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EIGHTEENTH ANNUAL REPORT

OF THE

PUBLIC UTILITIES COMMISSION

OF THE DISTRICT OF COLUMBIA

▽

1930

UNITED STATES
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LETTER OF TRANSMITTAL

PUBLIC UTILITIES COMMISSION
OF THE DISTRICT OF COLUMBIA,
Washington, May 1, 1931.

To the Senate and House of Representatives of the United States of America in Congress assembled:

Pursuant to the provisions of paragraph 20 of section 8 of an act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June 30, 1914, and for other purposes, approved March 4, 1913, the Public Utilities Commission of the District of Columbia herewith submits for the information of Congress a report of its official proceedings for the year ended December 31, 1930, with other information relating to the regulation and operation of the public utilities in the District of Columbia coming under the jurisdiction of said commission.

There are also included as an appendix the balance sheets and other financial and statistical data of the several public utilities for the year ended December 31, 1930, required by the provisions of paragraph 14 of section 8 of the above-mentioned act to be transmitted to Congress.

Very respectfully,

MASON M. PATRICK,
HARLEIGH H. HARTMAN,
J. C. GOTWALS,
Public Utilities Commission of the District of Columbia.

EIGHTEENTH ANNUAL REPORT OF THE PUBLIC UTILITIES COMMISSION OF THE DISTRICT OF COLUMBIA

THE COMMISSION

The personnel of the commission throughout the year was as follows: Gen. Mason M. Patrick, chairman; Harleigh H. Hartman, vice chairman; Col. William B. Ladue, engineer commissioner until his transfer effective July 21, 1930. He was succeeded by Maj. John C. Gotwals, who took oath of office on July 21, 1930.

PEOPLE'S COUNSEL

Ralph B. Fleharty, people's counsel until his resignation January 13, 1930. His successor, Richmond B. Keech, was appointed February 6, 1930, by President Hoover and confirmed by the United States Senate February 25, 1930. He took oath of office March 1, 1930. His report will be found on page 5.

MEETINGS

The commission held nine formal public hearings during the year for the taking of testimony in matters affecting the rates and services of the several public utilities under its jurisdiction. It also held 153 executive meetings for the transaction of regular business and for consideration of the evidence in formal cases.

RATES

On March 8, 1930, the commission approved of a schedule of rates for cab service by the Diamond Cab Co. (Order No. 836, P. U. C. No. 2873/9.)[1]

On July 17, 1930, the commission approved of a schedule of rates for cab service by the Nickel Cab Co. (Order No. 863, P. U. C. No. 2873/32.)[1]

On July 19 and 22, 1930, the Supreme Court of the District of Columbia rendered an opinion and decree, respectively, granting a 10-cent cash, 4 tokens for 30 cents fare on the lines of the Capital Traction Co. and Washington Railway & Electric Co. The increased fare was put into effect July 23, 1930. (See court decision, p. 59.)[1]

On August 11, 1930, the commission approved of a schedule of rates for the Astor Cab Co. (Order No. 865, P. U. C. No. 2873/320.)[1]

On September 4, 1930, the commission reduced certain street-lighting rates of the Potomac Electric Power Co. (Order No. 870, P. U. C. No. 2708/11.)[1]

On September 25, 1930, the rates of the Washingotn Gas Light Co. and the Georgetown Gas Light Co. were reduced. (Order No. 871, formal case No. 218.)[1]

[1] Reports and orders in formal cases are printed beginning on page 44, and other orders beginning on page 29. Both are arranged according to date.

On October 23, 1930, approval was given to certain transfer arrangements between busses operated by the Washington Rapid Transit Co. (Order No. 876, P. U. C. No. 2732/21.)[1]

On November 13, 1930, the commission authorized certain rates for electric traffic signal lights. (Order No. 880, P. U. C. No. 2742/11.)[1]

On December 4, 1930, the commission directed the Capital Traction Co. and Washington Railway & Electric Co. to issue intercompany transfers upon payment of 1 cent at Georgia Avenue and Kennedy Street NW. (Order No. 885, P. U. C. No. 2440/197.)[1]

On December 1, 1930, the commission authorized the Black & White Taxi Co. of Washington and Yellow Cab Co. to reduce taxicab rates. (Order No. 888, P. U. C. No. 2873/13.)[1]

