was organized under Chapter 256 of the Private and Special Laws of Maine for the year 1907, and by virtue of the authority so received, it acquired or succeeded to the property and rights of several electric and street railway companies. It now operates the street railways in the Cities of Portland, South Portland and Westbrook with branches to a large number of contiguous towns; operates the plants which furnish light and power to Portland, South Portland and adjoining territory other than Westbrook and Gorham; has a large and complete organization including experts in all necessary departments; owns and uses in its business hydro-electric plants with energy largely in excess of its present or near future needs. Its transmission lines pass through Westbrook and Gorham, one of its large power plants being located in the latter place. It desires an outlet for some of its surplus energy and feels that the City of Westbrook and the Town of Gorham furnish a considerable field, Westbrook being next to Portland and Gorham being next to Westbrook.

Westbrook Electric Company was organized under the General Law May 12, 1915, although for many years prior thereto, the City of Westbrook and the Town of Gorham had been supplied with energy by that which, to all intents and purposes, was the same company. The S. D. Warren Company, large paper manufacturers of Westbrook, long ago required electricity for light and power and put in a plant to furnish the same. Having an interest in Westbrook and Gorham (and no doubt being convinced that these two places would become a profitable field for the sale of electric energy) the company built a distribution system and has for some years been furnishing current for light and power, the business being conducted as a part of the company's general operations as paper makers. When the Utilities Act became effective on November 1, 1914, the S. D. Warren Company found that it must comply with the various requirements of the Act and of this Commission, and thereupon deemed it advisable to separate its lighting business from its paper business, and Westbrook Elec-

tric Company was formed. Under authority granted by this Commission, the company issued stock to the amount of One Hundred and Ten Thousand Dollars (\$110,000.00) and turned this stock over to the trustees of "the S. D. Warren Mill Trust" (owners of the paper business) in payment for so much physical property as the Warrens had been using in the light and power business in Westbrook and Gorham. No generating plant was included in this purchase, the Warrens retaining that and selling energy to the new company. Thus Westbrook Electric Company became, and now is, a distributing company only.

In the month of June, 1915, an oral agreement between the above named owners of the stock of Westbrook Electric Company and Cumberland County Power & Light Company was made in accordance with which (subject to our approval) the latter company was to purchase the entire capital stock from the owners, paying therefor the par value of One Hundred and Ten Thousand Dollars (\$110,000), the transfer to be as of July 1, 1915. The pending application, the objection to the granting of the same, and hearing thereon, followed.

At the hearing the remonstrants presented a petition, signed by about 260 citizens of Westbrook, asking us to refuse to grant the application. Summarized, the reasons given by the remonstrants are these:—They have always looked upon the Warrens as "home people" and the light and power business as a "home industry," and they feel grieved and aggrieved that a sale to what they style a "foreign corporation" has been arranged.

The opposition of remonstrants does not appear to be based on a fear that the community being served will not be properly served if the proposed sale is consummated. While there was some suggestion that rates might be increased, we think that the real sentiment in this regard was expressed by Mr. Franklin Webb, one of the signers of the remonstrance and a leading business man of Westbrook, who said "It is not because the people of Westbrook feel they would not be used right or just by Mr. Bradley's company. I think there was no complaint from that source. I think we are getting good service, perhaps as good as any company could render to us."

Others among the remonstrants insisted that they have a right to purchase this stock or the physical property or both, either

as individual citizens or through a Municipal Lighting District. They state that as soon as it became known that the contract of sale had been made, a committee waited on the Warrens and suggested that Westbrook be given the right to purchase this stock, but were told that the agreement had been made in good faith with the Cumberland County Power & Light Company and that the trustees felt morally bound to carry it out. The trustees were then asked if in the event of this Commission refusing to authorize the purchase and sale, citizens of Westbrook would be given an opportunity to purchase. There is a difference in the recollection of those who testified as to exactly what was said upon that occasion. Later on a letter from this committee of citizens was sent to the trustees, and an answer was returned. From all the testimony, including the letters, we believe that the offer which the citizens made and which they intended to make was to purchase all the physical property of Westbrook Electric Company, the price to be paid to be determined by an appraisal, and the citizens to pay only the amount shown by such appraisal and nothing at all for "going concern" or other recognized elements of intangible value. In testimony at the hearing these citizens denied the right of Westbrook Electric Company to demand or receive anything whatever for these intangible elements of value, claiming that Westbrook as a municipality gave to the Warrens in the beginning all the valuable rights, privileges and franchises under which they had operated, and that if Westbrook or its citizens are to own the plant, they should not be obliged to pay for that which they have given or helped to create.

As to whether Westbrook was ready or desired to form a lighting district, and through this medium to acquire the property of Westbrook Electric Company, or to purchase the stock through the payment therefor by individual citizens, the evidence disclosed an absolute divergence of opinion. Some witnesses claimed that the majority sentiment was in favor of a lighting district consisting of Westbrook and Gorham. Others claimed that according to their belief the majority sentiment was in favor of the ownership of the stock by citizens of Westbrook and the operation of the company by a board of directors elected by such citizens from among their own number. Mr. Benjamin J. Woodman, who was the first witness called for the

remonstrants, said, touching this point: "We had in mind that if this company was going to be sold, the sentiment here favored public ownership. I found also that the sentiment here favored ownership of this corporation by a local company. Those interests seemed to be conflicting, yet they were united on the fact that they did not want to see this go to the Cumberland County Power & Light Company."

In considering the desires of the citizens of Westbrook, we cannot forget the rights of the owners of this stock of Westbrook Electric Company. And the suggestions of citizens must be considered with the truth in mind that the application is for the purchase of stock and not of the property and franchises of the Westbrook Electric Company, except in so far as they follow the stock. If the sale is permitted, the identity of the corporation will remain unchanged, and if its property is ever to be taken over by the public, the same corporation will be dealt with. It must also be remembered that the present stockholders have a natural and legal right to sell their stock.

Conceding that the citizens of Westbrook and Gorham will be used justly by the Cumberland County Power and Light Company—and the law will compel this—the only objection to this sale is that a lighting district should take over the plant and perform the service required, or that the stock should be owned locally. As we have already pointed out, the remonstrants are not agreed on which of these two propositions is the best that can be consummated; there is no evidence that they can agree. There is no strong or convincing evidence that anything would be done if this sale were forbidden. The case shows affirmatively that there is no agreement on price, on the question of private or public ownership, who would come forward with the money for local ownership, or whether anyone in fact would do so. As to the matter of the price which the citizens feel they should pay, either through local ownership of the stock or by the taking over of the property by a Municipal Lighting District, the evidence discloses that the citizens have what in our judgment is a false notion of what constitutes value, the consideration upon which that value would be predicated and determined, and the rights of the owners of this stock to demand and receive fair, full and complete compensation based upon value. For illustration, and going back to the claim of

the remonstrants that Westbrook and Gorham furnished to the Warrens the valuable rights and franchises upon which the business was based. The Legislature of Maine beyond question would have granted to the S. D. Warren Company a charter to do the business of an electric light and power company in Westbrook and Gorham. Under that charter the company would have the right to erect its poles and string its wires in the streets of both places. Instead of doing this, the Warrens received from the City of Westbrook and the Town of Gorham this same right, and we are not convinced that this right so received (and which might have been obtained from the Legislature representing the people as a whole) gives to the citizens of Westbrook the legal right to claim that anything should be deducted from the fair value of the property in consideration of these pole and wire rights. Outside of this privilege, Westbrook furnished nothing except the business, and it was admitted and stated in the testimony that these two communities had been served by the Warrens in a proper manner and at a fair price. If, as is conceded, the citizens of Westbrook were fairly and justly treated by the Company, the citizens of Westbrook have no legal right to claim any interest in the value now existing in the property, which was aided by good management, fair treatment, and a satisfied group of consumers, and so far as this growth of the business and the increments thereof are concerned, if a lighting district should take it over under authority of the legislature (which and which alone could grant such authority), such district will secure these benefits and be authorized to use them. It cannot do that now even if we forbid this purchase, and our approval of this sale will not impair the right of the district to acquire these increments and the benefits of this growth. That the citizens of Westbrook or Westbrook as a municipality are entitled to any of the increment or profit and growth of the plant to this date does not appear from the evidence in the case. This could be true at best only if the business had been built up through excessive rates or improper service; but, as we have already stated, the case bristles with acknowledgments that the treatment of the public by the owners, to this time, has been in all respects satisfactory. This being true, the above named elements of value are part of the present owners' legitimate re-

ward for their risk and business enterprise, and they have a right to sell them in the open market. Otherwise these values would be destroyed. Every Commission and every court recognizes certain elements of value known as "intangibles," and holds and declares that they must be taken into account and given due consideration, whether the case under consideration be one for the fixing of rates (which must be based on value) or one wherein the public is to take over the property at an appraised value. Some of these elements are:—Engineering and law expenses, if any; interest during some portion of the period of construction; lack of adequate return during the early, "lean" years of the business on capital actually invested; the added value existing in the property of a company actually engaged in a prosperous, long established business over that of a company having a plant but no business and no customers. These being elements of value recognized by all courts, are elements of value which this Commission must recognize and are elements of value which the owners of this stock or of this property have a right to have taken into account; and from the testimony in the case, we are satisfied that these citizens of Westbrook are desirous of either purchasing this stock as citizens or as a lighting district, taking over the property at a price which does not include any of these elements of value; and the reason given is the above stated claim that Westbrook and Gorham furnished them and ought not to pay for them. The testimony convinces us that these remonstrants offer and intend to be understood as offering to the owners of this stock and property no more than the appraised value on the bare physical property. Although the attorney for the remonstrants assumed in his opening statement that his clients desired only an opportunity "to purchase at the same price that a stranger is willing to pay" and although one or two witnesses understood that the offer was "to take this property at the same figure offered by the Cumberland County Power & Light Company," the fact remains that only two witnesses testified with definiteness as to what was said at the time the citizens' committee and the trustees of the stock met soon after the pending application was filed. These two witnesses are W. H. Dunbar and B. J. Woodman. Mr. Dunbar is one of the trustees of the estate owning the stock. He testifies "They (the committee)

asked me if the contract with the Cumberland Power & Light Company was out of the way, what would I do, and I said 'I would probably come to you and see if you would buy the property.' The gentleman said to me, 'Yes, but not at that price. We would pay you about Seventy Thousand Dollars (\$70,000.00).'

But let us go further and assume that which the evidence does not warrant, viz: That those citizens of Westbrook desire to acquire through private ownership either the capital stock or the physical property of the company. Let us inquire how far the law intends that this Commission should interfere in a trade between two sets of private individuals, it being conceded that both are able and willing to give adequate service at reasonable rates. The law places no restriction or regulation on the right to sell the capital stock of a public utility except indirectly by regulating the right to buy. It places no re-

striction or regulation on the general right to buy it. Any individual, firm, syndicate or group of individuals may buy at pleasure, regardless of their integrity, business capacity, financial worth or residence. Any corporation, except another public utility, which has the right to buy any stock, may buy this stock. The only restriction anywhere and on either side is that a public utility may not purchase the stock of another utility without the consent of this Commission. Its stockholders may do so; its managing owners may do so; a holding company owning all of its stock may do so. Three individuals owning all of its stock and constituting its board of directors may purchase all the stock of the other utility. In none of these cases is there any restriction. It is only when the utility itself directly undertakes to invest its funds in, and as a stockholder to become responsible for the management of, the other utility, that consent must be had. In other words, the law does not say whether the stockholders may sell, nor to whom, nor how. It does not say nor delegate to this Commission the authority to say who shall buy, nor under what conditions, nor whether any class of persons or corporations shall buy at all. It simply says that any public utility shall not buy without our consent. The conclusion is irresistible that it was intended only that we should exercise care to prevent a public utility from doing that which would depreciate its securities, or interfere with its ability to discharge its public duties, or put upon it duties which it could not discharge properly. We should forbid the purchase if it is unwise for the utility to make, or is attended with obligations which it cannot discharge. This the law intended. It did not intend that we should forbid it simply to give another group of persons an opportunity to acquire it for social, geographical, sentimental or business reasons, no matter how commendable.

The remonstrants say that another reason why as citizens in their private capacity they desire an opportunity to purchase this stock is that it may be owned "at home." This is neither more nor less than a request that we deny one group of individuals the right to make the purchase so that another group can bid for it. As a private undertaking, we cannot ask where the individuals reside any more than we can exact a bond that they will continue to reside there or will not part with the stock after

they acquire it. This is more than the law intends, more than the service of the public requires, and would be unjustifiable meddling on the part of this Commission with the seller's right to an open market and the buyer's right to the reward of his foresight, business sagacity or good fortune in getting on the ground first. So far as the law and this Commission are concerned, the Cumberland County Power and Light Company, as a prospective purchaser, stands in no different position than would an individual or group of individuals unless—(a) the price to be paid is greater than the value of the property and rights to be received; or unless (b) the Cumberland County Power and Light Company by undertaking to serve Westbrook and Gorham will thereby be prevented from giving to present and prospective customers within its present territory adequate service; or unless (c) present and prospective customers in Westbrook and Gorham will not hereafter receive proper and adequate service. As to (a) and (b) no question is raised. As to (c), a fear is expressed that if this purchase and sale are effected, the new owner will raise the rates. Mr. Bradley, President of the Company, stated at the hearing that "so long as conditions remained substantially the same, no change in the rates will be made." Further than this, if any change should be attempted, the services and powers of this Commission can always be invoked to remedy any wrong.

The remonstrants next say that they have a right to form a district to take over this property, and that we ought to refuse our consent to the end that proper authority therefor may be obtained from the Legislature meeting in January, 1917. In this connection several questions arise. Do Westbrook and Gorham want a Lighting District? Could a District, if formed, purchase the property and rights of Westbrook Electric Company, even at \$110,000? As we have already pointed out, there is a disagreement between witnesses for the remonstrants as to just what the opinion and desire in Westbrook upon the district question is. We thus have no assurance that a district will ever be formed. As to the price at which a district, if formed, might purchase the property, a member of the Commission asked Mr. Dunbar (the Trustee) at what price the owners would sell the property in case we refused the pending request and a district was formed. He replied: "Speaking

personally, we would be willing to sell it to the district at the same price we would to anybody else." This seems to us a long way from naming a definite price of \$110,000, for it might well happen that the trustees, if by our decision they were relieved of the necessity of making this transfer to the Cumberland County Power and Light Company, might find their stock worth more than the above amount and feel that as trustees they were not warranted in giving away any portion of a trust estate. Furthermore, the transfer of this stock does not take away any right of the citizens of Westbrook and Gorham to form a district. The physical property will still be owned by Westbrook Electric Company. The Cumberland County Power and Light Company will be merely a stockholder. Westbrook Electric Company will retain its corporate identity and the physical property will be in exactly the same place after a district is formed as it is now. And if the Legislature authorizes a district, it will be the physical property that will have to be appraised and taken over and not this stock. So it makes no difference in our view who owns the stock if a district is to be formed. As to the expense of making a physical valuation and a valuation of the intangible property, after the district is formed and for the purpose of taking the property over, this will be a simple and inexpensive matter for the reason, as already pointed out, that Westbrook Electric Company owns merely a distribution line, which can easily be valued and the value of the incidentals and intangibles can be easily and quickly ascertained.

It is of course understood that this Commission is without authority to grant a charter for a district, as this rests solely with the Legislature. The remonstrants themselves have no serious doubt about obtaining a charter if the citizens of the two communities can unite in an expression of their desire for one, for remonstrants' counsel during the hearing said: "You will concede, everybody will concede, the Legislature can give them the right to take this over, and if they ask for it, it will undoubtedly be given and it should be given to them." As to the fear expressed by the remonstrants that a higher price might have to be paid on an appraisal at the time a district should take the property over, we must assume that the Legislature may be trusted to provide a method whereby a value may be reached fair to both parties.

This being so, we feel that we ought not to refuse our sanction to this transfer on the ground that the people of Westbrook and Gorham are entitled to an opportunity to form a district and then attempt to treat with the trustees of this stock or the owners of this property. We have no more right to assist the public to drive a sharp trade with the individual than we have to aid or connive at any unfairness of the individual towards the public.

Our conclusion then must be that no sufficient reason exists why we should refuse permission for the petitioner to make this purchase. If the two municipalities wish to take the property over as a district, this purchase can make no difference except that one or the other of the present parties might be denied the benefit of a good trade. That we should not do, because the public no more than the individual is entitled to get a thing for less than it is worth; nor should the individual any more than the public be required to sacrifice the fruit of this sagacity.

If local people, out of a very commendable public spirit, wish to have the utility locally owned, and a sufficient number of them stand ready to purchase its stock, this is a matter of trade with which this Commission has no business as a public regulating board so long as the quality of the service which will be rendered by either company is not questioned. We can and should procure adequate service at reasonable rates and protect both the utility and the public in their respective rights as investors and consumers, but we have no right (the promise of adequate service at fair rates being at least equal) to evict one set of private investors to make room for another set equally deserving, but through no fault of theirs, slower in getting on the ground. If we should undertake to do this, public regulation would become public meddling and there would be little encouragement for the devotion of enterprise and sagacity to the development of public utilities in this state.

But one other point remains for consideration. Counsel for remonstrants claims that the sale of all the capital stock of Westbrook Electric Company to this petitioner constitutes a transfer of all the franchises of this corporation, thus making it necessary for Westbrook Electric Company, under the Utilities Act, to file an application with us for authority to sell its

franchises. Our attention is called in this connection to the fact that all this capital stock, except three shares, is owned by these trustees, and that by making this "sale in bulk," one person will own all the stock and control all the franchises. Let us assume that the trustees sold half of their holdings to A. and half to B., and that A. and B. then sold all of their holdings to the Cumberland County Power & Light Company; would Westbrook Electric Company on discovering this be obliged to petition us to authorize this transfer upon the theory that it constituted a sale of the franchises of the corporation? We think not; and we regard the pending matter, not as one where the corporation itself is selling or desires authority to sell anything, but rather a case where a stockholder is doing what he has a right to do, viz: sell his stock holdings to whomsoever he pleases at the best obtainable price.

And so, after notice and public hearing, and mature consideration of this case, the same being numbered U. 79 on the docket of this Commission, it is

ORDERED, ADJUDGED AND DECREED

1. That the prayer of the petitioner be granted and that authority be and the same hereby is given Cumberland County Power and Light Company to purchase of the owners thereof, at par, the capital stock of Westbrook Electric Company, such purchase to be as of July 1, 1915.

2. That said Cumberland County Power and Light Company report to this Commission in writing, under the oath of one of its principal officers, within sixty days, its doings hereunder, and thereafter as and when required.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION
CITIZENS OF HAMPDEN AND BANGOR

vs.

BANGOR RAILWAY & ELECTRIC COMPANY

F. C. No. 31.

JURISDICTION—HIGHWAYS—Where a public utility is using a structure upon its own private property, and such use does not affect the rates or character or quality of its service as defined in section 41, we have no jurisdiction to go outside and determine that such structure is or is not a menace to travel upon a public way over which we have no jurisdiction or control.

Demurrer sustained.

November 30, 1915.

Appearances: Franklin R. Patten for Complainants; Ryder and Simpson for Respondent.

Cleaves, Chairman; Skelton and Mullen, Commissioners.

Twenty-one citizens of Hampden and Bangor made, in writing, a complaint to this Commission. Upon such complaint formal notice to the respondent was given as required by law. The respondent filed its answer and demurrer, and a hearing upon the demurrer was had.

The complaint alleges in substance that in the town of Hampden is a certain highway bridge crossing a stream known as the Souadabscook Stream, and that not far distant from such highway bridge the respondent's electric railway crosses the same stream, and that the bridge over which such railway passes, by reason of the manner in which it is constructed, obstructs the view of persons passing over said highway bridge and along the highway beyond to and across the tracks of the respondent's railway a short distance beyond the bridge. The railway does

not cross the highway bridge or run along the highway, but passes over said stream on its own right-of-way and crosses the highway in question at grade some little distance from its aforementioned bridge.

The complainants say that the railway bridge formerly existed as a somewhat open structure and did not obstruct the view of travelers along the highway who were approaching the above mentioned grade crossing, but that recently the railway company has converted its bridge into a covered bridge some 16 feet in height, and this structure prevents travelers from having a fair view of the grade crossing. The complainants ask this Commission to order the respondent to remove so much of its bridge as obstructs the view of travelers along the highway.

The only section of the Utilities Act under which this petition could have been brought is Section 41, Chapter 129, Public Laws of 1913, which provides in substance that upon written complaint against any public utility by ten or more persons that any of the rates, tolls, charges or schedules are in any respect unjustly discriminatory, or that any regulation, measurement, practice or act of said public utility is in any respect unreasonable, insufficient or unjustly discriminatory, or that any service is inadequate or cannot be obtained, the Commission may investigate and make proper orders. It will be seen that the provisions of this section relate entirely to the incidents of the service which the utility is rendering to the public by means of the facilities which it is employing in its service to the public, and the respondent claims, in support of its demurrer, that the petitioners do not allege any failure upon the part of the respondent to fully comply with the law with reference to its service to the public, but rather complains that a certain structure employed by it constitutes an obstruction to travel upon the public highway; and that, if such structure does constitute an obstruction to travel upon a public highway, this Commission is not the proper court in which to determine and remedy that condition of affairs. It is also claimed by the respondent that the situation would be different if the railway occupied the bridge also used by the public as a highway, or if the conditions existing at a grade crossing were under consideration.

We are unable to see how this railway bridge, fashioned as it is, has anything to do with "the rates, tolls, charges or sched-

ules; the regulations, measurements, practices or acts; or the inadequacy of the service" of the respondent company. The petitioners do not claim such to be the case, but merely complain that the bridge is an obstruction which renders travel along the highway inconvenient or unsafe. Over this matter we have no jurisdiction. We have no jurisdiction over the highways, as such, and only in cases where a public utility is occupying a highway and some of its practices thereon constitute a menace to the public. Where a public utility is using a structure upon its own private property, and such use does not affect the rates or character or quality of its service as defined in the above named Section 41, we have no jurisdiction to go outside and determine that such structure is or is not a menace to travel upon a public way over which we have no jurisdiction or control. The courts of our state will remedy this situation upon proper proceedings, if the facts and circumstances make such remedy necessary.

It is, therefore,

ORDERED

That the demurrer of the respondent in the above entitled cause be, and the same hereby is, sustained.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

WATER UTILITIES—ANSWERS TO CERTAIN QUESTIONS propounded by the Bangor Water Board, touching the relation of the water department to the other departments of the city and to the city as a unit, valuation and methods of determining the same, apportionment of charges for various uses, method of procuring funds for repairs, etc., custody of funds, and other details of operation and management.

By the Commission.

AUGUSTA, April 11, 1916.

To the Bangor Water Board:

We submit the following answers to questions filed with this Commission on March 2, 1916.

GENERAL STATEMENT.

Some of the questions submitted indicate a misconception of the status of the Board and of its relations to the city and to other municipal departments. If these are cleared up, the rest will be much simpler.

The Bangor Water Board as such does not own anything. It has no separate and independent existence. It is a department of the city government of Bangor, created to perform certain administrative functions relating to property and duties of the city. It is in the same class as any other department entrusted with the discharge of a specific division of governmental duties in a city,—whether a fire commission, a police commission, a board of health, or any similar branch of government.

It has no property rights and collects no revenue in which it has any interest substantially different from that of a tax collector. Whatever it does it does for the city, and as an agency of the city.

It owes no debts, funded or otherwise. All obligations incurred in the acquisition and construction of the plant are direct obligations of the city, like bonds for the construction of a

city building or a school house, and are not a lien especially upon any part of the water plant. The city does not even guarantee the payment of the bonds. It directly promises to pay them. They are its debt, not the debt of the Water Board or of the water department.

The city, and not the Water Board, is bound to furnish pure water at reasonable rates. The Water Board is the agency through which this is accomplished.

The rates shall be reasonable as measured by the cost of rendering the service, which would include operating expenses, interest or cost of money expended in providing the plant, and a reasonable charge for depreciation. This burden should be distributed among the customers in proportion to the service rendered.

The water is to be "sufficient for the use of said city and the inhabitants thereof, for all municipal and domestic uses." (Sec. 1, Water Act). The "domestic" users, the private takers, shall be charged only in proportion to the expense of serving them. The city as the owner of the plant uses its own product for municipal (its own) purposes. If it pays a water rate, it does not pay the Water Board; it pays itself through the Water Board as a collecting and operating agency. It is therefore immaterial whether it bears that part of the total expense due to its use of the water for municipal purposes by the nominal payment of a water rate (substantially a bookkeeping fiction), or by an item in the tax assessment for interest, or operating expense, or any appropriate title, or incurs a deficit in its general income. It is its own property, and so long as the service is adequate and the rates reasonable, the city performs its legal duty. This does not mean, however, that it would not be better practice to charge against the city, as though it were a separate entity, rates commensurate with the service rendered for municipal purposes, to be met by an appropriation for that purpose. This is so, because to the extent that the city furnishes water for domestic purposes it deals with the takers as its individual customers in a matter in which they have a right to know, not only what they are paying, but just what part of the whole burden they are carrying; and if the schedules and accounts give this information at all times, much misunderstanding and suspicion may be avoided. But this is a question of management, which the utility itself must determine.

The rates must not be discriminatory within the limitations fixed in the Utilities Act. But this does not require that an express charge be made for water used for any municipal purpose. It is its own water, used in its own departments; and cannot prejudice any private taker, so long as the private taker pays only his share of the aggregate burden.

Some of the questions involve matters that should be passed upon by the city legal department, and not by this Commission. Others raise questions on which the consumers, in case of complaint, would have a right to be heard. We will not undertake to answer such questions except as they are presented in such manner that all parties in interest may be heard. All persons have a right to expect us to give due weight to precedents established by ourselves, and not to deviate from them without substantial reason. Otherwise ordinary business would be attended with damaging confusion. But we cannot establish such precedents without the "other party" has his day in court. If the utility in any given case is in doubt on such matters, it "may make complaint as to any matter affecting its own product, service or charges with like effect as though made by any ten persons," etc., (section 48, Utilities Act). Then, if the occasion seems to be of sufficient importance, notice will be given and a hearing had.

DIVISION OF CHARGES.

To fix water rates, and especially to divide the charges between the municipality and the domestic users, the first essential is to distinguish between demand and consumption. If this is kept in mind, as well as the foregoing observations, questions 1, 2, 13, 14, 15, 16 and 17 may be answered with less confusion and repetition.

Those expenses which depend upon the capacity of the plant rather than upon the amount of water actually used, such as interest or return on money invested and renewal or depreciation charges, should constitute one item and be apportioned according to the demand, or readiness-to-serve, factor. The items which are controlled by the amount of water actually used, like pumping and filtration expenses, should fall according to actual consumption.

To illustrate: Suppose the income of a given plant ought to be \$55,000, divided as follows:

Interest, or return on investment.....	\$20,000
Depreciation account for renewals.....	5,000
Expense dependent on amount used...	30,000

and that the actual capacity of plant and machinery for fire purposes is 3,000 gallons per minute, while it actually requires a capacity of 1,500 gallons per minute for other uses; and that the actual use for fire purposes during a given period taken as a test was 10,000,000 gallons, and for all other uses 400,000,000 gallons. The first set of figures shows the comparative capacity required. The plant must be, and is, ready to deliver water twice as fast for fire protection as it is called upon to deliver it for other uses, and in addition to such other uses. The second set shows the comparative amounts actually pumped, purified and delivered.

Determined by this test, the charges would be apportioned between the city for fire protection and the domestic users thus:

	City	Domestic Use	Total
Interest and depreciation	\$16,666 67	\$8,333 33	\$25,000
Other expense	732 00	29,268 00	30,000
	<hr/>	<hr/>	<hr/>
	\$17,398 67	\$37,601 33	\$55,000

It will be seen that this calculation seeks only to divide the charges for fire protection and for other uses, called domestic uses. In the latter is included all water used by the city as an ordinary consumer, such as schools, offices, fountains, drinking troughs, etc. This would be measured as though delivered to private persons and deducted from the \$37,601.33 in the above figures. The remainder would be the amount to be assessed against the private domestic users,—would be their part of the burden—whether the city actually paid anything or not.

This is offered merely as illustrative, suggested by the reports of other Commissions. It is not impossible, or improbable, that other methods equally as satisfactory may be devised for making the division. But no division can be correct, where water is supplied for fire protection and for domestic use, which does not take these principles of demand and actual consumption into account.

QUESTIONS AND ANSWERS.

We now turn to the specific questions.

1. Shall the Bangor Water Board charge and collect from the Bangor City Electrical Department for rent of building and power?

2. If charge is to be made for power, on what shall it be based?

Answer: Allowance should be made for these items so that the private users will not be paying charges on property devoted to other uses. Either the value of the use should be deducted from the total water income fixed on the assumption that all of this property is devoted to water uses, and the charges thus reduced, or the value of the use for these purposes should be capitalized and deducted from the total capitalization otherwise established as a basis for water return. The city cannot use the property for non-water purposes and make the water users carry the burden. We have already shown that it is immaterial in what manner the city carries its share of the charges.

3. At the present time there is surplus power at the dam for which we have no use, what valuation per H. P. shall be placed upon this power?

Answer: Assuming that the surplus power is merely incidental to a reasonable and economical construction of a water plant suitable for present and future demands of the City of Bangor, the entire dam and power plant should be valued together as though it were all now required for water supply purposes.

4. What value shall be placed upon the real estate at the South end of the dam, site being available for power plant, but not used at the present time for water works purposes?

Answer: The same principles would control as in No. 3.

5. What value shall be placed upon land adjoining present filter plant, not used at present for water works purposes, but available for the future extension of the filter plant and clear water reservoir?

Answer: This question is answered in No. 4.

6. The Bangor Water Board purchased a plot of about 3 2-3 acres upon which the standpipe was erected, about 1-4 of this purchase is used for the stand pipe, the remainder having been

appropriated by the Park Commission, how shall this land be valued?

Answer: As indicated in the general statement, the ownership of all of this land is in the city, whether devoted to the uses of the Water Department or of the Park Commission. So much as is used and useful for water purposes should be included in this valuation for rate making purposes.

7. What does the basic figure upon which depreciation is calculated represent, i. e. original cost, depreciated value, book value or other basis?

8. Do you take into consideration deterioration, inadequacy and obsolescence, and if so is your rate divided between these items or is one rate used to include all? If rate is divided what is the sub-division used?

9. Shall separate rates of depreciation be used for various classes of property or equipment in making up the value? If so, what classification are used and what life is assumed for each classification?

10. Shall the straight line, sinking fund or other method be used in determining rates?

Answer: These raise issues on which there are recognized differences of opinion, and the Commission will not undertake to control your action without an opportunity for all interested parties to be heard. In such cases the utility's managing board must use its own judgment in initiating rates, and expect approval or disapproval by this Commission only on public hearing.

We may, however, offer some suggestions. If we understand No. 7, we should say that depreciation might properly be figured on the value of an article new and in prime condition. We think either of the basic figures mentioned in the question might be misleading, because neither of them might reflect the actual value of a new and efficient article.

You will understand that this statement is general. Its application to the case of the Bangor Water Works must depend on local conditions. For instance, if you wish to get a present depreciated value from your Fixed Capital account, as carried in your balance sheet, you will necessarily determine how much should be deducted therefrom for the several items and classes of items constituting it. You cannot apply an established rate

of depreciation to a first-cost-to-the-utility, or to a book value, unless it represents the actual value of the article new and efficient. Certainly you cannot apply it to a "depreciated value," which may mean any stage of depreciation.

We think that we should take into account all elements which tended to make the article worth less than a standard article in prime condition. The method of determining the final rate of depreciation might depend so much upon local conditions that we do not care to give a general answer to this part of the query. We should expect that average rates might be applied to the property with approximate accuracy, but we should also expect our engineers to verify them by inspection in some detail.

We would not designate in answer to question No. 10 except on a hearing.

11. Shall charge be made for sprinkler systems? If so upon what shall it be based, number of sprinkler heads, area protected or size of main?

Answer: Yes. This is a valuable service and should be paid for by the beneficiary of it. The number of sprinkler heads is a popular method of fixing the charge. This must depend upon local conditions, size of mains, etc., and the local Board must initiate the rate and the method.

12. Shall water be used for power and elevators? If so shall special rate be made?

Answer: Both the right under your charter and its wisdom, if lawful, are matters primarily for local determination,—the first by your city law department, and the second by that branch of the government which determines the policy of the department. If done, it should be on published rates available to all of the public as long as there is capacity. "Special rates" are not permissible.

13. Shall the charge for hydrant rental and other public uses be divided?

14. What proportion of the distribution system cost should be charged to fire protection?

15. Shall the water department pay city taxes?

16. Shall the water department pay rent for office in City Hall and other buildings?

Answer: We believe the answers to these questions are sufficiently indicated in the general statement and in the answers to

Nos. 1 and 2. We do not see why the water department should pay taxes, or make a charge to cover such an item, unless it is reflected in a lessened charge for return on investment.

17. In the near future extensive repairs and renewals at the power plant will be necessary, how shall the funds be raised?

Answer: Should be provided for in depreciation account, as indicated in general statement, the municipality's share of the burden being met as it elects.

18. Who shall be the custodian of the sinking fund?

Answer: This is to be determined by your local authorities.

19. Is the water Board subject to the orders of the Council or the Utilities Commission?

Answer: So far as the provisions of the Public Utilities Act are concerned, the Public Utilities Commission has jurisdiction over the municipal water plant and those charged with its operation. This Commission's jurisdiction extends particularly to rates and accounting, adequacy of service and purity of supply, questions of discrimination, and the issue of securities wherever they are made a charge upon the property devoted to water supply. The City Council retains all of its powers which are not inconsistent with the Public Utilities Act.

20. Should bills be sent to consumers?

Answer: We believe it wise; although it must be governed somewhat by other factors. It is a matter for the local board to determine.

21. Should not the cost of the valuation be charged to capital account?

Answer: No. This is an operating charge, like the merchant's stocktaking. If it is a large and unusual expense, it may be carried as a suspense account to be charged off from earnings over a reasonable time; but it cannot be capitalized.

22. Is it allowable for a Municipal Plant to charge for "Going value?"

Answer: We think that as applied to a municipal plant the presumption should be against it, but we are not willing to say that conditions might not exist which would justify it.

23. Should a charge be made for turning on a service?

Answer: Broadly speaking, everything done should be charged to the person for whom it is done. We do not think, however, that it would be unlawful or improper under our Act

to make no specific charge for the first turning-on, because substantially the same service is rendered to all. The consumers should pay the cost of subsequent cases, because there can be no uniformity in the amount of this service.

24. Is it allowable to turn off water for non-payment of bill? If so what time should be allowed before water is turned off?

Answer: The Water Board should adopt reasonable regulations covering this to protect the city and other users, and publish it with its schedule of rates.

25. At times the water is ordered turned off from vacant tenements, and ordered on again within a few days, shall any deduction for the time off be made?

Answer: The local authorities should make a definite rule covering "non-occupancy deductions" and publish it with its schedule of rates.

26. Is a "sliding scale" for meter rate allowable?

Answer: Yes; but care should be taken that the deduction for the larger user is not excessive. He is not entitled to a reduction simply because he is a large user. The difference should represent the difference in the cost of service, taking both readiness-to-serve and strict operating charges into consideration.

27. Is a minimum meter rate permitted?

Answer: Yes.

STATE OF MAINE
PUBLIC UTILITIES COMMISSION

MARGARET M. HINES ET ALS

VS.

LEWISTON GAS LIGHT COMPANY

F. C. No. 56

RE PETITION FOR AN ORDER DIRECTING RESPONDENT TO SUBMIT CERTAIN RECORDS AND OTHER DATA TO THE INSPECTION OF THE COMPLAINANTS.

RECORDS OF PUBLIC UTILITY—INSPECTION OF BY COMPLAINANTS—AUTHORITY OF COMMISSION TO ORDER—The Commission has power under section 7 to require a public utility to produce at such time and place as it may designate its books, accounts, papers and records for inspection by representatives of complainants under section 41, subject to such regulations as it may impose.

RECORDS OF PUBLIC UTILITY—INSPECTION OF BY COMPLAINTS—RESTRICTIONS UPON—The utility will be required to submit for inspection only such records as are shown to be material to the inquiry. The information secured by such inspection is for use only in the determination of the matters under consideration, and will not be permitted to be disclosed except to the Commission or under its direction.

RECORDS OF PUBLIC UTILITY—INSPECTION OF BY COMPLAINANTS—RESTRICTIONS UPON DISCLOSING RESULTS—PRACTICE—In order to prevent disclosure of results of inspection except for the purposes for which it was ordered the Commission authorized only such agents of complainants to make it as would accept a special appointment therefor rendering them subject to the penalties named in section 5.

October 2, 1916.

Cleaves, Chairman; and Skelton, Commissioner.

This is a complaint under section 41 of the Public Utilities Act alleging that the rates charged by the Lewiston Gas Light

Company are excessive. This Commission ordered the respondent to file an inventory and appraisal of the property, rights and franchises on which it claimed the right to a fair return, which was done May 23, 1916. By order of the Commission copy of said inventory and appraisal was served on the complainants, and they were required to make reply thereto setting out, inter alia, the matters in respect to which they challenge respondent's claims, and their reasons therefor. They were directed to make this reply on or before October 1, 1916, which they have failed to do, but have asked and been granted an extension of time to December 1, 1916, for that purpose.

September 29, 1916, the complainants filed written motion asking that the respondent be ordered to submit for their examination:

(1) All existing bills, vouchers and contracts for gas supplies, materials and construction.

(2) All records of pipe, mains and services bought and laid each year.

(3) All records of meters, bought, in use and discarded each year.

(4) All records of operation showing coal, oil, and other materials used, and gas made and sold.

(5) All main orders or other records showing the date, location, size and cost of definite extensions of mains.

(6) Records of minutes of directors' and stockholders' meetings.

(7) The physical data of plant on which the valuation of Mr. Hicks is based.

(8) All books of account including journals, ledgers, cash books and day books covering the entire history of the company.

Respondent disclaims any desire to hinder complainants in securing from its books and records all such information as it considers material to the issue; and its good faith in this regard is evidenced by the fact that it has been granting facilities for procuring such information in advance of the hearing on this motion. But some friction has been caused by the methods and mannerisms of complainants' experts, and the matter comes to us on formal motion.

It appeared at the hearing on the motion that respondent corporation was organized in 1854; that it has changed stock own-

ership and control several times, and that the present owners and managers have no knowledge of or access to any of its accounts or property records prior to 1886. Covering the period since that time there exists and is in their control, either at the Lewiston or the Portland office, all of the matter referred to.

Respondent, while expressing its willingness to submit for inspection such records as it considers material to the issues involved, denies the materiality of the books of account, and bills, vouchers, etc., relating thereto, the stockholders and directors' records, and the matter mentioned in the seventh specification. It also challenges the authority of this Commission to make any order in the premises.

WHAT IS OUR AUTHORITY.

Respondent's counsel cites section five of the Utilities Act as authority for inspection by the representatives of this Commission, calls attention to the secrecy enjoined upon such representatives, and argues that this is the limit of our authority. It is urged that the law does not vest complainants in a rate case with the right to examine the respondent's books for the purpose of securing evidence to be used against it at the hearing on the main issue, and that it does not give us power to order opportunity for such examination.

Our statute is in substance much like that of several other states, and there appears to be a marked difference of opinion as to this power. Some Commissions have ruled that it was competent for them to make such an order; others that it was not, and in two or more cases they have avoided the issue by making respondent's experts their special representatives to pursue the investigation for them.

We think that the parties are entitled to a specific ruling. Section 7 empowers us to require a public utility to produce at such time and place as we may designate, its "books, accounts, papers or records . . . so that an examination thereof may be had by the commission *or under its direction.*" Section 41 provides for filing complaint against a utility by ten or more aggrieved persons, as is done in this case. Section 43 gives both the public utility and the complainants the right to be heard on the issues raised in the complaint. Section 44 provides that, "if upon such public hearing the rates, tolls, charges, sched-

ules or joint rates shall be found to be unjust," etc., the Commission shall have power to substitute proper rates therefor. Section 49 authorizes us to compel the attendance of witnesses and the production of books, accounts, etc., at such hearing. Section 57 stipulates that the practice and rules of evidence shall be the same as in civil actions in the Supreme Judicial Court.

We think that the result of all of these provisions is that in a case like the present ten or more aggrieved persons present their complaint that the rates charged by the public utility are unjust and, after the necessary preliminary steps are taken, are to be given an opportunity to be heard on that issue; that is, to establish the truth of their allegation. Under the law, to show that rates are excessive it is necessary to show that they afford more than a fair return upon the fair value of the property devoted to the public use, including the rights and plant as a going concern, business risk and depreciation. It is obvious that this cannot be ascertained except by an examination of the utility's books, and it is not reasonable to assume that the legislature intended to give the public the right to complain and to be heard and to deny to it the only possible opportunity to procure the facts in support of its contentions, if they existed.

To hold otherwise would result in the failure of every attempt to regulate rates by the mere process of remaining silent on the part of the utility, unless the Commission assumed the entire burden of the prosecution. While it may do so, we do not think it should be so limited, or that this was intended. It may call upon the complainants to prove their case; they ought to prove it. So far as possible the Commission should act as judges between the parties; not as prosecutors or defenders. But this cannot be done unless some way is open for complainants to get the facts. And we think that the language of section 7, authorizing us to require the production of books, etc., for examination "by the Commission *or under its direction*" is broad enough to accomplish this. We so rule as matter of law.

This right should, however, be granted and exercised with great care. It should not be the opening for a mere exploring expedition; and the case should not be tried out to the public by disclosure of matters apparently unfavorable to either side without an opportunity to reply to them in proper manner. It

should be just what we conceive that it was intended for, namely, a method of securing evidence of facts to be laid before the proper tribunal at the trial of the issues involved in the main complaint.

In the present case the complainants will furnish the Commission with the names of such experts and assistants as it wishes to employ, and only those will be permitted access to the matters under inspection who shall have been designated either in this order or by supplemental orders as special representatives of this Commission for that purpose, so that they may be subject to the pains and penalties specified in section five, chapter 129, Public Laws of 1913, for disclosure of any matters in connection with said inspection except as directed by this Commission.

SCOPE OF THE INSPECTION.

Respondent contends that inasmuch as lawful rates are determined by the value of the property devoted to the public use, the company's books of account cannot be material because they would show only original cost, and not cost new, cost of reproduction, or present value. It therefore urges in substance that only those records giving physical description, condition and other information showing present value of physical plant should be gone into.

It is generally held that "original cost" is one of the elements which should be considered in arriving at present value. Where, as in this case, the plant has been long in operation, was constructed under conditions differing considerably from those now existing, and has undergone many changes, it is probable that this evidence is of little probative force as to present value—especially so because it is conceded that not all of the early records of construction are now available.

But in this case respondent claims an allowance for "going concern" value, and this cannot possibly be considered without full inspection of accounts. Nor can the sufficiency of the present rate of return be tested without full knowledge of operating income and expense.

Generally speaking, all books of account, vouchers, invoices, etc., connected with the construction and operation of the plant are properly to be examined.

We do not now rule that the "records of minutes of directors' and stockholders' meetings" shall be presented for inspection. Many corporations in this State have been capitalized under conditions less rigorous than those imposed by this Commission, and we are not concerned with the amount or the method of capitalization prior to the enactment of the Utilities Act except as it throws light upon questions at issue before us.

We have not been shown how this would be useful in the present case. We shall fix the rates upon the present value of the plant without regard to amount of stock or bonds outstanding, or the nominal dividend rates they will afford. We doubt very much if either party would concede that a corporation with two hundred thousand dollars of capital stock outstanding would be entitled to any higher rates, or greater return on its investment, than one otherwise exactly identical but capitalized for one hundred thousand dollars. If that be so, it can make little difference how much is outstanding, or for what consideration it was issued.

If at any stage of the case it appears that matters under investigation lead up to these records, or point to them, in such way as to indicate that they might be material, petitioners may again call this item to our attention.

We disallow the seventh request altogether. Mr. Hicks was the expert employed by respondent to prepare its inventory and appraisal filed under order of this Commission. So far as the specification refers to records, exhibits and physical property of respondent on which his valuation is based, this is comprised within the other specifications and complainants will have access under them to what he had access to; no further order is necessary. So far as it relates to his notes, memoranda and other records they are his minutes of his discoveries and deductions and are not open to inquiry until he presents himself as a witness in the case. The inventory which he has prepared and filed is not evidence until made so by testimony in support of it.

Counsel for respondent suggested that it be made to appear in this order that no rights of objection and exception to the introduction of evidence at the hearing on the main question are waived or lost by virtue of this order. It is so understood. This order is intended only to afford complainants an oppor-

tunity to ascertain what facts appear to exist and what they will offer to prove together with access to such evidence as they think tends to prove them and ought to be offered. It does not determine that any particular item or class of evidence shall in fact be received.

It appears that some of the records to be inspected are kept at the company's office at Lewiston and some at the office of its treasurer at Portland. Most of the books and all of the physical property of the plant are in Lewiston, and it will be more satisfactory to have the vouchers, etc., where they may be examined with the books. We shall therefore direct all of the items to be produced in Lewiston.

It is now

ORDERED, ADJUDGED AND DECREED

1. That the Lewiston Gas Light Company produce at its office in Lewiston, for examination, during its regular business hours and until excused or otherwise ordered, by this Commission or under its direction, and especially by such experts and assistants employed by the complainants in this case as shall from time to time be designated in writing signed by the Clerk or Assistant Clerk of this Commission and sealed with its seal, all of the following books, records, vouchers and documents now kept by it or within its control, to wit:

(1) All existing bills, vouchers and contracts for gas supplies, materials and construction.

(2) All records of pipe, mains and services bought and laid each year.

(3) All records of meters bought, in use and discarded each year.

(4) All records of operation showing coal, oil, and other materials used, and gas made and sold.

(5) All main orders or other records showing the date, location, size and cost of definite extensions of mains.

(6) All books of account including journals, ledgers, cash books and day books covering the entire history of the company.

2. That only such persons (unless with the consent of respondent) shall have access to any of said things as are or may be designated as aforesaid, or attorneys of record in this

case, and only for the purpose of securing information to be placed before this Commission in the trial and consideration of this case, or some other tribunal having jurisdiction over this particular case.

3. No person, except attorneys of record in this case, shall assume or undertake to exercise any authority, or to perform any duties under or by virtue of this order, or of any appointment or designation thereunder except as a special representative of this Commission under the powers and limitations and subject to the pains and penalties enumerated in section five, chapter 129, Public Laws of 1913, and the performance of any act, duty or service hereunder, as aforesaid, shall be an admission of such relation to this Commission and its service under said section.

4. No person securing any information under or by virtue of this order, directly or indirectly, whether as expert, agent, employee, attorney, or otherwise, shall disclose the same, or any part thereof, or any conclusion or deduction therefrom to any person or in any manner whatever except to an attorney or attorneys of record in this case, or to this Commission, or to a court or other tribunal having jurisdiction over this case, or as otherwise ordered by this Commission in writing; provided, however, that this restriction shall not prevent the communication or interchange of such information among the persons entitled thereto under this order.

5. Authority granted to any person or persons to act under this order may be withdrawn at any time at the pleasure of the Commission, after which such person or persons shall continue to be subject to all of the aforesaid restrictions, but shall not thereafter be privileged to receive further communication or interchange of information under paragraph four hereof. The expert or other person in charge for the time being of the investigation shall be held accountable for the good faith and obedience of all persons engaged upon said work whether in fact selected by him or not.

SUPPLEMENTARY REPORT ON CAR SHORTAGE.

Chief Inspector Brown made a special study of the shortage of freight cars, which was the cause of much inconvenience throughout the country during the latter part of the year. While his investigation and report were made after the close of the year for which this annual report is made, the subject is one of such wide importance both to shippers and consumers that it is thought best to publish his report herewith instead of holding it until the end of the official reporting year within which it was actually made. It is as follows:

Public Utilities Commission:

The freight car shortage has affected the operations and business of the Maine railroads quite seriously this Fall.

This shortage has not been local to Maine, but has been general all over the United States, and has affected the business of the whole country to such an extent that the matter was investigated by the Interstate Commerce Commission. Their investigation resulted in the Committee on Car Service of the American Railway Association establishing an office in Washington to work in connection with the Interstate Commerce Commission to endeavor to improve conditions. It was authorized to change, on short notice, the per diem rate on cars to any amount between 45 cents and \$1.25, and to issue any instruction in regard to the movement of empty cars as they thought proper. Commissioner McChord, of the Interstate Commerce Commission, is associated with this committee.

The first investigation of the car situation developed the fact that the railroads in the northeastern portion of the United States had more than their proper proportion of cars on their roads. The Committee on Car Service then ordered these railroads to deliver to their western connections 30 per cent more empty cars than they received loaded.

The Maine railroads, however, did not have more than their proper proportion of cars, so that the committee's order was

later modified so as to allow foreign cars to be sent into Maine, but the first effect of the order was to make the situation here worse.

During the summer, the Maine railroads have ample cars to handle their business and generally have a surplus on hand to start in with the fall and winter business. This year, however, this surplus was very much smaller than usual, and early in August there began to be a slight shortage on the Maine Central, and early in September, on the Bangor & Aroostook. At the time of the greatest shortage, about the middle of October, the railroads in this State could have used to good advantage at least an additional one thousand common box cars and five hundred refrigerators.

During the latter part of November and the first of December, I made inquiries at twenty-four stations widely separated. The information obtained seemed to indicate that the stations in the western part of the state were better supplied than those in the eastern and northern portion. It also indicated that most of those stations that received a great deal of carload freight always had enough cars to supply their own needs, while some other station nearby, that loaded as many cars out but did not receive as many as the other stations, would be short.

The situation at present, while not as bad as it has been, is still a serious matter,—the roads needing a little better than half as many cars as they did when the shortage was the greatest.

The situation on the Bangor & Aroostook seems to be worse than elsewhere and appears especially hard on account of their owning so many cars. If they could have all of their own cars home, or could be loaned cars by other roads to take the place of ones they loan them, they would have enough to supply all of their demands.

The Canadian Pacific Railway Company, on account of the shortage on its road and of the number of its cars in the United States, recently issued orders that no more of its box cars were to be loaded to points in the United States. This has affected the Aroostook Valley Railroad very seriously, as it is wholly dependent on the Canadian Pacific for cars.

The Committee on Car Service increased the per diem rate on cars from 45 cents to 75 cents per day, effective December 15th, this with a view of expediting the movement of cars towards

home. This may help the situation a little, but the most help would result, I believe, in the Committee on Car Service ordering New England roads to send enough cars into Maine so that each road could have as many cars as it owned.

The railroads could assist in improving conditions by the more prompt movement of cars, and the public could assist by more prompt loading and unloading.

The net car shortage in the United States began in August and increased to 114,908, November 1st. December 1st it was 105,527.

Respectfully submitted,

WILLIAM M. BROWN,

Chief Inspector.

December 26, 1916.

REPORT OF CHIEF INSPECTOR FOR YEAR ENDING
OCTOBER 31, 1916.

To the Maine Public Utilities Commission, Hon. Benjamin F. Cleaves, Chairman, Augusta, Maine.

GENTLEMEN:—I herewith submit a report of the inspection of the Steam and Electric Railroads of Maine.

In addition to the inspection of railroads, an inspection has been made of all crossings of highways with the steam railroads in the State. Reports of these inspections are on file in the office. The most of this work has been done by Inspector Parkman, who will next year inspect the crossings of highways with the electric railroads.

Respectfully submitted,

WM. M. BROWN,
Chief Inspector.

BANGOR & AROOSTOOK RAILROAD.

Inspection made on various dates.

The track has been maintained in good condition. The rails, fastenings, frogs and switches are in good condition. The ditches are in good condition. The right of way has been well cleared and the fences have been well maintained.

The bridges and buildings are in good condition, except that a few of the buildings need painting quite badly.

The rolling equipment has been maintained in good condition.

During the year previous to November 1, the following improvements have been made: 343 tons new 85 pound and 70 tons relay 85 pound steel rails have been laid in main line, replacing rails of the same weight; 309 tons of relay 85 pound and 376 tons of relay 70 pound steel rails have been laid in sidings, replacing lighter rails. In track maintenance there have been used 142,344 cedar cross ties, 61 sets of cedar and hard pine switch ties, 855 hard pine bridge ties, 8,200 tie plates, 2,000 rail braces and 9,500 cubic yards of gravel and cinders as ballast.

There have been built 2,375 lineal feet of cribwork to prevent slopes of cuts sliding onto the track.

Five bridges of ten feet span have been strengthened by the addition of a fourth I beam stringer,—six bridges improved by addition of more ties. On eleven bridges the floors have been renewed or extensively repaired. Two bridges of 10-foot span have been converted into culverts by putting on reinforced concrete floors. Three trestles of 10 to 12 feet span were replaced with concrete culverts. Two new concrete culverts, and ten concrete culverts to replace wooden culverts have been built. Five new cast iron pipe, also 119 cast iron pipe, and 4 corrugated iron pipe culverts to replace wooden culverts have been installed. 11,338 feet of new siding have been built.

At Fort Fairfield a two-stall engine house is being built to replace one destroyed by fire. A freight loading platform has been built at Dean's Siding and passenger platforms, at Sinclair, Wheelock and Buffalo.

A concrete-block signal tower has been built at Northern Maine Junction to replace a wooden building destroyed by fire.

At Rand Cove and Medford advance order board signals have been erected 800 and 1,000 feet, respectively, south of the stations.

At Van Buren two electric signals have been installed about two miles north and about two miles south of the station for yard protection.

Two highway crossings have been discontinued at Keegan in the town of Van Buren.

BOSTON & MAINE RAILROAD.

Inspection made September 12, 13 and 14, 1916.

Track alignment and surface are good. The rails, frogs and switches are in good condition. The cuts and fills are in good condition and the cuts well ditched except those on the Jewett & Salmon Falls Branch. The right of way is well cleared, but the weeds and small bushes had not been cut at time of inspection.

The bridges and buildings are generally in good condition. New ties are needed on some of the bridges and a few stations need painting, and a few of the station platforms need repairing.

The rolling equipment has been maintained in good condition.

During the year previous to November 1, 1916, the following improvements have been made:

Eight all steel passenger cars, six all steel baggage cars, and two all steel combination baggage and mail cars have been purchased. Two milk cars have been converted from mail cars, two baggage cars from combination baggage and mail; 25 passenger cars, 13 baggage cars and 2 mail cars have been equipped with composite underframes; 896 box cars have been equipped with steel center sills; one locomotive has been equipped with superheater; 188 locomotives have been equipped with Hanlon water glasses.

Two wrecking cranes (120 tons capacity) and two coal grabs have been purchased.

De-rails have been installed at Biddeford and at engine house, North Berwick.

At Old Orchard, automatic highway protection signals have been installed at Staples and Union streets and at Atlantic avenue crossings.

A passing siding has been constructed at Cummings.

CANADIAN PACIFIC RAILWAY.

Inspection made August 10, 22, 23 and 24, 1916.

The track has been maintained in good condition. The rails, frogs and switches are in good condition. The cuts and fills are in good condition, and the cuts well ditched. The right of way is well cleared, and the fences are in good condition.

The bridges and buildings are in good condition, except that station platforms at Houlton, Bodfish, Long Pond and Jackman are in bad condition and should be repaired. The rolling equipment has been maintained in good condition.

During the year ending October 31, 1916, there have been made the following improvements:

Mattawamkeag Subdivision.

On the Brownville Division, 12,862 ties have been used.

Six sidings have been extended a total of 5,007 feet.

The Staff System of operating trains between Knight's Siding and Brownville Junction has been installed.

Moosehead Subdivision.

30,669 ties have been put under the track, and 180 rods of new fence erected.

The Staff System of operating trains between Barnard and Brownville Junction has been installed.

Seven new sidings have been built, totalling 6,849 feet.

Ten sidings have been extended a total of 4,398 feet, and one siding 1,980 feet has been taken up from Lowelltown and relaid at Holeb.

Two 30-inch triangular concrete pipe, one 30-inch circular concrete, and one 3 x 3 feet concrete rail, culverts have been installed in place of wooden ones.

The freight shed at Jackman has been separated from the station building and extended 38 feet.

A detention building, 20 ft. x 40 ft. has been built for the United States Immigration Department at Jackman.

At Holeb the station has been extended 38 feet to provide an office for the United States Customs Officers; also three frame cottages have been built at Holeb for their use.

A 100 ton track scale and scale siding formerly at Lowelltown has been moved to Holeb.

*Woodstock Division.**Houlton Subdivision.*

There have been put under the track 971 ties, and a siding 280 feet long has been built at Houlton.

Aroostook Subdivision.

There have been put under the track 2,307 ties; 11,888 ft. 80 pound steel rails have been laid, replacing the same length of 52 pound rails.

720 feet of 85 pound new steel has been used for switches.

Two 30 inch circular concrete pipe culverts have been installed in place of wooden ones.

Station buildings at Fort Fairfield have been painted.

GEORGES VALLEY RAILROAD.

Inspected September 1, 1916.

This railroad is in very poor condition, track surface and alignment are bad. The ditches are in poor condition and the right of way has not been properly cleared.

The fences are in fair condition. The building at South Union used for freight house is in poor condition. The station building at Union is in fair condition.

During the past year a few new ties have been used in track maintenance and the engine and passenger equipment car has been maintained in a safe condition.

GRAND TRUNK RAILWAY.

Inspection made September 7 and 28, 1916.

Track alignment and surface on the main line and on the Lewiston Branch are good, but on the Norway Branch are only fair. The rails, frogs and switches are in good condition.

The cuts are fairly ditched. The weeds and bushes along the right of way had not been cut at time of inspection. The fences are in good condition.

Bridges and buildings are in good condition except the passenger station at Deering, which is not in condition for use as a passenger station. The rolling equipment has been maintained in good condition.

During the year previous to November 1, 1916, the following improvements have been made: twenty-one bridges painted and new decks put on eighteen. Four new concrete pipe and one new tile pipe culverts have been installed. 2,364 cubic yards of ballast and 11,203 cross ties have been used in track maintenance. At Portland three new steel gear sheds have been built and one steamship shed and wharf rebuilt.

LIME ROCK RAILROAD.

Inspection made October 20, 1916.

Track alignment and surface very fair. Ditches in good condition. Weeds and bushes along right of way not cut, fences in good condition. Engines and cars in good condition.

During the past year 2,679 cedar cross ties have been used in track maintenance. This company does only a full car load freight business and has no passenger or freight stations.

MAINE CENTRAL RAILROAD.

Inspection made on various dates.

Track alignment and surface are good; the rails, frogs and switches are in good condition.

The right of way is well cleared, the weeds, grass and bushes cut and mostly burnt.

The bridges and buildings have been maintained in good condition. The station buildings are well painted with a few exceptions.

The rolling equipment has been maintained in good condition.

During the year ending October 30, 1916, the following improvements have been made:

5,497 tons of new 85 pound rails have been laid in the track, also a few tons of new 80, 75 and 70 pound rails have been laid. Twelve miles on a single track basis have been relaid with 85 pound relay rails, fifty-seven one-hundredths miles with 75 pound relay rails, and three and forty-five one-hundredths miles with 67 pound relay rails.

There have been used for all purposes 300,432 cross ties, 10,525 switch ties and 1,669 bridge ties. There have been rebalasted 37.68 miles of track with 90,444 cubic yards of ballast. There have been built 860 lineal feet of board fence and 195,814 lineal feet of woven wire fence. There have been constructed new sidings totalling 21,657 feet and 20,540 feet of sidings taken up.

An automatic crossing signal has been erected at Hillside on the Portland-Brunswick road.

During the year 65 old culverts of wood or stone have been rebuilt with concrete or cast iron pipe, 37 of them having concrete headwalls; on the Kineo Branch 82 wooden box culverts have been replaced by cast iron pipe at which concrete headwalls are to be built later. Six new culverts of pipe with concrete headwalls have been built.

At Waterville a modern coaling plant with a capacity of 2,000 tons has been completed.

At Wiscasset there has been completed a change in location with a new steel bridge across the Sheepscot River. This bridge consists of one 50-foot span, one 85-foot rolling lift span, two 190-foot spans and one 400-foot span.

The highway crossing known as "Blind Crossing" in Bath has been eliminated by diverting the highway and passing under the railroad.

Passing sidings have been built or extended to hold 65 cars at the following places: Readfield, Clinton, Vassalboro, Hill-

side, Harward's, Danville Jct., Gordon, Kingman, Drew, Cherokee, Forest, Todd's Farm and Lambert Lake.

Wooden trestles have been filled at Great Works and Cat-hance Streams both west of Dennysville on Washington County Subdivision.

There is in progress extensive work for diversion of line, and a new bridge across the Kennebec River between Waterville and Benton and the extension of double track from Waterville to Clinton.

For such culvert, bridge and other work as has been done, there have been used 17,800 cubic yards of concrete and granite masonry.

There have been erected buildings as follows: Additions to office building, Portland, brick, 49 x 129 feet and 56 x 70 feet. At Waterville a brick and steel addition to machine shop 76 x 300 feet and to paint shop 22 x 79 feet and at various points twelve frame structures covering a total of 2,050 square feet. There have been destroyed by fire six frame buildings covering a space of 5,360 square feet, the largest one being the passenger station at Lewiston Upper; this is being replaced by one of brick.

There have been added to the rolling stock thirty new steel flat cars, two new switching locomotives, and one new snow plow. Three locomotives have been rebuilt with new boilers and 712 box cars have been equipped with steel center sills.

PORTLAND TERMINAL COMPANY.

Inspection made on various dates.

Track alignment and surface are good. Rails, frogs and switches are in good condition. The cuts and fills are in good condition and the cuts well ditched.

The right of way is well cleared, and the fences are in good condition.

The bridges and buildings have been maintained in good condition.

The rolling equipment is in good condition.

For the year ending October 31, 1916, the following improvements have been made:

Two and twenty-seven hundredths miles of track have been relaid with new 85 pound steel; twenty-nine one hundredths miles relaid with relay 85 pound rails.

For all purposes 22,049 cross ties, 2,420 switch ties and 4 bridge ties have been used.

2,385 feet of new sidings have been built and 2,066 feet taken up. 180 feet of board fence and 3,558 feet of woven wire fence have been built.

One new 85 ft. turntable has been installed at Engine House No. 3, Yard No. 8. An addition 12 x 450 feet has been built to Engine House No. 3, Yard No. 8.

Two pile trestles Nos. 194 and 195 on the Union Branch in Yard No. 7 have been filled.

Two locomotives have been rebuilt with new boilers.

YORK HARBOR & BEACH RAILROAD.

Inspection made September 13, 1916.

Track alignment and surface are good. The rails, frogs and switches are in good condition, except that there are quite a number of bad joints. The cuts and fills are in good condition and the cuts well ditched. The right of way is well cleared of bushes and trees, but grass and weeds not cut at time of inspection. Fences are in good repair. The bridges and buildings have been maintained in good condition.

The company owns no rolling equipment, using that of the Boston & Maine Railroad Company.

For the year ending October 31, 1916, new toilets and new heating facilities have been installed at York Harbor and Navy Yard Stations.

An automatic crossing protection signal has been installed at a highway crossing in Seabury, and signal protection has been installed at drawbridge No. 236 in York Harbor.

BRIDGTON & SACO RIVER RAILROAD.

Inspection made September 6, 1916.

The track has been maintained in good alignment and surface. The rails, frogs and switches are in good condition.

The right of way is well cleared and the cuts are well ditched. The fences are in good condition.

The bridges and buildings have been maintained in good condition.

The rolling equipment has been maintained in good condition.

During the year ending October 31, 1916, the following improvements have been made:

5,844 new ties have been used for all purposes; 1,007 feet of new siding built and 792 feet taken up; 480 cubic yards of ballast have been used; 1,450 feet of board fence, 2,805 of barbed wire and 1,650 feet of woven wire fence have been built.

KENNEBEC CENTRAL RAILROAD.

Inspection made October 24, 1916.

Track alignment and surface are very fair. The cuts and fills are in good condition except that cuts are not well ditched; fences in fair condition.

Rails, frogs and switches are in good condition. Right of way is well cleared. The highway crossing signs need painting.

The station at Randolph is in poor condition.

The rolling equipment has been maintained in fair condition.

During the year ending October 31, 1916, no especial improvements have been made.

MONSON RAILROAD.

Inspection made September 22, 1916.

Track alignment and surface are only fair. The rails, frogs and switches are in good condition.

The cuts and fills are in good condition and the cuts well ditched. The weeds and bushes along the right of way have not been cut.

The bridges and buildings are in very fair condition.

The rolling equipment has been maintained in good condition.

During the year ending October 31, 1916, eighteen hundred new cedar cross ties have been put under the track. The locomotives and the passenger car have been painted.

Two new sidings have been constructed. Two new platform cars and two four-wheel trailers have been purchased, the latter for handling refuse slate for ballast.

SANDY RIVER & RANGELEY LAKES RAILROAD.

Inspection made July 10, 11 and 12, 1916.

Track alignment and surface good. The rails, frogs and switches are generally in good condition with the exception that some of the light rails have their ends badly battered.

The right of way is generally well cleared and the fences are in good condition.

The bridges and buildings are generally in good condition.

The rolling equipment has been maintained in good condition.

During the year ending October 31, 1916, the following improvements have been made:

22,056 cedar ties put in on the main line; 32,380 feet of track ballasted with 4,887 yards of ballast; 1.43 mile track laid with 45 pound new steel in place of 35 pound steel; 1,676 feet of 56 pound relay rails laid in place of 35 pound rails removed; nine 50 pound rail, frogs and switches complete, laid in main line, Farmington, in place of 35 pound ones removed.

Dill bridge on Madrid Branch, Madrid Bridge on main line at Madrid, and Briggs culvert at Salem have been rebuilt, using steel girders.

A new water tank 5,000 gallons capacity has been erected at Sanders in place of a small one.

Engine No. 18 has been rebuilt, a new boiler installed and equipped with Westinghouse air brakes.

Westinghouse Air Brakes have been applied to Engine No. 2, four passenger coaches and balance of freight equipment.

One new flat car has been purchased.

The Madrid Branch has been extended from Sandy River to Gray's Farm, a distance of 1.1 miles.

WISCASSET, WATERVILLE & FARMINGTON RAILROAD.

Inspection made August 31, 1916.

Track alignment and surface is good. The rails, frogs and switches are all in good condition.

The cuts are well ditched and the right of way is well cleared. The fences are in fair condition.

Bridges and buildings are in good condition except a few station platforms need repairs.

The rolling equipment has been maintained in good condition.

During the year ending October 31, 1916, the following improvements and betterments have been made:

6,191 ties and 1,135 cubic yards of ballast have been used in track maintenance.

12 wooden culverts have been replaced with boiler shells varying in diameter from two to six feet.

One wooden open culvert has been repaired.

One wooden open culvert has been abandoned and for it has been substituted one boiler shell five feet in diameter and one six feet in diameter with rock ends.

The Pond Brook, Polly Clark's and Starky Bridges have been repaired.

New coal shed has been built at Wiscasset, 100 ft. long by 20 ft. wide, with concrete back wall, ends and floor, with new track to unload through the roof.

Two locomotives, two passenger cars and six freight cars have been equipped with automatic couplers.

Power brakes have been installed on all locomotives.

Mileage of the road has been reduced by the abandonment of that section between Weeks Mills and North Vassalboro, a distance of 9.90 miles, and the old rails have been sold for scrap.

One new flag station has been built at Preble's Crossing.

ANDROSCOGGIN ELECTRIC COMPANY.

Inspection October 11, 1916.

Track and overhead construction have been maintained in good condition. The weeds and bushes along right of way had not been cut. The fences are in good condition.

The two substations of brick construction and frame buildings for waiting rooms are in good condition. The rolling equipment is all in good condition.

During the year ending October 31, 1916, the following improvements have been made:

Nine Ramapo patent return switch stands have been installed. One spur track has been made a through siding. At Sandy Field near West Falmouth, near Town Farm Road, New Gloucester and at Cobb Lane, the track has been lifted for a total length of 7,900 feet to a maximum height of 10 inches.

Four 5 ft. and one 4 ft. Armco pipe culverts with concrete reinforcement have been installed. At Brandy Brook a 8 x 9 foot concrete culvert has been installed, replacing a 4 ft. pipe.

The span of bridge No. 5 has been increased 20 feet.

A freight depot has been built adjacent to car barn on Bates street, Lewiston.

Four automatic air brake equipments have been installed on four work equipment platform cars.

AROOSTOOK VALLEY RAILROAD.

Inspection made August 10 and 17, 1916.

The track and overhead construction have been maintained in good condition except the weeds have been allowed in the road bed in several places. The rails, frogs and switches are in good condition. The right of way has been fairly well cleared. The fences are in good condition. The bridges and buildings are in good condition. The rolling equipment has been well maintained.

The following improvements have been made during the past year: Two spur tracks have been extended and one spur track made into a through siding. New spur tracks have been built at Park Siding and Caribou.

A new loading wharf has been constructed at Caribou Road Siding. Adaline Trestle has been strengthened by the addition of heavy timber on each bent.

Four hundred feet of new snow fence has been constructed at Sweden.

ATLANTIC SHORE RAILWAY.

Inspection made October 17 and 18, 1916.

The track and overhead construction have been maintained in good condition; also the passenger equipment. The bridges and buildings are in good condition; the bridge on the Biddeford-Kennebunk line reported last year as being in rather poor condition having been repaired.

Where the company owns a private way the weeds and bushes have not been cut and a lot of old ties have not been burned or disposed of. Several highway crossing signs need painting badly.

During the year preceding November 1, 1916, the following improvements have been made: Twenty-one thousand new cross ties have been used and 80 tons of 80 pound Tee rails have been used, replacing worn 60 pound Tee rail.

Norton's bridge over the track of the York Harbor & Beach Railroad has been repaired and strengthened. The Great Works Bridge has been repaired, strengthened and painted.

All telephone boxes have been abandoned and replaced with booths, all, fifty-four in number, having insulated floors, or are insulated from the ground with high voltage insulators. All booths are also equipped with protectors and ground wires.

BANGOR RAILWAY & ELECTRIC COMPANY.

Inspection made November 3 and 6, 1916.

The track and overhead construction have been maintained in good condition with the exception that the track for a short distance on Hammond street and on Otis street in Bangor is rough.

The passenger equipment and motors have been maintained in good condition.

During the year previous to November 1, the following additions and improvements have been made:

Bangor Division.

The double track on State street for a distance of 2,138 feet has been reconstructed, 60 pound Tee rails being replaced with new 80 pound Tee rails.

On Garland street the track for a distance of 1,150 feet has been lifted to conform to change in the grade of the street, and well ballasted.

The double track on Main street for a distance of 3,550 feet has been lifted to conform to change in the grade of the street, all ties renewed, worn rail joints restored by the Electric Arc Welding Process, the track thoroughly ballasted, and paved with concrete paving with a bituminous wearing surface, space for the wheel flange being provided by using special granite blocks.

A new turnout has been installed on Center street near Somerset street to provide for fifteen minute service.

Brewer Division.

In Brewer the track for a distance of about 1,000 feet has been changed from the side of the road to the center and lowered to conform to the grade of the road and ballasted with crushed stone.

On the Bangor and Brewer division 2,323 new cross ties and 2,093 cubic yards of gravel have been used in track maintenance.

Hampden Division.

On the Hampden Division 1,335 new cross ties and 88 cubic yards of gravel have been used in track maintenance.

Charleston Division.

On this division 3,125 new cross ties and 261 cubic yards of gravel have been used in track maintenance. Thirteen derails have been installed on freight sidings.

Old Town Division.

In Old Town the 48 pound Tee rails for a distance of 1,880 feet on Main street have been replaced with 80 pound Tee rails.

In Orono 780 feet of 48 pound Tee rails have been replaced with 80 pound Tee rails, and 2,720 feet of 48 pound Tee rails have been replaced with second-hand 60 pound Tee rails.

5,533 new cross ties and 811 cubic yards of gravel have been used in track maintenance.

Five new steel passenger cars have been purchased, two of the double truck, semi-convertible type, being equipped with multiple train control and air brakes; the other three cars are center entrance stepless type for city service.

BENTON & FAIRFIELD RAILWAY.

Inspection made September 19, 1916.

Track and overhead construction have been maintained in good condition. Most of the line is on private right of way, and right of way has been well cleared.

Rolling equipment is in good condition.

During the year ending October 31, 1916, there have been 960 new cross ties and about 480 cubic yards of cinders used in track maintenance.

BIDDEFORD & SACO RAILROAD.

Inspection made October 18, 1916.

Track and overhead construction have been maintained in good condition, as well as the rolling equipment.

During the year 1,600 cedar ties have been placed in the track and one mile of new trolley wire strung. The old power plant has been changed into a repair shop and an overhead travelling crane installed, also a new heating system.

Four new two motor 40 horse power equipment with new controllers have been purchased.

CALAIS STREET RAILWAY.

Inspection made October 5, 1916.

The track and overhead construction have been maintained in good condition, the track generally being in better condition than the previous year.

The passenger equipment is in very fair condition.

During the year ending October 31, 1916, the only improvements made have been new crossing frogs where the track of the Maine Central Railroad is crossed in Mill Town and a new switch at the junction of the North and Main street lines.

CUMBERLAND COUNTY POWER & LIGHT COMPANY, LESSEE OF
PORTLAND RAILROAD COMPANY.

Inspection made October 12, 13, 17 and 18, 1916

Track and overhead construction have been maintained in good condition, with the exception that on Forest avenue there is a short place where the track needs attention. The passenger equipment has been maintained in good condition.

Where the company has a private right of way the weeds and bushes have not been cut; also on the South Portland and Pond Cove line there are several places where the track is on the side of the highway, that limbs of trees and bushes hit the side of cars.

During the year previous to November 1, the following improvements have been made:

Track relaid on Main street, South Portland in front of Standard Oil Company's land; also on Broadway, in Portland

track relaid on Congress street, Elm street to Myrtle street and on St. John street, Congress street to Park avenue. Extended lines from West Buxton to Buxton Center. Re-located turn-outs Dunstan to Saco on account of State Highway.

Changed grade at Meetinghouse Hill, South Portland. Installed track switch at Preble and Congress streets.

The following equipment has been purchased:

One car body, one armature for G. E. motor 201, one bonding car, one air compressor for cleaning motors, one concrete mixer, one set platform scales, one auto truck, one automobile, one gasoline air pump, one gasoline water pump, Lundin test outfit.

A new freight house has been built on Commercial street, Portland.

A new concrete dam built at North Gorham.

FAIRFIELD & SHAWMUT RAILWAY.

Inspection made September 19, 1916.

The track and overhead construction have been maintained in good condition.

The passenger equipment is in good condition.

During the year ending October 31, 1916, there have been 400 new cross ties and about 130 cubic yards of gravel and cinders used in track maintenance.

LEWISTON, AUGUSTA & WATERVILLE STREET RAILWAY.

Inspection made at various times.

The track and overhead construction have been maintained in good condition with a few exceptions as follows: The pole line between Waterville and Augusta needs slight adjusting in a few places. The track on Togus line is rough in places. Most of the track on State street, Augusta, north of Grove street is bad. Between Gardiner and Lewiston the track in places is not in proper condition for the speed that some cars are run at. For a short distance on Main street, Auburn, near the Grand Trunk station, the track is in poor condition. The track on the south end of Bath city line is rough in places. Along private right of way the weeds and bushes had not been cut at time of inspection.

The waiting rooms and rolling equipment have been maintained in good condition.

During the year ending October 31, 1916, the following improvements and additions have been made: A new pile bridge across the Sabattus River in Lewiston has been built with a 30-foot opening with steel girders over the boat way. This necessitated the relocating of about six hundred feet of track. New manganese steel crossing frogs have been installed in Auburn where the Court street line crosses the tracks of the Maine Central Railroad Company. On College street, Lewiston, 2,517 feet of track have been relaid with 108 pound six-inch Tee rail in place of 72 pound rail and paved with granite blocks.

The following new freight tracks have been built: In Bath one to the Texas Company and to Kelly & Spear's ship yard about 4,750 feet long, one about 160 feet long to the Deering ship yard and one 170 feet long to the Percy & Small ship yard. In Winthrop a spur 210 feet long has been built into the property of C. I. Bailey & Son and a spur 1,013 feet long to the oil cloth factory of Wadsworth & Woodman. At Day's Corner a spur 300 feet long has been built on the land of the company. At Hallowell a spur 300 feet long has been built to the freight house. At Lewiston three additional storage tracks each 210 feet long have been installed at the car barn.

OXFORD ELECTRIC COMPANY, SUCCESSOR TO NORWAY & PARIS
STREET RAILWAY.

Inspection made October 25, 1916.

Track and overhead construction have been maintained in good condition, passenger equipment in fair condition.

During the year ending October 31, 1916, the following improvements have been made:

2,482 feet of track have been relaid with new 70 pound rails; 986 new ties, and 364 yards of gravel have been used.

SOMERSET TRACTION COMPANY.

Inspection made September 19, 1916.

Track and overhead construction are in good condition. The equipment has been maintained in good condition. During the past year 2,500 new ties have been used in track maintenance and about one-half mile of track re-ballasted.

A 100 K. W. Westinghouse Generator has been installed in the Central Maine Power Company's Skowhegan station to be used as required as auxiliary power for the Traction Company.

The Company has purchased two G. E. No. 67 motors and also a small lot of land at rear of car barn for future requirements.

ROCKLAND, SOUTH THOMASTON, AND ST. GEORGE RAILWAY.

Inspected October 19, 1916.

Track and overhead construction are in fair condition. Two trestle bridges, while safe, are out of line and out of surface.

The passenger equipment is in fair condition.

During the past year no especial improvements have been made.

ROCKLAND, THOMASTON & CAMDEN STREET RAILWAY.

Inspection made October 19, 1916.

Track and overhead construction are generally good with the exception that the track on the Highland and on the Maine Central Wharf lines in Rockland is rough.

During the past year the following additions and improvements have been made: New sidings have been built as follows: one 500 feet long on Camden street, Rockland; one 100 feet long in Rockport for the Rockland & Rockport Lime Company and one 200 feet long in Rockport for Edward Bryant Co.

In Park street, Rockland, 450 feet of track have been relaid with 85 pound Tee relay rails and in Main street, Thomaston, 1,200 feet of track has been relaid with 66 pound Tee relay rails. Two thousand new ties have been used in track maintenance.

Overhead trolley has been constructed for the three new sidings mentioned above.

Twenty-five old poles have been replaced with new ones and fifty poles have been painted.

A one story building has been built in Thomaston for a waiting room, and a room has been leased in Rockport and fitted up for a waiting room.

One new eight wheel, semi-convertible car No. 24 has been purchased, also two freight car trucks.

The passenger equipment has been maintained in good condition.

WATERVILLE, FAIRFIELD & OAKLAND RAILWAY.

Inspected September 19 and 27, 1916.

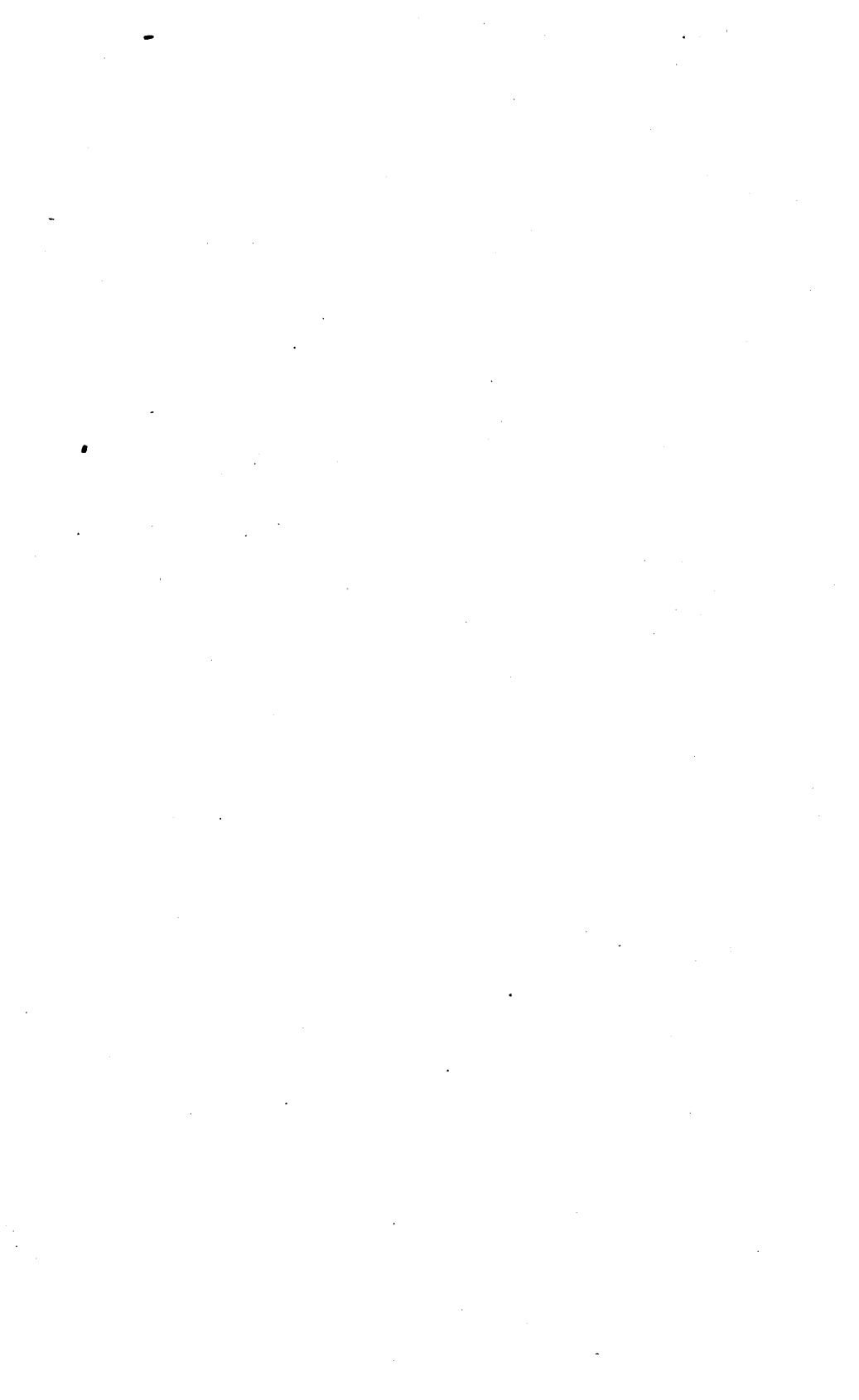
The track and overhead construction have been maintained in good condition; where the Company has a private right of way the fences are in good condition and the right of way fairly well cleared.

The cars have been maintained in good condition.

During the year 1,711 cedar ties have been placed in the track. About 1,200 feet of new rails have been used to replace old ones in Main street, Waterville.

Four new motors No. 201 have been purchased to replace four old type 38-B motors on two closed cars.

An addition has been built to the work shop in Fairfield, increasing the floor space by about 600 square feet.



REPORT

OF

Chief Engineer

FOR

Year Ending October 31, 1916

ON

OPERATIONS OF THE
ENGINEERING DEPARTMENT.

November 1, 1916.

*To the Maine Public Utilities Commission, Augusta, Maine.
Hon. B. F. Cleaves, Chairman.*

GENTLEMEN: I herewith submit for your consideration a report on the operations of the Engineering Department for the year ending October 31, 1916.

During the year 87 formal reports have been made; 5 covered valuations of utilities in whole and one in part; 6 were on inadequacy of service; 7 were for certificates of safety; 2 involved reconstruction of bridges; 55 dealt with accidents and the balance were on miscellaneous subjects.

The following summary shows the classes of work the department may be called on to perform, also the number of companies coming under the jurisdiction of the Commission in accordance with the law creating it.

<i>Class of Utility.</i>	<i>No. of Companies.</i>
Electrical Companies	93
Electric Railroads	15
Express Companies	8
Gas Companies	19
Steamboat Companies	36
Steam Railroads	14
Telegraph Companies	4
Telephone Companies	120
Water Companies	172
Warehousemen	5
Wharfingers	20
Total	504

The operations of the engineering staff for the year are discussed under the following heads:

- I. Organization.
- II. Co-operation.
- III. Valuation.
- IV. Inspection.

- V. Special Investigations.
- VI. Geology.
- VII. Topography.
- VIII. Water Resources.
- IX. Miscellaneous.

I. ORGANIZATION.

The demands on the time of the Engineering Staff has increased rapidly during the past year. Complaints requiring valuation, valuations on the initiative of the Commission, grade crossing investigations and other minor matters have made an increase in the force necessary.

At the present time, the department consists of a Chief Engineer and seven staff engineers.

During the summer months two additional engineers were hired to assist in the field work of valuation.

The work is performed under three general sections: Valuation, Inspection and Investigation, and Water Resources. It is the practice of the department to assign men from one section to another to whatever work they are qualified to do. It is found that this method results in economy of operation.

II. CO-OPERATION.

The department heartily endorses co-operation in its work along the lines mentioned below and believes that results obtained during the past year justify the statement. It is hoped that this phase of the work may be extended.

In continuing the work of making a topographical map of Maine and investigating its water resources, the department continues its co-operation with the United States Geological Survey on the same basis as last year.

Ten companies and individuals have furnished records of discharge at various important gauging stations.

The University of Maine continues its co-operation on the same basis as last year. The services rendered the department by the engineering faculty of the University in the investigation of bridges and in other lines has materially facilitated work in those cases which call for expert knowledge.

The State Laboratory of Hygiene has assisted by analyzing samples of water and giving expert advice.

III. VALUATION.

Valuations of Public Utilities have been and are being made for two purposes:

- (1) Rate making.
- (2) Issuance of securities.

The department endeavors to show in all appraisals, the elements of value. In certain cases this is impossible. The department always reports to the Commission the conditions surrounding each case whenever it is considered incomplete.

Appraisals for rate making purposes or issuance of securities have been made as listed below.

<i>Name of Company.</i>	<i>Location.</i>	<i>Purpose.</i>
Gas Division, St. Croix Gas Light Company	Calais	Rates
Electric Division, St. Croix Gas Light Company	Calais	Rates
Van Buren Light & Power Company	Van Buren	Rates
*Biddeford & Saco Water Company	Biddeford	Rates
Wiscasset Water Company	Wiscasset	Securities
Islands Electric Company	Vinal Haven	Securities
B. E. Cousins Water Company	Steep Falls	Securities

Valuations are under way but not completed of the properties of the following companies:

Peaks Island Corporation, Water Division.

Central Maine Power Company.

Penobscot Bay Electric Company.

Greenville Light & Power Company.

Bath & Brunswick Light & Power Company.

Franklin Light & Power Company.

Portland Power & Development Company, Electric Division.

Portland Power & Development Company, Water Division.

The City of Bangor Water Board has completed a valuation of its plant and filed the report with the Commission.

*The Biddeford & Saco Water Company valuation is nearly completed.

Valuations are being made of the railway division of the Cumberland County Power & Light Company and the Bangor Railway and Electric Company by the companies concerned, and, when completed, will be filed with the Commission and carefully checked by it for use in pending rate cases.

All valuations for rate making purposes are compiled in accordance with the classification adopted by the Commission for fixed capital account and in such form as will allow the department to bring them up to date at any time.

The compiling of cost data for determining unit prices of physical property is being continued with good results, and maps of the various utilities are being obtained as fast as possible.

IV. INSPECTION.

The Chief Inspector and his assistant have made two complete inspections of the steam and electric railroads during the past year. One was started in the early spring and the other during the summer season. The details of these inspections are given in the Chief Inspector's reports on the physical condition of the railroads in Maine.

During the year and in accordance with the recent act of the Legislature, fenders of an approved type have been placed on all cars operated on street railways. The inspector reports that these fenders have been placed in accordance with the recommendations of the Commission with two exceptions. In the case of these two cars, the companies concerned have given assurance of compliance with the law at an early date.

Grade crossings have been inspected during the past year with a view of bettering conditions, if possible. All crossings over steam railroads have been visited by the inspector. Transportation has been by motor driven inspection car or by automobile. Stops at each of the crossings were made, to enable data on each to be obtained on forms devised for the purpose and a sketch made of the local conditions surrounding each crossing. Approximately 1,300 inspections have been made, and in many cases recommendations looking to the immediate improvement of conditions have been made, and favorable action obtained. It is planned to have a full report of this investigation available during the early part of the year 1917. The investigation will be extended immediately to grade crossings on Electric Railroads.

V. SPECIAL INVESTIGATIONS.

The department has made a physical inspection and determined the unit stresses for two railroad bridges of four spans each. It was found that under actual operating conditions they are safe for public use at this time.

The Chief Inspector reported unfavorably on the bridge over the New Meadows River on the Lewiston, Augusta & Waterville Street Railway. An investigation of this structure was made and reported to the Commission. This bridge will shortly be abandoned and replaced by a structure in a new location, the construction of which is nearly completed.

Plans for a new highway bridge in the town of Topsham to accommodate heavier traffic on the Lewiston, Augusta & Waterville Street Railway were submitted and approved. The highway bridge over the Androscoggin River between the towns of Brunswick and Topsham is being repaired for the same reason. Proposed plans for the repairs were submitted and investigated. The department made certain recommendations for changes in the proposed plans which were adopted and incorporated in the work.

The highway bridge at Rockport, used by the Rockland, Thomaston & Camden Street Railway, is being investigated.

Seven inspections of new construction have been made for the purpose of granting certificates of safety. In all cases, tests under actual operating conditions were required before recommendations were made for granting the same. All construction was found to be in accordance with the plans and safe to operate with one exception. The deficiency in this latter case was pointed out to the parties concerned and favorable action obtained.

Several cases of inadequacy of telephone service have been reported, investigations made and the causes removed.

Four cases of poor service in connection with water utilities have arisen. In two cases plans have been submitted looking to improving of the same. Two cases are still pending.

The general studies of conditions affecting the operation of Gas, Electric and Water Utilities are being continued. Tentative rules of service have been drawn up and estimates of cost of testing apparatus made.

VI. GEOLOGY.

The large number of requests for information relative to the Geological Resources of the state has shown a vital need of detailed information along this line. To meet this demand, the services of an expert geologist were obtained July 10, 1916, and an investigation started. The report on this phase of the work will be published as a part of Vol. II of the report for 1916.

VII. TOPOGRAPHY.

The making of the topographical map of the state has continued during the past year, the work being done by the United States Geological Survey, in accordance with an agreement similar to those of previous years. Appropriation for the year was \$5,000.

Results as follows have been obtained: October 1, 1916, field and office work on the Belfast and Passadumkeag quadrangles had been completed and the maps transmitted for engraving.

In the Winn quadrangle, 65.9 miles of primary levels were run, 15 permanent bench marks set, 335 miles of secondary traverse run and 174 square miles of area mapped.

In the Sebouis quadrangle, 24.2 miles of primary levels were run, 6 permanent bench marks set, 96 miles of secondary traverse run and 8 triangulation stations occupied.

Six triangulation stations in the Millinocket quadrangle were occupied and two marked.

Nine triangulation stations located in the Mattawamkeag, Brooks and Burnham quadrangles were occupied.

There has been expended on this account \$4,978.92.

Of this year's appropriation a balance remained of \$21.08.

Total expenditures from September 1, 1915, to September 30, 1916, by the Federal Government and the State were as follows:

Expended by the United States Geological Survey	\$6,060 77
Expended by the State of Maine.....	6,504 97
	<hr/>
Total	\$12,565 74

VIII. WATER RESOURCES.

This work consists of collecting and computing data for determining the flow of certain important rivers of the state. The department co-operates with the United States Geological Survey. Methods employed in conducting the field work are at all times subject to the approval of a competent engineer of the Geological Survey and the final computations are checked by their District Engineer before publication. The Survey also furnishes the necessary instruments for carrying on the field work and the forms used in computing and tabulating the results.

Records of precipitation and temperature are compiled and one evaporation station maintained.

The total number of stations at which records of stream flow were obtained for a part or all of the year was 28. Three new stations have been added and two discontinued, a net gain of one. In the following table will be found a list of the stations maintained during the past year and the field measurements taken at each.

Stations maintained by the Commission in Maine during 1916.

	<i>Measurements</i>
Dead River, The Forks	3
Kenduskeag Stream, Bangor	10
Kennebec River, The Forks	4
Little Androscoggin River, South Paris	12
Machias River, Whitneyville.....	4
Mattawamkeag River, Mattawamkeag	6
*Ossipee River, Cornish	2
Passadumkeag River, Lowell.....	19
Penobscot River, East Enfield	17
Penobscot River, East Branch, Grindstone.....	4
*Penobscot River, West Branch, Medway.....	5
Piscataquis River, Foxcroft	11
*Saco River, Cornish	5
St. John River, Van Buren	1
Sebasticook River, Pittsfield	1
Union River, Amherst	4

Total

108

St. John, Fort Kent, Discontinued April 1 of this year.

*Established during year.

Figures are furnished by private companies for
Androscoggin River, Errol, New Hampshire.
Androscoggin River, Berlin, New Hampshire.
Androscoggin River, Rumford.
Cobbosseecontee River, Gardiner.
Kennebec River, Waterville.
Magalloway River, Aziscohos Dam.
Moosehead Lake, East Outlet (stage only).
Penobscot River, West Branch, Millinocket.
Presumpscot River, Outlet Sebago Lake.
Saco River, West Buxton.

There have been made during the past year 108 field measurements of flow.

A new cable station has been installed at Rockabema Rips on the West Branch of the Penobscot River and is now in operation.

Two bridge stations have been installed and placed in operation in the town of Cornish on the Saco and Ossipee Rivers.

Readings have been discontinued at the station on the Sandy River in the town of Farmington and on the St. John River at Fort Kent.

IX. MISCELLANEOUS.

The inspectors have been called upon to make 55 investigations of accidents and report on the same.

One special investigation was made into the cause of the explosion of a locomotive boiler.

During the winter months a traffic survey to determine the adequacy of car service on certain lines of the Bangor Railway and Electric Company was undertaken.

Many other minor matters have occupied the time of the department from time to time which have been reported to the Commission.

I desire to express my appreciation of the cheerful manner in which the members of the department have performed their duties, and to acknowledge the value of the services rendered by them.

Respectfully submitted,
PAUL L. BEAN,
Chief Engineer.

REPORT OF THE CHIEF ACCOUNTANT.

AUGUSTA, MAINE, November 1, 1916.

Public Utilities Commission, Augusta, Maine.

In the first annual report published by the Commission, the Accounting Department gave no specific statement which would convey to the public what had been accomplished relative to its work since the Commission's organization. Very little could have been said at the time owing to the nature of the problems at hand. It seems appropriate, therefore, in submitting the tabulations that follow to state to some extent what has been done together with some of the results obtained and to outline in a general way what we shall do in the future.

Following out the provisions of the Public Utilities Act the Commission considered certain accounting rules already promulgated by the Interstate Commerce Commission and in force in this State, and on December 30, 1914, orders were issued authorizing all express companies, street railroad companies, steam railroad companies, and telephone and telegraph companies to keep their records and accounts in accordance with the accounting classifications prescribed by said Interstate Commerce Commission. These became effective July 1, 1915, and on May 2, 1916, orders were issued adopting the Interstate Commerce Commission's accounting classification for sleeping car companies as well as the accounting rules promulgated by above commission for vessels, the same to be used by such companies in this State as were obliged to report to the Interstate Commerce Commission.

The above utilities being cared for, there were still left to be prescribed by the Commission accounting classifications for electric companies, gas companies, water companies, wharfingers, warehousemen, telephone companies—Class D—and vessel owners who were not under the jurisdiction of the Interstate Commerce Commission. Work was immediately begun to make a careful study of all data available to assist in prescribing satisfactory systems, some conferences were held with the accounting

officials of the larger companies, and a short time prior to the beginning of the fiscal year July 1, 1915, complete accounting classifications were issued for electric companies, gas companies, water companies and telephone companies—Class D—the same to become effective on the above date.

In connection with the issuing of the above classifications it was also necessary to prescribe forms upon which returns to the Commission should be made. When these were completed, copies were forwarded to each utility and a balance sheet as of June 30, 1915, called for together with such other information as they were able to furnish.

The result in many cases was anything but satisfactory. It showed absolute lack of proper accounting and immediately put before us the task of gradually bringing about results which would enable those whose returns were incorrect to keep their accounts accurately.

Every case was taken up by correspondence and often adjusted in this way. Many, however, were in such shape that correspondence was of no avail, and as often as time could be taken from other duties, the accountants from this Department called upon officials of the companies and helped them work out the difficulties. When the first fiscal year ended, June 30, 1916, considerable had been done toward getting each utility started on some satisfactory method of carrying out the accounting provisions.

In addition to the work undertaken along the above line, detailed examinations have been made of the books of the Lewiston, Augusta & Waterville Street Railway relative to the complaint of E. O. Butler et als. vs. said Company;

of the books of the Phillips Electric Light Company relative to the complaint of Harry B. Austin, et als. vs. said Company;

of the books of the St. Croix Gas Light Company relative to complaint of Harold H. Murchie et als. vs. said Company;

of the books of the Biddeford & Saco Water Company relative to the complaint of Percy R. Rich et als. vs. said Company;

of the books of the Van Buren Light & Power Company relative to the investigation of the Commission on its own motion;

of the books of the Peaks Island Corporation relative to complaint of George M. Briggs et als. vs. said Company;

of the books of the Lewiston Gas Light Company relative to the complaint of Margaret M. Hines et als. vs. said Company;

and of the books of other companies verifying construction charges upon which said companies based their application for the issuing of securities.

In all of these cases detailed reports have been made and filed with each case.

There was also issued during the past year accounting classifications and report forms for vessel owners not under the jurisdiction of the Interstate Commerce Commission and wharfingers and warehousemen. These became effective July 1, 1916.

The first year in which most of the utilities were keeping their accounts in accordance with rules adopted or promulgated by the Commission ended June 30, 1916. A marked improvement in the year's work was seen when the annual reports were received and checked. Many mistakes were made and have been corrected, and there are yet returns submitted which will require further attention.

It is from these report forms submitted by each utility that the following tables have been compiled. In nearly all of the cases the entire financial statement of each company will be found to check out correctly. And where inaccuracies occur, they usually do not appear in those accounts which reflect the company's actual condition.

Owing to the very incomplete statements filed by a few companies, nothing has been given relative to them. This accounts for the absence of their names from the tables.

Those who may wish to use the totals of any of the tables submitted should bear in mind that in cases where one company operates two or more utilities, the assets and liabilities contain all the information regarding the entire operations of the company. It therefore will be found that the same balance sheet is given in all of the tables in which the names of such companies appear, whether gas, electric, water, or any others representing the several activities in which they are engaged.

Most of the companies went promptly about accustoming themselves to the new requirements, realizing that while some additional duties were imposed upon them, they were in the interest of a better understanding of the circumstances under which they were operating, and that whatever afforded the management a more complete and better balanced knowledge of its own affairs must be helpful in the end. Many who doubted

the wisdom of such requirements in the beginning have since warmly approved them.

Wherever the assistance of this Department has been asked, we have aided the utilities in installing and understanding the accounting systems. Very many conferences with their representatives have been had at these offices, and both your Chief Accountant and his assistant have called upon the smaller utilities in many instances for the same purpose. The assistant has, in fact, visited several such places in nearly every county in the State.

It is intended, if the help at the disposal of the Department is sufficient, to keep a man on the road practically all of the time in the future to inspect and audit the accounts of the utilities, to observe their workings and relations with the public, and especially to advise and assist the smaller utilities which cannot afford, or whose business does not warrant, the constant presence of trained accountants in the requirements of the law, the way to comply with it, and in the many questions which are constantly confronting them. A desire for such service has frequently been expressed, and we know that it may be made of real value to the utilities and to the public.

The following tables have been prepared to show the financial and operating conditions of the several companies as fully as it can be done within the limits of a single volume.—supplemented only by the more complete statements of railroad and street railroad companies to be found in the appendix.

Respectfully submitted,

(Signed) RALPH A. PARKER,

Chief Accountant.



TABULATED AND COMPARATIVE
STATEMENTS

COMPILED FROM THE

Reports of
Electric Companies

FOR THE

Year Ending June 30, 1916

COMPARATIVE STATEMENT NO. I.

The following gives a comparative statement of the assets of electric utilities reporting to the Commission for the year ending June 30, 1916. Liabilities of corresponding companies are shown on following page.

NAME OF COMPANY.	Fixed capital.	Current assets.	Prepayments.	Other assets.	Suspense	Deficit.	Total assets.
Androscoggin Electric Company.....	\$5,186,734 73	\$77,708 95	\$4,680 95	\$89,152 31	\$11,813 98		\$5,370,090 92
Bangor Power Company.....	3,040,722 91	53,681 05	158 88	1,465 00	15,979 58		3,112,007 42
Bangor Railway & Electric Company.....	3,320,630 81	121,155 15	4,931 48	3,102,311 02	22,353 29		6,571,381 75
Bar Harbor & Union River Power Co.....	2,131,043 74	29,601 42	53 87	40,101 25	14,040 08		2,214,840 36
Bath & Brunswick Light & Power Co.....	1,123,766 38	67,090 29	5,022 40	2,719 35	396 43		1,198,994 85
Belgrade Power Company.....	13,479 13	1,761 07					15,240 20
Berwick & Salmon Falls Elec. Co., The	54,341 93	3,846 95	18 80		288 81		58,496 49
Bethel Light Company.....	24,141 53	1,518 04					25,659 57
Black Stream Electric Company, The..	11,510 79	18 91		7,390 00	150 00		19,069 70
Boothbay Harbor Electric Light & Power Company.....	69,714 70	5,169 29					74,883 99
Bridgewater Electric Company.....	6,535 85	711 10					7,246 95
Bridgton Water & Electric Company.....	146,851 67	5,397 70	56 05	35,100 00	16,650 00		204,055 42
Brownfield Electric Company.....	5,050 00	5 50				2,558 82	7,614 32
Brownville Electric Light & Power Co.	6,344 71	11,661 44					18,006 15
Buckfield Water Power & Electric Light Company.....	48,000 00	1,598 77				929 56	50,528 33
Calais Street Railway.....	200,000 00	5,345 36					205,345 36
Caribou Water, Light & Power Company	182,859 92	12,327 39	197 90	54,350 00			249,735 21
Central Maine Power Company.....	7,002,067 17	540,533 91	25,169 70	3,349,724 55	82,990 31		11,000,485 64
Cherryfield Electric Light Company.....	4,695 52	1,755 41		900 00		659 70	8,010 63
Clark Power Company.....	34,218 90	3,603 76			894 02		38,716 68
Cornish & Kezar Falls Light & Power Co.	77,403 99	3,564 31	43 81	650 00			81,662 11
Crawford Electric Company.....	415 55	783 74				1,500 71	2,700 00
Cumberland County Power & Light Co.	7,690,683 30	902,343 88	6,729 57	2,927,815 55	207,240 80		11,734,813 10
Danforth Electric Light Company.....	4,000 00	350 00					4,350 00
Dennistown Power Company.....	51,770 65	3,603 70			1,655 32		57,029 67
Easton Electric Company.....	7,960 74	2,032 53					9,993 27
Eastport Electric Light Company.....	30,157 42	5,306 59	107 52				35,571 53

COMPARATIVE STATEMENT NO. I.

The following gives a comparative statement of the liabilities of electric utilities reporting to the Commission for the year ending June 30, 1916. Assets of corresponding companies are shown on preceding page.

NAME OF COMPANY.	Capital stock.	Funded debt.	Current liabilities.	Accrued liabilities.	Reserves.	Surplus.	Total liabilities.
Androscoggin Electric Company.....	\$2,000,000 00	\$3,140,500 00	\$8,267 59	\$40,779 08	\$35,559 53	\$144,984 72	\$5,370,090 92
Bangor Power Company.....	1,750,000 00	1,270,000 00	4,737 07	21,544 28	27,378 51	38,347 56	3,112,007 42
Bangor Railway & Electric Company...	3,500,000 00	2,599,000 00	129,342 77	37,648 99	210,118 51	95,271 48	6,571,381 73
Bar Harbor & Union River Power Co...	1,000,000 00	1,076,000 00	26,638 88	19,402 52	52,256 26	40,542 70	2,214,840 36
Bath & Brunswick Light & Power Co...	570,000 00	525,000 00	1,177 22	2,250 02	40,645 16	59,922 45	1,198,994 85
Belgrade Power Company.....	*		9,395 11	59 45		5,785 64	15,240 20
Berwick & Salmon Falls Electric Co., The	9,800 00	37,000 00	3,837 46	702 58	834 30	6,322 15	58,496 49
Bethel Light Company.....	18,000 00		5,080 00		2,510 47	69 10	25,659 57
Black Stream Electric Co., The.....	10,000 00		8,919 70	150 00			19,069 70
Boothbay Harbor Electric Light & Power Company.....	25,200 00		47,938 96	52 64	697 14	995 25	74,883 99
Bridgewater Electric Company.....	5,600 00		136 42		160 72	1,349 81	7,246 95
Bridgton Water & Electric Company...	90,000 00	90,000 00	8,013 57	1,638 50		14,403 35	204,055 42
Brownfield Electric Company.....	300 00		7,314 32				7,614 32
Brownville Electric Light & Power Co.	5,000 00			7,552 00	1,500 00	3,954 15	18,006 15
Buckfield Water Power & Elec. Light Co.	25,000 00	25,000 00		523 33			50,528 33
Calais Street Railway.....	100,000 00	100,000 00	603 91			4,741 45	205,345 36
Caribou Water, Light & Power Company	100,000 00	107,000 00	6,768 77	919 87	5,070 98	29,975 59	249,735 21
Central Maine Power Company.....	5,471,600 00	3,701,000 00	1,345,788 65	22,888 39	157,237 53	301,971 07	11,000,485 64
Cherryfield Electric Light Company...	7,000 00		1,010 63				8,010 63
Clark Power Company.....	10,000 00		26,155 68		1,287 36	1,273 64	38,716 68
Cornish & Kezar Falls Light & Power Co.	50,000 00	25,500 00	651 70		1,200 00	4,310 41	81,662 11
Crawford Electric Company.....	2,700 00						2,700 00
Cumberland County Power & Light Co.	5,000,000 00	5,496,000 00	144,033 51	232,738 03	286,872 09	575,169 47	11,734,813 10
Danforth Electric Light Company.....	*2,940 00		1,410 00				4,350 00
Dennistown Power Company.....	*55,547 03		1,022 54			460 10	57,029 67
Easton Electric Company.....	5,000 00		400 00		2,000 00	2,593 27	9,993 27
Eastport Electric Light Company.....	*	30,000 00	312 50	116 13	1,495 54	3,647 36	35,571 53

* Proprietor's account.

COMPARATIVE STATEMENT NO. I—ASSETS—Continued.

NAME OF COMPANY.	Fixed capital.	Current assets.	Prepayments.	Other assets.	Suspense.	Deficit.	Total assets.
Fort Fairfield Light & Power Company	29,956 76	12,829 69					42,786 45
Fort Kent Electric Company	31,284 95	2,814 78	20 96				34,120 69
Franklin Light & Power Company	263,136 95	7,052 50		\$11,232 50	\$335 00	\$719,830 60	1,001,587 55
Fryeburg Electric Light Company	12,528 26	936 15	49 50				13,513 91
Greenville Light & Power Company	103,242 50	5,714 30					108,956 80
Hebron Academy, Trustees of	230,079 41	9,491 17		222,166 93			461,737 51
Hiram Water, Light & Power Company	20,965 35	510 16	61 66				21,537 17
Houlton Mills & Light Company	18,916 33	1,666 34	25 00		139 10		20,746 77
Houlton Water Company	59,463 02	16,267 78	175 03	10,511 62			86,417 45
Island Lighting Company	27,201 78	2,495 85					29,697 63
Kingfield Light Company	3,766 07	462 92					4,228 99
Kittery Electric Light Company	27,785 48	2,865 20	27 50				30,678 18
Lewiston, Augusta & Waterville St. R. R.	6,931,844 38	110,739 45	4,725 99	886,702 92	22,436 16		7,956,448 90
Limerick Water & Electric Company	162,982 63	21,160 24	1,221 22	29,971 32	82 70		215,418 11
Limestone Light & Power Company	13,547 79	568 23					14,116 02
Lincoln Light & Power Company	23,105 46	257 07				238 92	23,601 45
Lisbon Falls Electric Company	86,255 93	2,053 64	133 13				88,442 70
Livermore Falls Light & Power Co.	63,509 84	22,677 62					86,187 46
Machias Electric Light Company	43,730 50	2,543 12					46,273 62
MacKenzie and Colby	10,000 00	243 03				53 47	10,296 50
Madison Village Corporation	88,854 47	5,902 79	56 17				97,508 85
Maine & New Brunswick Electrical Power Company	565,765 33	122,007 74		82,011 88			769,784 95
Mallison Power Company	240,039 90	18,753 26	101 53	51,620 00			310,514 69
Maple Grove Electric Company	4,000 00	54 03					4,054 03
Mapleton Electric Company	9,570 35	857 28	70 00				10,497 63
Mars Hill & Blaine Electric Light & Water Company	15,142 27	2,011 88					17,154 15
Milo Electric Light & Power Company	47,850 23	5,060 02					52,910 25
Monmouth Electric Company	14,875 00	351 48					15,226 48
Monson Light & Power Company	8,055 00	624 12		40,000 00	2,443 93	1,769 55	52,892 60
Mt. Vernon Light & Power Company	4,775 00	82 65					4,857 65
Newport Light & Power Company	30,000 00	2,151 92					32,151 92
Oxford Electric Company	275,660 46	27,730 42	725 99	5,500 00	9,256 36		318,873 23
Penobscot Bay Electric Company	673,743 50	41,998 25	544 49	525 00	969 52		717,780 76

COMPARATIVE STATEMENT NO. 1—LIABILITIES—Continued.