On December 15, 1930, the Mayflower Taxicab & Sightseeing Service (Inc.) was authorized to reduce its taxicab rates. (Order No. 891, P. U. C. No. 2873/615.)[1]

On December 31, 1930, the rates of the Potomac Electric Power Co. were reduced. (Order No. 892, formal case 220.)[1]

VALUATIONS

GAS

The 1917 valuation suit in the Supreme Court of the District of Columbia was withdrawn by the Washington Gas Light Co. and Georgetown Gas Light Co. September 17, 1930, prior to the hearings to consider gas rate reduction schedules submitted by the companies. The revaluation case of the above companies remained dormant during the year.

RAILWAY

On July 31, 1930, the commission decided to make a revaluation of the properties of the Capital Traction Co. and the Washington Railway & Electric Co., and directed that the above companies and the Washington-Interburban Railroad Co. be notified. Preliminary work was started October 1, 1930, and by the close of the year satisfactory progress had been made.

SERVICE

Details of the several improvements and changes in the service and traffic on street-railway and motor-bus lines will be found in the report of the traffic engineer, page 16 of this report.

January 13, 1930, the Capital Traction Co. was authorized to operate special bus service to the Washington and D. A. R. Auditoriums. (Order No. 828, P. U. C. No. 2664/66.)[1]

January 23, 1930, the commission amended the route of the Park Road Bus Line of the Washington Railway & Electric Co. (Order No. 834, P. U. C. No. 2454/34.)[1]

February 13, 1930, the Washington Rapid Transit Co. was authorized to operate interstate buses over a specified route. (Order No. 838, P. U. C. No. 2723/21.)[1]

April 1, 1930, the Capital Traction Co. was authorized to operate special bus service to race tracks. (Order No. 845, P. U. C. No. 2544/36.)[1]

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[1] Reports and orders in formal cases are printed beginning on page 44, and other orders beginning on page 29. Both are arranged according to date.

April 17, 1930, the Washington Rapid Transit Co. was authorized to extend its service along Sixteenth Street. (Order No. 847, P. U. C. No. 2723/23.)[1]

April 28, 1930, the Washington Rapid Transit Co. was authorized to operate buses over express routes. (Order No. 852, P. U. C. No. 2798.)[1]

May 19, 1930, the commission amended its Order No. 838, changing the route of the Washington Rapid Transit Co.'s interstate line. (Order No. 856, P. U. C. No. 2723/21.)[1]

July 24, 1930, the Capital Traction Co. was authorized to operate special bus tours on Sunday only. (Order No. 864, P. U. C. No. 2544/44.)[1]

October 23, 1930, the Washington Rapid Transit Co. was authorized to issue transfers between its local and interstate buses. (Order No. 876, P. U. C. No. 2723/21.)[1]

November 3, 1930, the Washington Railway & Electric Co. was authorized to extend the route of its Foxhall Village bus line. (Order No. 877, P. U. C. No. 2715/17.)[1]

December 4, 1930, the Capital Traction Co. and Washington Railway & Electric Co. were directed to issue intercompany transfers upon the payment of 1 cent at Georgia Avenue and Kennedy Street. (Order No. 885, P. U. C. No. 2440/197.)[1]

December 12, 1930, the commission amended its order No. 885 by changing the effective date for the issuance of intercompany transfers at Georgia Avenue and Kennedy Street. (Order No. 890, P. U. C. No. 2440/197.)[1]

DEPRECIATION

On January 9, 1930, the commission ordered the Washington Gas Light Co. and the Georgetown Gas Light Co. to create a monthly reserve to cover maintenance at the rate of 2 cents per thousand cubic feet of gas sold. (See order No. 822, formal case 209, P. U. C. No. 1157/2, p. 44.)

The commission held in abeyance its decision regarding the rates of depreciation of the several classes of property of the other utilities under its jurisdiction pending adjudication of the valuation cases before the courts. (Formal case No. 102.)

SECURITY ISSUES

Applications for certificates of authority of the commission for the issuance of notes were acted upon as follows: Order No. 883, Washington Gas Light Co. to issue and sell $3,000,000 face value of 4½ per cent notes maturing April 1, 1933, said notes to be sold at not less than net to the applicant of 97¼, and the proceeds therefrom to be applied only for the purpose of paying off and canceling $2,775,000 face value of short-term bank loans, the proceeds from which have been used for additions and betterments from August 31, 1926, to October 31, 1930, and the remainder of the proceeds from said notes to be applied only to reimbursement of moneys expended from company's treasury for the same purposes. (Order No. 883, P. U. C. No. 2424/11, p. 42).

[1] Reports and orders in formal cases are printed beginning on page 44, and other orders beginning on page 29. Both are arranged according to date.

MERGERS

STREET RAILWAY

Congress failed to act, by the close of the year 1930, on the suggested joint resolution embodying a form of street railway merger agreement submitted by the commission December 7, 1929. (P. U. C. No. 2880.)

GAS

A bill authorizing the merger of the Washington Gas Light Co. and the Georgetown Gas Light Co. also was not acted on by Congress during the calendar year 1930. (P. U. C. No. 2685/4, formal case No. 218.)

ORDERS OF THE COMMISSION

An abstract of orders issued by the commission appear on pages 29 to 44. Orders which are the result of formal cases appear elsewhere in this report.

INFORMAL CASES

The number of informal complaints received was 350, an increase of 44 over last year. The following table gives above complaints by classes of service:

Utilities	1929			1930		
	Number of cases	Disposed of	Pending	Number of cases	Disposed of	Pending
Bus	69	65	4	92	88	4
Railway	131	121	10	114	109	5
Telephone	26	26	0	16	16	0
Electric	42	41	1	41	40	1
Gas	36	34	2	83	82	1
Taxicab	2	2	0	4	3	1
Total	306	289	[1] 17	350	338	12

[1] Disposed of in 1930.

The executive office also handled approximately 4,300 letters, an increase of approximately 400 over last year. Many of these letters sought general information and informal rulings upon the rights and obligations of the public and utilities under existing statutes.

FORMAL CASES

Orders covering formal cases handled by the commission appear on pages 44 to 58 in the order in which action was taken.

MISCELLANEOUS TRUST FUND DEPOSIT ORDERS OF THE COMMISSION

The following table is an analysis of the miscellaneous trust fund deposit orders of the commission issued during the year under authority of paragraph 42a of its law:

Order No.	Subject	Date	Utilities	Amounts	P. U. C File No.
15	Consideration of certain methods of accounting, such as the setting up of reserves (other than depreciation), interest during construction, and other matters; the reporting of property changes.	Feb. 6, 1930	Capital Traction Co	$20.00	F. C. No. 214.
			Washington Railway & Electric Co.	20.00	Do.
			Potomac Electric Power Co.	20.00	Do.
			Chesapeake & Potomac Telephone Co.	20.00	Do.
			Washington Gas Light Co.	20.00	Do.
			Georgetown Gas Light Co.	20.00	Do.
			Washington Rapid Transit Co.	20.00	Do.
16	Establishment of safety loading zones at car stops on Connecticut Avenue, north of Tilden Street.	Mar. 12, 1930	Capital Traction Co	50.00	F. C. No. 217.
17	Proposed merger of the Georgetown Gas Light Co. with and into the Washington Gas Light Co.	Mar. 20, 1930	Washington Gas Light Co.	25.00	F. C. No. 218.
			Georgetown Gas Light Co.	25.00	Do.
18	Request of the Capital Traction Co. for authority to curtail service on certain of its rail lines.	May 27, 1930	Capital Traction Co	25.00	F. C. No. 219.
19	New schedules of rates for gas service within the District of Columbia.	Sept. 9, 1930	Washington Gas Light Co.	40.00	F. C. No. 218.
			Georgetown Gas Light Co.	10.00	Do.
Amending No. 19.	do	Sept. 29, 1930	Washington Gas Light Co.	15.00	Do.
			Georgetown Gas Light Co.	3.66	Do.
20	Revaluation of properties of the Capital Traction Co. and the Washington Railway & Electric Co.	Sept. 22, 1930	Capital Traction Co	5,000.00	P. U. C. No. 2900.
			Washington Railway & Electric Co.	5,000.00	Do.
21	Consideration of electric rates for the District of Columbia; revision of the consent decree.	Dec. 20, 1930	Potomac Electric Power Co.	100.00	F. C. No. 220.