NAME OF COMPANY.	Capital stock.	Funded debt.	Current liabilities.	Accrued liabilities.	Reserves.	Surplus.	Total liabilities.
Fort Fairfield Light & Power Company.	21,000 00	11,500 00	2,371 02		4,214 05	3,701 38	42,786 45
Fort Kent Electric Company.....	17,000 00		10,000 00	136 33	500 00	6,484 36	34,120 69
Franklin Light & Power Company.....	723,800 00	250,000 00	22,084 63	5,702 92			1,001,587 55
Fryeburg Electric Light Company.....	10,000 00		2,144 93	8 12	235 59	1,125 27	13,513 91
Greenville Light & Power Company.....	102,500 00		358 20		1,544 14	4,554 46	108,956 80
Hebron Academy, Trustees of.....		14,083 43	275,681 18			171,972 90	461,737 51
Hiram Water, Light & Power Company			21,204 89			332 28	21,537 17
Houlton Mills & Light Company.....	*20,000 00				400 00	346 77	20,746 77
Houlton Water Company.....		57,000 00	2,092 51	475 00	5,325 97	21,523 97	86,417 45
Island Lighting Company.....			27,640 00			2,057 63	29,697 63
Kingfield Light Company.....	*4,000 00					228 99	4,228 99
Kittery Electric Light Company.....	20,000 00		4,443 20		3,635 79	2,599 19	30,678 18
Lewiston, Augusta & Waterville St. R. R.	3,000,000 00	4,512,000 00	99,555 20	39,285 50	216,881 60	88,726 60	7,956,448 90
Limerick Water & Electric Company.....	35,200 00		172,021 33	211 68	214 00	7,771 10	215,418 11
Limestone Light & Power Company.....	*9,375 00		3,847 24	52 50	700 00	141 28	14,116 02
Lincoln Light & Power Co.....	10,000 00		13,100 44	501 01			23,601 45
Lisbon Falls Electric Company.....	50 000 00	25,000 00	7,975 00			5,467 70	88,442 70
Livermore Falls Light & Power Co.....	61,200 00		16,900 00		5,085 07	3,002 39	86,187 46
Machias Electric Light Company.....	8,800 00					37,473 62	46,273 62
MacKenzie and Colby.....	*10,000 00		296 50				10,296 50
Madison Village Corporation.....		40,500 00	1,567 99	565 03	2,635 42	52,240 41	97,508 85
Maine & New Brunswick Electrical Power Company.....	300,000 00	339,000 00	5,621 71	1,500 00	69,503 88	54,159 36	769,784 95
Mallison Power Company.....	99,900 00	140,000 00	160 05	2,907 87		67,546 77	310,514 69
Maple Grove Electric Company.....	2,900 00		657 40	5 00	100 00	391 63	4,054 03
Mapleton Electric Company.....	5,000 00		4,399 53		500 00	598 10	10,497 63
Mars Hill & Blaine Electric Light & Water Company.....	10,000 00				470 50	6,683 65	17,154 15
Milo Electric Light & Power Company.....	25,000 00	20,000 00	4,240 14		1,834 49	1,835 62	52,910 25
Monmouth Electric Company.....	8,475 00		6,593 52			157 96	15,226 48
Monson Light & Power Company.....	50,000 00		448 67		2,443 93		52,892 60
Mt. Vernon Light & Power Company.....	4,150 00		625 00	10 00		72 65	4,857 65
Newport Light & Power Company.....	16,200 00	15,000 00	422 29	152 00		377 63	32,151 92
Oxford Electric Company.....	80,000 00	166,000 00	1,114 56	1,719 81	4,749 37	65,289 49	318,873 23
Penobscot Bay Electric Company.....	131,700 00	57,000 00	501,941 36	808 60	3,455 50	22,875 30	717,780 76

* Proprietor's account.

COMPARATIVE STATEMENT NO. I—ASSETS—Concluded.

NAME OF COMPANY.	Fixed capital.	Current assets.	Prepayments.	Other assets.	Suspense.	Deficit.	Total assets.
Phillips Electric Light & Power Co.	7,080 31	2,078 51					9,158 82
Pitts, Joseph.	15,000 00	396 03				180 78	15,576 81
Portland Power & Development Co.	214,164 99	11,564 88	871 84	2,500 00			229,101 71
Readfield Light & Power Company	23,197 59	1,352 50	89 72				24,639 81
Rockland, Thomaston & Camden St. Ry.	1,333,179 50	39,058 66	3,864 96	10,945 63	15,955 57		1,403,004 32
Rumford Falls Light & Water Company	126,764 23	34,081 18	320 09				161,165 50
St. Croix Gas Light Company.	211,126 29	32,281 03	1,960 65	2,000 00			247,367 97
Turner Light & Power Company.	24,349 88	17,471 70					41,821 58
Twin State Gas & Electric Company	6,043,143 64	128,024 20	884 73	827,944 29	142,181 12		7,142,177 98
Union Light & Power Company	3,720 33	1,080 79		46,000 00			50,801 12
Van Buren Light & Power Company	23,396 84	4,841 37	159 31				28,397 52
Vinal Haven Electric Company	111,794 56	1,886 13	151 69		6,000 00	6,600 96	126,433 34
Waldoboro Water & Electric Light & Power Company.	15,800 37	816 13					16,616 50
Washburn Electric Company	10,252 14	2,366 80		25 00			12,643 94
Westbrook Electric Company	114,231 41	11,642 49					125,873 90
Weymouth, G. A.	10,066 00	650 00					10,716 00
Winthrop & Wayne Light & Power Co.	51,939 58	7,756 79	273 01			35,380 69	95,350 07
Woodland Light & Water Company	25,444 88			1,800 00			25,444 88
Yarmouth Lighting Company	123,145 58	2,845 69	373 41				128,164 68
York County Power Company	2,389,095 94	78,186 45	786 34	421,581 88	14,469 39		2,904,120 00
Totals.	\$51,493,631 00	\$2,691,792 62	\$64,844 85	\$12,267,413 42	\$588,721 47	\$769,703 76	\$67,876,107 12

COMPARATIVE STATEMENT NO. I—LIABILITIES—Concluded.

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NAME OF COMPANY.	Capital stock.	Funded debt.	Current liabilities.	Accrued liabilities.	Reserves.	Surplus.	Total liabilities.
Phillips Electric Light & Power Co.....	4,175 00		1,135 49	44 12	317 51	3,486 70	9,158 82
Pitts, Joseph.....	*15,510 28		53 05	13 48			15,576 81
Portland Power & Development Co.....	100,000 00	100,000 00	14,527 31	1,045 93	331 29	13,197 18	229,101 71
Readfield Light & Power Company.....	10,000 00		14,260 36			379 45	24,639 81
Rockland, Thomaston & Camden St. Ry.	400,000 00	800,000 00	41,061 24		15,471 46	146,471 62	1,403,004 32
Rumford Falls Light & Water Company	100,000 00		3,275 77	285 19	25,382 25	32,219 29	161,165 50
St. Croix Gas Light Company.....	224,800 00		9,209 20		611 69	12,747 08	247,367 97
Turner Light & Power Company.....	16,000 00	25,000 00	535 58			286 00	41,821 58
Twin State Gas & Electric Company.....	2,750,000 00	4,043,900 00	138,411 77	59,471 47	9,124 82	141,269 92	7,142,177 98
Union Light & Power Company.....	50,000 00		30 00			771 12	50,801 12
Van Buren Light & Power Company.....	18,800 00		6,900 82	84 50	774 86	1,837 34	28,397 52
Vinal Haven Electric Company.....	27,300 00	60,000 00	34,483 34	4,650 00			126,433 34
Waldoboro Water & Electric Light & Power Company.....	11,000 00		170 73	72 00		5,373 77	16,616 50
Washburn Electric Company.....	1,400 00		1,423 18	4 16	512 61	9,303 99	12,643 94
Westbrook Electric Company.....	111,000 00			171 30	5,565 96	9,136 64	125,873 90
Weymouth, G. A.....	*6,964 33	666 67				3,085 00	10,716 00
Winthrop & Wayne Light & Power Co.....	50,000 00	35,000 00	8,299 66	543 78	1,506 63		95,350 07
Woodland Light & Water Company.....	5,000 00		20,444 88				25,444 88
Yarmouth Lighting Company.....	64,400 00	50,000 00	11,762 65			2,002 03	128,164 68
York County Power Company.....	1,383,000 00	1,373,000 00	64,060 21	12,704 89	31,047 93	40,306 97	2,904,120 00
Totals.....	\$29,999,236 64	\$30,356 650 10	\$3,368,483 69	\$522,133 00	\$1,241,900 41	\$2,387,703 28	\$67,876,107 12

* Proprietor's account.

PUBLIC UTILITIES COMMISSION REPORT.

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COMPARATIVE STATEMENT No. 2.

The following tabulation gives a comparative statement of the Income Account of electric utilities for the year ending June 30, 1916.

NAME OF COMPANY.	Electric operating revenues.	Electric operating expenses.	Net revenues from electric operations.	Net revenues from other operations.	Non-operating revenues.	Gross income.	Deductions from gross income.	Net income.
Androscoggin Electric Company	\$308,840 42	\$95,600 95	\$213,239 47	\$53,060 50	\$20,830 68	\$287,130 65	\$158,110 72	\$129,019 93
Bangor Power Company	163,689 71	85,564 30	78,125 41	10,936 52	*409 60	88,652 33	57,339 64	31,312 69
Bangor Ry. & Electric Company	221,177 82	110,203 13	110,974 69	79,635 84	78,183 32	268,793 85	130,405 10	138,388 75
Bar Harbor & Union River Power Co.	116,655 84	46,098 09	70,557 75	4,423 79	1,466 87	76,448 41	52,785 17	23,663 24
Bath & Brunswick Light Power Co.	105,047 53	39,860 03	65,187 50	1,848 54	2,708 17	69,744 21	27,500 02	42,244 19
Belgrade Power Company	2,656 19	1,513 35	1,142 84	234 64	.....	1,377 48	695 94	681 54
Berwick & Salmon Falls Electric Co., The	14,915 34	8,104 90	6,810 44	.....	25 00	6,835 44	1,850 00	4,985 44
Bethel Light Company	7,650 49	6,301 39	1,349 10	.....	.....	1,349 10	200 00	1,149 10
† Black Stream Electric Co., The . . . . .	.....	.....	.....	.....	.....	.....	.....	.....
Boothbay Harbor Electric Light & Power Company	11,636 64	10,460 54	1,176 10	.....	94 50	1,270 60	.....	1,270 60
Bridgewater Electric Company	1,516 14	1,153 88	362 26	.....	105 39	467 65	.....	467 65
Bridgton Water & Electric Company	8,167 55	4,402 00	3,765 55	3,347 33	491 75	7,604 63	4,546 51	3,058 12
Brownfield Electric Company	361 00	2,919 82	†2,558 82	.....	.....	†2,558 82	.....	†2,558 82
Brownville Elec. Light & Power Co. Buckfield Water Power & Electric Light Company	5,629 92	1,866 03	3,763 89	.....	171 45	3,935 34	1 42	3,933 92
Calais Street Railway	1,929 70	.....	1,929 70	2,353 07	53 24	2,559 08	1,291 95	1,267 13
Caribou Water Light & Power Co.	15,514 57	11,340 00	4,174 57	8,978 77	.....	10,908 47	5,777 11	5,131 36
Central Maine Power Company	563,382 99	293,805 71	269,577 28	4,807 73	1,273 49	10,255 79	5,433 33	4,822 46
Cherryfield Electric Light Company	2,333 33	1,746 05	587 28	7,370 13	.....	381,141 81	245,008 41	136,133 40
Clark Power Company	4,375 48	3,763 85	611 63	.....	.....	611 22	.....	611 22
Cornish & Kezar Falls Light & Power Company	7,215 22	3,794 51	3,420 71	.....	201 67	611 63	978 98	†367 35
						3,622 38	1,300 00	2,322 38

* Loss.

† Not operating. In process of construction.

‡ Deficit.

COMPARATIVE STATEMENT No. 2—INCOME ACCOUNT—Continued.

NAME OF COMPANY.	Electric operating revenues.	Electric operating expenses.	Net revenues from electric operations.	Net revenues from other operations.	Non-operating revenues.	Gross income.	Deductions from gross income.	Net income.
Crawford Electric Company.....	\$111 50	\$38 18	\$73 32	.....	\$30 22	\$103 54	.....	\$103 54
Cumberland County Power & Light Company.....	785,571 47	332,915 25	452,656 22	\$457,665 11	30,212 75	940,534 08	\$675,672 42	264,861 66
Danforth Electric Light Company...	2,693 28	2,827 50	1134 22	.....	.....	1134 22	.....	1134 22
Dennistown Power Company.....	3,957 47	2,946 75	1,010 72	.....	*122 02	888 70	.....	888 70
Easton Electric Company.....	2,958 67	2,307 60	651 07	.....	5 51	656 58	.....	656 58
Eastport Electric Light Company...	14,761 36	13,214 58	1,546 78	.....	691 41	2,238 19	750 00	1,488 19
Fort Fairfield Light & Power Co....	8,249 76	5,995 78	2,253 98	.....	2,560 09	4,814 07	720 37	4,093 70
Fort Kent Electric Company.....	6,287 25	4,146 51	2,140 74	.....	.....	2,140 74	706 33	1,434 41
Franklin Light & Power Company.....	20,201 93	11,498 63	8,703 30	.....	750 00	9,453 30	11,670 18	12,216 88
Fryeburg Electric Light Company...	2,864 69	2,513 02	351 67	.....	70 89	422 56	87 10	335 46
'Greenville Light & Power Company	26,213 63	14,757 54	11,456 09	1,896 55	331 66	13,684 30	22,298 34	18,614 04
Hebron Academy, Trustees of.....	1,338 89	2,020 62	1681 73	1,283 40	.....	601 67	.....	601 67
Hiram Water, Light & Power Co....	907 95	575 67	332 28	.....	.....	332 28	.....	332 28
Houlton Mills & Light Company.....	6,068 63	5,531 18	537 45	.....	*190 68	346 77	.....	346 77
Houlton Water Company.....	32,447 78	26,794 75	5,653 03	.....	1,205 39	6,858 42	6,675 98	182 44
Island Lighting Company.....	3,072 26	1,107 36	1,964 90	.....	262 49	2,227 39	.....	2,227 39
Kingfield Light Company.....	1,946 20	1,357 21	588 99	.....	.....	588 99	.....	588 99
Kittery Electric Light Company.....	8,305 19	4,958 57	3,346 62	.....	39 80	3,386 42	.....	3,386 42
Lewiston, Augusta & Waterville St. Railway.....	6,023 22	4,096 44	1,926 78	272,306 70	1,394 58	275,628 06	206,488 51	69,139 55
Limerick Water & Electric Company	11,531 98	5,457 38	6,074 60	572 74	2,672 10	9,319 44	7,712 05	1,607 39
Limestone Light & Power Company...	3,863 67	3,959 31	195 64	.....	.....	195 64	206 00	1301 64
Lincoln Light & Power Company.....	3,160 61	2,796 40	364 21	.....	.....	364 21	603 13	1238 92
Lisbon Falls Electric Company.....	11,296 58	6,837 54	4,459 04	.....	364 77	4,823 81	1,250 00	3,573 81
Livermore Falls Light & Power Co..	19,891 79	11,271 68	8,620 11	.....	286 47	8,906 58	58 49	8,848 09
Machias Electric Light Company.....	8,248 23	4,837 70	3,410 53	.....	56 45	3,466 98	522 98	2,944 00
MacKenzie and Colby.....	3,491 58	3,775 56	1283 98	.....	35 28	1248 70	.....	1248 70
Madison Village Corporation.....	13,342 41	6,931 11	6,411 30	.....	457 69	6,868 99	3,651 44	3,217 55
Maine & New Brunswick Electrical Power Company.....	81,181 06	23,301 50	57,879 56	.....	11,184 88	69,064 44	14,905 08	54,159 36
Mallison Power Company.....	18,846 33	9,940 52	8,905 81	.....	3,053 90	11,959 71	7,026 25	4,933 46
Maple Grove Electric Company.....	589 15	91 15	498 00	.....	.....	498 00	149 27	348 73
Mapleton Electric Company.....	1,553 63	1,227 77	325 86	.....	283 84	609 70	37 05	572 65

* Loss.

† Five months only.

‡ Deficit.

COMPARATIVE STATEMENT No. 2—INCOME ACCOUNT—Concluded.

NAME OF COMPANY.	Electric operating revenues.	Electric operating expenses.	Net revenues from electric operations.	Net revenues from other operations.	Non-operating revenues.	Gross income.	Deductions from gross income.	Net income.
Mars Hill & Blaine Electric Light & Water Company.....	\$5,695 90	\$4,943 32	\$752 58		\$521 09	\$1,273 67	\$115 00	\$1,158 67
Milo Electric Light & Power Co.....	8,318 11	6,837 40	1,480 71		450 88	1,931 59	1,584 49	347 10
Monmouth Electric Company.....	529 36	371 40	157 96			157 96		157 96
Monson Light & Power Company.....	2,418 95	1,668 88	750 07		277 58	1,027 65	18 29	1,009 36
Mt. Vernon Light & Power Co.....	325 32	242 67	82 65			82 65	10 00	72 65
Newport Light & Power Company.....	5,548 19	3,611 91	1,936 28			1,936 28	800 00	1,136 28
Oxford Electric Company.....	33,592 63	20,003 46	13,589 17	\$1,239 34	1,119 85	15,948 36	6,930 14	9,018 22
Penobscot Bay Electric Company.....	76,339 99	35,749 63	40,590 36	70 52	6,016 14	46,677 02	14,717 06	31,959 96
Phillips Electric Light & Power Co.	3,106 49	2,437 17	669 32			857 11	57 75	799 36
Pitts, Joseph.....	1,590 63	883 14	707 49			16 50	904 77	1180 78
Portland Power & Development Co.	13,727 94	8,604 97	5,122 97	6,907 80		447 62	5,437 62	7,040 77
Readfield Light & Power Company.....	2,165 62	1,336 00	829 62		205 50	1,035 12	847 09	188 03
Rockland, Thomaston & Camden St. Ry.....	84,258 00	41,342 32	42,915 68	27,087 47	5,051 94	75,055 09	33,061 73	41,993 36
Rumford Falls Light & Water Co.....	51,285 04	42,313 98	8,971 06		2,582 20	11,553 26	190 00	11,363 26
St. Croix Gas Light Company.....	29,858 17	15,750 71	14,107 46	2,077 17	687 40	16,872 03	887 77	15,984 26
Turner Light & Power Company.....	1,241 02	1,638 73	1397 71	43 65	1,328 95	974 89	628 89	346 00
*Twin State Gas & Electric Co.....	154,528 89	91,979 68	62,549 21	3,308 25	1,480 65	67,338 11		67,338 11
Union Light & Power Company.....	484 30							
Van Buren Light & Power Company	8,802 68	6,977 97	1,824 71		636 08	2,460 79	1,193 89	1,266 90
Vinal Haven Electric Company.....	5,061 00	8,490 68	13,429 68	65 15		13,364 53	2,970 40	16,334 93
Waldoboro Water & Electric Light & Power Company.....	1,681 04	1,157 75	523 29			523 29		523 29
Washburn Electric Company.....	3,700 89	2,667 16	1,033 73		726 18	1,759 91	102 60	1,657 31
Westbrook Electric Company.....	32,379 54	20,574 99	11,804 55		107 09	11,911 64		11,911 64
Weymouth, G. A.....	1,544 38	1,586 00	141 62			141 62		141 62
Winthrop & Wayne Light & Power Company.....	10,885 58	7,488 95	3,396 63		84 64	3,481 27	2,105 32	1,375 95
Woodland Light & Water Company.....	5,944 76	5,944 76						
Yarmouth Lighting Company.....	7,267 16	4,554 81	2,712 35		2,262 36	4,974 71	2,380 00	2,594 71
York County Power Company.....	220,470 25	125,948 56	94,521 69	1,167 01	4,376 67	100,065 37	48,748 00	51,317 37
Totals.....	\$3,446,603 63	\$1,714,145 59	\$1,732,458 04	\$952,687 72	\$293,618 85	\$2,978,764 61	\$1,778,106 08	\$1,200,658 53

* Five months only.

* Dover division.

† Deficit.

COMPARATIVE STATEMENT No. 3.

The following tabulation gives a comparative statement of the Corporate Surplus account of electric utilities for the year ending June 30, 1916.

PUBLIC UTILITIES COMMISSION REPORT.

NAME OF COMPANY.	Balance at beginning of year.	Net income for year.	Other additions.	Dividends declared.	Other deductions.	Balance at close of year.
Androscoggin Electric Company.....	\$53,342 75	\$129,019 93	\$183 04	\$37,500 00	\$61 00	\$144,984 72
Bangor Power Company.....	25,398 86	31,312 69		17,500 00	863 99	38,347 56
Bangor Railway & Electric Company.....	105,931 75	138,388 75	948 10	144,997 12	5,000 00	95,271 48
Bar Harbor & Union River Power Company.....	34,879 46	23,663 24		18,000 00		40,542 70
Bath & Brunswick Light & Power Company.....	43,327 01	42,244 19		25,648 75		59,922 45
Belgrade Power Company.....	5,104 10	681 54				5,785 64
Berwick & Salmon Falls Electric Company, The.....	5,942 71	4,985 44		4,606 00		6,322 15
Bethel Light Company.....		1,149 10		1,080 00		69 10
†Black Stream Electric Company, The.....						
Boothbay Harbor Electric Light & Power Company.....	3,925 13	1,270 60			4,200 48	995 25
Bridgewater Electric Company.....	1,582 16	467 65		700 00		1,349 81
Bridgton Water & Electric Company.....	11,282 45	3,058 12	75 15		12 37	14,403 35
Brownfield Electric Company.....		12,558 82				12,558 82
Brownville Electric Light & Power Company.....	20 23	3,933 92				3,954 15
Buckfield Water, Power & Electric Light Company.....	579 47	1,267 13	18 87	500 00	2,295 03	1929 56
Calais Street Railway.....	4,610 09	5,131 36		5,000 00		4,741 45
Caribou Water, Light & Power Company.....	26,748 19	4,822 46		1,509 00	86 06	29,975 59
Central Maine Power Company.....	230,654 61	136,133 40	1,344 43	66,161 37		301,971 07
Cherryfield Electric Light Company.....	11,270 92	611 22				1659 70
Clark Power Company.....	1,640 99	4367 35				1,273 64
Cornish & Kezar Falls Light & Power Company.....	1,955 28	2,322 38	43 75		11 00	4,310 41

† Not operating in process of construction.

‡ Deficit.

COMPARATIVE STATEMENT No. 3—CORPORATE SURPLUS ACCOUNT—Continued.

NAME OF COMPANY.	Balance at beginning of year.	Net income for year.	Other additions.	Dividends declared.	Other deductions.	Balance at close of year.
Crawford Electric Company	\$11,504 25	\$103 54			\$100 00	\$11,500 71
Cumberland County Power & Light Company	528,370 07	264,861 66	\$1,842 01	138,000 00	81,904 27	575,169 47
Danforth Electric Light Company						
Dennistown Power Company	1,386 65	888 70			41 95	460 10
Easton Electric Company	2,336 69	656 58		400 00		2,593 27
Eastport Electric Light Company	2,159 17	1,488 19				3,647 36
Fort Fairfield Light & Power Company	4,874 70	4,083 70	855 44		6,122 46	3,701 38
Fort Kent Electric Company	5,049 95	1,434 41				6,484 36
Franklin Light & Power Company						
Fryeburg Electric Light Company	868 34	335 46			78 53	1,125 27
Greenville Light & Power Company	11,928 39	18,614 04	30,820 62	15,000 00	723 73	4,554 46
Hebron Academy, Trustees of	171,371 23	601 67				171,972 90
Hiram Water, Light & Power Company		332 28				332 28
Houlton Mills & Light Company		346 77				346 77
Houlton Water Company	21,178 11	182 44	401 82		238 40	21,523 97
Island Lighting Company		2,057 63				2,057 63
Kingfield Light Company		588 99			360 00	228 99
Kittery Electric Light Company	1,212 77	3,386 42		2,000 00		2,599 19
Lewiston, Augusta & Waterville Street Railway	76,937 51	69,139 55	16 82	36,000 00	21,367 28	88,726 60
Limerick Water & Electric Company	6,163 71	1,607 39				7,771 10
Limestone Light & Power Company	442 92	1301 64				141 28
Lincoln Light & Power Company						
Lisbon Falls Electric Company	3,393 89	3,573 81		1,500 00		5,467 70
Livermore Falls Light & Power Company	1,865 70	8,848 09		7,650 00	61 40	3,002 39
Machias Electric Light Company	36,819 62	2,944 00		2,290 00		37,473 62
MacKenzie and Colby	195 23	1248 70				153 47
Madison Village Corporation	49,022 86	3,217 55				52,240 41
Maine & New Brunswick Electrical Power Company	21,973 82	54,159 36		12,000 00	9,973 82	54,159 36
Mallison Power Company	63,612 31	4,933 46		999 00		67,546 77
Maple Grove Electric Company						
Mapleton Electric Company	1,425 45	572 65			1,400 00	598 10

‡ Deficit.

COMPARATIVE STATEMENT No. 3—CORPORATE SURPLUS ACCOUNT—Concluded.

NAME OF COMPANY.	Balance at beginning of year.	Net income for year.	Other additions.	Dividends declared.	Other deductions.	Balance at close of year.
Mars Hill & Blaine Electric Light & Water Company...	\$12,708 31	\$1,158 67	\$1,000 00		\$8,183 33	\$6,683 65
Milo Electric Light & Power Company.....	1,488 52	347 10				1,835 62
Monmouth Electric Company.....		157 96				157 96
Monson Light & Power Company.....	6,921 09	1,009 36			9,700 00	\$1,769 55
Mt. Vernon Light & Power Company.....		72 65				72 65
Newport Light & Power Company.....	1728 20	1,105 83				377 63
Oxford Electric Company.....	60,095 45	9,018 22	420 03	\$4,065 00	179 21	65,289 49
Penobscot Bay Electric Company.....	15,664 23	31,959 96			3,420 43	22,875 30
Phillips Electric Light & Power Company.....	2,709 41	799 36			22 07	3,486 70
Pitts, Joseph.....						
Portland Power & Development Company.....	7,665 41	7,040 77	500 00	2,000 00	9 00	13,197 18
Readfield Light & Power Company.....	191 42	188 03				379 45
Rockland, Thomaston & Camden Street Railway.....	125,073 01	41,992 36	547 35	20,000 00	1,142 10	146,471 62
Rumford Falls Light & Water Company.....	27,856 03	11,363 26		7,000 00		32,219 29
St. Croix Gas Light Company.....	5,692 92	15,984 26		4,000 00	4,930 10	12,747 08
Turner Light & Power Company.....		346 00		60 00		286 00
Twin State Gas & Electric Company.....						
Union Light & Power Company.....						
Van Buren Light & Power Company.....	1,698 44	1,266 90		1,128 00		1,837 34
Vinal Haven Electric Company.....	1266 03	16,334 93				16,600 96
Waldoboro Water & Electric Light & Power Company.....						
Washburn Electric Company.....	7,646 68	1,657 31				9,303 99
Westbrook Electric Company.....		11,911 64		2,775 00		9,136 64
Weymouth, G. A.....						
Winthrop & Wayne Light & Power Company.....	136,296 64	1,375 95			460 00	135,380 69
Woodland Light & Water Company.....						
Yamouth Lighting Company.....	2,494 32	2,594 71		3,087 00		2,002 03
York County Power Company.....	12,650 85	51,317 37	68 75	22,980 00	750 00	40,306 97

‡ Deficit.

COMPARATIVE STATEMENT No. 4.

The following gives a comparative statement of the operating revenues of electric utilities reporting to the Commission for the year ending June 30, 1916.

NAME OF COMPANY.	Commercial lighting.	Commercial power.	Street lighting.	Municipal lighting.	Municipal power.	Current sold other utilities.	Miscellaneous earnings.	Total operating revenues.
Androscoggin Electric Company . . .	\$158,241 95	\$71,107 82	\$9,997 83	\$2,197 53	\$4,423 29	\$62,872 00		\$308,840 42
Bangor Power Company		54,649 56				109,040 15		163,689 71
Bangor Railway & Electric Company	168,944 77	34,306 42	11,026 06	1,033 66		5,866 91		221,177 82
Bar Harbor & Union River Power Co.	66,666 81	6,431 23	11,335 44	699 09	326 27	31,197 00		116,655 84
Bath & Brunswick Light & Power Co.	57,601 08	33,775 54	12,501 24	1,129 07	40 60			105,047 53
Belgrade Power Company	2,656 19							2,656 19
Berwick & Salmon Falls Electric Co., The	5,794 16	1,118 42	3,279 12	30 72		4,692 92		14,915 34
Bethel Light Company	5,465 36	1,008 98	1,137 48				\$38 67	7,650 49
† Black Stream Electric Co., The								
Boothbay Harbor Electric Light & Power Company	6,544 25	2,596 56	2,432 50	22 33	41 00			11,636 64
Bridgewater Electric Company	1,186 24	61 10	268 80					1,516 14
Bridgton Water & Electric Company	4,856 56	1,508 49	1,802 50					8,167 55
Brownfield Electric Company	361 00							361 00
Brownville Elec. Light & Power Co.	3,897 57	750 00	982 35					5,629 92
Buckfield Water, Power & Electric Light Company	177 77							177 77
Calais Street Railway		1,929 70						1,929 70
Caribou Water, Light & Power Co.	11,833 40	2,294 95	1,156 96	175 12	54 14			15,514 57
Central Maine Power Company	242,581 03	159,291 12	47,358 12	4,435 85	996 19	108,720 68		563,382 99
Cherryfield Electric Light Company	1,920 80		412 53					2,333 33
Clark Power Company	2,363 16	989 32	1,023 00					4,375 48
Cornish & Kezar Falls Light & Power Company	4,964 10	1,278 43	545 04			427 65		7,215 22
Crawford Electric Company	61 50		50 00					111 50
Cumberland County Power & Light Company	321,932 64	182,888 73	70,382 16	6,400 25	937 24	202,004 09	1,026 36	785,571 47
Danforth Electric Light Company	1,726 28	675 00	292 00					2,693 28
Dennistown Power Company	3,387 06		570 41					3,957 47
Easton Electric Company	2,473 22		287 00				198 45	2,958 67
Eastport Electric Light Company	12,411 61		2,349 75					14,761 36
Fort Fairfield Light & Power Co.	6,626 51	900 66	722 59					8,249 76
Fort Kent Electric Company	5,534 60	107 74	156 96				487 95	6,287 25
Franklin Light & Power Company	15,280 95	818 70	3,983 92	118 36				20,201 93
Fryeburg Electric Light Company	2,133 58	9 31	721 80					2,864 69
Greenville Light & Power Company	9,754 21	14,179 79	1,418 82	81 30		210 59	568 92	26,213 63
Hebron Academy, Trustees of	1,338 89							1,338 89
Hiram Water, Light & Power Co.	556 67	220 13	131 15					907 95
Holton Mills & Light Company	6,068 63							6,068 63
Houlton Water Company	20,144 86	4,821 94	2,606 09	339 82		4,535 07		32,447 78

Island Lighting Company.....	2,167 38		500 00			320 00	84 88	3,072 26
Kingfield Light Company.....	1,396 20		550 00					1,946 20
Kittery Electric Light Company.....	5,943 55	250 50		2,111 14				8,305 19
Lewiston, Augusta & Waterville St. Railway.....	2,691 67	1,835 31	1,425 00	71 24				6,023 22
Limerick Water & Electric Company.....	1,793 10	9,358 86	355 68	24 34				11,531 98
Limestone Light & Power Company.....	2,714 55	760 93	388 19					3,863 67
Lincoln Light & Power Company.....	2,409 99		750 62					3,160 61
Liston Falls Electric Company.....	7,630 07	401 62	3,264 89					11,296 58
Livernore Falls Light & Power Co.....	11,822 68	5,864 98	2,204 13					19,891 79
Machias Electric Light Company.....	6,927 78		820 42	481 28			18 75	8,248 23
MacKenzie & Colby.....	2,479 58		1,000 00	12 00				3,491 58
Madison Village Corporation.....	9,284 84	1,538 63	2,392 00	126 94				13,342 41
Maine & New Brunswick Electrical Power Company.....	19,898 98	3,766 71	1,481 83			56,033 54		81,181 06
Mallison Power Company.....	2,613 25	12,351 65	52 80			3,828 63		18,846 33
Maple Grove Electric Company.....	589 15							589 15
Mapleton Electric Company.....	1,403 63		150 00					1,553 63
Mars Hill & Blaine Electric Light & Water Company.....	4,561 01	412 05	722 84					5,695 90
Milo Electric Light & Power Co.....	5,774 64	1,240 28	1,171 43	92 74	38 98			8,318 11
Monmouth Electric Company.....	529 36							529 36
Monson Light & Power Company.....	2,033 15		385 80					2,418 95
Mt. Vernon Light & Power Company.....	253 56	20 26	46 50					325 32
Newport Light & Power Company.....	4,441 37		1,106 82					5,548 19
Oxford Electric Company.....	19,235 90	8,523 07	5,367 16	351 46			115 04	33,592 63
Penobscot Bay Electric Company.....	36,023 51	31,162 09	8,693 84	456 93	3 62			76,339 99
Phillips Electric Light & Power Co.....	2,501 15		570 32				35 02	3,106 49
Pitts, Joseph.....	1,185 63		405 00					1,590 63
Portland Power & Development Co.....	4,170 34	303 17	799 01			7,465 01	990 41	13,727 94
Readfield Light & Power Company.....	1,498 94		666 68					2,165 62
Rockland, Thomaston & Camden St. Railway.....	52,344 62	17,767 55	13,397 00	658 60	90 23			84,258 00
Rumford Falls Light & Water Co.....	37,441 21	6,277 10	6,909 07	516 83	30 58		110 25	51,285 04
St. Croix Gas Light Company.....	19,936 67	1,438 57	6,927 01	860 71			691 21	29,858 17
Turner Light & Power Company.....	1,241 02						4 00	1,241 02
*Twin State Gas & Electric Company.....	75,932 12	25,369 23	29,613 75	2,422 24	4,802 55	16,389 00		154,528 89
Union Light & Power Company.....	393 30		91 00					484 30
Van Buren Light & Power Company.....	6,672 90	1,292 94	836 84					8,802 68
Vinal Haven Electric Company.....	3,205 13	600 29	1,255 58					5,061 00
Waldoboro Water & Electric Light & Power Company.....	1,481 04		200 00					1,681 04
Washburn Electric Company.....	3,145 89		555 00					3,700 89
Westbrook Electric Company.....	20,490 05	4,220 59	6,558 24	895 66	215 00			32,379 54
Weymouth, G. A.....	698 50		637 53				208 35	1,544 38
Winthrop & Wayne Light & Power Company.....	8,027 00	686 54	2,107 44	64 60				10,885 58
Woodland Light & Water Company.....	3,980 86		1,170 00	793 90				5,944 76
Yarmouth Lighting Company.....	4,345 37	329 79	2,592 00					7,267 16
York County Power Company.....	138,143 55	38,773 84	37,108 63	5,481 34	388 14	139 92	434 83	220,470 25
Totals.....	\$1,696,946 64	\$752,266 19	\$334,161 67	\$32,085 05	\$12,387 83	\$614,642 72	\$4,113 53	\$3,446,603 63

* Dover Division.

COMPARATIVE STATEMENT No. 5.

The following tabulation gives a comparative statement of the operating expenses of electric utilities reporting to the Commission for the year ending June 30, 1916. See following page for balance of operating account.

Line No.	NAME OF COMPANY*	Steam power operation.	Steam power maintenance.	Hydraulic power operation.	Hydraulic power maintenance.	Gas power operation.	Gas power maintenance.	Transmission operation.	Transmission maintenance.
1	Androscoggin Electric Company..	\$3,718 50	\$186 10	\$6,792 72	\$2,667 36			\$3,312 67	\$677 98
2	Bangor Power Company.....	67 35	181 36	49,668 72	5,233 65			493 29	2,462 86
3	Bangor Ry. & Electric Company..			50,119 38	1,000 00			4,236 83	1,521 29
4	Bar Harbor & Union River Power Company.....	251 49	17 45	3,675 76	1,011 35			5,006 24	1,455 13
5	Bath & Brunswick Light & Power Company.....	4,580 34	262 90	3,018 15	1,078 98			80 84	392 16
6	Belgrade Power Company.....			930 40					
7	Berwick & Salmon Falls Electric Co., The.....			3,134 02	87 94			1 90	
8	Bethel Light Company.....	4,177 61	26 59						
9	Black Stream Electric Co., The.....								
10	Boothbay Harbor Electric Light & Power Co.....	5,753 18	30 11						
11	Bridgewater Electric Co.....			613 65					
12	Brighton Water & Electric Co.....	1,531 67	248 26	611 86	593 32				
13	Brownfield Electric Company.....	1,977 75	17 07						
14	Brownville Electric Light & Power Co.....			779 75	55 00				
15	Buckfield Water Power & Electric Light Co.....								
16	Calais Street Railway.....								
17	Caribou Water, Light & Power Co.....			1,992 66	515 81				
18	Central Maine Power Co.....	6,781 23	2,821 75	79,696 63	5,718 32			1,826 85	7,684 98
19	Cherryfield Electric Light Co.....	99 30		897 97					
20	Clark Power Co.....			432 47	9 00			33 48	30 66

† Not operating. In process of construction.

COMPARATIVE STATEMENT No. 5.

Balance of Operating Accounts.

Line No.	Storage operation.	Storage maintenance.	Distribution operation.	Distribution maintenance.	Utilization operation.	Utilization maintenance.	Commercial expense.	New business.	General administration.	Total operating expenses.
1			\$3,496 48	\$2,277 07	\$1,478 14	\$21 02	\$5,313 32	\$1,000 02	\$64,659 57	\$95,600 95
2				82 97				60 15	27,313 95	85,564 30
3	‡491 93	‡295 28	4,320 19	7,149 93	5,523 55	84 03	3,828 77	2,057 78	31,148 59	110,203 13
4		‡855 01	2,168 35	4,124 57	1,575 12	568 08	3,188 54	679 69	23,231 33	46,098 09
5			886 91	1,951 81	417 07	678 22	6,507 78	443 96	19,560 91	39,860 03
6									532 95	1,513 35
7			512 60	361 87	38 24	544 70	1,071 79	4 00	2,347 84	8,104 90
8			14 30						2,082 89	6,301 39
9										
10			1,537 74	581 38	89 02	376 34	489 56		1,603 21	10,460 54
11			11 62	14 83		3 00	267 37		243 41	1,153 88
12			350 40	193 45	187 04		12 50	26 85	646 65	4,402 00
13									925 00	2,919 82
14				314 34	10 00	22 74			684 20	1,866 03
15									25 00	25 00
16										
17			511 03	228 95	251 51	306 12	656 46		6,877 46	11,340 00
18			6,341 18	18,019 61	1,198 75	7,503 27	35,809 41	4,750 21	115,653 52	293,805 71
19			528 00	4 27	14 79				201 72	1,746 05
20			341 26	79 50		96 03		1,020 07	1,721 38	3,763 85

‡ Credit.

COMPARATIVE STATEMENT NO. 5—OPERATING EXPENSES—Continued.

Line No.	NAME OF COMPANY.	Steam power operation.	Steam power maintenance.	Hydraulic power operation.	Hydraulic power maintenance.	Gas power operation.	Gas power maintenance.	Transmission operation.	Transmission maintenance.
21	Cornish & Kezar Falls Light & Power Co.			1,140 58	174 78				
22	Crawford Electric Co.			16 72					
23	Cumberland County Power & Light Co.	9,455 06	2,639 58	*27,462 30	9,381 80			15,252 23	9,133 52
24	Danforth Electric Light Co.	2,827 50							
25	Dennistown Power Co.			947 71	249 44				
26	Easton Electric Co.	1,287 74							
27	Eastport Electric Light Co.		54 10	8,893 80					
28	Fort Fairfield Light & Power Co.								40 91
29	Fort Kent Electric Co.			1,483 71	153 54				2 00
30	Franklin Light & Power Co.			2,116 75	527 43			218 75	607 71
31	Fryeburg Electric Light Co.			1,942 34					
32	Greenville Light & Power Co.	1,976 05	232 10	1,605 96	843 38			112 41	5,188 78
33	Hebron Academy, Trustees of.	1,744 60						209 41	64 36
34	Hiram Water, Light & Power Co.			352 65					45 19
35	Houlton Mills & Light Co.	3,340 43							
36	Houlton Water Co.	18,398 17							
37	Island Lighting Co.	5 45		708 97	8 85				21 76
38	Kingfield Light Co.	1,065 90							
39	Kittery Electric Light Co.	2,324 53							
40	Lewiston, Augusta & Waterville St. Railway.			1,556 22				397 03	7 21
41	Limerick Water & Electric Co.			1,679 80	282 02			6 44	31 43
42	Limestone Light & Power Co.	1,938 23							27 60
43	Lincoln Light & Power Co.	221 22	23 13	984 00	210 90				
44	Lisbon Falls Electric Co.			2,878 73	117 59				
45	Livermore Falls Light & Power Co.			2,000 20				12 60	
46	Machias Electric Light Co.			1,853 68	111 43				
47	MacKenzie and Colby.					3,746 06			
48	Madison Village Corporation.			2,279 19	450 16			198 91	1,017 81
49	Maine & New Brunswick Electrical Power Co.			2,682 95	844 14				2,192 88
50	Mallison Power Co.			6,500 96	283 24			107 37	587 28
51	Maple Grove Electric Co.								
52	Mapleton Electric Co.	900 00							49 09

* Equalization Power deducted, \$1,915.56.

COMPARATIVE STATEMENT No. 5—BALANCE OF OPERATING ACCOUNTS—Continued.

Line No.	Storage operation.	Storage maintenance.	Distribution operation.	Distribution maintenance.	Utilization operation.	Utilization maintenance.	Commercial expense.	New business.	General administration	Total operating expenses.
21				352 37	14 55	4 20	252 61		1,855 42	3,794 51
22					3 75				17 71	38 18
23			9,542 09	14,316 26	18,314 96	1,965 55	20,149 92	13,806 06	181,495 92	332,915 25
24										2,827 50
25		1,030 00		63 27	87 34	1 00	31 75		536 24	2,946 75
26				35 95			250 00		733 91	2,307 60
27		361 00		278 75	144 70		775 00	412 00	2,295 23	13,214 58
28		3 50		79 98	15 04				5,856 35	5,995 78
29		333 12		92 04	103 15		682 18		1,296 77	4,146 51
30		426 14		554 75	269 83		1,026 72	319 21	5,431 34	11,498 63
31		113 80							456 88	2,513 02
32		199 38		254 63		174 05	1,784 69		2,386 11	14,757 54
33									2 25	2,020 62
34				22 66		2 00			153 17	575 67
35				1,124 71			361 17		704 87	5,531 18
36		1,251 13		195 90	513 14	245 87	2,036 50	201 35	3,952 69	26,794 75
37				220 24	13 60				213 37	1,192 24
38				76 03					215 28	1,357 21
39		181 98		280 42	272 57	25 96	175 34	14 28	1,683 49	4,958 57
40		93 97		616 70	282 29	6 80	68 05	116 97	951 20	4,096 44
41		21 11		160 23	1 55	20 88	13 30	1 00	3,239 62	5,457 38
42		2 97		442 13			711 70		836 68	3,959 31
43		258 34		34 01		14 07	412 25	36 25	602 23	2,796 40
44		2,054 55		218 09		37 52			1,531 06	6,837 54
45		1,341 37		1,438 85	58 51	125 74	1,021 64		5,272 77	11,271 68
46		255 51		49 87					2,567 21	4,837 70
47					22 00				7 50	3,775 56
48		410 16		711 13	107 16	135 20	711 69	43 64	866 06	6,931 11
49		1,187 56		962 94	294 97	17 74	1,835 27	23 55	13,259 50	23,301 50
50		42.09		77 70	2 49	77			2,338 62	9,940 52
51		81 15							10 00	91 15
52				16 00			131 38		131 30	1,227 77

PUBLIC UTILITIES COMMISSION REPORT.

COMPARATIVE STATEMENT NO. 5—OPERATING EXPENSES—Concluded.

Line No.	NAME OF COMPANY.	Steam power operation.	Steam power maintenance.	Hydraulic power operation.	Hydraulic power maintenance.	Gas power operation.	Gas power maintenance.	Transmission operation.	Transmission maintenance.
53	Mars Hill & Blaine Electric Light & Water Co.			2,874 12					168 18
54	Milo Electric Light & Power Co.			1,874 78				220 59	
55	Monmouth Electric Co.	179 35							
56	Monson Light & Power Co.								
57	Mt. Vernon Light & Power Co.	166 68							
58	Newport Light & Power Co.	579 30		1,010 32	199 05			135 98	144 16
59	Oxford Electric Co.	835 35	210 74	3,053 98	2,105 88				11 75
60	Penobscot Bay Electric Co.	884 55	183 25	7,814 35	283 53			1,095 30	940 59
61	Phillips Electric Light & Power Co.			1,309 85	62 90				
62	Pitts, Joseph.			571 12	86 99				
63	Portland Power & Development Co.		15 00						259 74
64	Readfield Light & Power Co.			1,247 38	2,493 51				
65	Rockland, Thomaston & Camden St. Ry.	22,749 62		1,068 49				8 54	63
66	Rumford Falls Light & Water Co.			10,000 00				2,729 51	172 58
67	St. Croix Gas Light Co.	567 21	286 70	2,904 91	699 06				
68	Turner Light & Power Co.			953 30	43 26				
69	Twin State Gas & Electric Co. †	46,962 59	1,752 09					1,160 13	299 71
70	Union Light & Power Co.	266 70							
71	Van Buren Light & Power Co.			4,019 57				1 98	
72	Vinal Haven Electric Co.	6,232 00	35 72						
73	Waldoboro Water & Electric Light & Power Co.			429 50					
74	Washburn Electric Co.	1,767 40							
75	Westbrook Electric Co.	5,894 02							
76	Weymouth, G. A.			1,275 00	80 00				
77	Winthrop & Wayne Light & Power Co.			2,575 20	4 42				
78	Woodland Light & Water Co.			5,695 24				44 25	
79	Yarmouth Lighting Co.	1,428 77	44 94	742 90					
80	York County Power Co.	3,851 51	253 70	36,594 07	171 77			4,664 31	1,943 33
	Totals.....	\$166,788 35	\$9,522 64	\$357,465 44	\$37,839 80	\$3,746 06		\$41,567 84	\$37,183 26

† Dover Division.

COMPARATIVE STATEMENT No. 5—BALANCE OF OPERATING ACCOUNTS—Concluded.

Line No.	Storage operation.	Storage maintenance.	Distribution operation.	Distribution maintenance.	Utilization operation.	Utilization maintenance.	Commercial expense.	New business.	General administration	Total operating expenses.
53			99 96	284 87	43 63		652 76		819 80	4,943 32
54				509 48				775 91	3,456 64	6,837 40
55			11 75	35 37				1 00	143 93	371 40
56			1,076 35						592 53	1,668 88
57					20 99			36	54 64	242 67
58			44 45	403 72	116 95	20 03			957 95	3,611 91
59			241 40	1,185 27	703 72	118 90	1,055 43	433 99	10,047 05	20,003 46
60			1,489 22	3,436 08	208 40	438 11	7,655 29	214 37	11,106 59	35,749 63
61				156 91	12 04	23 20			872 27	2,437 17
62			58 14	64 43		1 60	15 75		85 11	883 14
63			410 99	922 15		133 15	604 59		2,518 46	8,604 97
64					16 94				250 57	1,336 00
65			2,487 42	1,767 69	1,427 04	193 41	1,470 36	1,680 00	9,557 61	41,342 32
66			3,045 48	1,625 58	816 93	177 07	3,766 23	743 20	19,237 40	42,313 98
67			438 25	1,786 98	186 75	212 34			8,668 51	15,750 71
68			221 98				71 90	17 40	330 89	1,638 73
69		158 41	2,259 40	4,135 74	569 60	3,654 13	2,723 23	457 22	27,847 43	91,979 68
70			1 23	108 75	1 98	17 99	48 55		39 10	484 30
71			357 41	45 27	15 22		505 11	75	2,032 66	6,977 97
72				15 76			329 58	11 00	1,866 62	8,490 68
73			5 87	306 70		39 39	211 29		165 00	1,157 75
74			182 32				193 87		523 57	2,667 16
75			770 05	1,548 59	1,955 00	350 58	2,425 48	82 08	7,549 19	20,574 99
76			66 00			50 00			115 00	1,586 00
77			386 75	282 97	17 59	7 72	674 71		3,539 59	7,488 95
78				188 34		1 88			15 05	5,944 76
79			461 56	187 82		315 80			1,373 02	4,554 81
80			5,549 25	7,045 10	4,861 58	810 17	12,792 82	4,879 56	42,531 39	125,948 56
Totals	\$491 93	\$991 88	\$59,876 21	\$84,103 73	\$42,279 19	\$19,546 37	\$124,773 61	\$34,313 88	\$696,707 90	\$1,714,230 47

‡ Credit.

COMPARATIVE STATEMENT NO. 6.

The following table shows the Capitalization, Indebtedness, Gross Revenues less Operating Expenses, (Gross Income) and Disposition of Gross Income of Electric Companies.

NAME OF COMPANY.	Capital stock.	Funded debt.	Other interest-bearing debt.	Gross income.	Interest deductions.	Other deductions prior to distribution to stockholders.	Net income.	Dividends declared.
Androscoggin Electric Company	\$2,000,000 00	\$3,140,500 00	.....	\$287,130 65	\$156,357 53	\$1,753 19	\$129,019 93	\$37,500 00
Bangor Power Company	1,750,000 00	1,270,000 00	.....	88,652 33	56,309 77	1,029 87	31,312 69	17,500 00
Bangor Railway & Electric Company ..	3,500,000 00	2,599,000 00	.....	268,793 85	129,873 06	532 04	138,388 75	144,997 12
Bar Harbor & Union River Power Co.	1,000,000 00	1,076,000 00	.....	76,448 41	52,052 83	732 34	23,663 24	18,000 00
Bath & Brunswick Light & Power Co.	570,000 00	525,000 00	.....	69,744 21	27,500 02	.....	42,244 19	25,648 75
Belgrade Power Company .....	*	.....	\$9,142 31	1,377 48	695 94	.....	681 54	.....
Berwick & Salmon Falls Electric Co., The	9,800 00	37,000 00	.....	6,835 44	1,850 00	.....	4,985 44	4,606 00
Bethel Light Company	18,000 00	.....	4,000 00	1,349 10	200 00	.....	1,149 10	1,080 00
†Black Stream Electric Co., The	10,000 00	.....	4,000 00	.....	.....	.....	.....	.....
Boothbay Harbor Electric Light & Power Company	25,200 00	.....	.....	1,270 60	.....	.....	1,270 60	.....
Bridgewater Electric Company	5,600 00	.....	.....	467 65	.....	.....	467 65	700 00
Bridgton Water & Electric Company ..	90,000 00	90,000 00	7,500 00	7,604 63	4,526 25	20 26	3,058 12	.....
Brownfield Electric Company	300 00	.....	.....	12,558 82	.....	.....	12,558 82	.....
Brownville Electric Light & Power Co.	5,000 00	.....	.....	3,935 34	.....	1 42	3,933 92	.....
Buckfield Water, Power & Electric Light Company	25,000 00	25,000 00	.....	2,559 08	1,291 95	.....	1,267 13	500 00
Calais Street Railway	100,000 00	100,000 00	.....	10,908 47	5,000 00	777 11	5,131 36	5,000 00
Caribou Water, Light & Power Co.	100,000 00	107,000 00	.....	10,255 79	5,433 33	.....	4,822 46	1,509 00
Central Maine Power Company	5,471,600 00	3,701,000 00	1,165,000 00	381,141 81	213,279 71	31,728 70	136,133 40	66,161 37
Cherryfield Electric Light Co.	7,000 00	.....	.....	611 22	.....	.....	611 22	.....
Clark Power Company	10,000 00	.....	26,000 00	611 63	978 98	.....	1367 35	.....
Cornish & Kezar Falls Light & Power Company	50,000 00	25,500 00	.....	3,622 38	1,300 00	.....	2,322 38	.....
Crawford Electric Company	2,700 00	.....	.....	103 54	.....	.....	103 54	.....
Cumberland County Power & Light Co.	5,000,000 00	5,496,000 00	.....	940,534 08	254,180 98	421,491 44	264,861 66	138,000 00

* Proprietor's account.

† Not operating. In process of construction.

‡ Deficit.

COMPARATIVE STATEMENT No. 6—Continued.

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NAME OF COMPANY.	Capital stock.	Funded debt.	Other interest-bearing debt.	Gross income.	Interest deductions.	Other deductions prior to distribution to stockholders.	Net income.	Dividends declared.
Danforth Electric Light Co.	2,940 00			†134 22			†134 22	
Dennistown Power Company	*55,547 03			880 70			880 70	
Easton Electric Company	5,000 00			656 58			656 58	400 00
Eastport Electric Light Company	15,000 00	15,000 00		2,238 19	750 00		1,488 19	
Fort Fairfield Light & Power Co.	21,000 00	11,500 00	335 00	4,814 07	720 37		4,093 70	
Fort Kent Electric Company	17,000 00		10,000 00	2,140 74	706 33		1,434 41	
Franklin Light & Power Company	723,800 00	‡250,000 00	12,822 72	9,453 30	11,670 18		†2,216 88	
Fryeburg Electric Light Company	10,000 00		1,750 00	422 56	87 10		335 46	
Greenville Light & Power Company	102,500 00			13,684 30	12,573 77	9,724 57	†8,614 04	15,000 00
Hebron Academy, Trustees of		14,083 43	45,150 00	601 67			601 67	
Hiram Water, Light & Power Company			10,000 00	332 28			332 28	
Houlton Mill & Light Company	*20,000 00			346 77			346 77	
Houlton Water Company		57,000 00		6,858 42	2,942 08	3,733 90	182 44	
Island Lighting Company				2,227 39			2,227 39	
Kingfield Light Company	4,000 00			588 99			588 99	360 00
Kittery Electric Light Company	20,000 00			3,386 42			3,386 42	2,000 00
Lewiston, Augusta & Waterville St. R.R.	3,000,000 00	4,512,000 00	6,000 00	275,628 06	179,337 45	27,151 06	69,139 55	36,000 00
Limerick Water & Electric Company	35,200 00		105,600 00	9,319 44	7,693 17	18 88	1,607 39	
Limestone Light & Power Company	9,375 00		3,500 00	195 64	206 00		†301 64	
Lincoln Light & Power Company	10,000 00			364 21	501 01	102 12	†238 92	
Lisbon Falls Electric Company	50,000 00	25,000 00	7,600 00	4,823 81	1,250 00		3,573 81	1,500 00
Livermore Falls Light & Power Co.	61,200 00		16,900 00	8,906 58		58 49	8,848 09	7,650 00
Machias Electric Light Company	8,800 00			3,466 98		522 98	2,944 00	2,290 00
MacKenzie & Colby	10,000 00			†248 70			†248 70	
Madison Village Corporation		40,500 00		6,868 99	1,626 67	2,024 77	3,217 55	
Maine & New Brunswick Electrical Power Company	300,000 00	339,000 00		69,064 44	14,905 08		54,159 36	12,000 00
Mallison Power Company	99,900 00	140,000 00		11,959 71	7,026 25		4,933 46	999 00
Maple Grove Electric Company	2,900 00		450 00	498 00	37 31	111 96	348 73	
Mapleton Electric Company	5,000 00		3,801 61	609 70	37 05		572 65	
Mars Hill & Blaine Electric Light & Water Company	10,000 00			1,273 67	115 00		1,158 67	

* Proprietor's account.

† Deficit.

PUBLIC UTILITIES COMMISSION REPORT.

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COMPARATIVE STATEMENT No. 6—Concluded.

NAME OF COMPANY.	Capital stock.	Funded debt.	Other interest-bearing debt.	Gross income.	Interest deductions.	Other deductions prior to distribution to stockholders.	Net income.	Dividends declared.
Milo Electric Light & Power Company	25,000 00	20,000 00	1,500 00	1,931 59	1,000 00	584 49	347 10	
Monmouth Electric Company	8,475 00		6,400 00	157 96			157 96	
Monson Light & Power Company	50,000 00			1,027 65	18 29		1,009 36	
Mt. Vernon Light & Power Company	4,150 00		525 00	82 65	10 00		72 65	
Newport Light & Power Company	16,200 00	15,000 00		1,936 28	800 00		1,136 28	
Oxford Electric Company	80,000 00	166,000 00		15,948 36	6,917 67	12 47	9,018 22	4,065 00
Penobscot Bay Electric Company	131,700 00	57,000 00	13,000 00	46,677 02	14,717 06		31,959 96	
Phillips Electric Light & Power Co.	4,175 00		1,000 00	857 11	57 75		799 36	
Pitts, Joseph	15,510 28			723 99	904 77		1180 78	
Portland Power & Development Co.	100,000 00	100,000 00	6,550 00	12,478 39	5,437 62		7,040 77	2,000 00
Readfield Light & Power Company	10,000 00		14,000 00	1,035 12	838 00	9 09	188 03	
Rockland, Thomaston & Camden St. Railway	400,000 00	800,000 00	20,000 00	75,055 09	32,971 73	90 00	41,993 36	20,000 00
Rumford Falls Light & Water Co.	100,000 00			11,553 26	82 50	107 50	11,363 26	7,000 00
St. Croix Gas Light Co.	224,800 00	25,000 00	3,000 00	16,872 03		887 77	15,984 26	4,000 00
Turner Light & Power Co.	16,000 00		321 65	974 89	628 89		346 00	60 00
Twin State Gas & Electric Co.	2,750,000 00	4,043,900 00	74,329 33	*67,338 11			67,338 11	75,000 00
Union Light & Power Co.	50,000 00							
Van Buren Light & Power Co.	18,800 00		6,200 00	2,460 79	391 17	802 72	1,266 90	1,128 00
Vinal Haven Electric Co.	27,300 00	60,000 00	9,374 45	13,364 53	2,970 40		16,334 93	
Waldoboro Water & Electric Light & Power Co.	11,000 00			523 29			523 29	
Washburn Electric Co.	1,400 00		1,285 00	1,759 91	102 60		1,657 31	
Westbrook Electric Co.	111,000 00			11,911 64			11,911 64	2,775 00
Weymouth, G. A.	6,964 33	666 67		141 62			141 62	
Winthrop & Wayne Light & Power Co.	50,000 00	35,000 00	5,850 00	3,481 27	2,105 32		1,375 95	
Woodland Light & Water Co.	5,000 00							
Yarmouth Lighting Co.	64,400 00	50,000 00	10,989 40	4,974 71	2,380 00		2,594 71	3,087 00
York County Power Co.	1,383,000 00	1,373,000 00	7,000 00	100,065 37	48,267 04	480 96	51,317 37	22,980 00

* Dover Division.

† Deficit.

TABULATED AND COMPARATIVE
STATEMENTS

COMPILED FROM THE

Reports of Express Companies

FOR THE

Year Ending June 30, 1916.

COMPARATIVE STATEMENT No. 7.

The following table gives a comparative statement of the assets and liabilities of express companies reporting to the Commission for the year ending June 30, 1916.

NAME OF COMPANY.	ASSETS.					
	Property investment.	Security investment.	Current assets.	Deferred assets.	Unadjusted debits.	Total assets.
American Express Company.....	\$16,248,567 28	\$15,317,029 92	\$14,516,760 92	\$485,414 65	\$208,363 19	\$46,776,135 96
Atlantic Express.....	15,317 45		14,210 42			29,527 87
Canadian Express Company.....	1,742,200 00		514,195 83			2,256,395 83
Western Express Company.....	132,507 94	95,515 00	234,666 24		1,079 37	463,768 55
Totals.....	\$18,138,592 67	\$15,412,544 92	\$15,279,833 41	\$485,414 65	\$209,442 56	\$49,525,828 21

NAME OF COMPANY.	LIABILITIES.					
	Capital stock.	Current liabilities.	Deferred liabilities.	Unadjusted credits.	Corporate surplus.	Total liabilities.
American Express Company.....	\$17,489,000 00	\$17,314,034 03	\$23,882 93	\$4,620,158 17	\$7,329,060 83	\$46,776,135 96
Atlantic Express.....	4,500 00	35,518 16			*10,490 29	29,527 87
Canadian Express Company.....	1,742,200 00	514,195 83				2,256,395 83
Western Express Company.....	50,000 00	188,790 33		79,950 05	145,028 17	463,768 55
Totals.....	\$19,285,700 00	\$18,052,538 35	\$23,882 93	\$4,700,108 22	\$7,463,598 71	\$49,525,828 21

* Deficit.

COMPARATIVE STATEMENT No. 8.

The following table gives a comparative statement of the income account of express companies reporting to the Commission for the year ending June 30, 1916.

	American Express Company.	Atlantic Express.	Canadian Express Company.	Western Express Company.
OPERATING INCOME.				
Charges for transportation.....	\$57,619,382 91		\$3,882,747 59	\$1,431,686 06
Express privileges—Dr.....	28,788,259 12		1,990,327 92	688,422 37
Revenue from transportation.....	28,831,123 79	\$226,560 15	1,892,419 67	743,263 69
Revenue from operations other than transportation.....	3,150,022 98		121,627 94	44,008 59
Total operating revenues.....	\$31,981,146 77	226,560 15	2,014,047 61	787,272 28
Operating expenses.....	28,150,236 25	222,866 13	1,698,507 93	672,470 04
Net operating revenue.....	\$3,830,910 52	3,694 02	315,539 68	114,802 24
Uncollectible revenue from transportation.....	10,087 87		529 57	75 69
Express taxes.....	540,085 16	828 32	50,945 50	13,930 36
Operating income.....	3,280,737 49	2,865 70	264,064 61	100,796 19
Total—other income.....	626,942 66			3,706 02
Gross income.....	\$3,907,680 15	\$2,865 70	\$264,064 61	\$104,502 21
DEDUCTIONS FROM GROSS INCOME.				
Interest.....	106,144 41			
Other deductions.....	132,500 89			654 49
Net income.....	\$3,669,034 85	\$2,865 70	\$264,064 61	103,847 72
DISPOSITION OF NET INCOME.				
Income balance transferred to profit and loss.....	\$3,669,034 85	\$2,865 70	\$264,064 61	\$103,847 72

COMPARATIVE STATEMENT No. 9.

The following table gives a comparative statement of the Profit and Loss Account of Express Companies reporting to the Commission for the year ending June 30, 1916.

NAME OF COMPANY.	Balance June 30, 1915.	Income balance for year.	Other * additions.	Dividend deductions.	Other deductions.	Balance June 30, 1916.
American Express Company.....	\$6,036,599 76	\$3,669,034 85	\$109,255 82	\$961,895 00	\$1,523,934 60	\$7,329,060 83
Atlantic Express.....	113,355 99	2,865 70	.....	.....	.....	110,490 29
Boston & Lewiston Express.....	.....	.....	.....	.....	.....	.....
Canadian Express Company.....	.....	264,064 61	.....	*264,064 61	.....	.....
Homer's Express Company.....	.....	.....	.....	.....	.....	.....
Skillings' Express Company.....	.....	.....	.....	.....	.....	.....
Western Express Company.....	10,815 42	103,847 72	365 03	20,000 00	.....	95,028 17
Totals.....	\$6,034,059 19	\$4,039,812 88	\$109,620 85	\$1,245,959 61	\$1,523,934 60	\$7,413,598 71

† Deficit.

* Paid to Grand Trunk Ry. Co.

COMPARATIVE STATEMENT NO. 10.

The following table gives a comparative statement of the Operating Revenues and Operating Expenses of Express Companies reporting to the Commission for the year ending June 30, 1916.

	American Express Company.	Atlantic Express.	Canadian Express Company.	Western Express Company.
OPERATING REVENUES				
Transportation:				
Express, domestic.....	\$57,039,123 80	\$226,560 15	\$3,879,774 69	\$1,429,201 13
Express, foreign.....	546,979 47		2,972 90	
Miscellaneous.....	33,279 64			2,484 93
Total transportation.....	\$57,619,382 91	\$226,560 15	\$3,885,747 59	\$1,431,686 06
Contract Payments:				
Express privileges—Dr.....	28,788,259 12		1,990,327 92	688,422 37
Revenue from transportation.....	28,831,123 79	226,560 15	1,892,419 67	743,263 69
Operations other than transportation.....	3,150,022 98		121,627 94	44,008 59
Total operating revenues.....	\$31,981,146 77	\$226,560 15	\$2,014,047 61	\$787,272 28
OPERATING EXPENSES				
Maintenance.....	1,771,952 74	5,208 39	\$43,883 88	22,586 18
Traffic.....	274,239 64	2,264 68	10,571 04	6,970 73
Transportation.....	23,727,193 43	145,387 20	1,501,829 05	589,062 93
General.....	2,376,850 44	70,005 86	142,223 96	53,850 20
Total operating expenses.....	\$28,150,236 25	\$222,866 13	\$1,698,507 93	\$672,470 04
Ratio of operating expenses to operating revenues.....	88.02%	98.73%	84.33%	85.41%

COMPARATIVE STATEMENT NO. II.

The following table shows the Capitalization, Indebtedness, Gross Revenues less operating Expenses, (Gross Income) and Disposition of Gross Income of Express Companies.

NAME OF COMPANY.	Capital stock.	Other interest-bearing debt.	Gross income.	Interest deductions.	Other deductions prior to distribution to stockholders.	Net income.	Dividends declared.
American Express Company.....	\$17,489,000 00		\$3,907,680 15	\$106,144 41	\$132,500 89	\$3,669,034 85	\$961,895 00
Atlantic Express.....	4,500 00	\$18,817 79	2,865 70			2,865 70	
Boston & Lewiston Express.....							
Canadian Express Company.....	1,742,200 00		264,064 61			264,064 61	
Homer's Express Company.....							
Portland & Boston Express Company.....							
Skillings' Express Company.....							
Western Express Company.....	50,000 00		104 502 21		654 49	103,847 72	20,000 00

TABULATED AND COMPARATIVE
STATEMENTS

COMPILED FROM THE

Reports of Gas Companies

FOR THE

Year Ending June 30, 1916

COMPARATIVE STATEMENT NO. 12.

The following gives a comparative statement of the assets of gas utilities reporting to the Commission for the year ending June 30, 1916.

Liabilities of corresponding companies are shown on following page.

NAME OF COMPANY.	Fixed capital.	Current assets.	Prepayments.	Other assets.	Suspense.	Deficit.	Total assets.
Bangor Gas Light Company.....	\$852,102 46	\$55,677 49	288 56		\$1,792 64		\$909,861 15
Bath & Brunswick Light & Power Co.	1,123,766 38	67,090 29	5,022 40	\$2,719 35	396 43		1,198,994 85
Central Maine Power Company.....	7,002,067 17	540,533 91	25,169 70	3,349,724 55	82,990 31		11,000,485 64
Kennebec Gas & Fuel Company.....	347,669 44	10,993 04	105 40	53,300 00	*32 60	2,705 76	414,741 04
Lewiston Gas Light Co.....	597,679 21	39,771 19	375 69		1,445 75		639,271 84
Limerick Water & Electric Company...	162,982 63	21,160 24	1,221 22	29,971 32	82 70		215,418 11
Millinocket Light Company.....	11,599 09	2,388 87				102 41	14,090 37
Municipal Light & Power Co.....	234,141 99	10,014 14	61 07			13,134 64	257,351 84
Peaks Island Corporation, The.....	334,366 64	8,349 69		37,050 00			379,766 33
Penobscot Bay Electric Company.....	673,743 50	41,998 25	544 49	525 00	969 52		717,780 76
Portland Gas Light Company.....	1,716,083 64	172,071 02	6,633 65		2,527 16		1,897,315 47
Rockland, Thomaston & Camden Street Railway.....	1,333,179 50	39,058 66	3,864 96	10,945 63	15,955 57		1,403,004 32
St. Croix Gas Light Company.....	211,126 29	32,281 03	1,960 65	2,000 00			247,367 97
Twin State Gas & Electric Co.....	6,043,143 64	128,024 20	884 73	827,944 29	142,181 12		7,142,177 98
Vinal Haven Electric Co.....	111,794 56	1,886 13	151 69		6,000 00	6,600 96	126,433 34
Westbrook Gas Company.....	216,675 87	8,879 29	112 43			16,066 20	241,733 79
York County Power Co.....	2,389,095 94	78,186 45	786 34	421,581 88	14,469 39		2,904,120 00
Totals.....	\$23,361,217 95	\$1,258,363 89	\$47,182 98	\$4,735,762 02	\$268,777 99	\$38,609 97	\$29,709,914 80

* Credit.

COMPARATIVE STATEMENT NO. 12.

The following gives a comparative statement of the liabilities of gas utilities reporting to the Commission for the year ending June 30, 1916.

Assets of corresponding companies are shown on preceding page.

PUBLIC UTILITIES COMMISSION REPORT.

NAME OF COMPANY.	Capital stock.	Funded debt.	Current liabilities.	Accrued liabilities.	Reserves.	Surplus.	Total liabilities.
Bangor Gas Light Company.....	\$300,000 00	\$300,000 00	\$292,083 42	\$8,320 15	\$3,028 16	\$6,429 42	\$909,861 15
Bath & Brunswick Light & Power Co.	570,000 00	525,000 00	1,177 22	2,250 02	40,645 16	59,922 45	1,198,994 85
Central Maine Power Company.....	5,471,600 00	3,701,000 00	1,345,788 65	22,888 39	157,237 53	301,971 07	11,000,485 64
Kennebec Gas & Fuel Co.....	200,000 00	200,000 00	14,610 64	130 40			414,741 04
Lewiston Gas Light Co.....	350,000 00	200,000 00	28,044 16	4,950 00	17,500 00	38,777 68	639,271 84
Limerick Water & Electric Co.....	35,200 00		172,021 33	211 68	214 00	7,771 10	215,418 11
Millinocket Light Co.....	14,000 00		90 37				14,090 37
Municipal Light & Power Company.....	100,000 00	123,000 00	33,696 94	24 90	630 00		257,351 84
Peaks Island Corporation, The.....	225,000 00	100,000 00	36,202 99			18,563 34	379,766 33
Penobscot Bay Electric Co.....	131,700 00	57,000 00	501,941 36	808 60	3,455 50	22,875 30	717,780 76
Portland Gas Light Co.....	1,000,000 00	200,000 00	251,065 80	10,504 40	397,331 03	38,474 24	1,897,315 47
Rockland, Thomaston & Camden St. Ry.	400,000 00	800,000 00	41,061 24		15,471 46	146,471 62	1,403,004 32
St. Croix Gas Light Co.....	224,800 00		9,209 20		611 69	12,747 08	247,367 97
Twin State Gas & Electric Co.....	2,750,000 00	4,043,900 00	138,411 77	59,471 47	9,124 82	141,269 92	7,142,177 98
Vinal Haven Electric Co.....	27,300 00	60,000 00	34,433 34	4,650 00			126,433 34
Westbrook Gas Co.....	100,000 00	113,500 00	27,913 92	24 96	294 91		241,733 79
York County Power Co.....	1,383,000 00	1,373,000 00	64,060 21	12,704 89	31,047 93	40,306 97	2,904,120 00
Totals.....	\$13,282,600 00	\$11,796,400 00	\$2,991,802 56	\$126,939 86	\$676,592 19	\$835,580 19	\$29,709,914 80

COMPARATIVE STATEMENT NO. 13.

The following tabulation gives a comparative statement of the Income Account of Gas Utilities for the year ending June 30, 1916.

See Corporate Surplus Account for corresponding companies on opposite page.

NAME OF COMPANY.	Gas operating revenues.	Gas operating expenses.	Net revenues from gas operations.	Net revenues from other operations.	Non-operating revenues.	Gross income.	Deductions from gross income.	Net income.
Bangor Gas Light Co.	\$87,282 74	\$59,298 35	\$27,984 39		\$2,124 12	\$30,108 51	\$28,311 36	\$1,797 15
Bath & Brunswick Light & Power Co.	9,828 40	7,979 86	1,848 54	\$65,187 50	2,703 17	69,744 21	27,500 02	42,244 19
Central Maine Power Co.	37,442 83	30,072 70	7,370 13	269,577 28	104,194 40	381,141 81	245,008 41	.....
Kennebec Gas & Fuel Co.	11,808 19	14,388 81	12,580 62		185 86	12,394 76	311 00	\$2,705 76
Lewiston Gas Light Co.	103,040 68	62,239 77	40,800 91		1,440 44	42,241 35	9,023 06	33,218 29
Limerick Water & Electric Co.	285 78	396 75	110 97	6,758 31	2,672 10	9,319 44	7,712 05	1,607 39
Millinocket Light Co.	1,943 20	2,165 80	1222 60		4 72	1217 88	.....	1217 88
Municipal Light & Power Co.	19,839 26	17,220 94	2,618 32		*169 72	2,448 60	7,568 96	\$5,120 36
Peaks Island Corporation, The.	12,283 30	12,204 14	79 16	7,884 77	843 29	8,807 22	5,416 93	3,390 29
Penobscot Bay Electric Co.	4,474 07	4,403 55	70 52	40,590 36	6,016 14	46,677 02	14,717 06	31,959 96
Portland Gas Light Co.	326,998 19	247,239 37	79,758 82		697 67	80,456 49	17,196 25	63,260 24
Rockland, Thomaston & Camden St. Ry.	17,200 18	16,611 02	589 16	69,413 99	5,051 94	75,055 09	33,061 73	41,993 36
St. Croix Gas Light Co.	14,989 23	12,912 06	2,077 17	14,107 46	687 40	16,872 03	887 77	15,984 26
Twin State Gas & Electric Co.	30,418 82	27,110 57	3,308 25	62,549 21	1,480 65	67,338 11	.....	67,338 11
Vinal Haven Electric Co.	174 90	109 75	65 15	\$3,429 68		13,364 53	2,970 40	16,334 93
Westbrook Gas Co.	13,762 49	11,500 45	2,262 04		29 82	2,291 86	6,867 10	14,575 24
York County Power Co.	23,424 55	22,257 54	1,167 01	94,521 69	4,376 67	100,065 37	48,748 00	51,317 37
Totals.....	\$715,196 81	\$548,111 43	\$167,085 38	\$627,160 89	\$132,343 67	\$926,589 94	\$455,300 10	\$471,289 84

‡ Deficit.

* Loss.

COMPARATIVE STATEMENT NO. 14.

The following tabulation gives a comparative statement of the Corporate Surplus Account of Gas Utilities for the year ending June 30, 1916.

NAME OF COMPANY.	Balance at beginning of year.	Net income for year.	Other additions.	Dividends declared.	Other deductions.	Balance at close of year.
Bangor Gas Light Co.	\$5,625 97	\$1,797 15		\$993 70		\$6,429 42
Bath & Brunswick Light & Power Co.	43,327 01	42,244 19		25,648 75		59,922 45
Central Maine Power Co.	230,654 61	136,133 40	1,344 43	66,161 37		301,971 07
Kennebec Gas & Fuel Co.		12,705 76				12,705 76
Lewiston Gas Light Co.	28,630 12	33,218 29		22,750 00	\$320 73	38,777 68
Limerick Water & Electric Co.	6,163 71	1,607 39				7,771 10
Millinocket Light Co.	196 43	1217 88	211 90			1102 41
Municipal Light & Power Co.	17,930 52	15,120 36			83 76	113,134 64
Peaks Island Corporation, The.	15,173 05	3,390 29				18,563 34
Penobscot Bay Electric Co.	15,664 23	31,959 96			3,420 43	22,875 30
Portland Gas Light Co.	5,214 00	63,260 24		30,000 00		38,474 24
Rockland, Thomaston & Camden Street Railway.	125,073 01	41,993 36	547 35	20,000 00	1,142 10	146,471 62
St. Croix Gas Light Co.	5,692 92	15,984 26		4,000 00	4,930 10	12,747 08
Vinal Haven Electric Co.	1266 03	16,334 93				16,600 96
Westbrook Gas Company.	111,461 47	14,575 24			29 49	116,066 20
York County Power Co.	12,650 85	51,317 37	68 75	22,980 00	750 00	40,306 97
Totals	\$452,786 57	\$403,951 73	\$2,172 43	\$192,533 82	\$10,676 61	\$655,700 30

‡ Deficit.

COMPARATIVE STATEMENT NO. 15.

The following gives a comparative statement of the Operating Revenues of gas utilities reporting to the Commission for the year ending June 30, 1916.

NAME OF COMPANY.	Commercial gas sales.	Street lighting sales.	Gas sold other utilities.	Miscellaneous revenues.	Total operating revenues.
Bangor Gas Light Co.	\$87,282 74				\$87,282 74
Bath & Brunswick Light & Power Co.	9,828 40				9,828 40
Central Maine Power Co.	37,442 83				37,442 83
Kennebec Gas & Fuel Co.	11,601 29			\$206 90	11,808 19
Lewiston Gas Light Co.	103,040 68				103,040 68
Limerick Water & Electric Co.	285 78				285 78
†Millinocket Light Co.	1,443 20	\$500 00			1,943 20
Municipal Light & Power Co.	19,839 26				19,839 26
Peaks Island Corporation, The.	5,332 20	6,951 10			12,283 30
Penobscot Bay Electric Co.	4,474 07				4,474 07
Portland Gas Light Co.	284,037 47	24,541 97	\$15,030 90	3,387 85	326,998 19
Rockland, Thomaston & Camden Street Railway.	17,200 18				17,200 18
St. Croix Gas Light Co.	14,846 25	14 04	128 94		14,989 23
Twin State Gas & Electric Co.	30,418 82				30,418 82
Vinal Haven Electric Co.	174 90				174 90
Westbrook Gas Co.	13,762 49				13,762 49
York County Power Co.	20,993 58			2,430 97	23,424 55
Totals.	\$662,004 14	\$32,007 11	\$15,159 84	\$6,025 72	\$715,196 81

† For 5 months only.

COMPARATIVE STATEMENT No. 16.

The following table shows the Capitalization, Indebtedness, Gross Revenues less Operating Expenses, (Gross Income) and disposition of Gross Income of Gas Companies.

NAME OF COMPANY.	Capital stock.	Funded debt.	Other interest-bearing debt.	Gross income.	Interest deductions.	Other deductions prior to distribution to stockholders.	Net income.	Dividends declared.
Bangor Gas Light Co.	\$300,000 00	\$300,000 00	\$288,701 51	\$30,168 51	\$28,311 36		\$1,797 15	\$993 70
Bath & Brunswick Light & Power Co.	570,000 00	525,000 00		69,744 21	27,500 02		42,244 19	25,648 75
Central Maine Power Co.	5,471,600 00	3,701,000 00	1,165,000 00	381,141 81	213,279 71	\$31,728 70	136,133 40	66,161 37
Kennebec Gas & Fuel Co.	200,000 00	200,000 00	11,400 00	12,394 76	311 00		12,705 76	
Lewiston Gas Light Co.	350,000 00	200,000 00	17,051 10	42,241 35	9,023 06		33,218 29	22,750 00
Limerick Water & Electric Co.	35,200 00		105,600 00	9,319 44	7,693 17	18 88	1,607 39	
Millinocket Light Co.	14,000 00			1217 88			1217 88	
Municipal Light & Power Co.	100,000 00	123,000 00	30,539 66	2,448 60	7,568 96		15,120 36	
Peaks Island Corporation, The.	225,000 00	100,000 00	33,000 00	8,807 22	5,416 93		3,390 29	
Penobscot Bay Electric Co.	131,700 00	57,000 00	13,000 00	46,677 02	14,717 06		31,959 96	
Portland Gas Light Co.	1,000,000 00	200,000 00	240,000 00	80,456 49	17,026 75	169 50	63,260 24	30,000 00
Rockland, Thomaston & Camden St. Railway.	400,000 00	800,000 00	20,000 00	75,055 09	32,971 73	90 00	41,993 36	20,000 00
St. Croix Gas Light Co.	224,800 00		3,000 00	16,872 03		887 77	15,984 26	4,000 00
Twin State Gas & Electric Co.	2,750,000 00	4,043,900 00	74,329 33	*67,338 11			67,338 11	75,000 00
Vinal Haven Electric Co.	27,300 00	60,000 00	9,374 45	13,364 53	2,970 40		16,334 93	
Westbrook Gas Co.	100,000 00	113,500 00	26,132 81	2,291 86	6,857 10	10 00	14,575 24	
York County Power Co.	1,383,000 00	1,373,000 00	7,000 00	100,065 37	48,267 04	480 96	51,317 37	22,980 00

† Deficit.

* Dover Division.

COMPARATIVE STATEMENT No. 17.

The following tabulation gives a comparative statement of the operating expenses of gas utilities reporting to the Commission for the year ending June 30, 1916. See following page for balance of operating accounts.

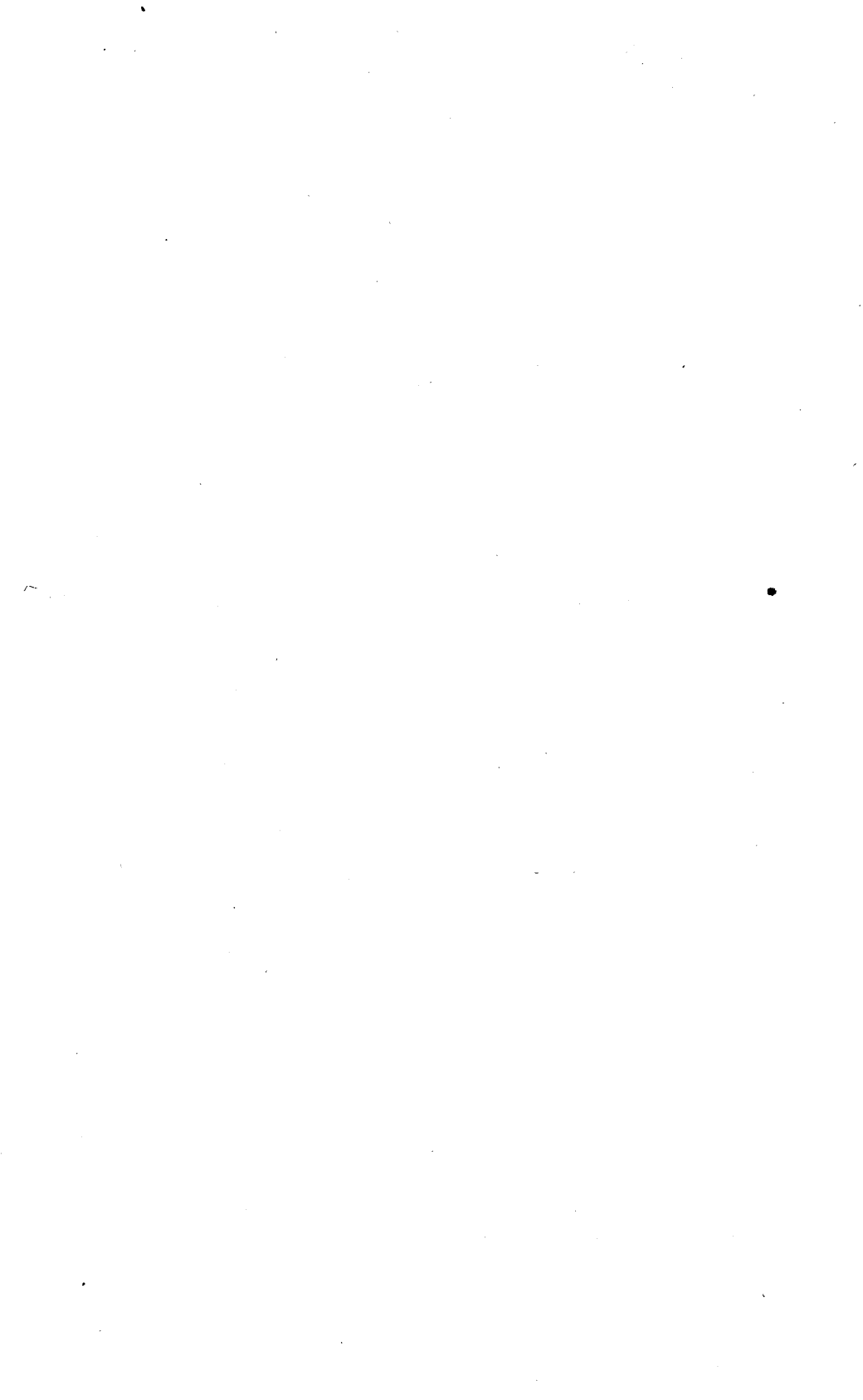
NAME OF COMPANY.	Coal gas operation.	Coal gas maintenance.	Water gas operation.	Water gas maintenance.	Acetylene gas operation.	Acetylene gas maintenance.
1Bangor Gas Light Co.....	\$24,810 74	\$2,950 70				
2Bath & Brunswick Light & Power Co.....	5,250 75	234 20				
3Central Maine Power Co.....			\$14,872 25	\$730 02		
4Kennebec Gas & Fuel Co.....			7,041 87	187 70		
5Lewiston Gas Light Co.....			27,814 42	1,849 88		
6Limerick Water & Electric Co.....					396 75	
7Millinocket Light Co.....					1,831 90	153 02
8Municipal Light & Power Co.....						
9Peaks Island Corporation, The.....			7,552 82	474 22		
10Penobscot Bay Electric Co.....	3,205 02	526 42				
11Portland Gas Light Co.....	72,665 66	10,505 92	16,916 22	1,087 09		
12Rockland, Thomaston & Camden Street Railway.....	6,670 80	1,029 94				
13St. Croix Gas Light Co.....	6,328 64	673 66				
14Twin State Gas & Electric Co.....			15,433 96	1,116 63		
15Vinal Haven Electric Co.....	6,232 00	35 72				
16Westbrook Gas Co.....						
17York County Power Co.....	14,065 97	1,159 71				
Totals.....	\$139,229 58	\$17,116 27	\$89,631 54	\$5,445 54	\$2,228 65	\$153 02

COMPARATIVE STATEMENT NO. 17.

Balance of operating accounts.

PUBLIC UTILITIES COMMISSION REPORT.

	Purchased gas.	Distribution operation.	Distribution maintenance.	Street and park lighting expense.	Commercial expense.	New business.	General and miscellaneous expense.	Total operating expenses.
1.....		\$4,427 66	\$2,407 30		\$3,122 33	\$4,580 83	\$16,998 79	\$59,298 35
2.....		1,012 73	573 50		268 14		640 54	7,979 86
3.....		2,441 80	2,453 08		1,923 38	180 81	7,471 36	30,072 70
4.....		261 81	883 90		2,914 53	1,122 76	1,976 24	14,388 81
5.....		3,070 90	1,551 82		5,359 44	1,390 58	21,202 73	62,239 77
6.....								396 75
7.....			132 70				48 18	2,165 80
8.....	8,695 59	1,027 70	2,924 79		1,266 35	219 24	3,087 27	17,220 94
9.....		48	740 28	\$1,459 21	12 25	3 00	1,961 88	12,204 14
10.....		169 34	79 80		150 18		272 79	4,403 55
11.....		21,841 92	9,388 18	12,535 67	15,487 99	19,287 76	67,522 96	247,239 37
12.....		782 16	1,098 02		1,339 05	931 91	4,759 14	16,611 02
13.....		2,515 47	159 67				3,234 62	12,912 06
14.....		1,430 45	887 44		1,044 36	129 44	7,068 29	27,110 57
15.....			15 76		329 58	11 00	1,866 62	8,490 68
16.....	6,335 31	849 88	985 95		1,031 57	422 17	1,875 57	11,500 45
17.....		1,265 64	1,157 54		1,431 19	625 23	2,552 26	22,257 54
Totals.....	\$15,030 90	\$41,097 94	\$25,439 73	\$13,994 88	\$35,680 34	\$28,904 73	\$142,539 24	\$556,492 36



TABULATED STATEMENT

COMPILED FROM THE

Report of
The Pullman Company

FOR THE

Year Ending June 30, 1916

STATEMENT NO. 18.

The following gives a statement of the Assets and Liabilities, Income Account, Profit and Loss account, Operating Revenue and Operating Expense accounts of The Pullman Company for the year ending June 30, 1916.

ASSETS.					LIABILITIES.					
Property and equipment.	Security investments.	Current assets.	Other assets.	Total assets.	Capital stock.	Current liabilities.	Dividends accrued.	Reserve accounts.	Profit and loss.	Total liabilities.
\$148,740,408 10	\$4,619,983 96	\$17,679,417 25	\$4,957,815 40	\$175,997,624 71	\$120,000,000 00	\$4,235,178 34	\$1,591,364 68	\$40,929,429 23	\$9,241,652 46	\$175,997,624 71

INCOME ACCOUNT.

Operating revenues.	Operating expenses.	Net revenue.	Net auxiliary revenue.	Total net revenue.	Taxes accrued.	Operating income.	Other income.	Gross corporate income.	Deductions from gross income.
\$43,347,342 09	\$28,836,091 66	\$14,511,250 43	\$25,769 17	\$14,537,019 60	\$1,519,808 67	\$13,017,210 93	\$608,294 51	\$13,625,505 44	\$69,413 83

STATEMENT No. 18—Concluded.

INCOME ACCOUNT—Continued.				PROFIT AND LOSS ACCOUNT.				
Net income.	Dividends declared.	Other appropriations of income.	Income balance for year.	Balance June 30, 1915.	Income balance for year.	Other additions.	Miscellaneous deductions.	Balance June 30, 1916.
\$13,556,091 61	\$9,507,840 01	\$583,333 33	\$3,464,918 27	\$5,791,616 09	\$3,464,918 27	\$78,290 58	\$93,172 48	\$9,241,652 46

OPERATING REVENUES.			OPERATING EXPENSES.				
Contract operations.	Association operations.	Total operating revenues.	Maintenance.	Conducting car operations.	General expenses.	Total operating expenses.	Ratio of expenses to revenues.
\$42,860,089 60	\$487,252 49	\$43,347,342 09	\$14,851,455 44	\$12,761,815 61	\$1,222,820 61	\$28,836,091 66	66.52%



TABULATED AND COMPARATIVE
STATEMENTS

COMPILED FROM THE

Reports of
Steam Railroad Companies

FOR THE

Year Ending June 30, 1916

COMPARATIVE STATEMENT NO. 19.

The Following Table gives the Mileage in Maine of all Steam Railroads Operating Therein.

RAILROAD.	Miles of main track.	Miles of second track.	Miles of yard tracks and sidings.	Total line operated.	Increase over preceding year.
Bangor & Aroostook Railroad:					
Brownville to Caribou.....	155.13				
Phair to Ft. Fairfield.....	13.30				
Ashland Jct. to Ashland.....	43.87				
Old Town to Greenville.....	76.13				
Derby to Iron Works.....	19.03				
Caribou to Limestone.....	15.67				
Caribou to Van Buren.....	33.40				
Patten Jct. to Patten.....	5.87				
Ashland to Fort Kent.....	51.00				
Sehoodic Jct. to Medway.....	9.46				
So. Lagrange to Packard's.....	27.96				
Squa Pan to Stockholm.....	47.97	631.79	30.29	207.56	869.64
Presque Isle to Mapleton.....	7.13				
Kent Jct. to St. Francis.....	16.56				
Van Buren to Ft. Kent.....	43.72				
Oakfield to Ashland Branch.....	1.61				
Canadian Jct. to Van Buren Bridge.....	.21				
Searsport to South Lagrange.....	54.13				
Cape Jellison to Cape Jellison Jct.....	2.11				
Northern Maine Jct. to North Transfer.....	.75				
Northern Maine Jct. to South Transfer.....	.83				
Industrial tracks.....	5.95				
Boston & Maine Railroad, Portland Division via Dover:					
State Line to Rigby, Maine.....	39.93				
Portland Division via Portsmouth:					
State Line to Rigby.....	47.37				
Jewett to N. H. State Line.....	2.92	139.91	39.92	36.54	216.37
State Line to Westbrook.....	41.92				*.06
Old Orchard to Camp Ellis.....	3.27				
Kennebunk to Kennebunkport.....	4.50				
†Portland Terminal Co.'s tracks.....	19.56				
†Bridgton & Saco River Railroad:					
Harrison to Bridgton Jct.....		21.23		2.96	24.19
Canadian Pacific Ry. (I.N. Ry., Me.):					
Boundary to Mattawamkeag.....	144.60				
Boundary to Houlton.....	3.20	177.10		44.66	221.76
Boundary to Presque Isle.....	29.30				3.34
†Mattawamkeag to Vanceboro.....	56.60				
Georges Valley Railroad:					
Warren to Union.....		8.50		.50	9.00
Grand Trunk Railway (At. & St. L.):					
N. H. Line to Portland.....	82.53				
Lewiston Jct. to Lewiston.....	5.41	89.44	.99	50.67	141.10
South Paris to Norway.....	1.50				
†Kennebec Central Railroad:					
Randolph to Nat'l Soldiers Home.....		5.00		.74	5.74
Lime Rock Railroad:					
Branches to Quarries.....	5.09	11.30			11.30
Trackage rights, M. C. R. R.....	6.21				
	1.27				
Maine Central Railroad:					
Portland Line to Bangor.....	130.04				
Royal Jct. to Waterville.....	72.30				
Gardiner to Copsecook Mills.....	1.15				
Waterville Freight Yards to Skowhegan.....	17.23				
Oquosoc to Kennebago.....	10.65				
Oakland to Kineo Station.....	90.61				
Austin Jct. to Bingham.....	1.43				
Taunton to Somerset Jct.....	.49				
Pittsfield to Harmony.....	17.76				

† Trackage rights.

† Narrow (2 feet) gauge.

* Decrease.

COMPARATIVE STATEMENT No. 19—Concluded.

Mileage of Steam Railroads—Concluded.

RAILROAD.	Miles of main track.	Miles of second track.	Miles of yard tracks and sidings.	Total line operated.	Increase over preceding
Maine Central Railroad—Continued:					
Brunswick to Leeds Jct.	25.94				
Crowley's Jct. to Lewiston (Lower)	4.88				
Leed's Jct. to Farmington	36.66				
Brunswick to Bath	8.90				
Woolwich to Rockland	47.13				
Rockland to Rockland Wharf	1.44				
Brewer Jct. to Mt. Desert Ferry	41.13				
Washington Jct. to Calais	102.49				
Ayers Jct. to Eastport	16.48				
St. Croix Jct. to St. Croix River, near Baring	1.79				
St. Croix River, near Woodland, to Princeton	10.96				
Woodland Jct. to Woodland	1.21				
Industrial tracks	10.05				
Rumford Jct. to Rumford	52.74				
Canton to Livermore Falls	10.27				
Upper Yard Switch to Old Rumford Station	1.63	1,007.21	65.57	333.27	1,406.05
Industrial tracks	1.20				*1.44
Rumford to Oquosoc	35.97				
Industrial tracks . . . . .	.35				
Burnham Jct. to Belfast	33.13				
Newport Jct. to Dexter	14.23				
Dexter to Foxcroft	16.54				
Bangor Jct. to Bucksport	18.80				
Industrial tracks . . . . .	.35				
Bangor to Vanceboro	114.30				
Orono to Stillwater	3.01				
Enfield to Montague	3.03				
Montague to Howland . . . . .	.73				
Industrial tracks	5.21				
Westbrook Line to State Line	43.81				
Industrial tracks . . . . .	.30				
Maine Trap Rock & Contracting Co. Jct., M. C. R. R. to Quarry . . . . .	.89				
Portland Terminal Co. tracks	14.83				
† Monson Railroad:					
Monson to Monson Junction	8.16			8.16	
Portland Terminal Company	31.61	**15.77	60.51	116.80	*.48
† Sandy River & Rangeley Lakes Railroad:					
Farmington to Marbles	47.16				
Phillips to Custer Mfg. Co. . . . .	.25				
Madrid Jct. to No. 6	5.33				
Brackett Jct. to Littlefields	4.27				
Madrid to Maxcy and Lewis Track . . . . .	.56				
Reed to McLeary & Bell Track . . . . .	.14	103.35	11.97	115.32	*2.12
Perham Jct. to Barnjum	2.84				
Eustis Jct. to Green's Farm	10.48				
Strong to Bigelow	30.26				
Mt. Abram Jct. to Mt. Abram	1.81				
Kingfield Jct. to Kingfield . . . . .	.25				
† Wiscasset, Waterville & Farmington Railroad:					
Wiscasset to Albion	43.50		2.25	45.75	*10.90
York Harbor & Beach Railroad:					
Kittery Jct. to York Beach with spur to U. S. Navy Yard	11.51		1.29	12.80	
Totals	2,289.61	152.54	761.92	3,204.07	*3.84

† Narrow (2 feet) gauge.

* Decrease.

** Includes .98 miles third track and .94 miles of fourth track.

COMPARATIVE STATEMENT No. 20.

Mileage of Steam Railroads and Increase from 1836 to June 30, 1916.

As nearly as can be ascertained the mileage of the steam railroads in Maine, from the first road built in 1836 to 1916 is as follows:

	Miles.	Increase.			Miles.	Increase.
1836	12.00		1886		1,141.43	9.16
1842	19.88	7.88	1887		1,164.52	23.09
1843	72.39	52.51	1888		1,164.07	*.45
1847	75.39	3.00	1889		1,322.45	158.38
1848	132.16	56.77	1890		1,360.26	37.81
1849	211.49	79.33	1891		1,382.92	22.66
1850	232.59	21.10	1892		1,385.00	2.08
1851	280.61	48.02	1893		1,399.14	14.14
1851	319.74	39.13	1894		1,515.99	116.85
1852	330.74	11.00	1895		1,626.75	110.76
1853	333.74	3.00	1896		1,720.41	93.66
1854	352.84	19.10	1897		1,722.92	2.51
1855	370.75	17.91	1898		1,748.95	26.03
1856	390.82	20.07	1899		1,871.85	122.90
1857	411.29	20.47	1900		1,905.00	33.15
1859	441.99	30.70	1901		1,918.98	13.98
1861	444.49	2.50	1902		1,933.35	14.37
1867	516.45	71.96	1903		2,004.81	71.46
1868	601.65	85.20	1904		2,018.60	13.79
1869	650.20	48.55	1905		2,022.63	4.03
1870	772.63	122.43	1906		2,093.49	70.86
1871	814.63	42.00	1907		2,144.77	51.28
1873	846.43	31.80	1908		2,173.91	29.14
1874	865.71	19.28	1909		2,174.95	1.04
1875	881.33	15.62	1910		2,259.60	84.65
1876	911.23	29.90	1911		2,288.36	28.76
1879	1,023.32	112.09	1912		2,284.38	*3.98
1881	1,036.15	12.83	1913		2,301.03	16.65
1882	1,051.64	15.49	1914		2,300.37	*.66
1883	1,063.27	11.63	1915		2,301.05	.68
1884	1,132.27	69.00	1916		2,289.61	*11.44
1885	1,132.27					

* Decrease.

COMPARATIVE STATEMENT NO. 21.
Assets and Liabilities, Steam Railroad Corporations.

ASSETS.

ITEM.	1915.	1916.	Decrease.
Property investment.....	\$181,238,405 30	\$181,141,473 36	\$96,931 94
Security investment.....	21,145,986 90	15,727,581 48	5,418,405 42
Current assets.....	18,745,524 17	29,678,226 57	*10,932,702 40
Deferred assets.....	1,590,964 58	1,306,411 48	284,553 10
Unadjusted debits.....	2,647,582 36	2,233,347 05	414,235 31
Gross assets.....	\$225,368,463 31	\$230,087,039 94	*\$4,718,576 63

* Increase.

LIABILITIES.

ITEM.	1915.	1916.	Increase.
Capital stock.....	\$81,455,190 70	\$71,878,415 70	†\$9,576,775 00
Premium on capital stock.....	6,524,306 14	6,505,076 14	19,230 00
Stock liability for conversion.....		19,058 93	19,058 93
Long term debt.....	83,231,621 61	94,907,256 02	11,675,634 41
Current liabilities.....	35,332,609 87	31,518,322 68	†3,814,287 19
Deferred liabilities.....	3,036,103 90	3,036,147 45	43 55
Unadjusted credits.....	11,794,924 28	13,666,994 36	1,872,070 08
Gross liabilities.....	\$221,374,756 50	\$221,531,271 28	\$156,514 78
Appropriated surplus.....	3,522,397 12	3,886,763 67	364,366 55
Profit and loss, credit balance..	471,309 69	4,669,004 99	4,197,695 30
Total liabilities.....	\$225,368,463 31	\$230,087,039 94	\$4,718,576 63

† Decrease.

CAPITAL STOCK AND DIVIDENDS.

YEAR.	Capital stock.	Net income.	Dividends declared.	Per cent. to capital stock.
1915.....	\$81,455,190 70	†\$141,837 04	\$1,658,950 00	2.03 +
1916.....	71,878,415 70	4,601,046 67	1,285,735 64	1.78 +

† Deficit.

COMPARATIVE STATEMENT NO. 22.

The following table gives the "Freight Revenue," "Passenger Revenue," "Other Transportation Revenue," "Total Transportation Revenue," "Incidental Operating Revenues," and "Total Operating Revenues."

RAILROADS.	Freight revenue.	Passenger revenue.	Other transportation revenue.	Total transportation revenue.	Incidental operating revenues.	Total operating revenues.
Bangor & Aroostook Railroad Co.....	\$2,921,638 81	\$644,215 13	\$122,819 99	\$3,688,673 93	\$87,131 92	\$3,775,805 85
Boston & Maine Railroad.....	31,963,978 80	15,041,833 01	3,607,168 97	50,612,980 78	1,462,447 11	52,075,427 89
Bridgton & Saco River Railroad.....	35,114 31	18,168 47	6,974 95	60,257 73	95 33	60,353 06
Canadian Pacific Railway.....	1,626,923 89	208,919 15	99,687 77	1,935,530 81	21,532 06	1,957,062 87
Georges Valley Railroad.....	8,683 67	1,775 88	1,486 81	11,946 36	68 18	12,014 54
Grand Trunk (A. & St. L. R. R.).....	1,676,738 14	274,644 19	89,301 22	2,040,683 55	60,860 80	2,101,544 35
Kennebec Central Railroad Co.....	8,577 66	2,992 65	669 96	12,240 27	2 53	12,242 80
Lime Rock Railroad Co.....	68,373 09		10,752 50	79,125 59		79,125 59
Maine Central Railroad Co.....	7,758,889 26	3,371,975 95	662,550 67	11,793,415 88	208,256 76	12,001,672 64
Monson Railroad Co.....	11,022 12	2,656 31	1,383 84	15,062 27		15,062 27
Portland Terminal Co.....	48,549 35	1,112 07	12,892 82	62,554 24	200,283 88	262,838 12
Sandy River & Rangeley Lakes Railroad...	140,720 73	46,264 23	9,982 59	196,967 55	360 81	197,328 36
Wiscasset, Waterville & Farmington Ry...	53,622 73	6,194 07	4,887 92	64,704 72		64,704 72
York Harbor & Beach Railroad Co.....	19,468 85	24,144 03	1,582 23	45,195 11	383 85	45,578 96
Totals.....	\$46,342,301 41	\$19,644,895 14	\$4,632,142 24	\$70,619,338 79	\$2,041,423 23	\$72,660,762 02

COMPARATIVE STATEMENT No. 23.

The following table gives the cost of "Total Maintenance of Way and Structures," "Total Maintenance of Equipment," "Total Traffic Expenses," "Total Transportation Expenses," "Total Miscellaneous Expenses," "Total General Expenses," "Total Operating Expenses," and "Ratio of Operating Expenses to Operating Revenue" for the year 1916.

RAILROADS.	Total maintenance of way and structures.	Total maintenance of equipment.	Total traffic expenses.	Total transportation expenses.	Total miscellaneous expenses.	Total general expenses.	Total operating expenses.	RATIO.	
								1915.	1916.
Bangor & Aroostook R. R. Co.	\$559,130 44	\$591,042 18	\$35,593 33	\$1,024,671 72	\$27,800 79	\$137,716 85	*\$2,375,222 60	62.74	63.19
Boston & Maine Railroad.	5,986,602 56	6,588,043 56	421,797 12	21,757,065 91	206,157 42	1,238,291 90	36,197,958 47	76.94	69.51
Bridgton & Saco River Railroad.	8,951 40	7,080 87	693 75	26,196 89	.....	2,955 08	45,877 99	72.74	76.02
Canadian Pacific Railway.	229,276 90	235,610 26	63,272 78	781,944 74	.....	45,423 75	1,355,528 43	84.30	69.26
Georges Valley Railroad.	2,913 04	1,834 77	.....	5,769 11	.....	1,079 25	11,596 17	84.15	96.51
Grand Trunk (A. & St. L. R. R.)	274,703 77	311,659 47	50,881 81	927,932 09	.....	55,360 15	1,620,537 29	81.39	77.11
Kennebec Central Railroad Co.	2,576 11	1,451 86	44 70	6,376 96	.....	413 58	10,863 21	87.00	89.00
Lime Rock Railroad Co.	9,482 19	13,600 90	.....	22,509 77	.....	5,219 40	50,812 26	60.73	64.21
Maine Central Railroad Co.	1,644,714 82	1,691,646 25	137,860 11	4,328,941 50	43,035 33	347,910 89	†8,192,577 91	71.75	68.26
Monson Railroad Co.	2,638 91	1,581 94	.....	5,548 87	.....	1,025 67	10,795 39	107.99	71.67
Portland Terminal Co.	16,316 47	1,252 81	657 50	40,275 76	56,330 73	3,608 41	118,441 68	51.75	45.06
Sandy River & Rangeley Lakes R.R.	35,524 13	28,010 28	1,516 34	74,276 55	.....	5,013 58	144,340 88	72.94	73.15
Wiscasset, Waterville & Farmington Railway.	26,418 41	8,989 15	.....	24,353 43	.....	4,289 60	64,050 59	92.00	99.00
York Harbor & Beach Railroad Co.	11,472 21	2,238 32	177 20	19,935 71	.....	507 16	34,330 60	80.30	75.32
Totals.	\$8,810,721 36	\$9,484,042 65	\$712,494 64	\$29,045,799 01	\$333,324 27	\$1,848,815 27	\$50,232,933 47		

* Transportation for investment—Cr., \$732.71 deducted.

† Transportation for investment—Cr., \$1,531.02 deducted.

COMPARATIVE STATEMENT No. 24.

The following Table gives the "Total Operating Revenues,"
"Other Revenues," and "Gross Revenue."

RAILROADS.	Total operating revenues.	Other revenues.	Gross revenue.
Bangor & Aroostook Railroad Co.....	\$3,775,805 85	\$259,407 30	\$4,035,213 15
Boston & Maine Railroad.....	52,075,427 89	1,170,715 39	53,246,143 28
Bridgton & Saco River Railroad Co....	60,353 06	262 18	60,615 24
Canadian Pacific Railway.....	1,957,062 87	637 00	1,957,699 87
Georges Valley Railroad Co.....	12,014 54		12,014 54
Grand Trunk Railway (A. & St.L.R.R.)	2,101,544 35	231,347 86	2,332,892 21
Kennebec Central Railroad Co.....	12,242 80		12,242 80
Lime Rock Railroad Co.....	79,125 59	4,299 80	83,425 39
Maine Central Railroad Co.....	12,001,672 64	621,331 55	12,623,004 19
Monson Railroad Co.....	15,062 27		15,062 27
Portland Terminal Co.....	262,838 12	219,149 20	481,987 32
Sandy River & Rangeley Lakes Rail- road.....	197,328 36	1,331 27	198,659 63
Wiscasset, Weterville & Farmington Railway.....	64,704 72	852 40	65,557 12
York Harbor & Beach Railroad Co....	45,578 96	1,646 02	47,224 98
Totals.....	\$72,660,762 02	\$2,510,979 97	\$75,171,741 99

COMPARATIVE STATEMENT NO. 25.

The following Table gives the "Operating Expenses," "Taxes Accrued," "Interest on Funded Debt and other interest," "Other deductions from Corporate Income," "Dividends, Reserves, etc." Total deductions" and "Balance for the year."

RAILROADS.	Operating expenses.	Taxes accrued.	Interest on funded debt and other interest.	Other deductions from corporate income.	Dividends, reserves, etc.	Total deductions.	Balance for the year.
Bangor & Aroostook Railroad	\$2,385,957 80	\$155,963 80	\$987,934 12	\$265,790 44		\$3,795,646 16	\$239,566 99
Boston & Maine Railroad	36,197,958 47	1,986,267 31	2,700,044 75	8,188,745 03	\$107,436 63	49,180,452 19	4,065,691 09
Bridgton & Saco River Railroad	45,877 99	972 79	6,800 00		6,135 00	59,785 78	8,829 46
Canadian Pacific Railway	1,355,528 43	96,309 05	145,940 00	349,749 94	1,680 00	1,949,207 42	8,492 45
Georges Valley Railroad	11,596 17		3,000 00	1,240 90		15,992 36	13,977 82
Grand Trunk (A. & St. L. R. R.)	1,620,537 29	123,086 17		589,268 75		2,332,892 21	
Kennebec Central Railroad Co.	10,863 21	330 86	877 50			12,071 57	171 83
Lime Rock Railroad Co.	50,812 26	3,007 85	17,000 00			70,820 11	12,605 28
Maine Central Railroad Co.	8,192,577 91	636,423 06	746,165 94	1,447,361 62	1,352,617 66	12,375,148 19	247,858 00
Monson Railroad Co.	10,795 39	199 56	4,200 00	5 80		15,200 75	1138 48
Portland Terminal Co.	118,441 68	41,572 41	190,080 00	58,279 17	59,595 51	467,968 77	14,018 55
Sandy River & Rangeley Lakes Railroad	144,340 88	2,252 92	34,012 49	2,705 52	6,800 00	190,111 81	8,547 82
Wiscasset, Waterville & Farmington Ry.	64,050 59	638 02				64,688 61	868 51
York Harbor & Beach Railroad Co.	34,330 60	980 69		5,400 10		40,711 39	6,513 59
Totals	\$50,243,668 67	\$3,048,159 78	\$4,836,054 80	\$10,908,547 27	\$1,534,264 80	\$70,570,695 32	\$4,601,046 67

‡ Deficit.

COMPARATIVE STATEMENT No. 26.

The following table gives the "Balance of Profit and Loss June 30, 1915," "Income Balance for Year," "Other Additions," "Dividends Declared," "Other Deductions" and "Balance of Profit and Loss June 30, 1916."

RAILROADS.	Balance June 30, 1915.	Income balance for year.	Other additions.	Dividends declared.	Other deductions.	Balance June 30, 1916.
Bangor & Aroostook Railroad Co.	\$286,047 05	\$239,566 99	\$3,143 21	\$103,458 00	\$24,557 01	\$400,742 24
Boston & Maine Railroad	\$3,814,172 74	4,065,691 09	67,523 13		295,075 36	23,966 12
Bridgton & Saco River Railroad Co.	21,905 24	829 46				22,734 70
Canadian Pacific Railway		8,492 45	35 93		8,528 38	
Georges Valley Railroad Co.	176,141 65	13,977 82				180,119 47
Kennebec Central Railroad Co.	22,413 11	171 23				22,584 34
Lime Rock Railroad Co.	123,997 74	12,605 28		6,539 50		130,063 52
Maine Central Railroad Co.	3,971,992 31	247,858 00	718,230 96		738,426 26	4,199,655 01
Monson Railroad Co.	1177,063 90	1138 48				1177,202 38
Portland Terminal Co.	12,771 49	14,018 55	2,217 35		3,443 32	25,564 07
Sandy River & Rangeley Lakes R. R. Co.	32,424 93	8,547 82	1,877 47		14,114 66	28,735 56
Wiscasset, Waterville & Farmington Ry.	31,418 29	868 51				32,286 80
York Harbor & Beach Railroad Co.	33,480 89	6,513 59				39,994 48
Totals.....	\$469,072 76	\$4,601,046 67	\$793,028 05	\$109,997 50	\$1,084,144 99	\$4,669,004 99

† Deficit.

COMPARATIVE STATEMENT No. 27.
Traffic and Mileage Statistics—1916.