REPORT OF PEOPLE'S COUNSEL, RICHMOND B. KEECH

People's counsel was nominated by the President on the 5th of February, 1930, confirmed by the Senate on February 25, 1930, and sworn in on the 1st of March, 1930. Since being in office he has participated in 58 executive sessions of the commission and all formal public hearings before the commission and all court cases. No detailed statement will be made as to the matters dealt with at the beforegoing hearings inasmuch as they appear in other parts of this report.

Many complaints and inquiries were received by him with reference to the various utilities, both by personal visit and correspondence, the matters in question being taken up and adjusted to a large degree with the utility involved direct, or with the aid and assistance of the Public Utilities Commission.

On entering office there were pending in the Supreme Court of the District of Columbia a number of suits which had been instituted by the various utilities and others by individuals and corporations. Immediately on taking oath he sought and obtained leave of court to intervene under the provisions of the act of December 15, 1926, in the interest of the public. Five of the cases were brought by the owners of apartments, markets, and office buildings for the purpose of enjoining the Potomac Electric Power Co. from cutting off service under tariff approved by the Public Utilities Commission which prohibited the resale of current by a consumer to tenants on a metered basis. Answers embodying motions to dismiss were filed in these cases. There were, also, pending suits brought by the Washington Railway & Electric Co. and the Capital Traction Co. against the Public Utilities Commission to require it to advance street car fares in the District of Columbia. Answers were filed, motions to dismiss of the commission having been previously overruled by the court. The cases were heard on May 26, 27, 28, and 29, and subsequent thereto briefs were filed. Decree was entered by Mr. Justice Bailey on the 22d of July, ordering the commission to put into effect the increased fare to which decision an appeal was noted. Transcript of record was prepared from a record involving 2,300 pages, 140 exhibits, annual reports and verbal testimony presented in court, and filed in the court of appeals. Brief in support of appeal and exceptions to the rulings made by the trial court is now in preparation. Immediately after the pronouncement of Justice Bailey of his decision in the fare cases, the people's counsel prepared and filed with the Public Utilities Commission, petition for revaluation of all the properties of the Washington Railway & Electric Co. and the Capital Traction Co. actually used and useful for street railway purposes. After due consideration the commission granted the same. A valuation staff was set up, and is at the present time engaged in that work.

Investigation as to the reasonableness of rates charged under the consent decree and the matter of excessive earnings of the Potomac Electric Power Co. were gone into and the matter taken up with the Public Utilities Commission. As a result thereof a public hearing was had by the commission and an order issued as of December 31, 1930, wherein the commission announced that the rates realized by the company were excessive, and that steps should be taken to modify the decree so as to make it more equitable as to the public.

Also, an investigation was made of the gas companies as the result of hundreds of complaints received by this office. With the aid of the commission pressures were corrected and adjustments made of appliances.

The people's counsel conferred with the Public Utilities Commission from time to time as to proposed legislation relating to the public utilities, assisted in the drafting thereof, and attended and testified before the various committees of the House and Senate with reference thereto. Notable among these bills was that which sought to authorize the merger of the Georgetown and Washington Gas Light Cos.; bill authorizing the Public Utilities Commission to regulate interstate buses, to require taxicabs to take out insurance, to require common carriers to obtain a certificate of convenience and necessity and to fix maximum and minimum rates; also, bill authorizing the

merger of the Washington Railway & Electric Co. and Capital Traction Co., and various bills with reference to reduced fares for school children.

Conferred with and assisted the general counsel and counsel of the Public Utilities Commission in preparation of legal opinions and data for hearings. At many of these his office prepared exhibits and offered evidence with reference to various matters under investigation through his research assistant, Mr. J. M. Nicholson.

Likewise throughout the year a number of legal memoranda were filed with the commission relating to various questions occurring from time to time with reference to the various local utilities, as well as to the matter of interstate common carriers, making use of the public highways for terminal purposes, and their routing through the congested area of the city.

During the year people's counsel was consulted by many of the civic organizations of the District with reference to public utility questions and appeared before the Public Utilities Commission as an advocate of causes of various groups in the municipality seeking improvement in service, either in the matter of equipment, schedules, or extensions, as well as in opposition to abandonment of certain service already in existence.