RAILROADS.	Number of passengers carried.	Number of passengers carried one mile.	AVERAGE RECEIPTS PER PASSENGER PER MILE.		Tons of freight carried.	Tons of freight carried one mile.	AVERAGE RECEIPTS PER TON PER MILE.	
			1916. (Cents.)	1915. (Cents.)			1916. (Cents.)	1915. (Cents.)
STANDARD GAUGE ROADS.								
Bangor & Aroostook Railroad Co.....	703,785	25,729,965	2.503	2.418	1,899,931	238,959,407	1.223	1.232
Boston & Maine Railroad.....	42,518,745	798,694,644	1.851	1.824	26,497,039	2,961,598,986	1.079	1.119
Canadian Pacific Railway.....	173,644	11,230,022	1.860	1.886	1,835,053	302,148,360	0.538	0.521
Georges Valley Railroad.....	4,926	39,423	4.504	4.504	11,285	90,280	9.618	
Grand Trunk Railway (A. & St. L. R. R.).....	310,772	13,159,890	2.087	2.045	2,768,316	320,131,772	0.524	0.845
Lime Rock Railroad Co.....					197,976			
Maine Central Railroad Co.....	3,743,119	144,416,145	2.304	2.378	7,547,895	730,665,026	1.060	1.050
York Harbor & Beach Railroad Co.....	236,498	900,872	2.680	2.527	30,022	138,846	14.022	11.589
Totals.....	47,691,489	994,170,961			40,787,516	4,553,732,677		
NARROW GAUGE ROADS.								
Bridgton & Saco River Railroad.....	33,859	424,007	4.284	4.087	30,240	487,866		
Kennebec Central Railroad Co.....	30,732	153,660	1.947	1.942			27.953	28.237
Monson Railroad Co.....	7,589	46,747	5.682	4.466	13,249	81,917	13.455	13.793
Sandy River & Rangeley Lakes Railroad.....	49,630	1,087,550	4.254	4.076	103,057	2,334,259	6.028	5.484
Wiscasset, Waterville & Farmington Railway	16,018	197,936	3.124	3.343	27,052	744,569	7.201	7.326
Totals.....	137,828	1,909,900			173,598	3,648,611		
Grand totals.....	47,829,317	996,080,861			40,961,114	4,557,381,288		

COMPARATIVE STATEMENT No. 28.
PASSENGER AND FREIGHT RATES.

PASSENGER RATES.

Average passenger rate per mile on all standard gauge railroads doing business in Maine for the years 1898 to 1916 is shown in the following table:

Year.	Rate—Cents.
1898	1.830
1899	1.815
1900	1.828
1901	1.844
1902	1.910
1903	1.845
1904	1.866
1905	1.842
1906	1.834
1907	1.819 "
1908	1.759
1909	1.770
1910	1.768
1911	1.848
1912	1.825
1913	1.829
1914	1.843
1915	1.920
1916	1.937

The average passenger rate upon the five narrow gauge railroads for the year 1916 was 3.993 cents.

FREIGHT RATES.

The following table shows the average rates per ton mile for the transportation of merchandise on all standard gauge railroads doing business in Maine for the years 1898 to 1916:

Year.	Rate—Cents.
1898	1.361
1899	1.272
1900	1.271
1901	1.087*
1902	0.862
1903	0.863
1904	0.920
1905	0.913
1906	0.905
1907	0.898
1908	0.992
1909	1.046
1910	1.045
1911	1.063
1912	1.056
1913	1.032
1914	1.035
1915	1.086
1916	1.009

The average freight rate per ton mile upon the five narrow gauge railroads for the year 1916 was 6.769 cents.

COMPARATIVE STATEMENT No. 29.

Tabulated Statements from Returns of Railroad Corporations.

OPERATING RAILROADS.	Bangor and Aroostook Railroad.	Boston and Maine Railroad.	Bridgton and Saco River Railroad.	Canadian Pacific Railway.
ASSETS.				
Investments:				
Road and equipment.....	\$23,363,163 84	\$90,679,800 15	\$296,853 27	\$8,085,734 48
Improvements on leased railway property.....		2,657,889 48		
Sinking funds.....		697,205 96		
Deposits in lieu of mortgaged property sold.....	4,970 09			
Miscellaneous physical property.....		163,440 99		
Security investments.....	670,000 00	11,475,439 80	3,600 00	
CURRENT ASSETS.				
Cash.....	397,914 57	8,960,177 39	13,530 19	
Special deposits.....	260,555 00	41,737 69		
Loans and bills receivable.....	34,715 00			
Traffic and car-service balances receivable.....	93,747 11	122,659 87		
Net balance receivable from agents and conductors.....	30,341 46	2,978,598 42	2,644 46	
Miscellaneous accounts receivable.....	51,571 54	1,764,946 77	796 79	
Material and supplies.....	443,601 10	5,162,230 28	3,022 99	
Interest and dividends receivable.....	1,421 28	80,358 15		
Rents receivable.....		76,125 12		
Other current assets.....	1,098 86			
Deferred Assets:				
Working fund advances.....	217 24	25,783 52		
Other deferred assets.....		201,586 46		
Unadjusted Debits:				
Rents and insurance premiums paid in advance.....	12,812 90	85,075 58	223 83	
Discount on funded debt.....	433,791 34			
Other unadjusted debits.....	89,193 56	886,313 35	19 47	108,617 22
Grand totals.....	\$25,889,114 89	\$126,059,368 98	\$320,691 00	\$8,194,351 70

COMPARATIVE STATEMENT No. 29—Continued.

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OPERATING RAILROADS.	Bangor and Aroostook Railroad.	Boston and Maine Railroad.	Bridgton and Saco River Railroad.	Canadian Pacific Railway.
LIABILITIES.				
Stock:				
Capital stock.....	\$3,448,600 00	\$42,655,190 70	\$102,250 00	\$2,273,000 00
Stock liability for conversion.....		6,501,620 14		
Long-term Debt:				
Funded debt unmatured.....	20,801,000 00	42,589,000 00	170,000 00	2,914,000 00
Receivers' certificates.....				2,898,734 48
CURRENT LIABILITIES.				
Loans and bills payable.....		13,306,060 00		
Traffic and car-service balances payable.....	21,421 79	2,319,421 21		
Audited accounts and wages payable.....	148,423 59	3,189,852 27	2,131 80	
Miscellaneous accounts payable.....	6,553 79	2,145,177 75	3,159 70	
Interest matured unpaid.....	260,577 50	291,601 45	170 00	
Dividends matured unpaid.....	68,972 00	3,222 81	1,533 75	
Funded debt matured unpaid.....		6,100 21		
Unmatured interest accrued.....	135,616 68	359,283 36	566 66	
Unmatured rents accrued.....	59,000 00	461,484 03		
Other current liabilities.....	11,037 53			
Deferred Liabilities:				
Other deferred liabilities.....		1,852,345 89	43 55	
Unadjusted Credits:				
Tax liability.....	1,177 58	643,808 05		
Premium on funded debt.....		287,000 12		
Operating reserves.....	489 47	690,357 25		
Accrued depreciation—road.....			3,051 72	
Accrued depreciation—equipment.....	282,739 26	6,480,831 83	8,483 18	108,541 49
Other unadjusted credits.....	80,814 83	615,498 58		75 73
Corporate Surplus:				
Additions to property through income and surplus.....	161,948 63	191,341 21	6,565 94	
Sinking fund reserves.....		1,446,205 96		
Profit and Loss:				
Credit balance.....	400,742 24	23,966 12	22,734 70	
Grand totals.....	\$25,889,114 89	\$126,059,368 98	\$320,691 00	\$8,194,351 70

PUBLIC UTILITIES COMMISSION REPORT.

REVENUES.

Freight.....	\$2,921,638 81	\$31,963,489 26	\$35,114 31	\$1,626,923 89
Passenger.....	644,215 13	15,028,316 94	18,168 47	208,919 15
Excess baggage.....	8,205 68	102,133 70	264 89	2,450 44
Mail.....	60,021 47	475,410 50	1,562 79	26,364 97
Express.....	43,503 33	1,583,457 82	5,130 44	68,426 23
Other passenger-train.....	1,675 47	165,422 66	16 83	266 00
Milk.....	.....	682,150 70	.....	.....
Switching.....	8,095 15	503,440 35	.....	.....
Special service train.....	1,272 20	89,753 00	.....	.....
Other freight train.....	41 69	.....	.....	2,180 13
Total rail line transportation revenues.....	\$3,688,673 93	\$50,598,574 93	\$60,257 73	\$1,935,530 81
Freight.....	.....	489 54	.....	.....
Passenger.....	.....	13,516 07	.....	.....
Excess baggage.....	.....	17 04	.....	.....
Mail.....	.....	83 20	.....	.....
Express.....	.....	300 00	.....	.....
Total water line transportation revenues.....	.....	\$14,405 85	.....	.....
Dining and buffet.....	\$5,819 15	\$105,756 10	.....	.....
Hotel and restaurant.....	21,981 84	.....	.....	.....
Station train and boat privileges.....	2,738 98	124,954 16	.....	.....
Parcel room.....	396 80	41,303 85	\$11 40	.....
Storage—freight.....	2,234 99	133,767 74	.....	113 32
Storage—baggage.....	220 55	14,287 84	.....	25 25
Demurrage.....	22,612 25	455,412 74	.....	4,011 00
Telephone and telegraph.....	.....	18,232 20	20 66	.....
Grain elevator.....	.....	167,700 05	.....	.....
Stock yard.....	.....	1,921 07	.....	.....
Power.....	.....	13,874 98	.....	.....
Rents of buildings and other property.....	15,006 88	161,941 26	13 00	5,858 71
Miscellaneous.....	16,120 48	220,686 67	50 27	11,548 78
Total incidental operating revenues.....	\$87,131 92	\$1,459,838 66	\$95 33	\$21,532 06
Joint facility—credit.....	.....	2,608 45	.....	.....
Total railway operating revenues.....	\$3,775,805 85	\$52,075,427 89	\$60,353 06	\$1,957,062 87
Non-operating income.....	259,407 30	1,170,715 39	262 18	637 00
Gross revenues.....	\$4,035,213 15	\$53,246,143 28	\$60,615 24	\$1,957,699 87

COMPARATIVE STATEMENT No. 29—Continued.

OPERATING RAILROADS.	Bangor and Aroostook Railroad.	Boston and Maine Railroad.	Bridgton and Saco River Railroad.	Canadian Pacific Railway.
EXPENDITURES.				
Railway operating expenses.....	\$2,385,957 80	\$36,197,958 47	\$45,877 99	\$1,355,528 43
Railway tax accruals.....	155,963 80	1,986,267 31	972 79	96,309 05
Uncollectible railway revenues.....	701 82	2,624 23		
Deductions from income:				
Rents.....	240,096 68	8,186,120 80		88,355 44
Interest on miscellaneous debts.....	987,934 12	2,700,044 75	6,800 00	145,940 00
Amortization of discount on funded debt.....	19,171 43			
Miscellaneous charges.....	5,820 51			
Disposition of Net Income:				
Income applied to sinking and other reserve funds.....		107,436 63		
Dividend appropriations of income.....			6,135 00	1,680 00
Other charges.....				*261,394 50
Gross charges.....	\$3,795,646 16	\$49,180,452 19	\$59,785 78	\$1,949,207 42
SURPLUS.				
Balance June 30, 1915.....	\$286,047 05	\$3,814,172 74	\$21,905 24	
Balance for the year.....	239,566 99	4,065,691 09	829 46	\$8,492 45
Credits.....	3,143 21	67,523 13		35 93
Dividends declared.....	103,458 00			
Other debits.....	24,557 01	295,075 36		8,528 38
Balance June 30, 1916.....	\$400,742 24	\$23,966 12	\$22,734 70	

VOLUME OF TRAFFIC, ETC.

Passengers carried—revenue.....	\$703,785	\$42,518,745	\$33,859	\$173,644
Passenger miles—revenue.....	25,729,965	798,694,644	424,007	11,230,022
Average mileage traveled by each passenger.....	36.56	18.78		64.67
Average passenger rate per mile.....	\$0.02503	\$0.01851		\$0.01860
Tons of revenue freight hauled.....	1,899,931	26,497,039	30,240	1,835,053
Ton miles of revenue freight hauled.....	238,959,407	2,961,598,986	487,866	302,148,360
Average revenue per ton of freight.....	\$1.53776	\$1.20629		\$0.88658
Average per ton mile of freight.....	\$0.01223	\$0.01079		\$0.00538

EQUIPMENT.

Number of locomotives.....	96	1,079	5	10
Number of passenger and combination cars.....	63	1,406	5	
Number of dining, parlor and sleeping cars.....	2	21		
Number of baggage, express and mail cars.....	23	397	2	
Number of other passenger service cars.....		88		
Number of freight cars.....	5,364	23,242	66	1,006
Number of officers' and pay cars.....	2	7		
Number of gravel and other cars.....	95	1,330	3	

* Income transferred to other companies.

† Deficit.

COMPARATIVE STATEMENT No. 29—Continued.

OPERATING RAILROADS.	Georges Valley Railroad.	Grand Trunk Railway (A. & St. L. R. R.)	Kennebec Central Railroad.	Lime Rock Railroad.	Maine Central Railroad.
ASSETS.					
Investments:					
Road and equipment	\$86,729 36	\$9,298,496 54	\$81,267 65	\$536,395 87	\$37,234,525 74
Sinking funds					467,029 56
Miscellaneous physical property				36,325 00	316,990 16
Security investments					3,521,056 00
Current Assets:					
Cash	366 60		847 60		2,712,507 38
Demand loans and deposits					2,492,000 00
Special deposits				548 58	262,648 26
Loans and bills receivable				2,860 02	32,101 80
Traffic and car service balances receivable					289,892 80
Net balance receivable from agents and conductors	701 61		28 76		275,777 91
Miscellaneous accounts receivable	4,088 52		437 24		516,545 75
Material and supplies	35 51		363 17	6,107 81	1,318,098 13
Interest and dividends receivable					18,130 60
Rents receivable					4,095 13
Other current assets		171,593 65			
Deferred Assets:					
Other deferred assets					1,078,824 26
Unadjusted Debits:					
Rents and insurance premiums paid in advance	61 37	104 89		2,861 23	33,376 80
Discount on capital stock				402,000 00	
Property abandoned chargeable to operating expenses					49,100 08
Other unadjusted debits					30,339 08
Grand totals	\$91,982 97	\$9,470,195 08	\$82,944 42	\$987,098 51	\$50,653,039 39

LIABILITIES.					
Stock:					
Capital stock.....	\$100,000 00	\$5,792,475 00	\$40,000 00	\$450,000 00	\$15,006,900 00
Stock liability for conversion.....					19,058 93
Premium on capital stock.....					3,456 00
Long-term Debt:					
Funded debt unmatured.....				400,000 00	19,477,500 00
Open accounts.....		68,021 54			
Current Liabilities:					
Loans and bills payable.....				4,774 94	2,487,000 00
Traffic and car-service balances payable.....	1,917 33				347,317 17
Audited accounts and wages payable.....					919,640 31
Miscellaneous accounts payable.....	685 11				43,812 82
Interest matured unpaid.....	19,500 00				95,579 00
Dividends matured unpaid.....		6,294 65			206,478 54
Funded debt matured unpaid.....	50,000 00	3,438,000 00	19,500 00		85,667 00
Unmatured dividends declared.....		165,299 00			
Unmatured interest accrued.....					111,694 16
Unmatured rents accrued.....					88,104 06
Other current liabilities.....					113,641 66
Deferred Liabilities:					
Other deferred liabilities.....					1,183,758 01
Unadjusted Credits:					
Tax liability.....				130 42	36,259 56
Operating reserves.....					36,164 15
Accrued depreciation—road.....					14,904 41
Accrued depreciation—equipment.....			860 08	2,129 63	4,127,736 70
Other unadjusted credits.....		104 89			123,583 99
Corporate Surplus:					
Additions to property through income and surplus.....					1,217,933 65
Sinking fund reserves.....					707,194 26
Profit and Loss:					
Credit balance.....	†0,119 47		22,584 34	130,063 52	4,199,655 01
Grand totals.....	\$91,982 97	\$9,470,195 08	\$82,944 42	\$987,098 51	\$50,653,039 39

† Deficit.

COMPARATIVE STATEMENT No. 29—Continued.

OPERATING RAILROADS.	Georges Valley Railroad.	Grand Trunk Railway (A. & St. L. R. R.)	Kennebec Central Railroad.	Lime Rock Railroad.	Maine Central Railroad.
REVENUES.					
Freight.....	\$8,683 67	\$1,676,738 14	\$8,577 66	\$68,373 09	\$7,741,542 31
Passenger.....	1,775 88	274,644 19	2,992 65		3,327,165 94
Excess baggage.....	2 42	3,585 27			37,315 29
Parlor and chair car.....		1,604 00			
Mail.....	305 05	24,109 79	212 31		239,096 78
Express.....	1,179 34	23,822 17	457 65		307,970 38
Other passenger train.....		2,899 01			21,987 82
Milk.....		12,030 28			380 28
Switching.....		20,560 30		10,752 50	37,211 74
Special service train.....		690 40			8,476 50
Other freight train.....					139 00
Water transfers—passenger.....					34 90
Total rail line transportation revenues.....	\$11,946 36	\$2,040,683 55	\$12,240 27	\$79,125 59	\$11,721,320 94
Freight.....					17,346 95
Passenger.....					44,810 01
Excess baggage.....					1,530 87
Other passenger service.....					148 80
Mail.....					7,021 50
Express.....					1,221 81
Other.....					15 00
Total water line transportation revenues.....					\$72,094 94
Dining and buffet.....					30,920 65
Station, train and boat privileges.....		\$640 95	\$2 53		11,252 06
Parcel room.....		229 50			7,781 40
Storage—freight.....		1,079 88			4,788 47
Storage—baggage.....		162 65			2,614 25
Demurrage.....		11,905 00			57,830 25
Telephone and telegraph.....					5,085 05
Rents of buildings and other property.....		5,006 88			19,024 16
Miscellaneous.....	68 18	41,835 94		1,120 72	68,960 47
Total incidental operating revenues.....	\$68 18	\$60,860 80	\$2 53		\$208,256 76

Total railway operating revenues.....	\$12,014 54	\$2,101,544 35		\$80,246 31	\$12,001,672 64
Non-operating income.....		231,347 86		3,179 08	621,331 55
Gross revenues.....	\$12,014 54	\$2,332,892 21	\$12,242 80	\$83,425 39	\$12,623,004 19
EXPENDITURES.					
Railway operating expenses.....	\$11,596 17	\$1,620,537 29	\$10,863 21	\$50,812 26	\$8,192,577 91
Railway tax accruals.....	155 29	123,086 17	330 86	3,007 85	636,423 06
Uncollectible railway revenues.....		171 12			1,166 27
Deductions from Income:					
Rents.....	1,240 90	589,097 63			1,442,262 38
Interest on miscellaneous debts.....	3,000 00		877 50	17,000 00	746,165 94
Miscellaneous charges.....					3,932 97
Disposition of Net Income:					
Income applied to sinking and other reserve funds.....					42,866 84
Dividend appropriations of income.....					1,111,123 14
Income appropriated for investment in physical property.....					198,627 68
Gross charges.....	\$15,992 36	\$2,332,892 21	\$12,242 80	\$70,820 11	\$12,375,146 19
SURPLUS.					
Balance June 30, 1915.....	\$76,141 65		\$22,413 11	\$123,997 74	\$3,971,992 31
Balance for the year.....	\$3,977 82		171 23	12,605 28	247,858 00
Credits.....					718,230 96
Dividends declared.....				6,539 50	
Other debits.....					738,426 26
Balance June 30, 1916.....	\$80,119 47		22,584 34	130,063 52	4,199,655 01
VOLUME OF TRAFFIC, ETC.					
Passengers carried—revenue.....	4,926	310,772	30,732		3,743,119
Passenger miles—revenue.....	39,423	13,159,890	153,660		144,416,145
Average mileage travelled by each passenger.....		42 35			38 58
Average passenger rate per mile.....		\$0.02087			\$0.02304
Tons of revenue freight hauled.....	11,285	2,768,315	6,137		7,547,895
Ton-miles of revenue freight hauled.....	90,280	320,131,772	30,685		730,665,026
Average revenue per ton of freight.....		\$0.67930			\$1.02566
Average per ton-mile of freight.....		\$0.00524			\$0.01060
EQUIPMENT.					
Number of locomotives.....	1		2	4	215
Number of passenger and combination cars.....	1		3		257
Number of dining, parlor and sleeping cars.....					5
Number of baggage, express and mail cars.....					53
Number of other passenger service cars.....			2		
Number of freight cars.....			13	499	9,178
Number of officers and pay cars.....					2
Number of gravel and other cars.....	2				526

‡ Deficit.

COMPARATIVE STATEMENT No. 29—Continued.

OPERATING RAILROADS.	Monson Railroad.	Portland Terminal Company.	Sandy River & Rangeley Lakes Railroad.	Wiscasset, Waterville, & Farmington Railway.	York Harbor & Beach Railroad.
ASSETS.					
Investments:					
Road and equipment.....	\$79,726 63	\$5,138,223 23	\$1,180,407 99	\$308,955 70	\$320,262 01
Sinking funds.....		107,079 66			
Security investments.....		37,285 68	200 00		20,000 00
Current Assets:					
Cash.....	3,113 13	208,122 89	13,958 50	25,028 04	9,986 28
Loans and bills receivable.....			250 00		
Net balance receivable from agents and conductors.....		9,133 70	2,658 93	967 30	
Miscellaneous accounts receivable.....	324 77	328,612 63	9,483 71		
Material and supplies.....		414,407 05	20,468 88	139 89	
Unadjusted Debits:					
Rents and insurance premiums paid in advance.....		4,826 97	391 12		
Discount on funded debt.....		54,462 60	28,401 68		
Other unadjusted debits.....		7,106 50	4,267 53		
Grand totals.....	\$83,164 53	\$6,309,260 91	\$1,260,488 34	\$335,090 93	\$350,248 29

LIABILITIES.					
Stock:					
Capital stock.....	70,000 00	1,000,000 00	340,000 00	300,000 00	300,000 00
Long-term Debt:					
Funded debt unmatured.....		4,752,000 00	837,000 00		
Current Liabilities:					
Traffic and car-service balances payable.....			10,718 60		
Audited accounts and wages payable.....		181,953 22	13 28	1,774 13	
Miscellaneous accounts payable.....		89 76	20 00		8,936 21
Interest matured unpaid.....	116,491 94	95,060 00			
Dividends matured unpaid.....	70,000 00				
Unmatured dividends declared.....		12,500 00			
Unmatured interest accrued.....			13,950 00		
Other current liabilities.....			541 87		
Unadjusted Credits:					
Tax liability.....		40,042 12			348 04
Accrued depreciation—road.....		16,799 72	3,522 42		
Accrued depreciation—equipment.....	3,874 97	32,839 86	23,253 31	1,030 00	
Other unadjusted credits.....		291 38	233 30		16 32
Corporate Surplus:					
Additions to property through income and surplus.....			2,500 00		953 24
Sinking fund reserves.....		152,120 78			
Profit and Loss:					
Credit balance.....	177,202 38	25,564 07	28,735 56	32,286 80	39,994 48
Grand totals.....	\$83,164 53	\$6,309,260 91	\$1,260,488 34	\$335,090 93	\$350,248 29

† Deficit.

COMPARATIVE STATEMENT No. 29—Concluded.

OPERATING RAILROADS.	Monson Railroad.	Portland Terminal Company.	Sandy River & Rangeley Lakes Railroad.	Wiscasset, Waterville, & Farmington Railway.	York Harbor & Beach Railroad.
REVENUES.					
Freight.....	\$11,022 12	\$48,549 35	\$140,720 73	\$53,622 73	\$19,468 85
Passenger.....	2,656 31	1,112 07	46,264 23	6,194 07	24,144 03
Excess baggage.....	147 97	1 89	409 53	.....	334 86
Mail.....	272 28	154 36	3,938 01	2,318 12	.....
Express.....	963 59	693 62	5,552 96	2,569 80	1,228 36
Other passenger train.....	.....	1 20	52 09	.....	.....
Milk.....	.....	.....	.....	.....	19 01
Switching.....	.....	12,023 75	.....	.....	.....
Special service train.....	.....	18 00	30 00	.....	.....
Total rail line transportation revenues.....	\$15,062 27	\$62,554 24	\$196,967 55	\$64,704 72	\$45,195 11
Station train and boat privileges.....	.....	786 82	.....	.....	63
Parcel room.....	.....	6,577 90	7 80	.....	.....
Storage—freight.....	.....	1,270 03	.....	.....	23 95
Storage—baggage.....	.....	1,632 30	.....	.....	49 40
Demurrage.....	.....	19,763 61	183 50	.....	168 00
Telephone and telegraph.....	.....	223 11	.....	.....	141 87
Rents of buildings and other property.....	.....	24,294 78	36 50	.....	.....
Miscellaneous.....	.....	145,735 33	133 01	.....	.....
Total incidental operating revenues.....	.....	\$200,283 88	\$360 81	.....	\$383 85
Total railway operating revenues.....	\$15,062 27	\$262,838 12	\$197,328 36	\$64,704 72	\$45,578 96
Nonoperating income.....	.....	219,149 20	1,331 27	852 40	1,646 02
Gross revenues.....	\$15,062 27	\$481,987 32	\$198,659 63	\$65,557 12	\$47,224 98

EXPENDITURES.					
Railway operating expenses.....	\$10,795 39	\$118,441 68	\$144,340 88	\$64,050 59	\$34,330 60
Railway tax accruals.....	199 56	41,572 41	2,252 92	638 02	980 69
Uncollectible railway revenues.....		48 00			
Deductions from Income:					
Rents.....	5 80	56,793 77	181 42		5,400 10
Interest on miscellaneous debts.....	4,200 00	190,080 00	34,012 49		
Amortization of discount on funded debt.....		1,210 20	2,451 90		
Miscellaneous charges.....		227 20	72 20		
Disposition of Net Income:					
Income applied to sinking and other reserve funds.....		9,595 51			
Dividend appropriations of income.....		50,000 00	6,800 00		
Gross charges.....	\$15,200 75	\$467,968 77	\$190,111 81	\$64,688 61	\$40,711 39
SURPLUS.					
Balance June 30, 1915.....	‡\$177,063 90	\$12,771 49	\$32,424 93	\$31,418 29	\$33,480 89
Balance for the year.....	‡138 48	14,018 55	8,547 82	868 51	6,513 59
Credits.....		2,217 35	1,877 47		
Other debits.....		3,443 32	14,114 66		
Balance June 30, 1916.....	‡177,202 38	25,564 07	28,735 56	32,286 80	39,994 48
VOLUME OF TRAFFIC, ETC.					
Passengers carried—revenue.....	7,589		49,630	16,018	236,498
Passenger miles—revenue.....	46,747		1,087,550	197,936	900,872
Average mileage travelled by each passenger.....			21 91		
Average passenger rate per mile.....			\$0.04254		
Tons of revenue freight hauled.....	13,249		103,057	27,052	30,022
Ton-miles of revenue freight hauled.....			2,334,259		138,846
Average revenue per ton of freight.....			\$1.36546		
Average per ton-mile of freight.....			\$6.06028		
EQUIPMENT.					
Number of locomotives.....	2	21	14	6	
Number of passenger and combination cars.....	1		19	4	
Number of dining, parlor and sleeping cars.....			1		
Number of baggage, express and mail cars.....			1		
Number of freight cars.....	22		284	92	
Number of gravel and other cars.....		10	15	5	

‡ Deficit.

COMPARATIVE STATEMENT No. 30.

The following table shows the Capitalization, Indebtedness, Gross Revenues less Operating Expenses, (Gross Income) and Disposition of Gross Income of Steam Railroad Companies.

NAME OF COMPANY.	Capital stock.	Funded debt.	Other interest bearing debt.	Gross income.	Interest Deductions.	Other deductions prior to distribution to stockholders.	Net income.	Dividends declared.
Bangor & Aroostook R. R. Co.	\$3,448,600 00	\$20,801,000		\$1,492,589 73	\$987,934 12	\$265,088 62	\$239,566 99	\$172,430 00
Boston & Maine Railroad	42,655,190 70	42,589,000	\$13,306,060	15,059,293 27	2,700,044 75	8,186,120 80	4,173,127 72	
Bridgton & Saco River Railroad Co.	102,250 00	170,000		13,764 46	6,800 00		6,964 46	6,135 00
Canadian Pacific Railway Co.	2,273,000 00	2,914,000		505,862 39	145,940 00	349,749 94	10,172 45	1,680 00
Georges Valley Railroad Co.	100,000 00	*50,000		263 08	3,000 00	1,240 90	†3,977 82	
Grand Trunk Railway Co. of Canada	5,792,475 00			589,097 63		589,097 63		
Kennebec Central Railroad Co.	40,000 00			1,048 73	877 50		171 23	
Lime Rock Railroad Co.	450,000 00	400,000		29,605 28	17,000 00		12,605 28	6,539 00
Maine Central Railroad Co.	15,006,900 00	19,477,500	2,487,000	3,792,836 95	746,165 94	1,446,195 35	1,600,475 66	1,111,123 14
Monson Railroad Co.	70,000 00			4,067 32	4,200 00	5 80	†138 48	
Portland Terminal Co.	1,000,000 00	4,752,000		321,925 23	190,080 00	58,231 17	73,614 06	50,000 00
Pullman Co., The	120,000,000 00			13,625,505 44	60,514 71	8,899 12	13,556,091 61	9,507,840 01
Sandy River & Rangeley Lakes Railroad	340,000 00	837,000		52,065 83	34,012 49	2,705 52	15,347 82	6,800 00
Wiscasset, Waterville & Farmington Railway Co.	300,000 00			868 51			868 51	
York Harbor & Beach Railroad Co.	300,000 00			11,913 69		5,400 10	6,513 59	
Totals	\$191,878,415 70	\$91,990,500	\$15,793,060	\$35,500,707 54	\$4,896,569 51	\$10,912,734 95	\$19,691,403 08	\$10,862,547 15

* Matured, but not paid.

† Deficit.

COMPARATIVE STATEMENT NO. 31.

Employees and Wages.

NAME OF RAILROAD.	GENERAL AND DIVISION OFFICERS.		EMPLOYEES BY THE DAY.				EMPLOYEES BY THE HOUR.			
	Total No.	Total wages paid.	Total No.	Total days worked.	Total wages paid.	Average wage per day.	Total No.	Total hours worked.	Total wages paid.	Average wage per hour.
Bangor & Aroostook Railroad.....	30	\$106,241 50	29	9,345	\$30,956 76	.....	1,606	\$5,014,678	\$1,218,933 16	.....
Boston & Maine Railroad.....	218	576,154 17	793	293,472	843,410 79	.....	25,658	77,413,783	21,894,527 92	.....
Bridgton & Saco River Railroad Co.	1	1,600 00	5	1,597	2,861 70	.....	46	133,942	25,617 64	.....
Canadian Pacific Railway.....	4	7,010 05	17	5,565	11,916 31	.....	607	1,702,571	491,639 32	.....
Georges Valley Railroad Company.	1	800 00	.....	.....	.....	.....	12	.....	5,810 40	.....
Grand Trunk (A. & St. L. R. R.)...	4	5,820 00	33	13,217	30,889 73	.....	1,131	3,517,009	855,027 33	.....
Kennebec Central Railroad Co.....	1	750 00	1	534	802 50	.....	7	25,415	5,010 81	.....
Lime Rock Railroad Co.....	1	1,000 00	.....	.....	.....	.....	45	100,775	26,875 58	.....
Maine Central Railroad Co.....	56	202,580 38	128	44,549	110,971 89	.....	4,704	15,253,051	4,007,391 54	.....
Monson Railroad Co.....	2	1,400 00	2	343	325 00	.....	12	17,553	3,835 84	.....
Portland Terminal Company.....	5	9,723 40	21	8,307	28,333 35	.....	1,498	4,893,415	1,260,358 46	.....
Sandy River & Rangeley Lakes R. R.	2	3,569 00	9	3,014	6,176 94	.....	151	486,637	91,492 99	.....
Wiscasset, Waterville & Farmington Railway.....	2	2,365 80	18	5,854	7,467 97	.....	61	211,566	35,354 68	.....
York Harbor & Beach Railroad Co...	1	141 75	3	584	1,006 42	.....	44	75,060	18,979 77	.....

COMPARATIVE STATEMENT No. 32.

Accidents upon Steam Railroads for the year ending June 30, 1916.

RAILROADS.	Passengers.		Employees.		Postal clerks, express messengers, Pullman employees, etc.		Other persons.		Total.	
	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.
Bangor & Aroostook Railroad	1		109	4			7	5	117	9
Boston & Maine Railroad	6		6			1	9	11	21	12
Bridgton & Saco River Railroad										
Canadian Pacific Railway			21	1			3	1	24	2
Georges Valley Railroad										
Grand Trunk Railway (A. & St. L. R. R.)	2		74	1			5	6	81	7
Kennebec Central Railroad										
Lime Rock Railroad										
Maine Central Railroad	52		203	7	6	1	57	25	318	33
Monson Railroad										
Portland Terminal Company			82	1			4		86	1
Sandy River & Rangeley Lakes Railroad										
Wiscasset, Waterville & Farmington Railroad										
York Harbor & Beach Railroad										
Totals	61		495	14	6	2	85	48	647	64

TABULATED AND COMPARATIVE
STATEMENTS

COMPILED FROM THE

Reports of
Street Railway Companies

FOR THE

Year Ending June 30, 1916

COMPARATIVE STATEMENT No. 33.

Mileage of Street Railways.

MILEAGE OF STREET RAILWAYS AND WHERE OPERATED.

NAME.	Miles.
Androscoggin Electric Co. From Portland to Lewiston	29.80
Aroostook Valley Railroad. Presque Isle to Washburn and Presque Isle Junction to Washburn Junction, to New Sweden	31.99
Atlantic Shore Railway. Biddeford to Kennebunk, Springvale, Sanford, thence to Kennebunkport and Cape Porpoise Kittery to York Beach, Kittery to Eliot, Berwick, York Corner, Salmon Falls and Dover, N. H. Bangor Railway & Electric Co. In Bangor and Oldtown, to Brewer, Hampden and Charleston	90.40
Benton & Fairfield Railway. Fairfield to pulp mills in Benton	57.11
Biddeford & Saco Railroad. City of Biddeford and to Old Orchard	4.12
Calais Street Railway. In City of Calais and to St. Stephen, New Brunswick	7.61
Cumberland County Power & Light Co. (Lessee, Portland Railroad) City of Portland to Cape Elizabeth to City of Westbrook and Gorham and South Windham to Yarmouth, and from Portland to Old Orchard and Saco	7.00
Fairfield and Shawmut Railway. Fairfield to Shawmut	83.63
Lewiston, Augusta and Waterville Street Railway. Cities of Lewiston and Auburn; Lewiston, Topsham, Brunswick, Bath and Turner, also Augusta to Gardiner, Gardiner to Lewiston, Augusta to Togus, Augusta to Winthrop via Lake Cobbosseecontee and Augusta to Waterville, Brunswick to Yarmouth via Freeport	3.10
Oxford Electric Company. From Norway to South Paris	152.90
Rockland, So. Thomaston & St. George Railway. From Rockland to Crescent Beach	2.13
Rockland, Thomaston & Camden St. Railway. City of Rockland to Camden to Thomaston and town of Warren	5.72
Somerset Traction Co. From Skowhegan to Madison	21.47
Waterville, Fairfield & Oakland Railway. In Waterville, to Fairfield, to Oakland	12.20
	10.26
Total	519.44

COMPARATIVE STATEMENT No. 34.

Assets and Liabilities.

STREET RAILROAD CORPORATIONS.

ASSETS.

ITEM.	1915.	1916.	Increase.
Property investment.....	\$30,089,138 31	\$30,760,351 03	\$671,212 72
Security investment.....	5,724,440 93	5,794,701 79	70,260 86
Current assets.....	1,177,243 89	1,613,356 56	436,112 67
Deferred assets.....	38,007 70	30,520 65	7,487 05
Unadjusted debits.....	388,019 50	417,122 12	29,102 62
Gross assets.....	\$37,416,850 33	\$38,616,052 15	\$1,199,201 82

† Decrease.

LIABILITIES.

ITEM.	1915.	1916.	Increase.
Capital stock.....	\$16,105,486 00	\$16,135,536 00	\$30,050 00
Long term debt.....	18,704,257 00	19,493,757 00	789,500 00
Current liabilities.....	894,979 31	1,028,441 44	133,462 13
Deferred liabilities.....	8,850 20	8,082 95	767 25
Unadjusted credits.....	877,771 33	992,019 01	114,247 68
Totals.....	\$36,591,343 84	\$37,657,836 40	\$1,066,492 56
Profit and loss, credit balance..	825,506 49	958,215 75	132,709 26
Gross liabilities.....	\$37,416,850 33	\$38,616,052 15	\$1,199,201 82

† Decrease.

CAPITAL STOCK AND DIVIDENDS.

YEAR.	Capital stock.	Net income.	Dividends declared.	Per cent. to capital stock.
1915.....	\$16,105,486 00	\$629,448 73	\$402,797 16	2.50+
1916.....	16,135,536 00	632,025 42	419,347 39	2.59+

COMPARATIVE STATEMENT No. 35.

Tabulation of Assets from Reports of Street Railways.

STREET RAILWAYS.	ASSETS JUNE 30, 1916.					
	Property investments.	Security investments.	Current assets.	Deferred assets.	Unadjusted debits.	Total assets.
Androscoggin Electric Co.	\$5,186,734 73	\$30,000 00	\$136,861 26		\$16,494 93	\$5,370,090 92
Aroostook Valley Railroad Co.	1,198,902 00		18,927 32		382 74	1,218,212 06
Atlantic Shore Railway Co.	3,500,225 37		60,584 24		6,312 40	3,567,122 01
Bangor Railway & Electric Co.	3,320,598 81	3,024,716 52	168,392 16	\$30,325 49	27,284 77	6,571,317 75
Benton & Fairfield Railway Co.	54,732 70		1,377 58	53 48		56,163 76
Biddeford & Saco Railroad Co.	251,672 21		52,820 62			304,492 83
Calais Street Railway	200,000 00		5,345 36			205,345 36
Cumberland County Power & Light Co.	7,696,816 08	2,738,985 27	924,841 38		213,970 37	11,574,613 10
Fairfield & Shawmut Railway	63,598 46		950 17			64,548 63
Lewiston, Augusta & Waterville Street Railway	6,936,619 80	500 00	139,166 95		27,162 15	7,103,448 90
Oxford Electric Company	275,660 46	500 00	32,730 42		9,982 35	318,873 23
Rockland, So. Thomaston & St. George Railway	66,450 65		2,539 99		98,059 99	167,050 63
Rockland, Thomaston & Camden St. Railway	1,338,413 73		50,004 29	141 68	14,444 62	1,403,004 32
Somerset Traction Co.	169,212 76		1,104 19		275 00	170,591 95
Waterville, Fairfield & Oakland Railway	500,713 27		17,710 63		2,752 80	521,176 70
Total	\$30,760,351 03	\$5,794,701 79	\$1,613,356 56	\$30,520 65	\$417,122 12	\$38,616,052 15

COMPARATIVE STATEMENT No. 35.

Tabulation of Liabilities from Reports of Street Railways.

STREET RAILWAYS.	LIABILITIES JUNE 30, 1916.						
	Capital stock.	Long-term debt.	Current liabilities.	Deferred liabilities.	Unadjusted credits.	Profit and loss.	Total liabilities.
Androscoggin Electric Co.	\$2,000,000 00	\$3,140,500 00	\$42,523 86		\$42,082 34	\$144,984 72	\$5,370,090 92
Aroostook Valley Railroad Co.	256,400 00	887,432 00	130,309 24		275 97	\$56,205 15	1,218,212 06
Atlantic Shore Railway.	1,000,000 00	2,477,250 00	190,098 44		79,834 36	\$180,060 79	3,567,122 01
Bangor Railway & Electric Co.	3,499,936 00	2,599,000 00	129,164 76	\$7,451 95	240,493 56	95,271 48	6,571,317 75
Benton & Fairfield Railway Co.	20,000 00	33,000 00	7,551 99			14,388 23	56,163 76
Biddeford & Saco Railroad Co.	100,000 00	150,000 00			3,300 00	51,192 83	304,492 83
Calais Street Railway.	100,000 00	100,000 00	603 91			4,741 45	205,345 36
Cumberland County Power & Light Co.	4,996,800 00	5,339,000 00	283,912 76		379,730 87	575,169 47	11,574,613 10
Fairfield & Shawmut Railway.	30,000 00	30,000 00	1,000 00			3,548 63	64,548 63
Lewiston, Augusta & Waterville St. Ry.	3,000,000 00	3,659,000 00	134,667 18	631 00	220,424 12	88,726 60	7,103,448 90
Oxford Electric Company.	80,000 00	166,000 00	2,658 72		4,925 02	65,289 49	318,873 23
Rockland, So. Thomaston & St. George Railway.	122,400 00	37,575 00	8,263 64			\$1,188 01	167,050 63
Rockland Thomaston & Camden St. Ry.	400,000 00	800,000 00	41,061 24		15,471 46	146,471 62	1,403,004 32
Somerset Traction Co.	30,000 00	75,000 00	51,033 03			14,558 92	170,591 95
Waterville, Fairfield & Oakland Railway	500,000 00		5,592 67		5,481 31	10,102 72	521,176 70
Totals.	\$16,135,536 00	\$19,493,757 00	\$1,028,441 44	\$8,082 95	\$992,019 01	\$958,215 75	\$38,616,052 15

†Deficit.

COMPARATIVE STATEMENT No. 36.
Operating Revenues of Street Railway Companies.

STREET RAILWAYS.	RAILWAY OPERATING REVENUES FOR THE YEAR ENDING JUNE 30, 1916.					
	Passenger revenue.	Mail revenue.	Express and freight revenue.	Miscellaneous transportation revenue.	Revenue from other railway operations.	Total operating revenues.
Androscoggin Electric Co.....	\$135,880 53		\$8,314 03		\$666 64	\$144,861 20
Aroostook Valley Railroad Co.....						
Atlantic Shore Railway.....	287,410 51	\$5,636 06	41,903 89	\$2,155 20	7,193 64	344,299 30
Bangor Railway & Electric Co.....	317,058 77	1,590 72	30,116 19	182 50	5,810 14	354,758 32
Benton & Fairfield Railway Co.....	3,002 16		10,044 46			13,046 62
Biddeford & Saco Railroad Co.....	68,816 15		869 28		2,530 29	72,215 72
Calais Street Railway.....	38,056 40				2,473 85	40,530 25
Cumberland County Power & Light Company.....	1,048,629 16		47,981 18	3,756 69	18,410 24	1,118,777 27
Fairfield & Shawmut Railway.....	6,179 74					6,179 74
Lewiston, Augusta & Waterville Street Railway.....	661,554 64	1,590 79	72,452 60	7,297 04	13,436 08	756,331 15
Oxford Electric Company.....	8,476 14	200 00	465 72		120 00	9,261 86
Rockland, So. Thomaston & St. George Railway.....	7,891 11		13 55		111 04	8,015 70
Rockland Thomaston & Camden Street Railway.....	90,690 70	2,186 08	22,652 85		2,481 79	118,011 42
Somerset Traction Co.....	20,471 77	149 28	2,009 46		186 00	22,816 51
Waterville, Fairfield & Oakland Railway.....	91,354 70		10 50		1,887 23	93,252 43
Totals.....	\$2,785,472 48	\$11,352 93	\$236,833 71	\$13,391 43	\$55,306 94	\$3,102,357 47

COMPARATIVE STATEMENT No. 37.
Operating Expenses of Street Railway Companies.

STREET RAILWAYS.	EXPENDITURES FOR THE YEAR ENDING JUNE 30, 1916.							Total operating expenses.
	Way and structures.	Equipment.	Power.	Conducting transportation.	Traffic.	General and miscellaneous.	Transportation for investment credit.	
Androscoggin Electric Co.	\$25,594 48	\$7,670 11	\$5,825 27	\$25,572 21	\$2,453 28	\$23,685 37		\$90,800 72
Aroostook Valley Railroad Co.								
Atlantic Shore Railway.	54,189 43	34,062 82	57,812 53	98,861 67	1,431 86	30,932 41		277,290 72
Bangor Railway & Electric Co.	40,734 17	32,372 02	13,664 21	91,062 05	9,576 68	44,472 79		231,883 92
Benton & Fairfield Railway Co.	1,724 82	1,078 62	1,696 48	5,387 84		951 64		10,839 40
Biddeford & Saco Railroad Co.	10,638 15	9,391 47	11,018 34	17,183 71	73 84	6,066 20		54,371 71
Calais Street Railway.	3,843 54	1,498 90	11,202 10	9,191 76		3,885 48		29,621 78
Cumberland County Power & Light Co.	101,104 70	81,876 67	61,926 97	312,725 08	22,590 99	81,964 27	\$1,076 52	661,112 16
Fairfield & Shawmut Railway.	591 15	1,341 92	993 80	1,615 75		431 13		4,973 75
Lewiston, Augusta & Waterville St. Ry.	58,998 69	61,372 46	112,672 73	177,839 21	10,626 96	63,459 19	944 79	484,024 45
Oxford Electric Company.	1,499 62	1,888 66	752 16	2,161 49		1,678 84		7,980 77
Rockland, So. Thomaston & St. George Railway.	953 39	751 96	1,050 34	2,433 47	179 73	2,639 52		8,008 41
Rockland, Thomaston & Camden St. Ry.	13,781 55	10,415 49	21,468 63	32,428 99	5,117 86	6,404 61		89,617 13
Somerset Traction Co.	3,463 77	2,234 48	3,127 74	5,388 30		4,397 28		18,611 57
Waterville, Fairfield & Oakland Railway	8,033 13	12,722 36	17,092 77	19,990 78	123 95	6,487 76		64,450 75
Totals.	\$325,150 59	\$258,677 94	\$320,304 07	\$801,842 31	\$52,177 15	\$277,456 49	\$2,021 31	\$2,033,587 24

PUBLIC UTILITIES COMMISSION REPORT.

COMPARATIVE STATEMENT No. 38.
Profit and Loss Account of Street Railways.

STREET RAILWAYS.	Surplus June 30, 1915.	Surplus for the year.	Credits during year.	Dividend charges.	Other charges.	Surplus June 30, 1916.
Androscoggin Electric Co.	\$53,342 75	\$129,019 93	\$183 04	\$37,500 00	\$61 00	\$144,984 72
Aroostook Valley Railroad Co.	149,119 59	13,585 56			3,500 00	156,205 15
Atlantic Shore Railway.	122,229 90	157,764 70			66 19	1180,060 79
Bangor Railway & Electric Co.	105,931 75	138,388 75	948 10	144,997 12	5,000 00	95,271 48
Benton & Fairfield Railway Co.	14,686 75	298 52				14,388 23
Biddeford & Saco Railroad Co.	43,214 73	12,312 60	11,265 50	10,000 00	5,600 00	51,192 83
Calais Street Railway.	4,610 09	5,131 36		5,000 00		4,741 45
Cumberland County Power & Light Co.	528,370 07	264,861 66	1,842 01	138,000 00	81,904 27	575,169 47
Fairfield & Shawmut Railway.	3,748 24	100 39		300 00		3,548 63
Lewiston, Augusta & Waterville Street Railway.	76,937 51	69,139 55	16 82	36,000 00	21,367 28	88,726 60
Oxford Electric Co.	60,095 45	9,018 22	420 03	4,065 00	179 21	65,289 49
Rockland, So. Thomaston & St. George Railway.	353 49	11,541 50				1,188 01
Rockland, Thomaston & Camden Street Railway.	125,073 01	41,993 36	547 35	20,000 00	1,142 10	146,471 62
Somerset Traction Co.	15,457 76	1698 84			200 00	14,558 92
Waterville, Fairfield & Oakland Railway.	8,236 31	25,351 68		23,485 27		10,102 72
Totals.....	\$849,334 92	\$632,025 42	\$15,222 85	\$419,347 39	\$119,020 05	\$958,215 75

† Deficit.

COMPARATIVE STATEMENT No. 39.

The following table gives the Mileage, Gross Earnings from Operation, Operating Expenses, Per Cent of Expenses to Income, Net Earnings from Operation Per Mile of Road Operated to June 30, 1915 and 1916, of Street Railways doing business in Maine.

STREET RAILWAYS.	1915.					1916.				
	Miles operated.	Earnings from operation per mile.	Expenses of operation per mile.	Net earnings from operation per mile.	Per cent. of operating expenses to earnings from operation.	Miles operated.	Earnings from operations per mile.	Expenses of operation per mile.	Net earnings from operation per mile.	Per cent. of operating expenses to earnings from operation.
Androscoggin Electric Co.	29 80	\$2,839 75	\$1,537 85	\$1,301 90	54 00	29 80	\$4,861 11	\$3,047 00	\$1,814 11	62.681
Aroostook Valley Railroad Co.	31.99	2,765 54	1,835 16	930 38	66.35	31.99	3,064 21	1,710 56	1,353 65	55.82
Atlantic Shore Railway.	90.40	3,977 03	3,261 33	715 70	82.00	90.40	3,808 62	3,006 74	801 88	80.53
Bangor Railway & Electric Co.	57.10	6,488 70	3,652 99	2,835 71	56.00	57.11	6,211 84	4,060 30	2,151 54	65.40
Benton & Fairfield Railway Co.	4 12	3,228 33	3,094 87	133 46	95.86	4 12	3,166 65	2,630 92	535 73	83.08
Biddeford & Saco Railroad Co.	7 61	9,049 36	6,817 34	2,232 02	75.00	7 61	9,477 12	7,143 83	2,333 29	75.38
Calais Street Railway.	7 00	5,641 26	4,356 51	1,284 75	77.20	7 00	5,790 03	4,231 68	1,558 35	73.00
Cumberland County Power & Light Co.	82.86	12,593 23	7,200 04	5,393 19	57.20	83.63	13,377 10	7,905 20	5,471 90	59.09
Fairfield & Shawmut Railway.	3 10	2,077 53	1,534 61	542 92	73.86	3 10	1,992 17	1,604 43	387 74	80.48
Lewiston, Augusta & Waterville St. Ry.	152.90	4,554 91	2,887 75	1,667 16	63.40	152.9	4,946 56	3,165 62	1,780 94	64.00
Oxford Electric Co.	2 13	4,648 12	3,449 26	1,198 86	74.21	2 13	4,348 29	3,746 84	601 45	86.17
Rockland, So. Thomaston & St. George Ry.	5 72	1,644 90	1,486 76	158 14	90.38	5 72	1,402 08	1,400 80	1 28	99.90
Rockland, Thomaston & Camden St. Ry.	21 47	5,425 00	3,918 35	1,506 65	72.23	21 47	5,496 57	4,174 06	1,322 51	75.94
Somerset Traction Co.	12.20	1,991 77	1,582 59	409 18	79.45	12.20	1,870 21	1,525 54	344 67	82.00
Waterville, Fairfield & Oakland Railway.	10.24	8,717 99	5,936 46	2,781 53	68.09	11.19	8,333 52	5,759 67	2,573 85	69.10

COMPARATIVE STATEMENT No. 40.

This and the following table gives the mileages, hours, passengers carried, fares, earnings and expenses per car mile and hour, on the street railways operated in Maine for the year ending June 30, 1916.

STREET RAILWAYS.	Passenger car mileage.	Freight, mail and express car mileage.	Total car mileage.	Passenger car hours.	Freight, mail and express car hours.	Total car hours.	Fare passengers carried.	Transfer passengers carried.	Total passengers carried.
Androscoggin Electric Co.	414,010	22,355	436,365	21,673	1,210	22,883	296,664	.....	296,664
Aroostook Valley Railroad Co.	110,980	204,918	315,898	8,223.5	1,866.5	10,090	407,438	.....	407,438
Atlantic Shore Railway.	1,176,393	111,831	1,288,224	95,777	22,112	117,889	3,190,046	873,706	4,063,752
Bangor Railway & Electric Co.	1,314,332	91,646	1,405,978	135,311	7,986	143,297	6,403,924	591,870	6,995,794
Benton & Fairfield Railway Co.	42,275	29,000	71,275	6,524	8,760	15,284	60,851	.....	60,851
Biddeford & Saco Railroad Co.	328,492	1,681	330,173	34,140	987	35,127	1,064,929	136,259	1,201,188
Calais Street Railway.	183,960	.....	183,960	19,200	.....	19,200	766,583	26,163	792,746
Cumberland County Power & Light Co.	4,065,913	140,143	4,206,056	435,124	15,468	450,592	21,276,914	2,919,992	24,196,906
Fairfield & Shawmut Railway.	57,276	.....	57,276	4,615	.....	4,615	123,515	.....	123,515
Lewiston, Augusta & Waterville Street Railway	2,759,132	191,393	2,950,525	245,664	31,589	277,253	13,601,930	886,142	14,488,072
Oxford Electric Co.	46,192	.....	46,192	5,720	.....	5,720	169,523	.....	169,523
Rockland, So. Thomaston & St. George Railway	51,752	.....	51,752	7,782	.....	7,782	157,414	.....	157,414
Rockland, Thomaston & Camden Street Railway	458,887	36,682	495,569	42,610	9,935	52,545	1,772,060	94,111	1,866,171
Somerset Traction Co.	107,665	10,000	117,665	8,972	833	9,805	120,423	.....	120,423
Waterville, Fairfield & Oakland Railway.	401,248	.....	401,248	38,599	.....	38,599	1,826,474	.....	1,826,474
Totals.....	11,518,507	839,649	12,358,156	1,109,934.5	100,746.5	1,210,681	51,238,688	5,528,243	56,766,931

COMPARATIVE STATEMENT No. 40—Concluded.

STREET RAILWAYS.	Average fare, revenue passengers.	Average fare, all passengers including transfer passengers.	Car earnings per car mile.	Miscellaneous earnings per car mile.	Gross earnings per car mile.	Car earnings per car hour.	Miscellaneous earnings per car hour.	Gross earnings per car hour.
Androscoggin Electric Co.	\$0.45431	\$0.45431	\$0.33045	\$0.00152	\$0.33198	\$6.30138	\$0.02913	\$6.33051
Aroostook Valley Railroad Co.	0.05	0.05	0.30077	0.00953	0.31030	9.41675	0.29822	9.71497
Atlantic Shore Railway	0.08958	0.07032	0.26168	0.00558	0.26726	2.85951	0.06102	2.92053
Bangor Railway & Electric Co.	0.04938	0.04520	0.24819	0.00413	0.25232	2.43514	0.04055	2.47569
Benton & Fairfield Railway Co.	0.04933	0.04933	0.18303	0.00000	0.18303	0.85361	0.00000	0.85361
Biddeford & Saco Railroad Co.	0.06397	0.05729	0.21105	0.00766	0.21872	1.98381	0.07203	2.05584
Calais Street Railway	0.04975	0.04810	0.20680	0.01344	0.22024	1.98210	0.12884	2.11094
Cumberland County Power & Light Co.	0.04923	0.04329	0.26161	0.00438	0.26599	2.44204	0.04086	2.48290
Fairfield & Shawmut Railway	0.05	0.05	0.10782	0.00000	0.10782	1.33818	0.00000	1.33818
Lewiston, Augusta & Waterville Street Railway	0.04844	0.04548	0.25178	0.00455	0.25633	2.67948	0.04847	2.72795
Oxford Electric Co.	0.04999	0.04999	0.19791	0.00259	0.20050	1.59822	0.02097	1.61920
Rockland, So. Thomaston & St. George Railway	0.05	0.05	0.1527	0.002	0.1547	1.016	0.0014	1.0174
Rockland, Thomaston & Camden Street Railway	0.04824	0.04824	0.23312	0.00500	0.23813	2.19867	0.04723	2.24592
Somerset Traction Co.	0.17000	0.17000	0.19200	0.00150	0.19350	2.33000	0.01890	2.34890
Waterville, Fairfield & Oakland Railway	0.05	0.05	0.22770	0.00470	0.23240	2.36703	0.04889	2.41592

COMPARATIVE STATEMENT NO. 41.
Income Account of Street Railway Corporations in Maine.