Shortly after being sworn in the Federation of Citizens Associations of the District of Columbia elected the people's counsel as an ex officio member and invited him to attend their bimonthly sessions. The invitation to attend the regular meetings of the federation was accepted and he has participated in all of their stated meetings. Copies of all memoranda relating to the local public utilities submitted to the federation by the association composing it are sent to the people's counsel, thus keeping him advised as to their wishes. The Public Utility Committee of the federation has consulted with the people's counsel on all major utility questions.

Throughout the year people's counsel was requested to address and did address many of the civic organizations of the District colleges and high schools on the matter of public utilities. At many of these meetings he was questioned at great length with reference to utility problems confronting the particluar community involved, or the city as a whole.

As liaison officer between the public, the commission and the various utilities, the people's counsel has a large amount of correspondence, is required to prepare for presentation both in court and before the commission, lengthy and detailed exhibits, as well as to prepare transcripts of records, abstracts of testimony embodying thousands of pages, briefs, and pleadings. The office has no stenographer especially assigned to it, and has to get one from the commission whose staff is already overtaxed and not always available. Efficiency requires that a stenographer should be assigned exclusively for the use of this office.

REPORT OF GENERAL COUNSEL, WILLIAM W. BRIDE

Forwarding herewith the annual report of the general counsel of the Public Utilities Commission for the year ended December 31, 1930.

The following cases were filed, acted upon, and decided in the Supreme Court of the District of Columbia during the calendar year:

E. C. Riegel et al. *v.* Patrick et al., in the Supreme Court of the District of Columbia, Equity No. 51505. The bill of complaint filed in this case prayed the court to issue a writ of mandamus to require the Public Utilities Commission to direct the use in common by the street railway companies doing business in the District of Columbia of the tracks of each other. Motion to dismiss was filed, which was sustained by the court. An amended bill of complaint was then filed. Motion to dismiss the amended bill of complaint was filed on behalf of the commission and was pending at the end of the year.

E. C. Riegel and the Washington Consumers Guild *v.* the Public Utilities Commission, Equity No. 49725. The bill of complaint filed in this case prayed that the court set aside the order of the commission authorizing utility corporations to require a deposit prior to the furnishing of service. A motion to dismiss was filed on behalf of the commission which the court granted. The plaintiff noted an appeal to the Court of Appeals, and briefs were filed during the year. The case is now pending decision.

Smith *v.* Patrick et al., Equity No. 50746. Bill to enjoin the effective date of an order of the Public Utilities Commission requiring liability insurance was filed by a taxicab operator. Motion for a temporary injunction and restraining order and the answer thereto were filed. An order overruling motion to dismiss made on behalf of the commission was entered by the court and a final decree for injunction was issued. Appeal was noted on behalf of the commission to the Court of Appeals (Court of Appeals No. 5168). A decree of the court was entered on December 1st affirming the decision of the Supreme Court.

Washington Consumers Guild *v.* the Public Utilities Commission, Law No. 76991. Petition for writ of mandamus to compel the Public Utilities Commission to issue an order requiring the joint use of the facilities of the street railway companies of the District of Columbia. Answer was filed to the rule to show cause and on February 28 an order was entered dismissing the petition and discharging the rule.

Capital Traction Co. *v.* the Public Utilities Commission, Equity No. 50618, and the Washington Railway & Electric Co. *v.* the Public Utilities Commission, Equity No. 50619. These were bills of complaint on behalf of the railway companies in the nature of appeals from the order of the Public Utilities Commission which denied to the companies an increase of fare. The companies prayed for a mandatory injunction pending the final hearing in the case to require the commission to grant the increase in fare requested. Motions to dismiss the bills of complaint filed on behalf of the commission were denied and the court also denied the application of the railway companies for the temporary relief requested. After final hearing, decree was entered by the court increasing the rates of fare. An appeal was noted and is now pending in the court of appeals (Court of Appeals No. 5316).

Washington Gas Light Co. *v.* District of Columbia, Law No. 79054, and the Georgetown Gas Light Co. *v.* District of Columbia, Law No. 79055. The plaintiffs prayed for the recovery of certain taxes and for the construction of the term "gross earnings" under

certain tax statutes of the District of Columbia. On motion of the defendant further particulars were filed and motions to strike certain of the charges alleged by the plaintiff gas companies were made. These motions are now pending.

District of Columbia *v.* the Nevin Bus Lines (Inc.), Municipal Court No. A–6454. This was a suit to collect penalties for violation of an order of the Public Utilities Commission fixing routes of the Nevin Bus Lines (Inc.), an interstate motor bus carrier. Demurrer was filed to the declaration and was overruled by the court. Subsequently, plea was filed, and, after hearing, the municipal court rendered judgment for the defendant. An appeal was taken to the court of appeals; and, after the passage of additional legislation in this subject matter, the appeal was dismissed by the plaintiff.

Bell Cab Co. (Inc.) *v.* Patrick et al., Equity No. 50784. A bill for injunction restraining an order of the commission requiring assurance of financial responsibility. Motion to dismiss was filed by the commission and the case continued awaiting the determination of the court of appeals in Smith *v.* the Public Utilities Commission (Court of Appeals No. 5168).

Myron P. Lewis et al. *v.* the Potomac Electric Power Co., Equity No. 50417; Washington Convention Hall Co. *v.* the Potomac Electric Power Co., Equity No. 50419; James L. Karrick *v.* the Potomac Electric Power Co., Equity No. 50421; Crandall Realty Co. *v.* the Potomac Electric Power Co., Equity No. 50422; and Joseph J. Moebs *v.* the Potomac Electric Power Co., Equity No. 50423. Bill for an injunction restraining the Potomac Electric Power Co. from cutting off service to the plaintiffs upon their refusal to cease submetering of purchased electric current. An answer was filed by the Potomac Electric Power Co. to which the plaintiffs demurred. Upon this motion the Public Utilities Commission interviewed and entered into a stipulation with the parties as to its answer. The several causes are now awaiting trial.

District of Columbia *v.* the Bell Cab Co. (Inc.), Municipal Court No. A–7367. Suit to recover penalties for failure of the cab company, as a public utility, to submit its monthly reports to the Public Utilities Commission. An answer was filed by the defendant, but upon the submission of the required reports the case was continued without date.

District of Columbia *v.* the City Cab Co., Municipal Court No. A–7366. Suit to recover penalties for failure of the cab company, as a public utility, to submit its monthly reports to the Public Utilities Commission. Motion to dismiss was filed by the defendant, but upon the submission of the required reports the case was continued without date.

District of Columbia *v.* H. C. Mockabee, jr., et al., trading as the Astor Cab Co., Municipal Court No. A–7365. Suit to recover penalties for failure of the cab company, as a public utility, to submit its monthly reports to the Public Utilities Commission. Motion to dismiss was filed by the defendant, but upon the submission of the required reports the case was continued without date.

District of Columbia *v.* the Seaboard Investment Trust. Petition by the District of Columbia alleging violation of the La Follette Antimerger Act in the acquisition by the Seaboard Investment Trust of Massachusetts of the stock of the Washington Gas Light Co.

Motion to dismiss was filed by the defendant and the court dismissed the petition holding that the Seaboard Investment Trust was a common law trust and did not fall within the inhibitions of the La Follette Antimerger Act on foreign public utility or holding corporation.

The following formal opinions were rendered:

January 24: Opinion concerning proposed lease of the property of the Georgetown Gas Light Co. to the Washington Gas Light Co.

January 25: Form of bond to be furnished by taxi-cab companies. Enforcement of orders of the Public Utilities Commission with respect to taxicab operators. Granting of temporary permits to operators of taxicabs.

February 5: Appeal of decision of Supreme Court of the District of Columbia in the matter of the Seaboard Investment Trust.

February 13: Appointment of a special assistant corporation counsel for public utilities.

February 24: Preparation of formal opinions at the request of citizens.

March 7: Arrest of operators of interstate common carriers for violation of the Public Utilities Commission's regulations.

March 10: The control of installation of gas mains.

March 11: The collection of penalties for violation of the Public Utilities Commission's regulations.

March 18: Relative to the assessment of costs of hearings other than valuation on public utilities.

March 18: Opinion re appeals from order of court in Capital Traction Co. *v.* the Public Utilities Commission. Increased fare case.

April 28: Opinion re the operation by merchants of buses without fee.

July 29: As to legality of provision in Order No. 823 that all taxicabs must be equipped with taximeters.

September 16: Police regulation to carry into effect that portion of General Order No. 12, Series 1930, of the Public Utilities Commission, requiring the identification of all public vehicles with the name of the operating company and the number of the vehicle in the fleet.