STREET RAILWAYS.	Railway operating revenues.	Railway operating expenses.	Net revenue—Railway operations.	Net revenue—Auxiliary operations.	Net operating revenue.	Taxes deducted.	Operating income.	Non-operating income.	Gross income.	Deductions.	Income balance for year.
Androscoggin Electric Co.	\$144,861 20	\$90,800 72	\$54,060 48	\$229,273 54	\$283,334 02	\$999 98	\$282,334 04	\$4,796 61	\$287,130 65	\$158,110 72	\$129,019 93
Aroostook Valley Railroad Company.....	98,024 14	54,721 02	43,303 12	.....	43,303 12	.....	43,303 12	.....	43,303 12	46,888 68	\$3,585 56
Atlantic Shore Railway	344,299 30	277,290 72	67,008 58	1,118 62	68,127 20	7,531 20	60,596 00	114 62	60,710 62	118,475 32	\$57,764 70
Bangor Ry. & Electric Company.....	354,758 32	231,883 92	122,874 40	185,148 11	308,022 51	25,800 00	282,222 51	76,000 62	358,223 13	219,834 38	138,388 75
Benton & Fairfield Railway Company.....	13,046 62	10,839 40	2,207 22	.....	2,207 22	258 70	1,948 52	.....	1,948 52	1,650 00	298 52
Biddeford & Saco Railroad Company.....	72,215 72	54,371 71	17,844 01	.....	17,844 01	1,849 36	15,994 65	2,317 95	18,312 60	6,000 00	12,312 60
Calais Street Railway..	40,530 25	29,621 78	10,908 47	.....	10,908 47	777 11	10,131 36	.....	10,131 36	5,000 00	5,131 36
Cumberland Co. Power & Light Company...	1,118,777 27	661,112 16	457,665 11	510,346 61	968,011 72	56,650 00	911,361 72	21,227 59	932,589 31	667,727 65	264,861 66
Fairfield & Shawmut Railway.....	6,179 74	4,973 75	1,205 99	.....	1,205 99	.....	1,205 99	454 40	1,660 39	1,560 00	100 39
Lewiston, Augusta & Waterville Street Ry.	756,331 15	484,024 45	272,306 70	2,210 07	274,516 77	14,400 00	260,116 77	1,421 75	261,538 52	192,398 97	69,139 55
Oxford Electric Co....	9,261 86	7,980 77	1,281 09	14,709 02	15,990 11	41 75	15,948 36	.....	15,948 36	6,930 14	9,018 22
Rockland, So. Thomaston & St. George Ry.	8,015 70	8,008 41	7 29	.....	7 29	69 29	\$62 00	.....	\$62 00	1,479 50	\$1,541 50
Rockland, Thomaston & Camden St. Ry....	118,011 40	89,617 13	28,394 27	46,971 91	75,366 18	1,895 96	73,470 22	1,584 87	75,055 09	33,061 73	41,993 36
Somerset Traction Co.	22,816 51	18,611 57	4,204 94	*2,418 89	1,786 05	194 89	1,591 16	.....	1,591 16	2,290 00	\$698 84
Waterville, Fairfield & Oakland Railway....	93,252 43	64,450 75	28,801 68	.....	28,801 68	3,450 00	25,351 68	.....	25,351 68	.....	25,351 68
Totals.....	\$3,200,381 61	\$2,088,308 26	\$1,112,073 35	\$987,358 99	\$2,099,432 34	\$113,918 24	\$1,985,514 10	\$107,918 41	\$2,093,432 51	\$1,461,407 09	\$632,025 42

‡ Deficit.

* Loss.

COMPARATIVE STATEMENT No. 42.

Employees and Wages, Street Railway Corporations.

STREET RAILWAYS.	Number of general officers.	Number of other employees.	Aggregate wages.
Androscoggin Electric Company.....	1	85	\$56,986 58
Aroostook Valley Railroad Company.....	6	55	161,806 47
Atlantic Shore Railway.....	6	257	190,827 35
Bangor Railway & Electric Company.....	8	264	7,054 07
Benton & Fairfield Railway Company.....	5	21	28,579 48
Biddeford & Saco Railroad Company.....	3	39	15,744 60
Calais Street Railway.....	3	24	656,565 14
Cumberland County Power & Light Co.....	6	937	3,095 00
Fairfield & Shawmut Railway.....	1	4	291,125 14
Lewiston, Augusta & Waterville Street Ry..	4	487	4,464 05
Oxford Electric Company.....	1	8	53,238 28
Rockland, So. Thomaston & St. George Ry.	2	96	10,122 31
Rockland, Thomaston & Camden Street Ry.	2	12	29,274 00
Somerset Traction Company.....	1	12	
Waterville, Fairfield & Oakland Railway.....	2	53	
Totals.....	49	2,342	\$1,508,882 47

COMPARATIVE STATEMENT No. 43.

Accidents upon Street Railways.

RAILWAYS.	Passengers.		Employees.		Others.		Total.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Androscoggin Electric Company.....		1		8		4		13
Aroostook Valley Railroad.....					1		1	
Atlantic Shore Railway.....		8		10		2		20
Bangor Railway & Electric Co.....		27		2				29
Benton & Fairfield Railway Co.....								
Biddeford & Saco Railroad Co.....		2						2
Calais Street Railway.....								
Cumberland Co. Power & Light Co.....		82		22	3	27	3	131
Fairfield & Shawmut Railway.....		1						1
Lewiston, Augusta & Waterville St. Ry.		59		20	4	30	4	109
Oxford Electric Co.....								
Rockland, South Thomaston & St. George Railway.....								
Rockland, Thomaston & Camden St. Railway.....				4	1		1	4
Somerset Traction Company.....								
Waterville, Fairfield & Oakland Ry.....		8		4		4		16
Totals.....		188		70	9	67	9	325

COMPARATIVE STATEMENT NO. 44.

The following table shows the Capitalization, Indebtedness, Gross Revenues less Operating Expenses (Gross Income) and Disposition of Gross Income of Street Railway Companies.

NAME OF COMPANY.	Capital stock.	Funded debt.	Other interest-bearing debt.	Gross income.	Interest deductions.	Other deductions prior to distribution to stockholders.	Net income.	Dividends declared.
Androscoggin Electric Company	\$2,000,000 00	\$3,140,500 00	.....	\$287,130 65	\$156,357 53	\$1,753 19	\$129,019 93	\$37,500 00
Aroostook Valley Railroad Company	256,400 00	887,432 00	.....	43,303 12	46,888 68	.....	3,585 56	.....
Atlantic Shore Railway	1,000,000 00	2,477,250 00	.....	60,710 62	118,475 32	.....	157,764 70	.....
Bangor Railway & Electric Company	3,499,936 00	2,599,000 00	.....	358,223 13	129,873 06	89,961 32	138,388 75	144,997 12
Benton & Fairfield Railway Company	20,000 00	33,000 00	.....	1,948 52	1,650 00	.....	298 52	.....
Biddeford & Saco Railroad Company	100,000 00	150,000 00	.....	18,212 60	6,000 00	.....	12,312 60	10,000 00
Calais Street Railway	100,000 00	100,000 00	.....	10,131 36	5,000 00	.....	5,131 36	5,000 00
Cumberland County Power & Light Co.	4,996,800 00	5,339,000 00	.....	932,589 31	254,180 98	413,546 67	264,861 66	138,000 00
Fairfield & Shawmut Railway	30,000 00	30,000 00	\$1,000 00	1,660 39	1,560 00	.....	100 39	300 00
Lewiston, Augusta & Waterville Street Ry.	3,000,000 00	3,659,000 00	6,000 00	261,538 52	179,482 75	12,916 22	69,139 55	36,000 00
Oxford Electric Company	80,000 00	166,000 00	.....	15,948 36	6,917 67	.....	9,018 22	4,065 00
Rockland, So. Thomaston & St. George Ry. . . . .	.....	.....	.....	.....	.....	.....	.....	.....
Rockland, Thomaston & Camden Street Ry.	400,000 00	800,000 00	20,000 00	75,055 09	32,971 73	90 00	41,993 36	20,000 00
Somerset Traction Company	30,000 00	75,000 00	48,050 00	1,591 16	2,290 00	.....	1,698 84	.....
Waterville, Fairfield & Oakland Railway	500,000 00	.....	.....	25,351 68	.....	.....	25,351 68	23,485 27

‡ Deficit.

TABULATED AND COMPARATIVE
STATEMENTS

COMPILED FROM THE

Reports of
Telegraph Companies

FOR THE

Year Ending June 30, 1916

COMPARATIVE STATEMENT No. 45.

The following table gives a comparative statement of the assets and liabilities of telegraph companies reporting to the Commission for the year ending June 30, 1916.

NAME OF COMPANY.	ASSETS.					
	Fixed capital investment.	Security and other investments.	Working assets and accrued income.	Deferred debit items.	Corporate deficit.	Total assets.
Great Northwestern Telegraph Company.....	\$119,993 45	.....	\$437,557 95	*452,114 80	.....	\$1,009,666 20
Northern Telegraph Company.....	261,810 54	.....	24,769 18	.....	.....	286,579 72
Postal Telegraph & Cable Company.....	4,026,327 84	.....	1,097,869 17	.....	\$28,365 24	5,152,562 25
Western Union Telegraph Company, The.....	144,875,715 40	\$12,355,286 27	29,178,052 00	613,565 88	.....	187,022,619 55
Totals.....	\$149,283,847 23	\$12,355,286 27	\$30,738,248 30	\$1,065,680 68	\$28,365 24	\$193,471,427 72

NAME OF COMPANY.	LIABILITIES.					
	Capital stock.	Long-term debt.	Working liabilities and accrued liabilities.	Deferred credit items.	Corporate surplus.	Total liabilities.
Great Northwestern Telegraph Company.....	\$373,000 00	.....	\$109,050 60	\$122,296 94	\$405,318 66	\$1,009,666 20
Northern Telegraph Company.....	262,600 00	.....	637 26	7,729 35	15,613 11	286,579 72
Postal Telegraph & Cable Company.....	30,000 00	.....	5,122,562 25	.....	.....	5,152,562 25
Western Union Telegraph Company, The.....	†101,688,701 66	\$31,994,000 00	18,418,185 66	12,056,212 60	22,865,519 63	187,022,619 55
Totals.....	\$102,354,301 66	\$31,994,000 00	\$23,650,435 77	\$12,186,238 89	\$23,286,451 40	\$193,471,427 72

† Includes \$1,901,975, capital stock of subsidiary companies.

* Leasehold interest in Telegraph Companies.

COMPARATIVE STATEMENT No. 46.

The following table gives a comparative statement of the income account and profit and loss account of telegraph companies reporting to the Commission for the year ending June 30, 1916.

NAME OF COMPANY.	INCOME ACCOUNT.								
	Telegraph and cable operating revenue.	Telegraph and cable operating expenses.	Net telegraph and cable operating revenues.	Uncollectible revenues and taxes deducted.	Operating income.	Non-operating income.	Gross income.	Deductions from gross income.	Net income.
Great Northwestern Telegraph Co.	\$1,736,919 96	\$1,176,158 61	\$560,761 35	\$22,541 52	\$538,219 83	\$91,719 73	\$629,939 56	*\$479,380 64	\$150,558 92
Northern Telegraph Company....	15,993 61	16,220 41	‡226 80	403 56	‡630 36	14,044 93	13,414 57	61 80	13,352 77
Postal Telegraph & Cable Co.....	253,771 54	275,476 16	‡21,704 62	2,465 49	‡24,170 11	1,062 11	‡23,108 00	.....	‡23,108 00
Western Union Telegraph Co.,The	56,054,199 93	38,697,382 32	17,356,817 61	1,552,801 00	15,804,016 61	1,544,177 86	17,348,194 47	5,204,321 17	12,143,873 30
Totals.....	\$58,060,885 04	\$40,165,237 50	\$17,895,647 54	\$1,578,211 57	\$16,317,435 97	\$1,651,004 63	\$17,968,440 60	\$5,683,763 61	\$12,284,676 99

NAME OF COMPANY.	PROFIT AND LOSS ACCOUNT.					
	Balance June 30, 1915.	Income balance for year.	Other additions.	Dividend deductions.	Other deductions.	Balance June 30, 1916.
Great Northwestern Telegraph Company.....	\$237,130 96	\$150,558 92	\$3,163 54	.....	\$5,000 00	\$385,853 42
Northern Telegraph Company.....	17,682 38	13,352 77	333 96	.....	.....	15,613 11
Postal Telegraph & Cable Company.....	15,257 24	‡23,108 00	.....	.....	.....	‡28,365 24
Western Union Telegraph Company, The.....	15,664,930 83	12,143,873 30	542,118 75	5,485,403 25	.....	22,865,519 63
Totals.....	\$15,914,486 93	\$12,284,676 99	\$545,616 25	\$5,501,159 25	\$5,000 00	\$23,238,620 92

‡ Deficit.

* Includes fixed charges for rents, proportion of profits, etc.

COMPARATIVE STATEMENT No. 47.

The following table gives a comparative statement of the operating revenues and operating expenses of telegraph companies reporting to the Commission for the year ending June 30, 1916.

NAME OF COMPANY.	OPERATING REVENUES.				
	Revenue from transmission telegraph.	Revenue from transmission cable.	Revenue from operations other than transmission.	Contract payments to transportation companies—Dr.	Total operating revenues.
Great Northwestern Telegraph Company.....	\$1,736,919 96		\$91,719 73		\$1,828,639 69
Northern Telegraph Company.....	15,993 61		13,114 80		29,108 41
Postal Telegraph & Cable Company.....	218,180 62		35,590 92		253,771 54
Western Union Telegraph Company, The.....	46,336,961 06	\$7,772,690 05	3,145,334 62	\$1,200,785 80	56,054,199 93
Totals.....	\$48,308,055 25	\$7,772,690 05	\$3,285,760 07	\$1,200,785 80	\$58,165,719 57
NAME OF COMPANY.	OPERATING EXPENSES.				
	Maintenance expenses.	Conducting operations expenses.	General and miscellaneous expenses.	Total operating expenses.	Ratio of operating revenues to operating expenses.
Great Northwestern Telegraph Company.....	\$230,410 76	-\$860,786 98	\$84,960 87	\$1,176,158 61	64.3%
Northern Telegraph Company.....	8,451 63	5,507 17	2,261 61	16,220 41	55.7%
Postal Telegraph & Cable Company.....	115,418 27	152,816 29	7,241 60	275,476 16	108.5%
Western Union Telegraph Company, The.....	9,742,285 46	26,999,722 15	1,955,374 71	38,697,382 32	69 %
Totals.....	\$10,096,566 12	\$28,018,832 59	\$2,049,838 79	\$40,165,237 50	

TABULATED AND COMPARATIVE
STATEMENTS

COMPILED FROM THE

Reports of
Telephone Companies
(Classes A, B & C.)

FOR THE

Year Ending June 30, 1916

COMPARATIVE STATEMENT NO. 48.

The following tables give a comparative statement of the assets and liabilities of telephone companies—
Classes A, B and C—reporting to the Commission for the year ending June 30, 1916.

Class.	NAME OF COMPANY.	ASSETS.				
		Fixed capital investment.	Security and other investments.	Working assets and accrued income.	Deferred debit items.	Total assets.
B	Aroostook Telegraph & Telephone Company.....	\$489,302 95		\$41,424 15	\$2,038 06	\$532,765 16
C	Lewiston, Greene & Monmouth Telegraph Company..	37,441 66		11,457 22	58 45	48,957 33
B	Maine Telegraph & Telephone Company.....	478,973 55		36,267 58	1,297 44	516,538 57
B	Moosehead Telegraph & Telephone Company.....	176,895 63		21,012 82	157 94	198,066 39
A	New England Telegraph & Telephone Company.....	72,478,423 37	\$9,022,896 67	3,490,148 06	108,240 06	85,099,708 16
B	Ossipee Valley Telegraph & Telephone Company.....	131,735 16		11,706 45	194 41	143,636 02
C	Oxford County Telegraph & Telephone Company....	26,416 09		4,242 67		30,658 76
	Totals.....	\$73,849,188 41	\$9,022,896 67	\$3,616,258 95	\$111,986 36	\$86,570,330 39

	NAME OF COMPANY.	LIABILITIES.					
		Capital stock.	Long-term debt.	Working liabilities and accrued liabilities.	Deferred credit items.	Corporate surplus.	Total liabilities.
B	Aroostook Telegraph & Telephone Company.....	\$279,740 00	\$68,107 46	\$12,951 19	\$135,638 76	\$36,327 75	\$532,765 16
C	Lewiston, Greene & Monmouth Telegraph Co.....	23,070 00		24 76	4,030 33	21,831 74	48,957 33
B	Maine Telegraph & Telephone Company.....	386,590 00	14,000 00	18,388 42	68,739 72	28,820 43	516,538 57
B	Moosehead Telegraph & Telephone Company.....	170,375 00		7,208 75	11,620 70	8,861 94	198,066 39
A	New England Telegraph & Telephone Company.....	47,496,500 00	13,612,000 00	3,492,978 07	16,353,026 65	4,145,203 44	85,099,708 16
B	Ossipee Valley Telegraph & Telephone Company.....	53,375 00	52,914 00	5,559 40	27,257 19	4,530 43	143,636 02
C	Oxford County Telegraph & Telephone Company....	14,080 00			6,553 04	10,025 72	30,658 76
	Totals.....	\$48,423,730 00	\$13,747,021 46	\$3,537,110 59	\$16,606,866 89	\$4,255,601 45	\$86,570,330 39

COMPARATIVE STATEMENT NO. 49.

The following table gives a comparative statement of the Income account of telephone companies—Classes A, B, and C—reporting to the Commission for the year ending June 30, 1916.

Class.	NAME OF COMPANY.	INCOME ACCOUNT.					
		Operating revenues.	Operating expenses.	Net operating revenues.	Uncollectible bills and taxes deducted.	Operating income.	Net non-operating revenues.
B	Aroostook Telegraph & Telephone Company.....	\$145,843 08	\$107,630 34	\$38,612 74	\$6,369 43	\$31,843 31	‡\$138 98
C	Lewiston, Greene & Monmouth Tel. Company...	16,532 81	10,835 31	5,697 50	358 75	5,338 75	43 97
B	Maine Telegraph & Telephone Company.....	113,787 39	78,708 86	35,079 03	4,615 06	30,463 97	2,053 21
B	Moosehead Telegraph & Telephone Company....	42,870 60	35,120 49	7,750 11	953 23	6,796 88	1,933 25
A	New England Telegraph & Telephone Company..	19,592,816 25	14,090,091 54	5,502,724 71	1,154,061 15	4,348,663 56	433,773 85
B	Ossipee Valley Telegraph & Telephone Company.	33,999 31	25,410 04	8,589 27	1,398 17	7,191 10	723 78
C	Oxford County Telegraph & Telephone Company.	9,141 21	7,500 09	1,641 12	169 98	1,471 14	29 72
	Totals.....	\$19,954,990 65	\$14,355,296 17	\$5,599,694 48	\$1,167,925 77	\$4,431,768 71	\$438,418 80

Class.	NAME OF COMPANY.	INCOME ACCOUNT—CONCLUDED.					
		Gross income.	Deductions from gross income.	Net income.	Dividend appropriations of income.	Other appropriations of income.	Income balance.
B	Aroostook Telegraph & Telephone Company.....	\$31,704 33	\$9,941 57	\$21,762 76	\$19,581 80	.....	\$2,180 96
C	Lewiston, Greene & Monmouth Tel. Company...	5,382 72	*11 03	5,393 75	1,374 20	.....	4,019 55
B	Maine Telegraph & Telephone Company.....	32,517 18	7,863 90	24,653 28	23,195 40	.....	1,457 88
B	Moosehead Telegraph & Telephone Company....	8,730 13	2,325 27	6,404 86	.....	.....	6,404 86
A	New England Telegraph & Telephone Company..	4,782,437 41	942,084 77	3,840,352 64	3,246,075 00	.....	594,277 64
B	Ossipee Valley Telegraph & Telephone Company..	7,914 88	6,360 93	1,553 95	.....	\$330 00	1,223 95
C	Oxford County Telegraph & Telephone Company	1,500 86	436 64	1,064 22	599 74	.....	464 48
	Totals.....	\$4,870,187 51	\$969,002 05	\$3,901,185 46	\$3,290,826 14	\$330 00	\$610,029 32

‡ Deficit.

* Credit.

COMPARATIVE STATEMENT No. 50.

The following table gives a comparative statement of the Profit and Loss account of Telephone Companies—Classes A, B and C—reporting to the Commission for the year ending June 30, 1916.

Class.	NAME OF COMPANY.	Surplus balance June 30, 1915.	Income balance for year.	Other additions to surplus.	Dividend appropriations of surplus.	Other appropriations of surplus.	Surplus balance June 30, 1916.
B	Aroostook Telegraph & Telephone Company.....	\$35,244 34	\$2,180 96	.....	.....	\$1,097 55	\$36,327 75
C	Lewiston, Greene & Monmouth Tel. Company....	17,812 19	4,019 55	.....	.....	.....	21,831 74
B	Maine Telegraph & Telephone Company.....	28,008 15	1,457 88	\$239 08	.....	884 68	28,820 43
B	Moosehead Telegraph & Telephone Company....	426 31	6,404 86	2,030 77	.....	.....	8,861 94
A	New England Telegraph & Telephone Company..	3,645,246 99	594,277 64	9,049 20	.....	103,370 39	4,145,203 44
B	Ossipee Valley Telegraph & Telephone Company.	3,101 20	1,223 95	330 00	.....	124 72	4,530 43
C	Oxford County Telegraph & Telephone Company	9,062 54	1,064 22	498 70	\$599 74	.....	10,025 72
	Totals.....	\$3,738,901 72	\$610,629 06	\$12,147 75	\$599 74	\$105,477 34	\$4,255,601 45

COMPARATIVE STATEMENT NO. 51.

The following tables give a comparative statement of the Operating Income and Operating Expenses of Telephone Companies—Classes A, B and C—reporting to the Commission for the year ending June 30, 1916.

Class.	NAME OF COMPANY.	OPERATING REVENUES.					Total operating revenue.
		Exchange service revenue.	Toll service revenue.	Miscellaneous operating revenue.	Licensee revenue—Dr.	Licensee revenue—Cr.	
B	Aroostook Telegraph & Telephone Company.....	\$104,182 43	\$41,418 13	\$1,706 91	\$1,464 39		\$145,843 08
C	Lewiston, Greene & Monmouth Tel. Company....	12,241 50	4,244 36	46 95			16,532 81
B	Maine Telegraph & Telephone Company.....	79,128 38	33,960 68	1,840 16	1,141 83		113,787 39
B	Moosehead Telegraph & Telephone Company.....	25,902 21	16,546 47	458 60	36 68		42,870 60
A	New England Telegraph & Telephone Company...	15,524,989 60	4,731,159 06	242,636 23	912,928 74	\$6,960 10	19,592,816 25
B	Ossipee Valley Telegraph & Telephone Company...	21,779 33	12,040 08	518 92	339 02		33,999 31
C	Oxford County Telegraph & Telephone Company...	7,200 62	1,879 65	60 94			9,141 21
	Totals.....	\$15,775,424 07	\$4,841,248 43	\$247,268 71	\$915,910 66	\$6,960 10	\$19,954,990 65

Class.	NAME OF COMPANY.	OPERATING EXPENSES.				Total operating expenses.
		Maintenance expenses.	Traffic expenses.	Commercial expenses.	General and miscellaneous expenses.	
B	Aroostook Telegraph & Telephone Company.....	\$45,354 75	\$39,685 75	\$14,173 46	\$8,416 38	\$107,630 34
C	Lewiston, Greene & Monmouth Tel. Company....	5,632 53	2,722 94		2,479 84	10,835 31
B	Maine Telegraph & Telephone Company.....	38,037 26	24,105 86	10,372 78	6,192 46	78,708 36
B	Moosehead Telegraph & Telephone Company.....	17,859 35	10,858 02	2,820 99	3,582 13	35,120 49
A	New England Telegraph & Telephone Company...	6,631,742 16	4,903,991 09	1,838,168 87	716,189 42	14,090,091 54
B	Ossipee Valley Telegraph & Telephone Company...	11,461 26	8,536 46	2,608 97	2,803 35	25,410 04
C	Oxford County Telegraph & Telephone Company...	3,437 02	2,417 52		1,645 55	7,500 09
	Totals.....	\$6,753,524 33	\$4,992,317 64	\$1,868,145 07	\$741,309 13	\$14,355,296 17

COMPARATIVE STATEMENT No. 52.

The following table shows the Capitalization, Indebtedness, Gross Revenues less Operating Expenses (Gross Income) and Disposition of Gross Income of telephone companies, Classes A, B and C.

NAME OF COMPANY.	Capital stock.	Funded debt.	Other interest bearing debt.	Gross income.	Interest deductions.	Other deductions prior to distribution to stockholders.	Net income.	Dividends declared.
Aroostook Tel. & Tel. Co.....	\$279,740 00	\$39,500 00	\$28,607 46	\$31,704 33	\$3,631 01	\$6,310 56	\$21,762 76	\$19,581 80
Lewiston, Greene & Monmouth Telegraph Company.....	23,070 00	.....	.....	5,382 72	.....	*11 03	5,393 75	1,374 20
Maine Tel. & Tel. Co.....	386,590 00	.....	14,000 00	32,517 18	792 70	7,071 20	24,653 28	23,195 40
Moosehead Tel. & Tel. Co.....	170,375 00	.....	.....	8,730 13	136 02	2,189 25	6,404 86	.....
New England Tel. & Tel. Co..	47,496,500 00	11,487,000 00	3,945,000 00	4,782,437 41	701,557 84	240,526 93	3,840,352 64	3,246,075 00
Ossipee Valley Tel. & Tel. Co..	53,375 00	.....	52,914 00	7,914 88	3,104 99	3,255 94	1,553 95	.....
Oxford County Tel. & Tel. Co.	14,080 00	.....	.....	1,500 86	.....	436 64	1,064 22	599 74

* Credit.

TABULATED AND COMPARATIVE
STATEMENTS

COMPILED FROM THE

Reports of
Telephone Companies
(Class D)

FOR THE

Year Ending June 30, 1916

COMPARATIVE STATEMENT No. 53.

The following gives a comparative statement of the assets of telephone companies—Class D—reporting to the Commission for the year ending June 30, 1916. Liabilities of corresponding companies are shown on following page.

NAME OF COMPANY.	Plant and equipment.	Material and supplies.	Notes receivable.	Accounts receivable.	Cash.	Other assets.	Deficit.	Total assets.
Albany Tel. & Tel. Co.	\$1,126 41	\$2 63		\$161 32	\$144 73	\$1,850 00		\$3,285 09
Androscoggin Lakes Tel. & Tel. Company	2,843 02	60 52		127 87	351 23	2,300 00		5,682 64
Argyle Telephone Company	1,100 00	40 00		42 89				1,182 89
Athens Telephone Company	4,000 00	250 00		972 58	325 24			5,547 82
Baldwin & Sebago Tel. Co.	1,950 00	100 00	\$32 26	375 25	379 37			2,836 88
Bethel & Newry Telephone Co.	1,291 07	1 80		59 16	76 54	3,660 00	7 62	5,096 19
Brownville Telephone Co.	11,065 00	60 00		433 71	737 91			12,296 62
Center Lincolnville Tel. Co.	9,723 40	438 27	27 98	416 50	407 27	2,533 66		13,547 08
Chadwick & Co., John.	300 00				115 13			415 13
China Telephone Company.	18,014 54			800 00	738 88			19,553 42
Citizens Telephone Company.	1,150 20			116 60	1 68			1,268 48
Cobbosseecontee Telephone Co.	2,115 00	25 00		124 44	4 86			2,269 30
Denmark Telephone Company.	5,000 00	175 00			344 00			5,519 00
Dobbs Lake Tel. Line.	2,500 00	25 00		202 10			132 90	2,860 00
Eastbrook Tel. Co., Ltd.	1,530 00	5 00		87 61			77 43	1,700 04
Eastern Telephone Company	2,300 00	200 00		156 00				2,656 00
Equalized Telephone Ass'n.	3,845 00	50 00		734 67	7 82		2,104 34	6,741 83
Etna Telephone Company.	1,200 00	50 00		54 00	100 00			1,404 00
Eustis Telephone Company.	6,680 05	327 29	40 00	1,486 52	35 42			8,569 28
Fort Kent Telephone Company.	12,911 55	149 65	20 53	714 03	118 66	3,380 47		17,294 89
Foxcroft & Sebec Tel. Co.	2,220 00				51 83			2,271 83
Frauklin Farmers Co-Operative Telephone Company.	12,960 00	950 00		1,840 00	80 71			15,830 71
Half Moon Telephone Company	5,200 00	100 00	153 39	970 17	289 97	1,500 00		8,213 53
Hampden Telephone Company.	8,370 99	105 00		371 44	143 35	140 42		9,131 20
Harmony & Wellington Tel. Co.	2,200 00	99 11		200 00	150 80		424 08	3,073 99
Hartland & St. Albans Tel. Co.	17,075 82	520 39	28 96	838 46	1,670 14	4,025 85		24,159 62
Hebron's Home Telephone Co.	6,165 00	164 95		322 69	1,490 38			8,143 02

COMPARATIVE STATEMENT No. 53.

The following gives a comparative statement of the liabilities of telephone companies—Class D—reporting to the Commission for the year ending June 30, 1916. Assets of corresponding companies are shown on preceding page.

NAME OF COMPANY.	Capital stock.	Funded debt.	Notes payable.	Accounts payable.	Depreciation reserve.	Other liabilities.	Surplus.	Total liabilities.
Albany Tel. & Tel. Co.	\$3,000 00			\$5 40	\$81 56		\$198 13	\$3,285 09
Androscoggin Lakes Tel. & Tel. Company	5,000 00			15 97	267 48	46	398 73	5,682 64
Argyle Telephone Company	*1,100 00			24 79	40 00		18 10	1,182 89
Athens Telephone Company	*4,000 00			62 02			1,485 80	5,547 82
Baldwin & Sebago Tel. Co.	1,950 00						886 88	2,836 88
Bethel & Newry Tel. Co.	5,000 00			44 59	51 60			5,096 19
Brownville Telephone Company	4,250 00						8,046 62	12,296 62
Center Lincolnville Tel. Co.	9,715 00				2,533 66		1,298 42	13,547 08
Chadwick & Co., John	*300 00						115 13	415 13
China Telephone Company	10,000 00			700 00			8,853 42	19,553 42
Citizens Telephone Company	545 00					680 00	43 48	1,268 48
Cobbosseecontee Telephone Co.	1,280 00		\$603 00	57 88	100 00	64 40	164 02	2,269 30
Denmark Telephone Company	790 00						4,729 00	5,519 00
Dobbs Lake Tel. Line	*1,500 00		1,000 00		360 00			2,860 00
Eastbrook Tel. Co., Ltd.	1,530 00			170 04				1,700 04
Eastern Telephone Company	800 00		552 00	527 03			776 97	2,656 00
Equalized Telephone Ass'n.	3,600 00		2,232 15	525 68	384 00			6,741 83
Etna Telephone Company	790 00			14 41			599 59	1,404 00
Eustis Telephone Company	3,000 00		2,900 00	343 72	534 40		1,791 16	8,569 28
Fort Kent Telephone Company	4,320 00		4,130 92	859 62	325 10		7,659 25	17,294 89
Foxcroft & Sebec Tel. Co.	*2,220 00						51 83	2,271 83
Franklin Farmers Co-operative Telephone Company	9,766 00		328 93	344 69			5,391 09	15,830 71
Half Moon Telephone Company	5,103 00			27 21	1,500 00		1,583 32	8,213 53
Hamden Telephone Company	3,650 00		4,500 00		167 41	380 00	433 79	9,131 20
Harmony & Wellington Tel. Co.	3,050 00			23 99				3,073 99
Hartland & St. Albans Tel. Co.	16,760 00			105 60	4,025 85		3,268 17	24,159 62
Hebron's Home Telephone Co.	3,790 00			479 44			3,873 58	8,143 02

* Proprietor's account.

COMPARATIVE STATEMENT NO. 53 ASSETS—Continued.

NAME OF COMPANY.	Plant and equipment.	Material and supplies.	Notes receivable.	Accounts receivable.	Cash.	Other assets.	Deficit.	Total assets.
Independent Tel. & Tel. Co.	5,033 16	150 00		237 23	645 26	535 08		6,600 73
Jonesboro Telephone Company.	1,200 00	65 00		400 66	22 36			1,688 02
Katahdin Farmers Tel. Co.	59,227 07	299 02	154 68	3,944 80	2,741 41			66,366 98
Kingman Telephone Company.	500 00	25 00		3 90	40 80			569 70
Lagrange & Medford Tel. Co. . .	8,128 29	218 20		79 02	53 66	203 21		8,682 38
Lee Telephone Company.	3,000 00	151 18		287 18	91 92	653 04		4,183 32
Lovell Tel. & Tel. Co.	2,340 98	15 00		11 55	223 59			2,591 12
Mason & Grover Hill Tel. Co. . .	283 80	89		52 09	78 88			415 66
Maxfield & Howland Tel. Co. . .	543 66				9 87		261 96	815 49
Mere Point Telephone Company	349 90	10 00			6 27			366 17
Middle Intervale Tel. Co.	370 00			65 30	98 71	630 00		1,164 01
Milo Telephone Company.	9,640 53	180 08		363 52	149 05	10 00		10,343 18
Monroe & Brooks Tel. Co.	12,435 00	110 00		369 64	1,082 30			13,966 94
Mt. Abram Tel. & Tel. Co.	725 00			34 53	21 88	1,275 00	4 04	2,060 45
Mt. Vernon Telephone Co.	8,500 00	60 00		300 00	408 11			9,268 11
Nash Telephone Company.	20,000 00	380 00		4,232 30	808 48	650 00		26,070 78
New Portland & Eustis Tel. Co. .	5,526 36	279 56		1,588 98	149 99			7,544 89
New Portland & Farmington Telephone Company.	1,500 00	101 75		440 71	222 10			2,264 56
New Portland & Kingfield Tel. Company.	1,085 45	7 31		177 02	120 91			1,390 69
New Sharon & Norridgewock Telephone Company.	10,000 00	85 00	151 14	1,298 00	204 96			11,739 10
North Penobscot Tel. Co.	3,000 00	25 00	125 00	375 00	50 00			3,575 00
Oxford Farmers Co-operative Telephone Company.	6,000 00	35 00		920 00	50 00			7,005 00
Palermo Telephone Company. . .	3,041 28	49 48		148 13	448 12			3,687 01
Pine Tree Tel. & Tel. Co.	15,250 00	517 92	18 68	1,651 05	718 76			18,156 41
Plymouth Tel. Co. The.	7,180 00	120 00	58 00	833 78	2,177 97	2,820 00		13,189 75
Poland Telephone Co.	15,500 00			2,260 90	3,478 25			21,239 15
Saco River Tel. & Tel. Co.	14,063 92		19 00	1,294 01	208 85			15,585 78
Sidney Telephone Company.	700 00	26 50		384 18				1,110 68
Standish Telephone Co.	15,473 58	400 00		1,368 24	242 59	12 53		17,496 94
Stockton Springs Tel. Co.	4,291 00	100 00		227 28	307 00	2,800 00		7,725 28
Swan Island Tel. & Tel. Co.	6,025 00	468 96		34 64	440 54	750 00		7,719 14
Sweden Telephone Company. . .	2,535 62	78 03		111 94	30 83			2,756 42

PUBLIC UTILITIES COMMISSION REPORT.

COMPARATIVE STATEMENT No. 53 LIABILITIES—CONTINUED.

NAME OF COMPANY.	Capital stock.	Funded debt.	Notes payable.	Accounts payable.	Depreciation reserve.	Other liabilities.	Surplus.	Total liabilities.
Independent Tel. & Tel. Co....	1,120 00			2 00			5,478 73	6,600 73
Jonesboro Telephone Company	*1,632 30			55 72				1,688 02
Katahdin Farmers Tel. Co....	50,000 00		3,000 00		1,810 64		11,556 34	66,366 98
Kingman Telephone Company..	500 00		25 00	44 70				569 70
Lagrange & Medford Tel. Co...	2,200 00				203 21		6,279 17	8,682 38
Lee Telephone Company.....	1,540 00			10 38	653 04		1,979 90	4,183 32
Lovell Tel. & Tel. Co.....	2,000 00				50 00		541 12	2,591 12
Mason & Grover Hill Tel. Co...	*360 00			6 13	21 54		27 99	415 66
Maxfield & Howland Tel. Co...	*543 66				271 83			815 49
Mere Point Telephone Company	*333 69						32 48	366 17
Middle Intervale Tel. Co.....	1,000 00			22 65	29 64		111 72	1,164 01
Milo Telephone Company.....	2,050 00		354 95	1,205 95	3,052 44	144 35	3,535 49	10,343 18
Monroe & Brooks Tel. Co.....	12,435 00						1,561 94	13,996 94
Mt. Abram Tel. & Tel. Co.....	2,000 00			2 49	57 96			2,060 45
Mt. Vernon Telephone Company	7,700 00						1,568 11	9,268 11
Nash Telephone Company.....	20,000 00		123 55	186 00		126 71	5,634 52	26,070 78
New Portland & Eustis Tel. Co.	2,000 00			68 75	424 49	406 89	4,644 76	7,544 89
New Portland & Farmington Telephone Company.	1,500 00						764 56	2,264 56
New Portland & Kingfield Tel. Company.	800 00				91 84	58 23	440 62	1,390 69
New Sharon & Norridgewock Telephone Company.	7,000 00		575 00	337 45	1,000 00		2,826 65	11,739 10
North Penobscot Telephone Co.	2,300 00	1,175 00		100 00				3,575 00
Oxford Farmers Co-operative Telephone Company.	3,030 00		1,100 00	225 00			2,650 00	7,005 00
Palermo Telephone Company.	1,180 00	2,100 00		217 95	30 72		3,158 34	3,687 01
Pine Tree Tel. & Tel. Co.....	8,570 00			4 87			9,581 54	18,156 41
Plymouth Tel. Co. The.....	10,000 00			36 00	109 54	120 00	2,924 21	13,189 75
Poland Telephone Company.....	15,000 00			679 84	200 00		5,359 31	21,239 15
Saco River Tel. & Tel. Co.....	3,850 00		500 00	1,219 07	966 65		9,550 06	15,585 78
Sidney Telephone Company.....	*700 00			210 13			200 55	1,110 68
Standish Telephone Company.	10,000 00			390 61	729 45		6,376 88	17,496 94
Stokton Springs Tel. Co.....	5,000 00		1,000 00			1,115 35	609 93	7,725 28
Swan Island Tel. & Tel. Co...	5,980 00				750 00		989 14	7,719 14
Sweden Telephone Company...	975 00		725 18	218 84			837 40	2,756 42

* Proprietor's account.

COMPARATIVE STATEMENT NO. 53 ASSETS—Concluded.

NAME OF COMPANY.	Plant and equipment.	Material and supplies.	Notes receivable.	Accounts receivable.	Cash.	Other assets.	Deficit.	Total assets.
Temple Farmers Tel. Co., The	890 00							890 00
Trans-Alpine Telephone Co.	265 28	10 00			2 00			277 28
Union River Telephone Co.	2,993 71			84 56	86 57		542 41	3,707 25
Unity Telephone Company	4,000 00	25 00		632 71	367 14			5,074 85
Unity Telephone Company	20,500 00	300 00		659 71	2,274 67	3,127 20		26,861 58
The Van Telephone and Telegraph Company	1,321 91	33 27		110 56	114 90			1,580 64
Waldo & Penobscot Tel. Co.	11,437 50	194 90		2,987 56	465 19			15,085 15
Warren Telephone Company	4,795 00	36 50	300 00	68 64	69 26			5,269 40
Washington Tel. Co.	1,000 00	10 00		355 81	1,014 19			2,380 00
Webber Pond Tel. Co.	910 00				59 81			969 81
West Appleton Tel. Co.	3,724 00	100 00		679 62				4,503 62
West Oxford Tel. Co.	5,797 67	131 29		786 56	7 64			6,723 16
West Penobscot Tel. & Tel. Co.	22,565 51	364 44		2,269 29	930 88	6,237 66		32,367 78
Winn Telephone Company	4,340 00	75 00		510 49				4,925 49
Totals	\$472,827 23	\$9,138 89	\$1,129 62	\$44,299 10	\$28,491 59	\$39,094 12	\$3,554 78	\$598,535 33

COMPARATIVE STATEMENT NO. 53 LIABILITIES—CONCLUDED.

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NAME OF COMPANY.	Capital stock.	Funded debt.	Notes payable.	Accounts payable.	Depreciation reserve.	Other liabilities.	Surplus.	Total liabilities.
Temple Farmers Tel. Co., The..	890 00							890 00
Trans-Alpine Telephone Co....	*233 68				43 60			277 28
Union River Telephone Co.....	3,400 00				307 25			3,707 25
Union Telephone Company.....	3,500 00						1,574 85	5,074 85
Unity Telephone Company.....	23,180 00			721 22	1,000 00		1,960 36	26,861 58
Van Tel. & Tel. Co., The.....	*854 29		125 00	236 28	365 07			1,580 64
Waldo & Penobscot Tel. Co.....	9,150 00				1,143 74		4,791 41	15,085 15
Warren Telephone Company.....	4,795 00			45 53	200 00		228 87	5,269 40
Washington Tel. Company.....	260 00						2,120 00	2,380 00
Webber Pond Telephone Co.....	910 00						59 81	969 81
West Appleton Telephone Co....	3,000 00						1,503 62	4,503 62
West Oxford Telephone Co.....	4,255 00		1,042 70	292 07			1,133 39	6,723 16
West Penobscot Tel. & Tel. Co.	19,300 00				6,237 66		6,830 12	32,367 78
Winn Telephone Company.....	4,340 00			141 12	100 00		344 87	4,925 49
Totals.....	\$367,676 62	\$3,275 00	\$24,818 38	\$11,012 83	\$30,221 37	\$3,096 39	\$158,434 74	\$598,535 33

* Proprietor's account.

PUBLIC UTILITIES COMMISSION REPORT.

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COMPARATIVE STATEMENT NO. 54.

The following tabulation gives a comparative statement of the income account of telephone companies—
Class D—reporting to the Commission for the year ending June 30, 1916. See following page for bal-
ance of accounts.

Line No.	NAME OF COMPANY.	OPERATING REVENUES.				OPERATING EXPENSES.			
		Exchange service revenues.	Toll service revenues.	Miscellaneous revenues.	Total revenues.	Repairs.	Other maintenance expenses.	General office salaries.	Operators' wages.
1	Albany Tel. & Tel. Co.	\$182 11		\$3 78	\$185 89	\$38 00	\$1 00	\$38 50	
2	Androscoggin Lakes Tel. & Tel. Co.	55 86	\$252 74	40	309 00	69 66		91 69	
3	Argyle Telephone Company	244 41	34 50	8 39	287 30	40 00			\$104 00
4	Athens Telephone Company	64 62	1,256 71		1,321 33		114 47		
5	Baldwin & Sebago Tel. Co.	1,325 00	432 28		1,757 28	347 24	501 51	25 00	196 00
6	Bethel & Newry Tel. Co.	154 37	60		154 97	21 43		19 84	
7	Brownville Telephone Company	1,721 32	1,050 52	20 54	2,792 38	688 27	160 51	100 00	558 35
8	Center Lincolnville Tel. Co.	1,909 34	767 50	100 53	2,777 37	762 20		72 00	684 24
9	Chadwick & Co., John.		144 53		144 53	20 00			
10	China Telephone Company	4,827 12		1 65	4,828 77		1,115 34	600 00	1,000 00
11	Citizens Telephone Company	220 00	15 52	33 97	269 49	62 16	3 25	10 00	78 10
12	Cobbosseecontee Tel. Co.	627 20	300 42		927 62	147 67	87 50	36 22	180 00
13	Denmark Telephone Company	1,272 00	559 99		1,831 99	185 99	140 00		500 00
14	Dobeis Lake Tel. Line.	456 00	11 83		467 83	48 20	5 68	104 00	
15	Eastbrook Tel. Co., Ltd.		145 30		145 30	164 69			
16	Eastern Telephone Company		2,922 18		2,922 18		535 10		2,196 50
17	Equalized Telephone Ass'n	355 35	306 76	106 10	768 21	135 62	65 19		102 96
18	Etna Telephone Company	216 00			216 00				
19	Eustis Telephone Company	1,732 27	861 40	643 97	3,237 64	175 20	186 96	330 76	996 69
20	Fort Kent Telephone Company	3,655 61	1,638 88	123 85	5,418 34	328 13	67 80	850 00	1,596 41
21	Foxcroft & Sebec Tel. Co.		101 70		101 70	122 11		15 00	
22	Franklin Farmers Co-operative Tel. Company	8,737 94	158 07	678 93	9,574 94	28 11	1,650 00	600 00	3,291 70
23	Half Moon Telephone Company	491 46	1,216 62	2,441 82	4,149 90	523 40	136 44	62 88	852 00
24	Hampden Telephone Company	1,656 00	299 25	77 56	2,032 81	349 68		150 00	724 30
25	Harmony & Wellington Tel. Co.	1,020 00	176 31		1,196 31		762 56	12 00	291 09

COMPARATIVE STATEMENT No. 54—Balance of Accounts.

LINE NO.	OPERATING EXPENSES.			Gross income.	DEDUCTIONS.					Net income.
	Depreciation charges.	Other general expense.	Total operating expenses.		Taxes.	Interest.	Miscellaneous charges.	Dividends paid.	Total deductions.	
1.	\$91 56	\$17 75	\$186 81	18 92	\$5 18				\$5 18	\$6 10
2.	28 40	80 44	270 19	38 81	5 00				161 66	\$122 85
3.	40 00	85 20	269 20	18 10			\$156 66			18 10
4.		383 59	1,044 71	276 62	15 00				15 00	261 62
5.		186 20	1,255 95	501 33	5 00			\$117 00	122 00	379 33
6.	51 60	16 85	109 72	45 25	06		52 81		52 87	17 62
7.			1,507 13	1,285 25	37 41			566 66	604 07	681 18
8.	200 00	235 36	1,953 80	823 57	34 15			582 90	617 05	206 52
9.		9 40	29 40	115 13						115 13
10.	600 00		3,315 34	1,513 43	75 00			600 00	675 00	838 43
11.		72 50	226 01	43 48						43 48
12.	100 00	179 21	730 60	197 02	5 00	\$28 00			33 00	164 02
13.			825 99	1,006 00	18 75	12 00			30 75	975 25
14.	12 00	25 00	194 88	272 95	5 00	60 00	9 00		74 00	198 95
15.			164 69	119 39						119 39
16.	125 00	357 81	3,214 41	1,292 23	57 00		152 80		209 80	\$502 03
17.	182 65		486 42	281 79	9 43	118 95			128 38	153 41
18.				216 00	5 00				5 00	211 00
19.	534 40		2,224 01	1,013 63	5 00	53 17			58 17	955 46
20.	325 10	854 65	4,022 09	1,396 25	218 32	163 76	250 00		632 08	764 17
21.			137 11	135 41						135 41
22.	253 20	3,671 22	9,494 23	80 71						80 71
23.	300 00	1,468 33	3,343 05	806 85	112 14			306 18	418 32	388 53
24.	167 41		1,391 39	641 42	38 36	258 00		219 00	515 36	126 06
25.		33 35	1,099 00	97 31	40 20	6 00			46 20	51 11

‡Deficit.

COMPARATIVE STATEMENT No. 54—Continued.

Line No.	NAME OF COMPANY.	OPERATING REVENUES.				OPERATING EXPENSES.			
		Exchange service revenues.	Toll service revenues.	Miscellaneous revenues.	Total revenues.	Repairs.	Other maintenance expenses.	General office salaries.	Operators' wages.
26	Hartland & St. Albans Tel. Co. . . .	4,018 18	1,013 77	151 19	5,183 14	1,056 21	289 35	461 96	928 35
27	Hebron's Home Telephone Co.	1,735 18	1,200 41	217 62	3,153 21	680 35	36 95	186 00	627 40
28	Independent Tel. & Tel. Co.	1,695 64	445 25	8 21	2,149 10	606 13			824 32
29	Jonesboro Telephone Company.	239 08	96 78	2 00	337 86	3 50	27 58	65 00	52 00
30	Katahdin Farmers Tel. Co.	10,732 57	7,790 33	330 95	18,853 85		110 02	3,490 00	2,990 00
31	Kingman Telephone Company			40 80	40 80		31 80		
32	Lagrange & Medford Tel. Co.	2,623 10	523 24	28 29	3,174 63	488 71	869 62	341 45	725 79
33	Lee Telephone Company	608 23	441 32	18 84	1,068 39	253 57	51 18	25 00	87 32
34	Lovell Tel. & Tel. Co.	844 42	15 85		860 27	284 42		56 00	9 72
35	Mason & Grover Hill Tel. Co.	83 43			83 43	14 87		12 00	7 03
36	Maxfield & Howland Tel. Co.	58 50			58 50	53 02			
37	Mere Point Tel. Co.	178 90		36	179 26	38 12			
38	Middle Intervale Tel. Co.	88 85		1 00	89 85	8 35		16 50	
39	Milo Telephone Company	3,838 54	1,269 81	95	5,109 30	83 73	806 03	1,913 97	770 47
40	Monroe & Brooks Tel. Co.	3,125 46			3,125 46	426 54	219 16	50 68	516 25
41	Mt. Abram Tel. & Tel. Co.	135 74			135 74	21 50		57 48	
42	Mount Vernon Tel. Co.	421 31	250 00	2,286 27	2,957 58	1,085 82	468 71	25 00	754 85
43	Nash Telephone Company	6,853 99		58 83	6,912 82	1,106 94	1,184 27	50 00	1,520 50
44	New Portland & Eustis Tel. Co.	620 46	376 62	36 07	1,033 15	79 90		50 00	175 00
45	New Portland & Farmington Tel. Company	574 27	144 47	77 44	796 18	88 70		100 00	207 04
46	New Portland & Kingfield Tel. Co.	152 10	13 24		165 34	14 25		15 00	15 00
47	New Sharon & Norridgewock Tel. Company	4,681 49	1,180 14		5,861 63	1,027 75	1,390 90	900 00	992 56
48	North Penobscot Tel. Co.	450 00	325 00	410 00	1,185 00	150 00			650 00
49	Oxford Farmers Co-operative Tel. Company	1,566 90	20 00		1,586 90	74 62	113 81		620 00
50	Palermo Telephone Company	820 35	82 97		903 32	285 13	31 07	20 28	240 00
51	Pine Tree Tel. & Tel. Co.	5,205 43	1,133 01		6,338 44	1,568 54	972 00	513 48	1,006 40
52	Plymouth Tel. Co. The	1,464 58	709 09	17 20	2,190 87	605 41	154 37	55 00	549 00
53	Poland Telephone Company	4,791 78	4,818 26		9,610 04	1,280 31	1,172 37		2,004 50

COMPARATIVE STATEMENT No. 54—Balance of Accounts Continued.

LINE No.	OPERATING EXPENSES.		. Total operating expenses.	Gross income.	DEDUCTIONS.					Net income.	
	Depreciation charges.	Other General expense.			Taxes.	Interest.	Miscellaneous charges.	Dividends paid.	Total deductions.		
26.	335 20	389 07	3,460 14	1,723 00	107 14			1,340 80	1,447 94	275 06	
27.		1,001 09	2,531 79	621 42	27 52			286 90	314 42	307 00	
28.		215 91	1,646 36	502 74	36 42			224 00	260 42	242 32	
29.	5 35		153 43	184 43	4 80				12 40	172 03	
30.	3,000 00	3,948 84	13,538 86	5,314 99	364 65	211 54		297 00	4,000 00	441 80	
31.		30 00	61 80	121 00						121 00	
32.	203 21	129 87	2,758 65	415 98	79 59			25 00	440 00	544 59	
33.		50 05	467 12	601 27	5 00				444 00	152 27	
34.	50 00	273 84	673 98	186 29	6 69					179 60	
35.	21 54		55 44	27 99						27 99	
36.	271 83		324 85	1266 35						266 35	
37.		77 00	115 12	64 14						64 14	
38.	29 64	36 19	90 68	† 83	6 04				6 04	16 87	
39.	536 22	963 34	5,073 76	35 54	114 32	21 29			135 61	1100 07	
40.		98 83	1,311 46	1,814 00	44 95			621 75	666 70	1,147 30	
41.	57 96	12 52	149 46	113 72						113 72	
42.		330 40	2,664 78	292 80	36 97					1206 17	
43.		509 87	4,371 58	2,541 24	240 45			462 00	1,200 00	1,100 79	
44.	276 31	11 36	44 28	440 58	30 91				30 91	409 67	
45.		3 77	440 02	356 16	14 12					192 04	
46.	54 27	102 29	63 05	6 85					150 00	8 20	
47.	500 00	652 12	5,463 33	398 30	59 96				48 00	1258 02	
48.		150 00	950 00	235 00		36 37			560 00	656 33	
49.		106 47	914 90	672 00	5 00					90 00	
50.	30 72	607 20	296 12	296 12	5 78					137 78	
51.		586 87	4,647 29	1,691 15	158 68					158 68	
52.	109 54	108 73	1,582 05	608 82	22 43					1,532 47	
53.	200 00	2,577 54	7,234 72	2,375 32	165 69				7 65	604 48	
									574 40	4 34	
									900 00	1,065 69	1,309 63

† Deficit.

COMPARATIVE STATEMENT No. 54—Concluded.

Line No.	NAME OF COMPANY.	OPERATING REVENUES.				OPERATING EXPENSES.			
		Exchange service revenues.	Toll service revenues.	Miscellaneous revenues.	Total revenues.	Repairs.	Other maintenance expenses.	General office salaries.	Operators' wages.
54	Saco River Tel. & Tel. Co.	3,664 53	1,913 01	1 57	5,580 01				\$3,530 25
55	Sidney Telephone Company	1,081 15	154 21		1,235 36	50 13	62 50	215 00	365 00
56	Standish Telephone Company	4,409 68	918 28		5,327 96	1,301 40	339 38	697 00	661 43
57	Stockton Springs Tel. Co.	1,951 95	1,654 47	121 80	3,728 22	358 10	569 44	400 00	311 90
58	Swan Island Tel. & Tel. Co.	899 32	439 40	28 21	1,366 93	165 35	110 96	122 00	235 06
59	Sweden Telephone Company	566 25	2 58		568 83	207 37	10 80	38 15	
60	*Temple Farmers Tel. Co., The								
61	Trans-Alpine Telephone Company			10 00	10 00				
62	Union River Telephone Company	827 03	368 43	5 10	1,200 56	298 65	174 72	50 00	600 00
63	Union Telephone Company			1,451 67	1,451 67	145 68	329 91		416 00
64	Unity Telephone Company	6,260 96	1,970 25	272 08	8,503 29	2,116 64	245 00	183 66	1,141 00
65	Van Tel. & Tel. Co., The	1,738 06	1,336 05	41 95	3,116 06	132 46		1,200 00	496 50
66	Waldo & Penobscot Tel. Co.	2,200 64	202 36	29 74	2,432 74	438 39		170 00	564 85
67	Warren Telephone Company	2,424 37		377 90	2,802 27	333 28	284 40	162 56	869 10
68	Washington Tel. Co.	1,135 87			1,135 87	233 59		79 27	156 00
69	Webber Pond Tel. Co.			270 00	270 00	38 24		16 00	
70	West Appleton Tel. Co.	1,219 00	177 38		1,396 38	198 47	291 09	185 00	344 00
71	West Oxford Tel. Co.	1,202 58	693 94	42 30	1,938 82	254 70			432 89
72	West Penobscot Tel. & Tel. Co.	5,610 82	1,393 86		7,004 68	1,547 52	121 22	161 33	1,777 00
73	Winn Telephone Company	1,016 25	354 66	89 75	1,460 66	112 00	48 00		728 00
	Totals	\$124,740 92	\$46,082 95	\$10,669 58	\$181,493 45	\$24,122 77	\$16,049 92	\$15,202 66	\$42,244 82

† Includes first four items of expense.

* No income or operating expenses prior to July 1, 1916.

COMPARATIVE STATEMENT No. 54—Balance of Accounts Concluded.

LINE NO.	OPERATING EXPENSES.		Total operating expenses.	Gross income.	DEDUCTIONS.					Net income.
	Depreciation charges.	Other General expense.			Taxes.	Interest.	Miscellaneous charges.	Dividends paid.	Total deductions.	
54.	916 28		4,446 53	1,133 48						1,133 48
55.		342 18	1,034 81	200 55						200 55
56.	750 00	675 14	4,424 35	903 61	96 89			600 00	696 89	206 72
57.		1,365 39	3,004 83	723 39	53 46	60 00			113 46	609 93
58.	140 00	224 02	997 39	369 54	22 80		46 20	299 00	368 00	1 54
59.		161 14	417 46	151 37	5 00	35 01	96 00		136 01	15 36
60.										
61.	13 26		13 26	13 26				10 00	10 00	113 26
62.	149 69		1,273 06	172 50	14 59		15 44		30 03	1102 53
63.		41 53	933 12	518 55	16 45			140 00	156 45	362 10
64.	2,500 00		6,186 30	2,316 99	287 53			2,781 60	3,069 13	1752 14
65.	96 89	348 99	2,274 84	841 22		17 26	463 67	156 12	637 05	204 17
66.	571 87	30 17	1,775 28	657 46	70 71			915 00	985 71	1328 25
67.	200 00	683 19	2,532 53	269 74	7 60			229 47	237 07	32 67
68.		499 71	968 57	167 30	19 35				19 35	147 95
69.		156 84	211 08	58 92	5 23			45 50	50 73	8 19
70.		141 52	1,160 08	236 30	28 71			240 00	268 71	132 41
71.		108 08	785 67	1,153 15	43 05	62 56	485 58	255 30	846 49	306 66
72.	310 34		3,917 41	3,087 27	178 11	12 00	289 56	1,158 00	1,637 67	1,449 60
73.	100 00		988 00	472 66	19 90			344 37	364 27	108 39
Totals.	\$14,441 44	\$24,762 72	\$136,824 33	\$44,669 12	\$3,104 34	\$1,443 91	\$2,419 97	\$20,817 95	\$27,786 17	\$16,882 95

‡Deficit.

COMPARATIVE STATEMENT No. 55.

The following table shows the Capitalization, Indebtedness, Gross Revenues less Operating Expenses, (Gross Income) and Disposition of Gross Income of Telephone Companies.

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PUBLIC UTILITIES COMMISSION REPORT.

NAME OF COMPANY.	Capital stock.	Funded debt.	Other interest-bearing debt.	Gross income.	Interest deductions.	Other deductions prior to distribution to stockholders.	Net income.	Dividends declared.
Albany Tel. & Tel. Company	\$3,000 00			\$ 92		\$ 18	\$ 10	
Androscoggin Lakes Tel. & Tel. Co.	5,000 00			38 81		161 66	122 85	
Argyle Telephone Company	1,100 00			18 10			18 10	
Aroostook Tel. & Tel. Company	279,740 00	\$39,500 00	\$28,607 46	31,704 33	\$3,631 01	6,310 56	21,762 76	\$19,581 80
Athens Telephone Company	4,000 00			276 62		15 00	261 62	
Baldwin & Sebago Telephone Company	1,950 00			501 37		5 00	496 37	117 00
Bethel & Newry Telephone Company	5,000 00			45 25		52 87	7 62	
Brownville Telephone Company	4,250 00			1,285 25		37 41	1,247 84	566 66
Center Lincolnville Telephone Company	9,715 00			823 57		34 15	789 42	582 90
Chadwick & Co., John	300 00			115 13			115 13	
China Telephone Company	10,000 00			1,513 43		75 00	1,438 43	600 00
Citizens Telephone Company	545 00			43 48			43 48	
Cobbosseecontee Telephone Company	1,280 00		603 00	197 02	28 00	5 00	164 02	
Denmark Telephone Company	790 00			1,006 00	12 00	18 75	975 25	
Dobsie Lake Telephone Line	1,500 00		1,000 00	272 95	60 00	14 00	198 95	
Eastbrook Telephone Co., Ltd.	1,530 00			19 39			19 39	
Eastern Telephone Company	800 00		552 00	1292 23		209 80	1502 03	
Equalized Telephone Ass'n	3,600 00		2,232 15	281 79	118 95	9 43	153 41	
Etna Telephone Company	790 00			216 00		5 00	211 00	
Eustis Telephone Company	3,000 00		2,900 00	1,013 63	53 17	5 00	955 46	
Fort Kent Telephone Company	4,320 00		4,130 92	1,396 25	163 76	468 32	764 17	
Foxcroft & Sebec Telephone Company	2,220 00			135 41			135 41	
Franklin Farmers Co-operative Tel. Co.	9,766 00		328 93	80 71			80 71	
Half Moon Telephone Company	5,103 00			806 85		112 14	694 71	306 18
Hampden Telephone Company	3,650 00		4,500 00	641 42	258 00	38 36	345 06	219 00
Harmony & Wellington Tel. Co.	3,050 00			97 31	6 00		51 11	
Hartland & St. Albans Tel. Co.	16,760 00			1,723 00		107 14	1,615 86	1,340 80
Hebron's Home Telephone Company	3,790 00			621 42		27 52	593 90	286 90
Independent Tel. & Tel. Company	1,120 00			502 74		36 42	466 32	224 00
Jonesboro Telephone Company	1,632 30			184 43		12 40	172 03	
Katahdin Farmers Tel. Co.	50,000 00		3,000 00	5,314 99	211 54	661 65	4,441 80	4,000 00
Kingman Telephone Company	500 00		25 00	121 00			121 00	
Lagrange & Medford Tel. Co.	2,200 00			415 98		104 59	311 39	440 00
Lee Telephone Company	1,540 00			601 27		5 00	596 27	444 00

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Lewiston, Greene & Monmouth Tel. Co.	23,070 00			5,741 47		347 72	5,393 75	1,374 20
Lovell Tel. & Tel. Co.	2,000 00			186 29		6 69	179 60	
Maine Tel. & Tel. Company	386,590 00	14,000 00		32,517 18	792 70	7,071 20	24,653 28	23,195 40
Mason & Grover Hill Tel. Co.	360 00			27 99			27 99	
Maxfield & Howland Tel. Co.	543 66			1266 35			1266 35	
Mere Point Telephone Company	333 69			64 14			64 14	
Middle Intervale Telephone Company	1,000 00			1 83		6 04	16 87	
Milo Telephone Company	2,050 00	354 95		35 54	21 29	114 32	1100 07	
Monroe & Brooks Telephone Company	12,435 00			1,814 00		44 95	1,769 05	621 75
Moosehead Tel. & Tel. Company	170,375 00			8,730 13	136 02	2,189 25	6,404 86	
Mt. Abram Tel. & Tel. Company	2,000 00			113 72			113 72	
Mt. Vernon Telephone Company	7,700 00			292 80		36 97	255 83	462 00
Nash Telephone Company	20,000 00		123 55	2,541 24		240 45	2,300 79	1,200 00
New England Tel. & Tel. Company	47,496,500 00	11,487,000 00	1,945,000 00	4,782,437 41	701,557 84	240,526 93	3,840,352 64	3,246,075 00
New Portland & Eustis Tel. Company	2,000 00			440 58		30 91	409 67	
New Portland & Farmington Tel. Co.	1,500 00			356 16		14 12	342 04	150 00
New Portland & Kingfield Tel. Co.	800 00			63 05		6 85	56 20	48 00
New Sharon & Norridgewock Tel. Co.	7,000 00		575 00	398 30	36 37	59 96	301 97	560 00
North Penobscot Telephone Company	2,300 00	1,175 00		235 00		90 00	145 00	
Ossipee Valley Tel. & Tel. Company	53,375 00		52,914 00	7,914 88	3,104 99	3,255 94	1,553 95	
Oxford Farmers Co-operative Tel. Co.	3,030 00		1,100 00	672 00	66 00	70 00	536 00	
Palermo Telephone Company	1,180 00	2,100 00		296 12	132 00	5 78	158 34	
Pine Tree Tel. & Tel. Company	8,570 00			1,691 15		158 68	1,532 47	
Plymouth Telephone Company, The	10,000 00			608 82		30 08	578 74	574 40
Poland Telephone Company	15,000 00			2,375 32		165 69	2,209 63	900 00
Saco River Tel. & Tel. Company	3,350 00		500 00	1,133 48			1,133 48	
Sidney Telephone Company	700 00			200 55			200 55	
Standish Telephone Company	10,000 00			903 61		96 89	806 72	600 00
Stockton Springs Telephone Company	5,000 00	1,000 00		723 39	60 00	53 46	609 93	
Swan Island Tel. & Tel. Company	5,980 00			369 54		69 00	300 54	299 00
Sweden Telephone Company	975 00		725 18	151 37	35 01	101 00	15 36	
Temple Farmers Tel. Co., The	890 00							
Trans-Alpine Telephone Company	233 6			13 26			13 26	10 00
Union River Telephone Company	3,400 00			172 50		30 03	1102 53	
Union Telephone Company	3,500 00			518 55		16 45	502 10	140 00
Unity Telephone Company	23,180 00			2,316 99		287 53	2,029 46	2,781 60
Van Telephone & Telegraph Co., The	854 29		125 00	841 22	17 26	463 67	360 29	156 12
Waldo & Penobscot Tel. Company	9,150 00			657 46		70 71	586 75	915 00
Warren Telephone Company	4,795 00			269 74		7 60	262 14	229 47
Washington Telephone Company	260 00			167 30		19 35	147 95	
Webber Pond Telephone Company	910 00			58 92		5 23	53 69	45 50
West Appleton Telephone Company	3,000 00			236 30		28 71	207 59	240 00
West Oxford Telephone Company	4,255 00		1,042 70	1,153 15	62 56	528 63	561 96	255 30
West Penobscot Tel. & Tel. Company	19,300 00			3,087 27	12 00	467 67	2,607 60	1,158 00
Winn Telephone Company	4,340 00			472 66		19 90	452 76	344 37

‡ Deficit.



TABULATED AND COMPARATIVE
STATEMENTS

COMPILED FROM THE

Reports of
Water Companies

FOR THE

Year Ending June 30, 1916

COMPARATIVE STATEMENT No. 56.

The following gives a comparative statement of the assets of water utilities reporting to the Commission for the year ending June 30, 1916. Liabilities of corresponding companies are shown on following page.

NAME OF COMPANY.	Fixed capital.	Current assets.	Prepayments.	Other assets.	Suspense.	Deficit.	Total assets.
Abbot, E. A. Water Company.....	\$8,869 27	\$553 82					\$9,423 09
Acadia Aqueduct Company.....	1,000 00	5 00					1,005 00
Alfred Water Company.....	33,000 00	283 36			\$1,200 00	\$66 64	34,550 00
Andover Water Company.....	26,889 75	738 88		\$919 41			28,548 04
Anson Water District.....	19,542 32	57,797 68					77,340 00
Auburn Water Commissioners.....	455,657 50	31,830 30	\$161 62	27,085 28			514,734 70
Augusta Water District.....	846,802 98	22,052 77		114,653 95			983,509 70
Bangor, City of, Water Dept.....	1,500,880 56	21,897 38		79,074 95			1,601,852 89
Bangor Railway & Electric Company.....	3,320,630 81	121,155 15	4,931 48	3,102,311 02	22,353 29		6,571,381 75
Bar Harbor & Union River Power Co.....	2,131,043 74	29,601 42	53 87	40,101 25	14,040 08		2,214,840 36
Bar Harbor Water Company.....	389,649 12	5,132 43					394,781 55
Bath Water District.....	558,313 94	11,983 99	941 77		500 00		571,739 70
Belfast Water Company.....	238,590 77	3,293 00			937 50		242,821 27
Belgrade Power Company.....	13,479 13	1,761 07					15,240 20
Bethel Water Company.....	64,478 84	1,227 78				11,293 38	77,000 00
Biddeford & Saco Water Company.....	1,110,433 89	22,061 11	378 06	920 00			1,133,793 06
Bingham Water District.....	52,691 79	315 77			1,530 00		54,537 56
Bolster Aqueduct Company.....	750 00						750 00
Boothbay Harbor Water System.....	100,665 79	1,594 23	155 14				102,415 16
Bridgton Water & Electric Company.....	146,851 67	5,397 70	56 05	35,100 00	16,650 00		204,055 42
Brownville & Williamsburg Water Co.....	16,210 83	1,590 22					17,801 05
Brunswick & Topsham Water District.....	398,012 95	19,020 19		51,486 28			468,519 42
Buckfield Water Power & Electric Light Company.....	48,000 00	1,598 77				929 56	50,528 33
Camden & Rockland Water Company.....	1,082,672 97	20,951 42	71 51	204,136 52	1,750 91		1,309,583 33
Caribou Water, Light & Power Co.....	182,859 92	12,327 39	197 90	54,350 00			249,735 21
Central Aqueduct Company.....	1,650 00	647 60					2,297 60
Coburn Aqueduct Company.....	4,000 00	191 37		857 37			5,048 74
Crystal Fountain Aqueduct Ass'n.....	400 00	73 59					473 59
Danforth Water Company.....	24,000 00					42 07	24,042 07
Dixfield Light & Water Company.....	48,761 18	1,256 14					50,017 32

COMPARATIVE STATEMENT No. 56.

The following gives a comparative statement of the liabilities of water utilities reporting to the Commission for the year ending June 30, 1916. Assets of corresponding companies are shown on preceding page.

NAME OF COMPANY.	Capital stock.	Funded debt.	Current liabilities.	Accrued liabilities.	Reserves.	Surplus.	Total liabilities.
Abbot, E. A. Water Company.....	*\$8,869 27		\$128 75	\$380 77	\$38 57	\$5 73	\$9,423 09
Acadia Aqueduct Company.....	*1,000 00					5 00	1,005 00
Alfred Water Company.....	2,200 00	\$25,000 00	7,350 00				34,550 00
Andover Water Company.....	11,850 00	15,000 00		310 42		1,387 62	28,548 04
Anson Water District.....		75,000 00		1,125 00	1,215 00		77,340 00
Auburn Water Commissioners.....		192,700 00	3,052 50		39,341 15	279,641 05	514,734 70
Augusta Water District.....		700,000 00		11,666 67		271,843 03	983,509 70
Bangor, City of, Water Dept.....		520,000 00		10,253 33	79,074 95	992,524 61	1,601,852 89
Bangor Railway & Electric Company.....	3,500,000 00	2,599,000 00	129,342 77	37,648 99	210,118 51	95,271 48	6,571,381 75
Bar Harbor & Union River Power Co.....	1,000,000 00	1,076,000 00	26,638 88	19,402 52	52,256 26	40,542 70	2,214,840 36
Bar Harbor Water Company.....	139,050 00	125,000 00	1,000 00		35,613 11	94,118 44	394,781 55
Bath Water District.....		560,000 00			10,335 70	1,404 00	571,739 70
Belfast Water Company.....	100,000 00	75,000 00	14,000 00	1,712 95	30,183 49	21,924 83	242,821 27
Belgrade Power Company.....	*		9,395 11	59 45		5,785 64	15,240 20
Bethel Water Company.....	42,000 00	35,000 00					77,000 00
Biddeford & Saco Water Company.....	400,000 00	600,000 00	47,122 44	7,395 88	27,729 44	51,545 30	1,133,793 06
Bingham Water District.....		51,000 00	2,500 00	541 25		496 31	54,537 56
Bolster Aqueduct Company.....	*750 00						750 00
Boothbay Harbor Water System.....		51,460 00	12,000 00	280 67	1,500 00	37,174 49	102,415 16
Bridgton Water & Electric Company.....	90,000 00	90,000 00	8,013 57	1,638 50		14,403 35	204,055 42
Brownville & Williamsburg Water Co.....	13,650 00					4,151 05	17,801 05
Brunswick & Topsham Water District.....		380,000 00	12,900 00		43,886 28	31,733 14	468,519 42
Buckfield Water Power & Electric Light Company.....	25,000 00	25,000 00		528 33			50,528 33
Camden & Rockland Water Company.....	498,400 00	750,000 00	2,827 04	11,654 59	1,259 80	45,441 90	1,309,583 33
Caribou Water, Light & Power Co.....	100,000 00	107,000 00	6,768 77	919 87	5,070 98	29,975 59	249,735 21
Central Aqueduct Company.....	1,300 00		350 00	43 00		604 60	2,297 60
Coburn Aqueduct Company.....	4,000 00				857 37	191 37	5,048 74
Crystal Fountain Aqueduct Ass'n.....	*400 00					73 59	473 59
Danforth Water Company.....	10,000 00	14,000 00	42 07				24,042 07
Dixfield Light & Water Company.....	46,000 00					4,017 32	50,017 32

* Proprietor's account.

COMPARATIVE STATEMENT No. 56 ASSETS—Continued.

NAME OF COMPANY.	Fixed capital.	Current assets.	Prepayments.	Other assets.	Suspense.	Deficit.	Total assets.
Dover & Foxcroft Water District.....	174,720 91	1,359 59	225 69	18,405 04	1,259 01		195,970 24
Eastport Water Company.....	230,226 17	10,835 85				111,137 98	352,200 00
East Vassalboro Water System.....	3,000 00	110 25					3,110 25
Farmington Falls Water Company.....	5,000 00	131 94					5,131 94
Farmington Village Corporation.....	148,310 47	9,043 54					157,354 01
Foreside Water Company.....	176,657 10	3,824 82				4,082 58	184,564 50
Fort Kent Water Company.....	67,951 02	1,207 72		50,000 00		682 63	119,841 37
Freeport Water Company.....	59,760 81	1,455 08	69 46				61,285 35
Friendship Water Company.....	8,000 00	890 00					8,890 00
Frontier Water Company.....	80,960 67	2,416 23					83,376 90
Fryeburg Water Company.....	43,078 35	1,773 55		847 07			45,698 97
Gardiner Water District.....	336,061 50	5,803 95		69,024 82			410,890 27
Goodwin, Burton W.....	2,350 00	232 00					2,582 00
Goodwin Bros. Water Company.....	1,500 00	132 00					1,632 00
Gorham Water Company.....	103,330 32	4,966 33					108,296 65
Greenville Water Company.....	103,242 50	5,714 30					108,956 80
Grindstone Neck Water Co., The.....	40,711 98	1,413 30					42,125 28
Guilford Water Company.....	128,720 82	1,065 33	62 35		58 50		129,907 00
Hallowell Water Works.....	59,914 70	11,950 75		31,310 14			103,175 59
Hancock Water, Light & Power Co.....	2,400 00	51 73		20,425 00		3,023 27	25,900 00
Hartland Water Company.....	125,459 09	359 10	5 00	1,250 00	165 00		127,238 19
Hebron Water Company, The.....	25,227 93	23 95		3,629 63			28,881 51
Hills Beach Water Company.....	1,366 00	57 00					1,423 00
Hillside Water Co. (So. Paris).....	2,500 00	31 50					2,531 50
Hillside Water Co. (Winthrop).....	2,000 00	75 00				2,925 00	5,000 00
Houlton Water Company.....	200,935 25	6,167 79	109 91	18,319 80			225,532 75
Island Falls Water Company.....	73,720 68	893 16		24,500 00		2,493 66	101,607 50
Jackman Water, Light & Power Co.....	30,302 40	704 73					31,007 13
Kennebec Water District.....	999,737 31	37,562 72	385 87	55,374 17	8,328 07		1,101,388 14
Kezar Falls Water Company.....	29,450 86	1,046 12					30,496 98
Kingfield Water Company.....	60,000 00	702 88					60,702 88
Kittery Water District.....	350,000 00	4,531 41					354,531 41
Lewiston Water Commrs., City of.....	970,062 66	25,760 92	57 33	2,904 67			998,785 58
Limerick Water & Electric Company.....	162,982 63	21,160 24	1,221 22	29,971 32	82 70		215,418 11

COMPARATIVE STATEMENT NO. 56 LIABILITIES—Continued.

NAME OF COMPANY.	Capital stock.	Funded debt.	Current liabilities.	Accrued liabilities.	Reserves.	Surplus.	Total liabilities.
Dover & Foxcroft Water District		130,000 00	5,286 38	1,208 15	19,506 55	39,969 16	195,970 24
Eastport Water Company	100,000 00	160,000 00	71,200 00	21,000 00			352,200 00
East Vassalboro Water System	*2,300 00					810 25	3,110 25
Farmington Falls Water Company	4,050 00					1,081 94	5,131 94
Farmington Village Corporation		105,000 00	3,983 00	567 00		47,804 01	157,354 01
Foreside Water Company	100,000 00	60,000 00	23,564 50	1,000 00			184,564 50
Fort Kent Water Company	25,000 00	50,000 00	44,841 37				119,841 37
Freeport Water Company	21,800 00	31,000 00	1,612 52	935 33	75 00	5,862 50	61,255 35
Friendship Water Company	8,000 00		480 00			410 00	8,890 00
Frontier Water Company	30,000 00	30,000 00	840 00	562 50		21,974 40	83,376 90
Fryeburg Water Company	16,000 00				12,299 29	17,399 68	45,698 97
Gardiner Water District		350,000 00	15,000 00		2,495 00	43,395 27	410,890 27
Goodwin, Burton W.	*850 00		1,590 00			142 00	2,582 00
Goodwin Bros. Water Company	*1,500 00					132 00	1,632 00
Gorham Water Company	50,000 00	50,000 00	3,625 00	333 33		4,338 32	108,296 65
Greenville Water Company	102,500 00		358 20		1,544 14	4,554 46	108,956 80
Grindstone Neck Water Co., The	25,000 00	12,000 00	293 75			4,831 53	42,125 28
Guilford Water Company	79,950 00	40,000 00	8,267 91	879 93		809 16	129,907 00
Hallowell Water Works		50,000 00	1,000 00		31,338 64	20,836 95	103,175 59
Hancock Water, Light & Power Co.	25,000 00		900 00				25,900 00
Hartland Water Company	61,600 00	50,000 00	15,262 92	97 45		277 82	127,238 19
Hebron Water Company, The		13,000 00				15,881 51	28,881 51
Hills Beach Water Company	*1,423 00						1,423 00
Hillside Water Co. (So. Paris)	1,600 00		366 05			565 45	\$2,531 50
Hillside Water Co. (Winthrop)	5,000 00						5,000 00
Houlton Water Company	50,000 00	150,500 00	1,038 46	1,533 33	1,691 49	20,769 47	225,532 75
Island Falls Water Company	40,000 00	30,000 00	31,445 00	162 50			101,607 50
Jackman Water, Light & Power Co.	30,000 00					1,007 13	31,007 13
Kennebec Water District		950,000 00	1,015 87	6,583 67	137,700 10	6,088 50	1,101,388 14
Kezar Falls Water Company	25,000 00		770 07		4,726 91		30,496 98
Kingfield Water Company	40,000 00	20,000 00				702 88	60,702 88
Kittery Water District		196,500 00	6,000 00	318 75	25,000 00	126,712 66	354,531 41
Lewiston Water Comms., City of		500,000 00	9,484 18	5,471 29	2,904 67	480,925 44	998,785 58
Limerick Water & Electric Company	35,200 00		172,021 33	211 68	214 00	7,771 10	215,418 11

* Proprietor's account.

COMPARATIVE STATEMENT No. 56 ASSETS—Continued.

NAME OF COMPANY.	Fixed capital.	Current assets.	Prepayments.	Other assets.	Suspense.	Deficit.	Total assets.
Limestone Water & Sewer Company	43,099 95	580 64			2,480 85		46,161 44
Lincoln Water Company	100,850 25	22,799 56		30,000 00	1,750 00	9,730 19	165,130 00
Lisbon Water Works	91,720 60	2,754 95	6 23	7,952 04			102,433 82
Livermore Falls Water District	162,467 20	4,124 05		6,397 85			172,989 10
Lubec Water Works	64,284 76	582 02					64,866 78
Machias Water Company	100,000 00	1,330 12					101,330 12
Madison Water District	130,248 21	2,693 07					132,941 28
Maine Water Company	733,113 83	5,362 41		567,817 24			1,306,293 48
Mars Hill & Blaine Water Company	100,000 00	2,050 18					102,050 18
Mechanic Falls Water Company	78,140 03	1,624 04	25 00	9,838 14			89,627 21
Meserve, James Y	900 00	100 00					1,000 00
Mexico Water Company	54,079 27	3,328 03			49,550 00		106,957 30
Milbridge Water Company	11,500 00	1,553 10					13,053 10
Millinocket Water Company	115,898 84	9,578 50					125,477 34
Milo Water Company	146,800 00	745 69				295 98	147,841 67
Monhegan Water Company	2,010 00	434 22					2,444 22
Monson Spring Water Company	6,000 00	479 56					6,479 56
Newport Water Company	112,000 00	1,566 70					113,566 70
North Berwick Water Company	39,710 51	397 30		9,620 12	10,000 00	51,318 50	111,046 43
North Bridgton Water Company	2,901 07	99 14		178 78			3,178 99
Northeast Harbor Water Company	50,017 10	8,360 68		5,836 38			64,214 16
Northern Water Company	91,857 50	172 52				5,002 48	97,032 50
North Haven Water System	32,049 27	1,129 36				3,038 76	36,217 39
Northport Mountain Spring Company	8,000 00	557 26					8,557 26
North Village Water Company	5,479 93	399 74					5,879 67
Norway Water Company	88,345 96	860 44				2,210 28	91,416 68
Oakland Water Company	150,000 00	674 63					150,674 63
Orono Water Company	180,256 56	2,906 02		1,350 00			184,512 58
Paris Hill Water Company	9,325 00	841 57					10,166 57
Peaks Island Corporation, The	334,366 64	8,349 69		37,050 00			379,766 33
Peoples Water Company	3,200 00	54 90					3,254 90
Phillips Water Company	63,032 31	1,386 97					64,419 28
Pine Tree Aqueduct Company	2,214 93	1,177 51					3,392 44
Pittsfield Water Works	87,732 49	3,489 04	6 94		413 90		91,642 37

COMPARATIVE STATEMENT NO. 56 LIABILITIES—Continued.

NAME OF COMPANY.	Capital stock.	Funded debt.	Current liabilities.	Accrued liabilities.	Reserves.	Surplus.	Total liabilities.
Limestone Water & Sewer Company...	18,000 00	25,000 00	1,800 00	807 45		553 99	46,161 44
Lincoln Water Company.....	50,000 00	75,000 00	40,130 00				165,130 00
Lisbon Water Works.....		74,000 00		735 96	20,274 34	7,423 52	102,433 82
Livermore Falls Water District.....		150,000 00	1,500 00			21,489 10	172,989 10
Lubec Water Works.....		17,000 00			12,591 25	35,275 53	64,866 78
Machias Water Company.....	50,000 00	50,000 00		416 67		913 45	101,330 12
Madison Water District.....			131,809 55	285 22		846 51	132,941 28
Maine Water Company.....	500,000 00	567,000 00	45,795 97	443 75	59,642 79	133,410 97	1,306,293 48
Mars Hill & Blaine Water Company.....	50,000 00	43,000 00	7,000 00	895 84		1,154 34	102,050 18
Mechanic Falls Water Company.....	28,000 00	50,000 00			5,810 00	5,817 21	89,627 21
Meserve, James Y.....	1,000 00						1,000 00
Mexico Water Company.....	50,000 00	50,000 00		1,145 83		5,811 47	106,957 30
Millbridge Water Company.....	11,500 00		526 89	120 05		906 16	13,053 10
Millinocket Water Company.....	60,000 00	46,000 00	4,350 00	1,000 00		14,127 34	125,477 34
Milo Water Company.....	96,800 00	50,000 00		1,041 67			147,841 67
Monhegan Water Company.....	2,010 00		112 92			321 30	2,444 22
Monson Spring Water Company.....	*6,000 00		479 56				6,479 56
Newport Water Company.....	20,000 00	50,000 00	12,000 00	666 66		30,900 04	113,566 70
North Berwick Water Company.....	50,000 00	35,000 00	23,075 00		2,971 43		111,046 43
North Bridgton Water Company.....	2,700 00			4 17		474 82	3,178 99
Northeast Harbor Water Company.....	23,000 00	18,000 00	1,504 93	375 00	6,016 63	15,317 60	64,214 16
Northern Water Company.....	45,000 00	30,000 00	21,657 50	375 00			97,032 50
North Haven Water System.....		20,000 00	15,550 72	666 67			36,217 39
Northport Mountain Spring Company.....	8,000 00					557 26	8,557 26
North Village Water Company.....	3,000 00		185 00			2,694 67	5,879 67
Norway Water Company.....	59,900 00	31,000 00		516 68			91,416 68
Oakland Water Company.....	50,000 00	40,000 00		666 66		60,007 97	150,674 63
Orono Water Company.....	100,000 00	60,000 00	4,164 36	32 22	2,743 90	17,572 10	184,512 58
Paris Hill Water Company.....	9,325 00		100 00			741 57	10,166 57
Peaks Island Corporation, The.....	225,000 00	100,000 00	36,202 99			18,563 34	379,766 33
Peoples Water Company.....	3,200 00					54 90	3,254 90
Phillips Water Company.....	30,000 00	30,000 00		387 50		4,031 78	64,419 28
Pine Tree Aqueduct Company.....	780 00					2,612 44	3,392 44
Pittsfield Water Works.....		30,000 00	11,228 15	545 00	1,612 46	48,256 76	91,642 37

* Proprietor's account.

COMPARATIVE STATEMENT NO. 56 ASSETS—Continued.

NAME OF COMPANY.	Fixed capital.	Current assets.	Prepayments.	Other assets.	Suspense.	Deficit.	Total assets.
Portland Power & Development Co.	214,164 99	11,564 88	871 84	2,500 00			229,101 71
Portland Water District	5,399,810 17	142,721 06		674,020 56			6,216,551 79
Fresque Isle Water Company	191,660 24	4,505 32	112 05	2,375 00			198,652 61
Frouts Neck Water Company	16,589 11	3,353 45					19,942 56
Quantabcook Water Company	18,500 00	736 65				1,517 73	20,754 38
Rangeley Water Company	73,000 00	26 47					73,026 47
Richmond Water Works	43,325 00	5,121 33					48,446 33
Rumford & Mexico Water District	355,205 89	3,639 16		6,107 75			364,952 80
Sangerville Water Supply Company	166,063 47	6,878 87		1,000 00			173,942 34
Seabrook Water Company	31,471 48	1,008 44		25 00			32,504 92
Seal Harbor Water Supply Co., The	5,905 00	1,015 15					6,920 15
Searsport Water Company	52,205 88	521 59					52,727 47
Shaw Ridlon Land Company	159,016 59	1,072 90		15,000 00		5,466 97	180,556 46
Skowhegan Aqueduct Company	34,756 60					5,630 42	40,387 02
Small Point Water Company	1,600 00	5 69					1,605 69
Smith & Green Water Company	5,914 31	42 66					9,307 80
South Berwick Water Company	2,118 17	28 00				3,350 83	2,146 17
So. Paris Village Corp. Water Works	49,249 29	1,392 87					50,642 16
Southwest Harbor Water Company	77,731 39	2,256 08					79,987 47
Springvale Aqueduct Company	35,682 20					41,017 80	76,700 00
Strong Water District	79,913 01	2,808 34		1,200 00			83,921 35
Sullivan Harbor Water Company	31,388 69	1,069 91					32,458 60
Summit Spring Water Company	8,967 00	572 21					9,539 21
Van Buren Water District	6,000 00	388 25					6,388 25
Vinal Haven Water Company	105,064 76	3,362 60					108,427 36
Waldoboro Water Company	95,789 07	1,796 33	7 30	1,125 00	198 79		98,916 49
Warren Water Supply	24,360 00	2,904 12					27,264 12
Weeks Mills Water Company	20,257 04	674 78	165 01				21,096 83
West Falmouth Water Company	1,980 56	25 00				100 00	2,005 56
Westfield Electric Company	1,900 00	64 53					2,064 53
West Skowhegan Aqueduct Company	3,500 00	3,200 00	500 00				7,200 00
Wills Water Works, M. W.	6,000 00	366 98		1,675 36			8,042 34
	4,249 02	93 50					4,342 52

COMPARATIVE STATEMENT No. 56 LIABILITIES—Continued.

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NAME OF COMPANY.	Capital stock.	Funded debt.	Current liabilities.	Accrued liabilities.	Reserves.	Surplus.	Total liabilities.
Portland Power & Development Co.....	100,000 00	100,000 00	14,527 31	1,045 93	331 29	13,197 18	229,101 71
Portland Water District.....		5,365,000 00	42,529 75	45,266 71	690,925 68	72,829 65	6,216,551 79
Presque Isle Water Company.....	94,650 00	90,000 00	8,428 17	224 10	17 50	5,332 84	198,652 61
Prouts Neck Water Company.....	16,000 00		1,188 60	33 43	266 17	2,454 36	19,942 56
Quantabcock Water Company.....	11,250 00	9,000 00	355 00	149 38			20,754 38
Rangleyle Water Company.....	38,000 00	35,000 00				26 47	73,026 47
Richmond Water Works.....	42,000 00		1,050 00			5,396 33	48,446 33
Rumford & Mexico Water District.....		326,000 00	24,000 00	2,469 30		12,483 50	364,952 80
Sanford Water Company.....	100,000 00		13,639 62	567 72	1,011 90	58,723 10	173,942 34
Sangerville Water Supply Company.....	16,300 00	15,000 00	126 50	377 50		700 92	32,504 92
Scarboro Water Company.....	5,000 00				100 00	1,820 15	6,920 15
Seal Harbor Water Supply Co., The.....	40,000 00		5,509 80			7,217 67	52,727 47
Searsport Water Company.....	100,000 00	75,000 00	4,306 46	1,250 00			180,556 46
Shaw Ridlon Land Company.....	40,000 00		387 02				40,387 02
Skowhegan Aqueduct Company.....	1,600 00					5 69	1,605 69
Small Point Water Company.....	2,000 00		3,600 00	108 00	3,599 80		9,307 80
Smith & Greene Water Company.....	*2,118 17					28 00	2,146 17
So. Berwick Water Company.....	46,000 00		938 69			3,703 47	50,642 16
So. Paris Village Corp. Water Works.....		68,000 00	2,012 38	729 72		9,245 37	79,987 47
Southwest Harbor Water Company.....	40,000 00	31,000 00	5,700 00				76,700 00
Springvale Aqueduct Company.....	40,000 00	35,000 00	148 55	875 00		7,897 80	83,921 35
Strong Water District.....		30,600 00	1,000 00	367 00		491 60	32,458 60
Sullivan Harbor Water Company.....	6,100 00	2,400 00	17 41		183 00	838 80	9,539 21
Summit Spring Water Company.....	*			5 80		6,382 45	6,388 25
Van Buren Water District.....		102,500 00	953 71	333 33		4,640 32	108,427 36
Vinal Haven Water Company.....	39,600 00	45,000 00	12,285 73	570 00	453 62	1,007 14	98,916 49
Waldoboro Water Company.....	24,360 00		1,461 60			1,442 52	27,264 12
Warren Water Supply.....	20,000 00			8 52	668 25	420 06	21,096 83
Weeks Mills Water Company.....	*1,600 00					405 56	2,005 56
West Falmouth Water Company.....	*1,900 00					164 53	2,064 53
Westfield Electric Company.....	7,200 00						7,200 00
West Skowhegan Aqueduct Company.....	6,000 00				1,675 36	366 98	8,042 34
Wills Water Works, M. W.....	*3,249 02	1,000 00		74 25		19 25	4,342 52

* Proprietor's account.

COMPARATIVE STATEMENT No. 56 ASSETS—Concluded.

NAME OF COMPANY.	Fixed capital.	Current assets.	Prepayments.	Other assets.	Suspense.	Deficit.	Total assets.
Wilton Water Company	85,802 43	2,096 72	.....	1,985 00	.....	.....	89,884 15
Winterport Water Company	47,320 30	428 66	.....	.....	.....	.....	47,748 96
Winthrop Water Company	7,665 96	67 00	.....	5,200 00	.....	1,821 25	14,754 21
Wiscasset Water Company	13,800 00	136 00	.....	.....	.....	.....	13,936 00
Woodland Light & Water Company	25,444 88	.....	.....	.....	.....	.....	25,444 88
Yarmouth Water Company	72,207 29	4,751 06	.....	13,969 83	.....	.....	90,928 18
York County Water Company	819,211 92	16,379 23	.....	661 87	27,614 58	13,215 73	877,083 38
York Shore Water Company	245,700 15	10,428 50	348 00	21,788 41	.....	.....	278,265 06
Totals	\$29,478,525 92	\$889,842 26	\$11,126 60	\$5,461,632 02	\$160,963 18	\$280,293 69	\$36,282,383 67

COMPARATIVE STATEMENT No. 56 LIABILITIES—Concluded.

NAME OF COMPANY.	Capital stock.	Funded debt.	Current liabilities.	Accrued liabilities.	Reserves.	Surplus.	Total liabilities.
Wilton Water Company.....	42,000 00	30,500 00	730 41	125 00	12,240 00	4,288 74	89,884 15
Winterport Water Company.....	25,000 00	19,000 00	.....	316 67	1,250 00	2,182 29	47,748 96
Winthrop Water Company.....	10,000 00	2,588 25	.....	.....	2,165 96	.....	14,754 21
Wiscasset Water Company.....	13,936 00	.....	.....	.....	.....	.....	13,936 00
Woodland Light & Water Company.....	5,000 00	.....	20,444 88	.....	.....	.....	25,444 88
Yarmouth Water Company.....	.....	36,500 00	.....	.....	14,329 83	40,098 35	90,928 18
York County Water Company.....	479,600 00	367,500 00	20,825 88	4,357 50	4,800 00	.....	877,083 38
York Shore Water Company.....	62,400 00	56,000 00	36,399 85	973 80	.....	122,491 41	278,265 06
Totals.....	\$9,912,320 46	\$19,527,748 25	\$1,285,419 27	\$217,783 76	\$1,623,657 56	\$3,715,454 37	\$36,282,383 67

* Proprietor's account.

COMPARATIVE STATEMENT No. 57.

The following tabulation gives a comparative statement of the Income Account of water utilities for the year ending June 30, 1916.

NAME OF COMPANY.	Water operating revenues.	Water operating expenses.	Net revenues from water operations.	Net revenues from other operations.	Non-operating revenues.	Gross income.	Deductions from gross income.	Net income.
Abbot, E. A. Water Company.....	\$543 82	\$193 32	\$350 50	\$10 00		\$360 50		\$360 50
Acadia Aqueduct Company.....	325 28	50 93	274 35			274 35		274 35
Alfred Water Company.....	2,491 12	820 65	1,670 47		\$41 26	1,711 73	\$1,703 50	8 23
Andover Water Company.....	1,554 18	103 53	1,450 65		29 27	1,479 92	750 00	729 92
Anson Water District.....								
Auburn Water Commissioners.....	38,931 47	24,243 89	14,687 58		507 40	15,194 98	12,438 12	2,756 86
Augusta Water District.....	53,796 38	8,950 17	44,846 21		6,079 90	50,926 11	39,810 67	11,115 44
Bangor, City of, Water Dept.....	92,233 35	38,615 50	53,617 85		405 08	54,022 93	20,833 33	33,189 60
Bangor Railway & Electric Company	44,083 27	28,429 20	15,654 07	176,972 83	76,166 95	268,793 85	130,405 10	138,388 75
Bar Harbor & Union River Power Co.	10,443 93	6,029 82	4,414 11	71,603 65	430 65	76,448 41	52,785 17	23,663 24
Bar Harbor Water Company.....	32,783 49	13,132 35	19,601 14		118 42	19,719 56	6,292 70	13,426 86
Bath Water District.....	24,469 66	12,226 44	12,243 22		279 78	12,523 00	11,119 00	1,404 00
Belfast Water Company.....	18,836 44	15,527 13	3,309 31		258 74	3,568 05	4,562 45	*994 40
Belgrade Power Company.....	612 95	373 31	234 64	1,142 84		1,377 48	695 94	681 54
Bethel Water Company.....	5,372 95	1,338 18	4,034 77			4,034 77	1,583 00	2,451 77
Biddeford & Saco Water Company..	94,346 35	41,729 16	52,617 19		1,431 98	54,049 17	26,167 83	27,881 34
Bingham Water District.....	3,582 98	892 74	2,690 24			2,690 24	2,267 00	423 24
Bolster Aqueduct Company.....	75 00	92 98	*17 98			*17 98		*17 98
Boothbay Harbor Water System....	10,693 44	7,643 23	3,050 21		82 53	3,132 74	2,593 08	539 66
Bridgton Water & Electric Company	5,146 32	1,798 99	3,347 33	3,765 55	491 75	7,604 63	4,546 51	3,058 12
Brownville & Williamsburg Water Company.....	2,847 68	476 29	2,371 39		68 52	2,439 91	29 66	2,410 25
Brunswick & Topsham Water Dist..	29,093 80	9,634 70	19,459 10		1,925 03	21,384 13	19,497 95	1,886 18
Buckfield Water Power & Electric Light Company.....	2,470 20	142 13	2,328 07	177 77	53 24	2,559 08	1,291 95	1,267 13
Camden & Rockland Water Co.....	74,562 38	19,215 69	55,346 69		809 39	56,156 08	34,625 00	21,531 08
Caribou Water, Light & Power Co..	9,964 30	5,156 57	4,807 73	4,174 57	1,273 49	10,255 79	5,433 33	4,822 46
Central Aqueduct Company.....	318 00	42 00	276 00			276 00	21 00	255 00
Coburn Aqueduct Company.....	827 21	368 41	458 80		34 62	493 42		493 42
Crystal Fountain Aqueduct Ass'n....	36 00	8 46	27 54			27 54		27 54
Danforth Water Company.....	1,950 92	1,239 48	711 44			711 44	700 00	11 44

Dixfield Light & Water Company...	3,220 41	199 68	3,020 73		3,020 73		3,020 73
Dover & Foxcroft Water District...	11,532 06	5,051 38	6,480 68		6,047 48	12,528 16	10,666 29
Eastport Water Company...	18,537 10	10,197 81	8,339 29		114 47	8,453 76	8,800 00
East Vassalboro Water System...	288 85	91 15	197 70			197 70	
Farmington Falls Water Company...	476 58	139 54	337 04			337 04	
Farmington Village Corporation...	11,093 26	1,418 78	9,674 48			9,674 48	4,550 00
Foreside Water Company...	4,925 11	732 46	4,192 65	3 28		4,195 93	4,610 92
Fort Kent Water Company...	3,682 04	910 38	2,771 66			2,771 66	1,885 34
Freeport Water Company...	3,973 98	2,045 81	1,928 17		7 87	1,936 04	1,637 43
Friendship Water Company...	780 00	141 62	638 38			638 38	
Frontier Water Company...	5,224 89	934 64	4,290 25			4,290 25	1,500 00
Fryeburg Water Company...	3,241 10	1,746 36	1,494 74		176 96	1,671 70	100 00
Gardiner Water District...	27,914 74	8,404 81	19,509 93		1,381 64	20,891 57	14,992 21
Goodwin, Burton W...	232 00	33 80	198 20			198 20	
Goodwin Bros. Water Company...	132 00	9 60	122 40			122 40	
Gorham Water Company...	7,191 50	3,038 22	4,153 28		95 00	4,248 28	2,431 33
Greenville Water Company...	4,198 90	2,352 51	1,846 39	*10,510 59	50 16	*8,614 04	
Grindstone Neck Water Co., The...	3,728 37	1,753 56	1,974 81			1,974 81	687 50
Guilford Water Company...	5,042 95	501 22	4,541 73		6 09	4,547 82	2,514 72
Hallowell Water Works...	7,818 88	2,289 86	5,529 02		1,613 50	7,142 52	5,424 09
Hancock Water, Light & Power Co.	738 50	353 59	384 91			384 91	72 18
Hartland Water Company...	2,859 36	229 97	2,629 39		2 21	2,631 60	2,761 23
Hebron Water Co., The...	566 50	158 05	408 45		1,028 22	1,436 67	520 00
Hills Beach Water Company...	172 00	163 25	8 75			8 75	
Hillside Water Co. (So. Paris)...	220 60	284 10	*63 50			*63 50	42 50
Hillside Water Co. (Winthrop)...	247 00	247 00					
Houlton Water Company...	20,947 95	11,579 71	9,368 24		2,700 03	12,068 27	6,543 24
Island Falls Water Company...	3,237 97	1,667 10	1,570 87			1,570 87	1,873 17
Jackman Water, Light & Power Co.	2,820 00	1,839 87	980 13			980 13	
Kennebec Water District...	77,511 82	29,331 79	48,180 03		537 19	48,717 22	46,105 27
Kezar Falls Water Company...	1,871 69	1,894 04	*22 35		22 35		
Kingfield Water Company...	3,823 16	463 96	3,359 20			3,359 20	800 00
Kittery Water District...	32,861 17	3,550 00	29,311 17			29,311 17	10,100 00
Lewiston Water Commrs., City of...	62,745 43	13,961 99	48,783 74	*160 84		48,622 90	25,200 00
Limerick Water & Electric Company	710 42	26 71	683 71	5,963 63	2,672 10	9,319 44	7,712 05
Limestone Water & Sewer Company	2,903 20	1,419 31	1,483 80	3 50	12 00	1,499 39	1,517 65
Lincoln Water Company...	4,368 45	875 81	3,492 64		235 11	3,727 75	3,774 97
Lisbon Water Works...	8,482 69	3,888 98	4,593 71		392 26	4,985 97	3,933 76
Livermore Falls Water District...	12,863 40	2,908 98	9,954 42		367 31	10,321 73	7,878 95
Lubeck Water Works...	8,510 42	3,719 75	4,790 67		365 09	5,155 76	
Machias Water Company...	6,398 00	2,282 45	4,115 55			4,115 55	2,503 50
Madison Water District...	6,058 02	3,070 30	2,987 72			2,987 72	2,141 21
Maine Water Company...	49,428 73	27,903 14	21,525 89		5,636 62	27,162 21	30,111 34

‡ Operated for six months.

† Not operating—in process of construction.

° Loss.

* Deficit.

COMPARATIVE STATEMENT No. 57—Income Account Concluded.

NAME OF COMPANY.	Water operating revenues.	Water operating expenses.	Net revenues from water operations.	Net revenues from other operations.	Non-operating revenues.	Gross income.	Deductions from gross income.	Net income.
Mars Hill & Blaine Water Company	4,249 36	356 35	3,893 01		4 68	3,897 69	2,246 80	1,650 89
Mechanic Falls Water Company	5,338 27	6,270 85	*932 58		407 63	*524 95	2,260 00	*2,784 95
Meserve, James Y.	99 00		99 00		1 00	100 00		100 00
Mexico Water Company	4,611 27	590 13	4,021 14	317 63		4,338 77	2,500 00	1,838 77
Milbridge Water Company	1,459 76	445 92	1,013 84			1,013 84		1,013 84
Millinocket Water Company	10,266 79	3,619 07	6,647 72			6,647 72	2,487 50	4,160 22
Milo Water Company	6,792 11	2,753 24	4,038 87			4,038 87	2,500 00	1,538 87
Monhegan Water Company	407 50	111 20	296 30		25 00	321 30		321 30
Monson Spring Water Company	479 56	168 15	311 41			311 41		311 41
Newport Water Company	6,320 50	663 87	5,656 63			5,656 63	2,396 02	3,260 61
North Berwick Water Company	4,896 43	4,603 90	292 53		115 11	407 64	3,213 57	*2,805 93
North Bridgton Water Company	331 03	126 60	204 43			204 43		204 43
Northeast Harbor Water Company	7,912 69	3,649 38	4,263 31		127 17	4,390 48	900 00	3,490 48
Northern Water Company	4,665 67	3,827 56	838 11			838 11	2,100 00	*1,261 89
North Haven Water System	2,219 03	1,057 35	1,161 68		12 00	1,173 68	1,353 82	*180 14
Northport Mountain Spring Co.	1,636 98	667 22	969 76			969 76		969 76
North Village Water Company	423 28	94 03	329 25			329 25	5 22	324 03
Norway Water Company	5,052 68	5,492 74	*440 06		6 46	*433 60	1,776 68	*2,210 28
Oakland Water Company	9,649 29	2,198 32	7,450 97			7,450 97	2,090 00	5,360 97
Orono Water Company	12,396 86	5,162 69	7,234 17		39 99	7,274 16	2,708 89	4,565 27
Paris Hill Water Company	773 62	143 51	630 11			630 11	19 50	610 61
Peaks Island Corporation, The	14,949 23	7,064 46	7,884 77	79 16	843 29	8,807 22	5,416 93	3,390 29
Peoples Water Company	237 00	289 88	*52 88			*52 88		*52 88
Phillips Water Company	3,416 33	1,018 29	2,398 04			2,398 04	1,550 00	848 04
Pine Tree Aqueduct Company	396 62	109 25	287 37		16 63	304 00		304 00
Pittsfield Water Works	8,364 91	5,324 92	3,039 99			3,039 99	1,700 84	1,339 15
Portland Power & Development Co.	9,719 16	2,811 36	6,907 80	5,122 97	447 62	12,478 39	5,437 62	7,040 77
Portland Water District	330,956 63	95,029 07	235,927 56		5,741 50	241,669 06	266,388 42	*24,719 36
Presque Isle Water Company	12,161 50	2,397 15	9,764 35		25 03	9,789 38	4,802 40	4,986 98
Prouts Neck Water Company	3,100 00	1,879 59	1,220 41			1,220 41		1,220 41
Quantabcook Water Company	1,133 26	96 49	1,036 77		9 00	1,045 77	463 78	581 99
Rangleys Water Company	4,827 19	783 40	4,043 79			4,043 79	1,450 00	2,593 79
Richmond Water Works	4,934 85	3,736 18	1,198 67		72 32	1,270 99		1,270 99
Rumford & Mexico Water District	23,849 75	6,456 89	17,392 86		172 84	17,565 70	15,104 69	2,461 01
Sanford Water Company	22,936 32	7,494 52	15,441 80		33 86	15,475 66	821 72	14,653 94

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Sangerville Water Supply Company	2,071 91	461 43	1,610 48		1,610 48	753 35	857 13	
Scarboro Water Company	818 36	778 73	39 63	38 88	78 51		78 51	
Seal Harbor Water Supply Co., The	4,946 55	1,233 81	3,712 74		3,712 74	160 13	3,552 61	
Searsport Water Company	4,718 69	1,346 80	3,371 89	750 00	4,121 89	3,900 00	221 89	
Shaw Ridlon Land Company	292 83	509 82	*216 99	69 50	*147 49	50 55	*198 04	
Skowhegan Aqueduct Company	372 88	164 88	208 00		208 00		208 00	
Small Point Water Company	555 50	434 45	121 05		121 05	216 00	*94 95	
Smith & Greene Water Company	263 32	84 98	178 34		178 34		178 34	
South Berwick Water Company	4,179 53	2,034 31	2,145 22		2,145 22	1,262 68	882 54	
So. Paris Village Corp. Water Works	5,952 76	943 38	5,009 38	12 13	5,021 51	2,861 88	2,159 63	
Southwest Harbor Water Company	2,976 59	1,344 55	1,632 04		1,632 04	1,576 08	55 96	
Springvale Aqueduct Company	8,755 14	2,052 41	6,702 73	21 78	6,724 51	3,252 39	3,472 12	
Strong Water District	2,902 28	379 82	2,522 46	180 09	2,702 55	1,704 44	998 11	
Sullivan Harbor Water Company	465 00	354 87	110 13		110 13	144 00	*33 87	
Summit Spring Water Company	615 45	212 29	403 16		403 16		403 16	
Van Buren Water District	8,267 27	1,450 04	6,817 23	*59 37	6,757 86	4,693 88	2,063 98	
Vinal Haven Water Company	6,004 31	2,542 99	3,461 32	4 32	3,465 64	3,132 68	332 96	
Waldoboro Water Company	1,711 01	995 00	716 01		716 01		716 01	
Warren Water Supply	1,798 77	1,051 43	747 34	20 21	767 55		767 55	
Weeks Mills Water Company	238 50	71 75	166 75		166 75		166 75	
West Falmouth Water Company	167 56	132 09	35 47		35 47		35 47	
†Westfield Electric Company								
West Skowhegan Aqueduct Co.	1,651 78	278 58	1,373 20	53 36	1,426 56		1,426 56	
Wills Water Works, M. W.	525 00	174 49	350 51		350 51	60 00	290 51	
Wilton Water Company	6,325 92	2,070 55	4,255 37	131 24	4,386 61	1,276 30	3,110 31	
Winterport Water Company	3,265 16	1,939 72	1,325 44	87 49	1,412 93	786 94	625 99	
Winthrop Water Company	1,244 50	54 15	1,190 35		1,190 35	83 25	1,107 10	
†Wiscasset Water Company								
Woodland Light & Water Company	648 15	648 15						
Yarmouth Water Company	7,950 15	3,362 50	4,587 65	629 21	5,216 86	3,557 53	1,659 33	
York County Water Company	41,835 80	14,704 64	27,131 16	810 82	27,941 98	13,819 90	14,122 08	
York Shore Water Company	24,058 40	10,611 28	13,447 12	5 65	13,452 77	6,511 57	6,941 20	
Totals	\$1,672,517 57	\$621,260 41	\$1,051,257 16	\$258,662 67	\$124,811 38	\$1,434,731 21	\$975,041 09	\$459,690 12

* Deficit.

† Not operating.

COMPARATIVE STATEMENT No. 58.

The following tabulation gives a comparative statement of the Corporate Surplus account of water utilities for the year ending June 30, 1916.

NAME OF COMPANY.	Balance at beginning of year.	Net income for year.	Other additions.	Dividends declared.	Other deductions.	Balance at close of year.
Abbot, E. A. Water Company.....		\$360 50		\$354 77		\$5 73
Acadia Aqueduct Company.....		274 35			\$269 35	5 00
Andover Water Company.....	\$1,131 70	729 92		474 00		1,387 62
Auburn Water Commissioners.....	304,110 43	2,756 86			27,226 24	279,641 05
Augusta Water District.....	260,727 59	11,115 44				271,843 03
Bangor, City of, Water Department.....	957,587 64	33,189 60	\$1,747 37			992,524 61
Bangor Railway & Electric Company.....	105,931 75	138,388 75	948 10	144,997 12	5,000 00	95,271 48
Bar Harbor & Union River Power Company.....	34,879 46	23,663 24		18,000 00		40,542 70
Bar Harbor Water Company.....	89,034 58	13,426 86		8,343 00		94,118 44
Bath Water District.....		1,404 00				1,404 00
Belfast Water Company.....	23,919 23	1994 40		1,000 00		21,924 83
Belgrade Power Company.....	5,104 10	681 54				5,785 64
Bethel Water Company.....	21,037 35	2,451 77	2,000 00	840 00	35,942 50	11,293 38
Biddeford & Saco Water Company.....	47,424 14	27,881 34	239 82	24,000 00		51,545 30
Bingham Water District.....	73 07	423 24				496 31
Boothbay Harbor Water System.....	36,343 48	539 66	291 35			37,174 49
Bridgton Water & Electric Company.....	11,282 45	3,058 12	75 15		12 37	14,403 35
Brownville & Williamsburg Water Company.....	1,385 82	2,410 25	354 98			4,151 04
Brunswick & Topsham Water District.....	31,377 63	1,886 18	1,266 48		2,797 15	31,733 14
Buckfield Water, Power & Electric Light Company.....	579 47	1,267 13	18 87	500 00	2,295 03	1920 56
Camden & Rockland Water Company.....	33,878 82	21,531 08		9,968 00		45,441 90
Caribou Water, Light & Power Company.....	26,748 19	4,822 46		1,509 00	86 06	29,975 59
Central Aqueduct Company.....	229 25	255 00	120 35			604 60
Coburn Aqueduct Company.....	297 95	493 42		600 00		191 37
Crystal Fountain Aqueduct Ass'n.....	46 05	27 54				73 59
Danforth Water Company.....	153 51	11 44				142 07
Dixfield Light & Water Company.....	4,446 59	3,020 73		3,450 00		4,017 32
Dover & Foxcroft Water District.....	38,107 29	1,861 87				39,969 16

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Eastport Water Company.....	\$110,791 74	\$346 24				\$111,137 98
East Vassalboro Water System.....	700 00	197 70		87 45		810 25
Farmington Falls Water Company.....	1,149 90	337 04		405 00		1,081 94
Farmington Village Corporation.....	42,679 53	5,124 48				47,804 01
Foreside Water Company.....	13,667 59	1,414 99				14,082 58
Fort Kent Water Company.....	11,568 95	886 32				1682 63
Freeport Water Company.....	5,496 57	298 61	75 32		\$8 00	5,862 50
Fryeburg Water Company.....	17,598 49	1,571 70	23 66	1,760 00	34 17	17,399 68
Gardiner Water District.....	35,169 81	5,899 36	2,326 10			43,395 27
Gorham Water Company.....	2,521 37	1,816 95				4,338 32
Greenville Water Company.....	11,928 39	18,614 04	30,820 62	15,000 00	723 73	4,554 46
Grindstone Neck Water Company, The.....	6,044 22	1,287 31		2,500 00		4,831 53
Guilford Water Company.....	450 87	2,033 10	214 69	1,780 52	108 98	809 16
Hallowell Water Works.....	19,118 5	1,718 43				20,836 95
Hancock Water, Light & Power Company.....	13,325 00	312 73		11 00		13,023 27
Hartland Water Company.....	673 37	1129 63	32 58	258 75		277 82
Hebron Water Company, The.....	14,964 84	916 67			8 75	15,881 51
Hills Beach Water Company.....		8 75				
Hillside Water Co. (So. Paris).....	630 84	1106 00	136 61	96 00		565 45
Hillside Water Company (Winthrop).....	12,925 00					12,925 00
Houlton Water Company.....	17,494 44	5,525 03		2,250 00		20,769 47
Island Falls Water Company.....	12,191 36	1302 30				12,493 66
Jackman Water, Light & Power Company.....	27 00	980 13				1,007 13
Kennebec Water District.....	5,059 87	2,611 95			1,583 32	6,088 50
Kingfield Water Company.....	543 68	2,559 20		2,400 00		702 88
Limerick Water & Electric Company.....	6,163 71	1,607 39				7,771 10
Limestone Water & Sewer Company.....	572 25	118 26				553 99
Lincoln Water Company.....	19,682 97	147 22				19,730 19
Lisbon Water Works.....	6,371 31	1,052 21				7,423 52
Livermore Falls Water District.....	17,546 32	2,442 78	1,500 00			21,489 10
Lubec Water Works.....	30,119 77	5,155 76				35,275 53
Madison Water District.....		846 51				846 51
Maine Water Company.....	136,092 81	12,949 13	382 75		115 46	133,410 97
Mars Hill & Blaine Water Company.....	403 45	1,650 89		900 00		1,154 34
Mechanic Falls Water Company.....	8,602 16	12,754 95				5,817 21
Meserve, James Y.....		100 00			100 00	
Mexico Water Company.....	5,972 70	1,838 77		2,000 00		5,811 47
Milbridge Water Company.....	582 32	1,013 84		890 00		906 16
Millinocket Water Company.....	13,567 12	4,160 22		3,600 00		14,127 34
Milo Water Company.....	1526 85	1,593 87		1,308 00		1295 88
Monson Spring Water Company.....		311 41		311 41		

‡ Deficit.

COMPARATIVE STATEMENT NO. 58 CORPORATE SURPLUS ACCOUNT—Concluded.

NAME OF COMPANY.	Balance at beginning of year.	Net income for year.	Other additions.	Dividends declared.	Other deductions.	Balance at close of year.
North Berwick Water Company.....	\$48,512 57	\$2,805 93				\$51,318 50
North Bridgton Water Company.....	378 39	204 43		108 00		474 82
Northeast Harbor Water Company.....	15,395 99	3,490 48		1,840 00	1,728 87	15,317 60
Northern Water Company.....	\$3,740 59	\$1,261 89				\$5,002 48
North Haven Water System.....	\$2,858 62	\$180 14				\$3,038 76
Northport Mountain Spring Company.....	\$12 50	969 76		400 00		557 26
North Village Water Company.....	2,370 64	324 03				2,694 67
Norway Water Company.....		\$2,210 28				\$2,210 28
Orono Water Company.....	17,806 83	4,565 27		4,800 00		17,572 10
Paris Hill Water Company.....	130 96	610 61				741 57
Peaks Island Corporation, The.....	15,173 05	3,390 29				18,563 34
Peoples Water Company.....	107 78	\$52 88				54 90
Pine Tree Aqueduct Company.....	2,434 05	304 00	82 39	208 00		2,612 44
Pittsfield Water Works.....	46,503 80	1,339 15	413 81			48,256 76
Portland Power & Development Company.....	7,665 41	7,040 77	500 00	2,000 00	9 00	13,197 18
Portland Water District.....	97,549 01	\$24,719 36				72,829 65
Presque Isle Water Company.....	3,750 66	4,986 98	387 11	2,835 37	956 54	5,332 84
Prouts Neck Water Company.....	1,873 95	1,220 41		640 00		2,454 36
Quantabacook Water Company.....	\$2,099 72	\$581 99				\$1,517 73
Rangeley Water Company.....	92 68	2,593 79		2,660 00		26 47
Rumford & Mexico Water District.....	10,022 49	2,461 01				12,483 50
Sanford Water Company.....	49,999 47	14,653 94	69 69	6,000 00		58,723 10
Sangerville Water Supply Company.....	599 77	857 13	4 50	733 50	26 98	700 92
Seal Harbor Water Supply Company, The.....	5,265 06	3,552 61		1,600 00		7,217 67
Searsport Water Company.....	\$5,688 86	\$221 89				\$5,466 97
Shaw Ridlon Land Company.....	\$5,422 38	\$198 04			10 00	\$5,630 42
Skowhegan Aqueduct Company.....	5 69	208 00		208 00		5 69
Small Point Water Company.....	\$3,255 88	\$194 95				\$3,350 83
Smith & Greene Water Company.....	36 00	178 34		186 34		28 00
So. Paris Village Corporation Water Works.....	7,014 25	2,159 63	71 49			9,245 37
Springvale Aqueduct Company.....	5,625 68	3,472 12		1,200 00		7,897 80
Strong Water District.....	547 49	998 11			1,054 00	491 60
Van Buren Water District.....	2,576 34	2,063 98				4,640 32
Vinal Haven Wates Company.....	2,025 48	332 96			1,351 30	1,007 14
Warren Water Supply Company.....	652 51	767 55		1,000 00		420 06

Weeks Mills Water Company.....	200 00	166 75	180 56	141 75		405 56
West Falmouth Water Company.....	129 06	35 47				164 53
West Skowhegan Aqueduct Company.....	465 78	1,426 56		1,050 00	475 36	366 98
Wilton Water Company.....	3,488 43	3,110 31		2,310 00		4,288 74
Winthrop Water Company.....	1,556 30	625 99				2,182 29
Winthrop Water Company.....	11,930 25	1,107 10		998 10		11,821 25
Yarmouth Water Company.....	34,939 02	1,659 33	3,500 00			40,098 35
York County Water Company.....	113,377 23	14,122 08		13,960 58		113,215 73
York Shore Water Company.....	104,294 21	6,941 20	15,500 00	3,744 00	500 00	122,491 41
Totals.....	\$2,649,117 54	\$398,249 79	\$63,284 35	\$298,017 66	\$82,462 91	\$2,730,171 11

‡ Deficit.

COMPARATIVE STATEMENT No. 59.

The following gives a comparative statement of the operating revenues of water utilities reporting to the Commission for the year ending June 30, 1916.

NAME OF COMPANY.	Commercial sales.	Industrial sales.	Street sprinkling sales.	Earnings from hydrant rentals.	Miscellaneous revenues.	Total operating revenues.
Abbot, E. A. Water Company.....	\$543 82					\$543 82
Acadia Aqueduct Company.....	325 28					325 28
Alfred Water Company.....	1,491 12			\$1,000 00		2,491 12
Andover Water Company.....	954 18			600 00		1,554 18
Auburn Water Commissioners.....	34,762 26	\$4,169 21				38,931 47
Augusta Water District.....	53,796 38					53,796 38
Bangor, City of, Water Department.....	87,726 31	4,507 04				92,233 35
Bangor Railway & Electric Company.....	33,804 05	2,735 26	\$341 69	7,202 27		44,083 27
Bar Harbor & Union River Power Company.....	8,173 47	240 46		2,030 00		10,443 93
Bar Harbor Water Company.....	28,736 97	704 02	692 50	2,650 00		32,783 49
†Bath Water District.....	17,735 96	3,657 87		3,075 83		24,469 66
Belfast Water Company.....	17,164 71	1,120 44	143 00	60 00	\$348 29	18,836 44
Belgrade Power Company.....	612 95					612 95
Bethel Water Company.....	3,609 13	848 82		915 00		5,372 95
Biddeford & Saco Water Company.....	76,936 28	5,614 07	62 50	11,595 00	138 50	94,346 35
Bingham Water District.....	2,303 09			1,200 00	79 89	3,582 98
Bolster Aqueduct Company.....	75 00					75 00
Boothbay Harbor Water System.....	10,283 14	410 30				10,693 44
Bridgton Water & Electric Company.....	3,796 32			1,350 00		5,146 32
Brownville & Williamsburg Water Company.....	2,674 06	173 62				2,847 68
Brunswick & Topsham Water District.....	25,850 92		145 83	2,969 50	127 55	29,093 80
Buckfield Water Power & Electric Light Company.....	1,101 20	599 00		770 00		2,470 20
Camden & Rockland Water Company.....	57,610 48	9,733 90		7,218 00		74,562 38
Caribou Water, Light & Power Company.....	8,247 99	66 31		1,650 00		9,964 30
Central Aqueduct Company.....	318 00					318 00
Coburn Aqueduct Company.....	827 21					827 21
Crystal Fountain Aqueduct Ass'n.....	36 00					36 00
Danforth Water Company.....	1,250 92			700 00		1,950 92
Dixfield Light & Water Company.....	2,245 41	375 00		600 00		3,220 41
Dover & Foxcroft Water District.....	9,884 99	1,411 72	17 00	200 00	18 35	11,532 06
Eastport Water Company.....	9,876 20	4,460 90		4,200 00		18,537 10

East Vassalboro Water System.....	163 85			125 00		288 85
Farmington Falls Water Company.....	476 58					476 58
Farmington Village Corporation.....	9,253 14	1,210 12		630 00		11,093 26
Foreside Water Company.....	4,080 11			845 00		4,925 11
Fort Kent Water Company.....	1,988 74	208 30		1,485 00		3,682 04
Freeport Water Company.....	2,634 18	189 80		1,150 00		3,973 98
Friendship Water Company.....	780 00					780 00
Frontier Water Company.....	3,978 14			1,162 50	84 25	5,224 89
Fryeburg Water Company.....	2,913 60	215 00		112 50		3,241 10
Gardiner Water District.....	21,617 81	2,188 60	125 00	3,983 33		27,914 74
Goodwin, Burton W.....	232 00					232 00
Goodwin, Bros.....	132 00					132 00
Gorham Water Company.....	6,236 50			955 00		7,191 50
Greenville Water Company.....	2,736 40			1,462 50		4,198 90
Grindstone Neck Water Company, The.....	2,978 37		150 00	600 00		3,728 37
Guilford Water Company.....	3,481 19	360 00		1,000 00	201 76	5,042 95
Hallowell Water Works.....	7,318 88			500 00		7,818 88
Hancock Water Light & Power Company.....	738 50					738 50
Hartland Water Company.....	1,609 36	250 00		1,000 00		2,859 36
Hebron Water Company, The.....	566 50					566 50
Hills Beach Water Company.....	172 00					172 00
Hillside Water Company (So. Paris).....	220 60					220 60
Hillside Water Company (Winthrop).....	247 00					247 00
Houlton Water Company.....	16,824 33			4,123 62		20,947 95
Island Falls Water Company.....	1,577 67			1,650 00	10 30	3,237 97
Jackman Water, Light & Power Company.....	2,445 00			375 00		2,820 00
Kennebec Water District.....	60,576 84	8,173 05	216 00	8,545 93		77,511 82
Kezar Falls Water Company.....	1,150 85			720 84		1,871 69
Kingfield Water Company.....	2,348 16	675 00		800 00		3,823 16
Kittery Water District.....	8,000 00	23,271 88		1,400 00	189 29	32,861 17
Lewiston Water Commissioners, City of.....	54,066 15	8,679 28				62,745 43
Limerick Water & Electric Company.....	510 42	200 00				710 42
Limestone Water & Sewer Company.....	1,392 63			1,200 00	310 57	2,903 20
Lincoln Water Company.....	2,439 38	429 07		1,500 00		4,368 45
Lisbon Water Works.....	3,638 35	1,884 34		2,960 00		8,482 69
Livermore Falls Water District.....	11,583 40			1,280 00		12,863 40
Lubec Water Works.....	5,074 16	3,436 26				8,510 42
Machias Water Company.....	4,654 28			1,600 00	143 72	6,398 00
†Madison Water District.....	4,125 52	125 00		1,807 50		6,058 02
Maine Water Company.....	35,566 21	4,126 69		9,689 58	46 25	49,428 73
Mars Hill & Blaine Water Company.....	3,249 36			1,000 00		4,249 36
Mechanic Falls Water Company.....	3,520 84	957 43		860 00		5,338 27
Meserve, James Y.....	99 00					99 00

† Six months' business.

COMPARATIVE STATEMENT No. 59—Concluded.

NAME OF COMPANY.	Commercial sales.	Industrial sales.	Street sprinkling sales.	Earnings from hydrant rentals.	Miscellaneous revenues.	Total operating revenues.
Mexico Water Company.....	3,411 27			1,200 00		4,611 27
Milbridge Water Company.....	1,459 76					1,459 76
Millinocket Water Company.....	8,044 74	554 62		1,633 17	34 26	10,266 79
Milo Water Company.....	4,518 77			1,500 00	773 34	6,792 11
Monhegan Water Company.....	407 50					407 50
Monson Spring Water Company.....	479 56					479 56
Newport Water Company.....	4,973 39			810 00	537 11	6,320 50
North Berwick Water Company.....	2,736 43	1,000 00		1,160 00		4,896 43
North Bridgton Water Company.....	331 03					331 03
Northeast Harbor Water Company.....	7,904 92				7 77	7,912 69
Northern Water Company.....	2,927 57	602 74		1,106 93	28 43	4,665 67
North Haven Water System.....	1,471 53			747 50		2,219 03
Northport Mountain Spring Company.....	1,636 98					1,636 98
North Village Water Company.....	423 28					423 28
Norway Water Company.....	3,156 48	16 00	60 20	1,820 00		5,052 68
Oakland Water Company.....	4,955 54			1,562 92	3,130 83	9,649 29
Orono Water Company.....	8,761 26	200 00		3,435 60		12,396 86
Paris Hill Water Company.....	773 62					773 62
Peaks Island Corporation, The.....	12,102 24			2,846 99		14,949 23
Peoples Water Company.....	237 00					237 00
Phillips Water Company.....	2,263 66	175 00		970 00	7 67	3,416 33
Pine Tree Aqueduct Company.....	396 62					396 62
Pittsfield Water Works.....	6,759 91	105 00	1,500 00			8,364 91
Portland Power & Development Company.....	4,071 29	4,647 87		1,000 00		9,719 16
Portland Water District.....	254,434 48	64,943 44	2,059 32	9,305 00	214 39	330,956 63
Presque Isle Water Company.....	8,666 52	567 38		2,927 60		12,161 50
Prouts Neck Water Company.....	3,100 00					3,100 00
Quantabacook Water Company.....	1,133 26					1,133 26
Rangeley Wates Company.....	3,602 19			1,225 00		4,827 19
Richmond Wates Works.....	2,884 85			2,050 00		4,934 85
Rumford & Mexico Water District.....	18,504 44	2,783 64		2,561 67		23,849 75
Sanford Water Company.....	20,786 32			2,150 00		22,936 32
Sangerville Water Supply Company.....	1,185 24	186 67		700 00		2,071 91
Scarboro Water Company.....	818 36					818 36
Seal Harbor Water Supply Company, The.....	4,946 55					4,946 55

Searsport Water Company.....	2,917 95	430 74		1,370 00		4,718 69
Shaw Ridlon Land Company.....	292 83					292 83
Skowhegan Aqueduct Company.....	372 88					372 88
Small Point Water Company.....	555 50					555 50
Smith & Greene Water Company.....	271 32					271 32
South Berwick Water Company.....	2,293 53			1,880 00	6 00	4,179 53
So. Paris Village Corporation Water Works.....	3,288 50	1,364 26		1,300 00		5,952 76
Southwest Harbor Water Company.....	2,876 59			100 00		2,976 59
Springvale Aqueduct Company.....	5,595 10	1,765 97		1,394 07		8,755 14
Strong Water District.....	1,817 28	470 00		615 00		2,902 28
Sullivan Harbor Water Company.....	465 00					465 00
Summit Spring Water Company.....	615 45					615 45
Van Buren Water District.....	6,540 61			1,726 66		8,267 27
Vinal Haven Water Company.....	3,429 88	1,374 43		1,200 00		6,004 31
Waldoboro Water Company.....	1,211 01			500 00		1,711 01
Warren Water Supply Company.....	1,398 77			400 00		1,798 77
Weeks Mills Water Company.....	238 50					238 50
West Falmouth Water Company.....	167 56					167 56
West Skowhegan Aqueduct Company.....	1,651 78					1,651 78
Wills Water Works, M. W.....	525 00					525 00
Wilton Water Company.....	4,749 70	556 22		1,020 00		6,325 92
Winterport Water Company.....	2,097 31	20 40	8 40	1,139 05		3,265 16
Winthrop Water Company.....	1,244 50					1,244 50
Woodland Light & Water Company.....	648 15					648 15
Yarmouth Water Company.....	6,670 20	139 95		1,140 00		7,950 15
York County Water Company.....	33,268 05	1,991 52		6,576 23		41,835 80
York Shore Water Company.....	22,137 82			1,920 58		24,058 40
Totals.....	\$1,311,759 13	\$181,303 61	\$5,521 44	\$167,502 87	\$6,438 52	\$1,672,525 57

†Six months only.

COMPARATIVE STATEMENT No. 60.

The following tabulation gives a comparative statement of the operating expenses of water utilities reporting to the Commission for the year ending June 30, 1916. See following page for balance of operating accounts.

Line No.	NAME OF COMPANY.	Pumping expense operation.	Water purchased.	Pumping expense maintenance.
1	Abbot, E. A. Water Company	\$96 95		\$22 03
2	Acadia Aqueduct Company			
3	Alfred Water Company	514 41		18 13
4	Andover Water Company			
5	Auburn Water Commissioners	5,541 03		121 02
6	Augusta Water District	1,223 61		11 33
7	Bangor, City of, Water Department	7,115 90		2,212 80
8	Bangor Railway & Electric Company	9,939 81		133 14
9	Bar Harbor & Union River Power Company	1,191 55		419 77
10	Bar Harbor Water Company			19 50
11	Bath Water District	5,094 13		282 63
12	Belfast Water Company	2,043 54		426 27
13	Belgrade Power Company	109 00	\$100 00	
14	Bethel Water Company			
15	Biddeford & Saco Water Company	8,446 80	375 00	678 61
16	Bingham Water District			
17	Bolster Aqueduct Company			
18	Boothbay Harbor Water System	2,283 07		188 81
19	Bridgton Water & Electric Company	682 67		328 09
20	Brownville & Williamsburg Water Company	35 71		3 00
21	Brunswick & Topsham Water District	3,417 15		267 63
22	Buckfield Water Power & Electric Light Co.			
23	Camden & Rockland Water Company	663 75		260 87
24	Caribou Water, Light & Power Company	1,543 42		595 39
25	Central Aqueduct Company			
26	Coburn Aqueduct Company			
27	Crystal Fountain Aqueduct Ass'n.			
28	Danforth Water Company	834 18		200 63
29	Dixfield Light & Water Company			
30	Dover & Foxcroft Water District	1,033 88		191 36
31	Eastport Water Company	3,381 32		1,111 73
32	East Vassalboro Water System	42 00		
33	Farmington Falls Water Company			
34	Farmington Village Corporation			
35	Foreside Water Company			
36	Fort Kent Water Company			
37	Freeport Water Company	1,262 68		36 44
38	Friendship Water Company	44 00		
39	Frontier Water Company	71 47		
40	Fryeburg Water Company			
41	Gardiner Water District	832 06		123 61
42	Goodwin, Burton W.			
43	Goodwin Bros. Water Company			
44	Gorham Water Company	792 79	1,000 00	15 21
45	Greenville Water Company			
46	Grindstone Neck Water Company	1,266 92		2 00
47	Gullford Water Company			
48	Hallowell Water Works		1,192 50	
49	Hancock Water, Light & Power Company	289 20		1 69
50	Hartland Water Company			
51	Hebron Water Company, The			
52	Hill's Beach Water Company	137 25		26 00
53	Hillside Water Company (So. Paris)		59 49	
54	Hillside Water Company (Winthrop)			
55	Houlton Water Company	5,372 92		296 80
56	Island Falls Water Company	1,149 17		
57	Jackman Water, Light & Power Company	1,019 10		
58	Kennebec Water District	2,631 76		1,264 66

COMPARATIVE STATEMENT No. 60.
(Balance of Operating Accounts.)

Line No.	Purification expense operation.	Purification expense, maintenance.	Distribution operation.	Distribution maintenance.	Commercial expense.	General and miscellaneous expense.	Total operating expenses.
1			\$2 77	\$5 00		\$66 57	\$193 32
2			29 33			21 60	50 93
3			33 04	20 41	\$168 41	66 25	820 65
4				72 76		30 77	103 53
5			956 09	3,830 29	1,715 48	12,079 98	24,243 89
6			370 18	3,058 62		4,286 43	8,950 17
7	\$12,313 93	\$92 88	1,827 29	5,862 53	4,260 12	4,930 05	38,615 50
8	642 13	4 13	1,090 08	2,273 77	2,794 64	11,551 50	28,429 20
9	6 28		227 18	500 72	471 96	3,212 36	6,029 82
10	2 63		82 58	3,038 68	2,241 98	7,796 98	13,182 35
11	6 80		12 32	1,876 70	1,414 62	3,539 21	12,226 44
12	2,748 58	114 06	390 83	790 87	738 01	8,274 97	15,527 13
13						169 31	378 31
14			16 40	182 80		1,138 98	1,338 18
15	2,973 11	201 78	1,525 33	3,235 57	5,569 05	18,723 91	41,729 16
16				24 36	300 50	567 88	892 74
17				81 16		11 82	92 98
18				1,272 66	206 46	3,692 23	7,643 23
19			1 08	207 64	13 63	565 88	1,798 99
20	1 78		2 00	81 12	232 24	120 44	476 29
21			1,357 38	494 08	586 29	3,512 17	9,634 70
22				3 80	96 20	42 13	142 13
23			418 16	5,127 52	1,720 47	11,024 92	19,215 69
24			466 60	647 80	329 29	1,574 07	5,156 57
25						42 00	42 00
26				210 38	43 75	114 28	368 41
27						8 46	8 46
28			148 45	27 85		28 34	1,239 48
29				11 52		188 16	199 68
30			267 24	413 90	1,412 95	1,732 05	5,051 38
31			271 14	2,539 51	422 25	2,471 86	10,197 81
32				49 15			91 15
33						139 54	139 54
34				918 78		500 00	1,418 78
35			13 23	608 32	39 73	71 18	732 46
36				310 38	595 00	5 00	910 38
37				3 77		742 92	2,045 81
38			60 00			37 62	141 62
39				78 95	734 12	50 10	934 64
40				86 26		1,660 10	1,746 36
41	205 68	1 02	357 17	829 64		6,055 63	8,404 81
42				21 00		12 80	33 80
43						9 60	9 60
44			25 37	725 67	94 51	384 67	3,038 22
45			46 66	193 56		2,112 29	2,352 51
46				9 89		476 75	1,753 56
47			6 70	78 23	260 62	153 67	501 22
48				276 17		821 19	2,289 86
49				27 76		34 94	353 59
50				7 59	212 18	10 20	229 97
51				101 05		57 00	158 05
52							163 25
53			67 39	135 74		21 48	284 10
54						247 00	247 00
55	57		532 53	333 73	798 78	4,244 38	11,579 71
56				17 38	495 55	5 00	1,667 10
57				191 11		629 66	1,839 87
58			40 38	1,778 79	2 50	23,613 70	29,331 79

COMPARATIVE STATEMENT No. 60—Continued.

Line No.	NAME OF COMPANY.	Pumping expense operation.	Water purchased.	Pumping expense maintenance.
59	Kezar Falls Water Company.....	100 00		
60	Kingfield Water Company.....			
61	Kittery Water District.....			
62	Lewiston Water Commissioners, City of.....	3,890 76		1,321 42
63	Limerick Water & Electric Company.....	2 00		24 71
64	Limestone Water & Sewer Co.....	1,040 48		138 25
65	Lincoln Water Company.....	148 45		
66	Lisbon Water Works.....	1,161 95		120 00
67	Livermore Falls Water District.....	954 18		
68	Lubec Water Works.....	1,960 52		84 57
69	Machias Water Company.....			
70	Madison Water District.....	401 04		4 00
71	Maine Water Company.....	4,012 45	6,578 54	2,329 98
72	Mars Hill & Blaine Water Company.....			
73	Mechanic Falls Water Company.....	1,758 76		66 19
74	Mexico Water Company.....			
75	Milbridge Water Company.....	80 00		
76	Millinocket Water Company.....			
77	Milo Water Company.....	937 17		368 15
78	Monhegan Water Company.....	111 20		
79	Monson Spring Water Company.....	100 50		43 02
80	Newport Water Company.....			
81	North Berwick Water Company.....	2,059 43		73 39
82	North Bridgton Water Company.....		112 82	
83	Northeast Harbor Water Company.....	154 44		33 70
84	Northern Water Company.....	1,065 77		1,004 00
85	North Haven Water System.....	962 27		32 88
86	Northport Mountain Spring Company.....	191 28		
87	North Village Water Company.....	23 35		2 00
88	Norway Water Company.....	2,920 57		209 01
89	Oakland Water Company.....			
90	Orono Water Company.....	3,266 71		114 17
91	Paris Hill Water Company.....			
92	Peaks Island Corporation, The.....	1,972 43		518 00
93	Peoples Water Company.....		87 67	
94	Phillips Water Company.....			
95	Pine Tree Aqueduct Company.....		49 84	
96	Pittsfield Water Works.....	1,828 75		162 36
97	Portland Power & Development Company.....	707 69		510 15
98	Portland Water District.....			1,683 13
99	Presque Isle Water Company.....	723 59		163 92
100	Prouts Neck Water Company.....	621 06		14 04
101	Quantabcock Water Company.....			
102	Ranageley Water Company.....			
103	Richmond Water Works.....	1,158 29		62 58
104	Rumford & Mexico Water District.....	95 96		
105	Sanford Water Company.....	2,756 22		139 62
106	Sangerville Water Supply Company.....		300 00	
107	Scarboro Water Company.....	312 71	100 00	54 14
108	Seal Harbor Water Supply Co., The.....			
109	Searsport Water Company.....			
110	Shaw Ridlon Land Company.....			
111	Skowhegan Aqueduct Company.....			
112	Small Point Water Company.....	105 65		194 51
113	Smith & Greene Water Company.....			
114	South Berwick Water Company.....	607 90		20 19
115	So. Paris Village Corporation Water Works.....			
116	Southwest Harbor Water Company.....	1,044 29		21 43
117	Springvale Aqueduct Company.....			114 49
118	Strong Water District.....			
119	Sullivan Harbor Water Company.....			
120	Summit Spring Water Company.....			
121	Van Buren Water District.....	290 62		
122	Vinal Haven Water Company.....	1,404 38		168 79
123	Waldoboro Water Company.....	117 50		

COMPARATIVE STATEMENT No. 60—Continued.

Line No.	Purification expense operation.	Purification expense, maintenance.	Distribution operation.	Distribution maintenance.	Commercial expense.	General and miscellaneous expense.	Total operating expenses.
59	2 35			15 61		1,776 08	1,894 04
60			62 55	30 08		371 33	463 96
61						3,550 00	3,550 00
62			1,630 24	2,636 86	1,822 50	2,659 91	13,961 69
63							26 71
64			91 46	2 00	90 50	56 54	1,419 31
65				264 05	458 31	5 00	875 81
66				34 56	448 93	2,123 54	3,888 98
67				749 36		1,205 44	2,908 98
68				28 30		1,646 36	3,719 75
69						2,282 45	2,282 45
70			1,016 14	32 11		1,617 01	3,070 30
71			760 36	3,296 77	4,046 49	6,878 55	27,903 14
72				88 88		267 47	356 35
73	51			100 54	2 39	4,342 46	6,270 85
74						590 13	590 13
75				67 78	100 00	198 14	445 92
76				705 18	1,873 98	1,039 91	3,619 07
77				995 87	375 15	76 90	2,753 24
78							111 20
79						24 63	168 15
80						663 87	663 87
81			294 00	164 62	42 00	1,970 46	4,603 90
82				4 75		9 03	126 60
83	10 75			231 10	5 62	3,213 77	3,649 38
84				458 14	1,284 25	15 40	3,827 56
85			20 00	27 40	80	14 00	1,057 35
86						475 94	667 22
87					29 09	39 59	94 03
88	1 05		213 32	194 50	4 67	1,949 62	5,492 74
89						2,198 32	2,198 32
90	22 31		64 21	179 76		1,515 53	5,162 69
91				38 96		104 55	143 51
92	2 65	2 25	38 15	1,475 45	43 56	3,011 97	7,064 46
93			60 00	95 55		46 66	289 88
94				14 35	676 40	327 54	1,018 29
95				19 73		39 68	109 25
96			136 36	380 31		2,817 14	5,324 92
97			11 32	79 25	458 33	1,044 62	2,811 36
98	5,721 45	82 76	2,247 87	31,912 35	15,081 92	38,299 59	95,029 07
99	1 74		24 59	435 81	455 74	591 76	2,397 15
100			75 00	25 25		1,144 24	1,879 59
101				27 25	31 84	37 40	96 49
102				159 56		623 84	783 40
103			1,399 24	457 04	451 25	207 78	3,736 18
104				3,649 10		2,711 33	6,456 89
105			287 19	374 56	1,179 81	2,757 12	7,494 52
106					151 62	9 81	461 43
107	17 60		106 59	93 25		94 44	778 73
108				428 07	127 24	678 50	1,233 81
109			800 00	299 30	230 00	17 50	1,346 80
110				181 99		327 83	509 82
111				124 88		40 00	164 88
112						134 29	434 45
113				13 23		71 75	84 98
114				180 27		1,225 05	2,034 31
115			24 08	455 01	14 75	449 54	943 38
116				202 12		76 71	1,344 55
117			64 78	397 43	190 15	1,285 56	2,052 41
118				38 65		341 17	379 82
119			74 00	28 75		252 12	354 87
120			155 00	51 49		5 80	212 29
121			171 68	421 73	49 18	516 83	1,450 04
122			21 97	292 85	121 94	533 06	2,542 99
123					625 00	252 50	995 00

COMPARATIVE STATEMENT No. 60—Concluded.

Line No.	NAME OF COMPANY.	Pumping expense operation.	Water purchased.	Pumping expense maintenance.
124	Warren Water Supply Company.....	383 36		67 01
125	Weeks Mills Water Company.....	43 00		
126	West Falmouth Water Company.....	122 09	10 00	
127	West Skowhegan Aqueduct Company.....			
128	Wills Water Works, M. W.	125 06		18 35
129	Wilton Water Company.....			64 40
130	Winterport Water Company.....	593 69		53 61
131	Winthrop Water Company.....			22 00
132	Wiscasset Water Company.....			
133	Woodland Light & Water Company.....		153 30	
134	Yarmouth Water Company.....	1,550 00		
135	York County Water Company.....	5,070 64		1,309 29
136	York Shore Water Company.....	50 82		
	Totals.....	\$119,092 18	\$10,119 16	\$20,590 66

COMPARATIVE STATEMENT No. 60—Concluded.

Line No.	Purification expense, operation.	Purification expense maintenance.	Distribution operation.	Distribution maintenance.	Commercial expense.	General and miscellaneous expense.	Total operating expenses.
124				4 75	148 65	447 66	1,051 43
125				22 15		6 60	71 75
126							132 09
127				57 95		220 63	278 58
128						31 08	174 49
129			47 81	334 48	327 16	1,296 70	2,070 55
130				50 52	363 26	878 64	1,939 72
131			4 00			28 15	54 15
132							
133				484 80	10 05		648 15
134			117 91	786 18	139 61	768 80	3,362 50
135	517 90	26 64	4 88	2,861 54	1,593 62	3,320 13	14,704 64
136			667 82	2 98		9,889 66	10,611 28
	\$25,199 80	\$525 52	\$21,337 42	\$99,942 05	\$61,027 13	\$263,426 49	\$621,260 41

COMPARATIVE STATEMENT NO. 61.

The following table shows the Capitalization, Indebtedness, Gross Revenues less Operating Expenses, (Gross Income) and Disposition of Gross Income of Water Companies.

NAME OF COMPANY.	Capital stock.	Funded debt.	Other interest-bearing debt.	Gross income.	Interest deductions.	Other deductions prior to distribution to stockholders.	Net income.	Dividends declared.
Abbot, E. A. Water Co.	\$8,869 27			\$360 50			\$360 50	\$354 77
Acadia Aqueduct Company	1,000 00			274 35			274 35	269 35
Alfred Water Company	2,200 00	\$25,000 00	\$7,300 00	1,711 73	\$1,703 50		8 23	
Andover Water Company	11,850 00	15,000 00		1,479 92	750 00		729 92	474 00
†Anson Water District		75,000 00						
Auburn Water Commissioners		192,700 00		15,194 98	7,414 50	\$5,023 62	2,756 86	
Augusta Water District		700,000 00		50,926 11	39,810 67		11,115 44	
Bangor, City of, Water Department		520,000 00		54,022 93	20,833 33		33,189 60	
Bangor Railway & Electric Co.	3,500,000 00	2,599,000 00		268,793 85	129,873 06	532 04	138,388 75	144,997 12
Bar Harbor & Union River Power Co.	1,000,000 00	1,076,000 00		76,448 41	52,052 83	732 34	23,663 24	18,000 00
Bar Harbor Water Co.	139,050 00	125,000 00	1,000 00	19,719 56	6,292 70		13,426 86	8,343 00
*Bath Water District		560,000 00		12,523 00	11,246 87	127 87	1,404 00	
Belfast Water Co.	100,000 00	75,000 00	14,000 00	3,568 05	4,562 45		1994 40	1,000 00
Belgrade Power Co.			9,142 31	1,377 48	695 94		681 54	
Bethel Water Co.	42,000 00	35,000 00		4,034 77	1,583 00		2,451 77	840 00
Biddeford & Saco Water Co.	400,000 00	600,000 00	37,500 00	54,049 17	26,167 83		27,881 34	24,000 00
Bingham Water District		51,000 00	2,500 00	2,690 24	2,165 00	102 00	423 24	
Bolster Aqueduct Co.	750 00			17 98			17 98	
Boothbay Harbor Water System		51,460 00	12,000 00	3,132 74	2,544 27	48 81	539 66	
Bridgton Water & Electric Co.	90,000 00	90,000 00	7,500 00	7,604 63	4,526 25	20 26	3,058 12	
Brownville & Williamsburg Water Co.	13,650 00			2,439 91		29 66	2,410 25	
Brunswick & Topsham Water District		380,000 00	5,300 00	21,384 13	15,561 79	3,936 16	1,886 18	
Buckfield Water, Power & Electric Light Company	25,000 00	25,000 00		2,559 08	1,291 95		1,267 13	500 00
Camden & Rockland Water Co.	498,400 00	750,000 00		56,156 08	34,625 00		21,531 08	9,968 00
Caribou Water, Light & Power Co.	100,000 00	107,000 00		10,255 79	5,433 33		4,822 46	1,509 00
Central Aqueduct Co.	1,300 00		350 00	276 00	21 00		255 00	
Coburn Aqueduct Co.	4,000 00			493 42			493 42	600 00

Crystal Fountain Aqueduct Ass'n.	400 00			27 54			27 54	
Danforth Water Co.	10,000 00	14,000 00		711 44	700 00		11 44	
Dixfield Light & Water Co.	46,000 00			3,020 73			3,020 73	3,450 00
Dover & Foxcroft Water District.		130,000 00	2,500 00	12,528 16	4,651 49	6,014 80	1,861 87	
Eastport Water Co.	100,000 00	160,000 00		8,453 76	8,800 00		1346 24	
East Vassalboro Water System.	2,300 00			197 70			197 70	87 45
Farmington Falls Water Co.	4,050 00			337 04			337 04	405 00
Farmington Village Corporation.		105,000 00		9,674 48	4,550 00		5,124 48	
Foreside Water Co.	100,000 00	60,000 00	21,920 47	4,195 93	4,496 02	114 90	414 90	
Fort Kent Water Co.	25,000 00	50,000 00	35,000 00	2,771 66	1,885 34		886 32	
Freeport Water Co.	21,800 00	31,000 00	1,612 52	1,936 04	1,637 43		298 61	
Friendship Water Co.	8,000 00			638 38			638 38	480 00
Frontier Water Co.	30,000 00	30,000 00	840 00	4,290 25	1,500 00		2,790 25	1,200 00
Fryeburg Water Co.	16,000 00			1,671 70		100 00	1,571 70	1,760 00
Gardiner Water District.		350,000 00	15,000 00	20,891 57	12,666 11	2,326 10	5,899 36	
Goodwin Burton W.	850 00			198 20			198 20	
Goodwin Bros. Water Co.	1,500 00			122 40			122 40	
Gorham Water Co.	50,000 00	50,000 00	1,800 00	4,248 28	2,423 33	8 00	1,816 95	
Greenville Water Co.	102,500 00			18,614 04			18,614 04	15,000 00
Grindstone Neck Water Co. The.	25,000 00	12,000 00		1,974 81	687 50		1,287 31	2,500 00
Guilford Water Co.	79,950 00	40,000 00	7,900 00	4,547 82	2,514 72		2,033 10	
Hallowell Water Works.	25,000 00	50,000 00		7,142 52	2,000 00	3,424 09	1,718 43	
Hancock Water, Light & Power Co.	25,000 00		900 00	384 91	72 18		312 73	11 00
Hartland Water Co.	61,600 00	50,000 00	13,912 92	2,631 60	2,761 23		1129 63	258 75
Hebron Water Co., The.		13,000 00		1,436 67	520 00		916 67	
Hills Beach Water Co.	1,423 00			8 75			8 75	8 75
Hillside Water Co. (So. Paris)	1,600 00		300 00	183 50	42 50		1106 00	96 00
Hillside Water Co. (Winthrop)	5,000 00							
Houlton Water Co.	50,000 00	150,500 00		12,068 27	6,197 50	345 74	5,525 03	2,250 00
Island Falls Water Co.	40,000 00	30,000 00	31,445 00	1,570 87	1,873 17		1302 30	
Jackman Water, Light & Power Co.	30,000 00			980 13			980 13	
Kennebec Water District.		950,000 00		48,717 22	34,000 00	12,105 27	2,611 95	
Kezar Falls Water Co.	25,000 00							
Kingfield Water Co.	40,000 00	20,000 00		3,359 20	800 00		2,559 20	2,400 00
Kittery Water District.		196,500 00	1,000 00	29,311 17	10,100 00		19,211 17	
Lewiston Water Comms. City of.		500,000 00		48,622 90	22,000 00	3,200 00	23,422 90	
Limerick Water & Electric Co.	35,200 00		105,600 00	9,319 44	7,693 17	18 88	1,607 39	
Limestone Water & Sewer Co.	18,000 00	25,000 00	1,800 00	1,499 39	1,363 40	154 25	118 26	
Lincoln Water Co.	50,000 00	75,000 00		3,727 75	3,774 97		147 22	
Lisbon Water Works.		74,000 00		4,985 97	2,960 00	973 76	1,052 21	
Livermore Falls Water District.		150,000 00	1,500 00	10,321 73	6,378 95	1,500 00	2,442 78	
Lubec Water Works.		17,000 00		5,155 76			5,155 76	
Machias Water Co.	50,000 00	50,000 00		4,115 55	2,503 50		1,612 05	

† Credit.

† Not operating—in process of construction.

* Operated for six months.

‡ Deficit.

COMPARATIVE STATEMENT No. 6I—Concluded.

NAME OF COMPANY.	Capital stock.	Funded debt.	Other interest-bearing debt.	Gross income.	Interest deductions.	Other deductions prior to distribution to stockholders.	Net income.	Dividends declared.
Madison Water District.....			113,500 00	2,987 72	2,141 21		846 51	
Maine Water Co.....	500,000 00	567,000 00	45,000 00	27,162 21	28,793 75	1,317 59	2,949 13	
Mars Hill & Blaine Water Co.....	50,000 00	43,000 00	7,000 00	3,897 69	2,246 80		1,650 89	900 00
Mechanic Falls Water Co.....	28,000 00	50,000 00		1,524 95	2,250 00	10 00	12,784 95	
Meserve James Y.....	1,000 00			100 00			100 00	
Mexico Water Co.....	50,000 00	50,000 00		4,338 77	2,500 00		1,838 77	2,000 00
Milbridge Water Co.....	11,500 00			1,013 84			1,013 84	690 00
Millinocket Water Co.....	60,000 00	46,000 00	3,500 00	6,647 72	2,487 50		4,160 22	3,600 00
Milo Water Co.....	96,800 00	50,000 00		4,038 87	2,500 00		1,538 87	1,308 00
Monhegan Water Co.....	2,010 00			321 30			321 30	160 80
Monson Spring Water Co.....	6,000 00			311 41			311 41	311 41
Newport Water Co.....	20,000 00	50,000 00	12,000 00	5,656 53	2,396 02		3,260 61	1,200 00
No. Berwick Water Co.....	50,000 00	35,000 00	5,500 00	407 64	2,025 00	1,188 57	12,805 93	
No. Bridgton Water Co.....	2,700 00			204 43			204 43	108 00
Northeast Harbor Water Co.....	23,000 00	18,000 00		4,390 48	900 00		3,490 48	1,840 00
Northern Water Co.....	45,000 00	30,000 00	14,275 00	838 11	2,100 00		11,261 89	
North Haven Water System.....		20,000 00		1,173 68	1,310 00	43 82	1180 14	
Northport Mountain Spring Co.....	8,000 00			969 76			969 76	400 00
North Village Water Co.....	3,000 00			329 25	5 22		324 03	
Norway Water Co.....	59,900 00	31,000 00		1,433 60	1,776 68		12,210 28	
Oakland Water Co.....	50,000 00	40,000 00		7,450 97	2,090 00		5,360 97	3,000 00
Orono Water Co.....	100,000 00	60,000 00		7,274 16	2,708 89		4,565 27	4,800 00
Paris Hill Water Co.....	9,325 00		100 00	630 11	19 50		610 61	
Peaks Island Corporation, The.....	225,000 00	100,000 00	33,000 00	8,807 22	5,416 93		3,390 29	
Peoples Water Co.....	3,200 00			152 88			152 88	
Phillips Water Co.....	30,000 00	30,000 00		2,398 04	1,550 00		848 04	1,500 00
Pine Tree Aqueduct Co.....	780 00			304 00			304 00	208 00
Pittsfield Water Works.....		30,000 00		3,039 99	1,678 34	22 50	1,339 15	
Portland Power & Development Co.....	100,000 00	100,000 00	6,550 00	12,478 39	5,437 62		7,040 77	2,000 00
Portland Water District.....		5,365,000 00		241,669 06	211,003 16	55,385 26	124,719 36	
Presque Isle Water Co.....	94,650 00	90,000 00	5,900 00	9,789 38	4,802 40		4,986 98	2,835 37
Prouts Neck Water Co.....	16,000 00			1,220 41			1,220 41	640 00
Quantabocook Water Co.....	11,250 00	9,000 00	335 00	1,045 77	463 78		581 99	
Rangeley Water Co.....	38,000 00	35,000 00		4,043 79	1,450 00		2,593 79	2,660 00

Richmond Water Works	42,000 00			1,270 99			1,270 99	2,100 00
Rumford & Mexico Water District		326,000 00	24,000 00	17,565 70	14,497 69	607 00	2,461 01	
Sanford Water Co.	100,000 00		13,600 00	15,475 66	821 72		14,653 94	6,000 00
Sangerville Water Supply Co.	16,300 00	15,000 00		1,610 48	753 35		857 13	733 50
Scarboro Water Co.	5,000 00			78 51			78 51	
Seal Harbor Water Supply Co. The	40,000 00		3,200 00	3,712 74	160 13		3,552 61	1,600 00
Searsport Water Co.	100,000 00	75,000 00	4,250 00	4,121 89	3,900 00		221 89	
Shaw Ridlon Land Co.	40,000 00			1147 49	50 55		1198 04	
Skowhegan Aqueduct Co.	1,600 00			208 00			208 00	208 00
Small Point Water Co.	2,000 00		3,600 00	121 05	216 00		194 95	
Smith & Greene Water Co.	2,118 17			178 34			178 34	186 34
So. Berwick Water Co.	46,000 00		496 50	2,145 22	40 66	1,222 02	882 54	
So. Paris Village Corp. Water Works		68,000 00	2,000 00	5,021 51	2,861 88		2,159 63	
Southwest Harbor Water Co.	40,000 00	31,000 00	4,200 00	1,632 04	1,576 08		55 96	
Springvale Aqueduct Co.	40,000 00	35,000 00		6,724 51	1,977 74	1,274 65	3,472 12	1,200 00
Strong Water District		30,600 00	1,000 00	2,702 55	1,704 44		998 11	
Sullivan Harbor Water Co.	6,100 00	2,400 00		110 13	144 00		133 87	
Summit Spring Water Co.				403 16			403 16	
Van Buren Water District	102,500 00			6,757 86	4,693 88		2,063 98	
Vinal Haven Water Co.	39,600 00	45,000 00	11,000 00	3,465 64	3,132 68		332 96	
Waldoboro Water Co.	24,360 00			716 31			716 01	1,461 60
Warren Water Supply Co.	20,000 00			767 55			767 55	1,000 00
Weeks Mills Water Co.	1,600 00			156 75			156 75	131 75
West Falmouth Water Co.	1,900 00			35 47			35 47	
Westfield Electric Co.	7,200 00							
West Skowhegan Aqueduct Co.	6,000 00			1,426 56			1,426 56	1,050 00
Wills Water Works M. W.	3,249 02	1,000 00		350 51	60 00		290 51	
Wilton Water Co.	42,000 00	30,500 00		4,386 61	1,276 30		3,110 31	2,310 00
Winterport Water Co.	25,000 00	19,000 00		1,412 93	786 94		625 99	
Winthrop Water Co.	10,000 00	2,588 25		1,190 35	83 25		1,107 10	998 10
Wiscasset Water Co.	13,936 00							
Woodland Light & Water Co.	5,000 00							
Yarmouth Water Co.		36,500 00		5,216 86	1,520 50	2,036 98	1,659 33	
York County Water Co.	479,600 00	367,500 00	15,000 00	27,941 98	13,819 90		14,122 08	13,960 58
York Shore Water Co.	62,400 00	56,000 00	34,500 00	13,452 77	6,511 57		6,941 20	3,744 00

‡ Deficit.

STATEMENT OF RUNNING EXPENSES FOR YEAR ENDING
DECEMBER 31, 1916.

Appropriation for salaries of Commissioners.....		\$14,000 00
Expended for salaries of Commissioners.....		14,000 00
Unexpended balance.....		0
Appropriation for salaries of Clerk and Assistant Clerk.....		\$4,000 00
Expended for salaries of Clerk and Assistant Clerk.....		4,000 00
Unexpended balance.....		0
Appropriation for general expenses.....		\$40,000 00
Expenses in Executive Department:		
Clerk hire.....	\$3,124 89	
Official reporting.....	1,728 67	
Traveling expenses.....	730 45	
Office supplies and expenses.....	1,749 95	
Office equipment.....	981 55	
Printing forms, general orders, etc.....	161 23	
Witness fees, etc.....	45 64	
Books and periodicals.....	144 99	
Printing annual report.....	69 37	
Investigating accidents.....	102 59	8,839 33
Expenses in Accounting Department:		
Salaries of Accountants.....	\$2,958 87	
Traveling expenses.....	307 58	
Printing forms, etc.....	323 20	
Office supplies.....	45 83	
Office equipment.....	398 55	4,034 03
Expenses in Rates and Schedules Department:		
Salaries.....	\$2,150 00	2,150 00
Expenses in Engineering Department:		
*Salaries of Engineers and Assistants.....	\$3,772 33	
*Traveling expenses.....	51 89	
Engineering supplies.....	44 81	
Engineering equipment.....	45 22	
Printing forms, etc.....	354 72	
Testing.....	23 49	
Water resources.....	4,605 36	
Topography.....	12 00	
Geology.....	820 97	
Inspecting utilities.....	2,128 67	
Valuation of utilities.....	2,489 29	14,348 75
Total general expense.....		\$29,372 11
Unexpended balance.....		\$10,627 89
Appropriation for Chief Inspector.....		\$2,500 00
Expended for salary of Inspector.....		1,800 00
Unexpended balance.....		\$700 00
Appropriation for co-operative work with the United States Geological Survey.....		\$5,000 00
Expended for topographic work.....		4,988 92
Unexpended balance.....		\$11 08
Appropriation for abolishment of grade crossings.....		\$15,000 00
Expended for abolition of grade crossings.....		5,829 39
Unexpended balance.....		\$9,170 61

* These accounts do not represent the actual expense for salaries and traveling inasmuch as a considerable portion of same has been charged to the account "Valuation of Utilities."

1915 EXPENSES PAID DURING 1916 FROM BALANCE OF 1915
APPROPRIATION.

Unexpended balance of 1915 appropriation on January 1, 1916..... \$15,591 62

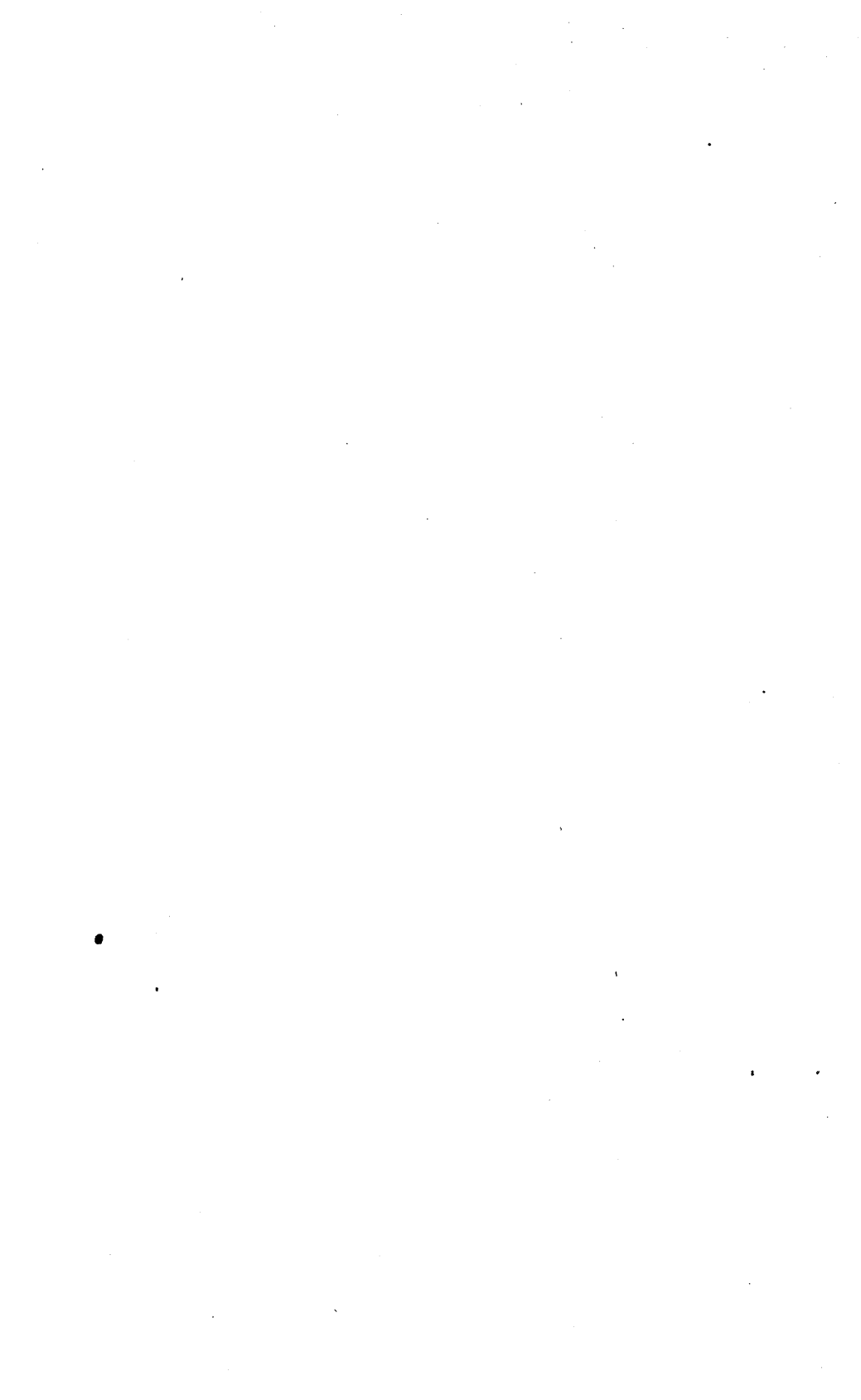
EXPEN ES.

Printing 1915 annual report.....	\$2,565 40	
Salary of Assistant Engineer	14 00	
Water resources	30 69	
Accident investigation.....	20 90	
Telephone and telegraph.....	12 51	
Total expenses.....		\$2,643 50
Balance lapsed to State.....		\$12,948 12

All of which is respectfully submitted.

BENJ. F. CLEAVES,
WM. B. SKELTON,
CHAS. W. MULLEN,

} *Public Utilities*
Commission of Maine.





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