September 30: Vehicle licensing law refusing to issue a license to an owner or operator of a taxicab unless it is equipped with a taximeter.

November 12: Convictions for failing to letter and number cabs.

November 19: Jurisdiction as to the limit of the length, weight, and loads of vehicles moving over public highways.

November 28: Amendments to the public utility act.

December 4: Congestion of traffic in downtown areas due to buses used in the transportation of persons from one jurisdiction to another.

December 8: Re decision of Court of Appeals of the District of Columbia in the case of the Public Utilities Commission *v.* F. B. Smith.

December 13: Re proposed legislation for reduced fare for school children prepared at the suggestion of the members of the Senate Committee on the District of Columbia to serve as a basis for conferences with representatives of the street railway and bus companies.

December 17: Scope of hearing on rates of the Potomac Electric Power Co.

December 27: Relocation of the tracks of the Mount Vernon, Alexandria & Washington Railway Co.

In addition to proceedings in court and the formal proceedings above enumerated, numerous informal written opinions have been submitted. The general counsel and his assistants devoted considerable time to the preparation of legislation with respect to public utilities and in attendance at congressional hearings on these matters. The general counsel has been represented at all public hearings before the Public Utilities Commission and in numerous conferences relative to matters pending before that commission.

64050—31——2

EXECUTIVE DEPARTMENTS

EXECUTIVE SECRETARY

APPROPRIATIONS AND EXPENDITURES

The sum of $78,320 was appropriated by Congress in the "Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June 30, 1930, and for other purposes," for salaries and for incidental and all other general necessary expenses authorized by law. This sum became available on July 1, 1929, and a portion thereof was expended during the last half of the calendar year 1929 and the remainder was available during the first half of the calendar year 1930.

In the "Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June 30, 1931, and for other purposes," there was appropriated the sum of $95,320 for salaries and for incidental and all other general necessary expenses authorized by law. This sum became available July 1, 1930, and continued available for the remainder of the calendar year 1930, and will be available also for the expenses during the first half of the calendar year 1931.

Following is a statement of the expenditures from the above mentioned appropriations during the calendar year 1930. This includes obligations for contingent expenses which were incurred, but not paid prior to January, 1931:

Expenditures during calendar year 1930 for appropriations indicated

	From appropriations for year ended June 30, 1930	From appropriations for year ended June 30, 1931	Total
Salaries	[1] $37,320.57	[2] $43,209.58	$80,530.15
Stenographic services	40.75	38.40	79.15
Car tokens	20.00	67.50	87.50
Books, periodicals and references	84.21	444.45	528.66
Stationery and supplies	409.11	249.61	658.72
Blank forms	27.65	18.07	45.72
Furniture and office equipment	262.60	504.37	766.97
Traveling expenses	22.26		22.26
Total	38,187.15	44,531.98	82,719.13
Postage [3]	87.50	113.50	201.00
Motor vehicle allowance [4]	141.00	119.00	260.00
Printing and binding [5]	2,581.49	190.97	2,772.46

[1] This amount includes $947.04, which was the 3½ per cent deducted from the salaries for the retirement fund.

[2] This amount includes $1,118.81, which was the 3½ per cent deducted from the salaries for the retirement fund.

[3] Postage used after Jan. 1, 1930, was paid from the appropriation "Contingent and miscellaneous expenses, District of Columbia, 1930, postage." Postage used after July 1, 1930, was paid from appropriation "Contingent and miscellaneous expenses, District of Columbia, 1930, postage."

[4] Motor vehicle allowance from Jan. 1 to June 30, 1930, was paid from appropriation "Motor vehicles, District of Columbia, 1930, allowance for motor vehicles." Motor vehicle allowance from July 1 to Dec. 31, 1930, was paid from appropriation "Motor vehicles, District of Columbia, 1930, allowance for motor vehicles."

[5] Printing and binding expenses incurred from Jan. 1 to June 30, 1930, were paid from appropriation "Printing and binding, District of Columbia, 1930." Printing and binding expenses incurred from July 1 to Dec. 31, 1930, were paid from appropriation "Printing and binding, District of Columbia, 1931."

MAINTENANCE OF GAS TESTING LABORATORIES

Under the acts of Congress approved March 3, 1893 (27 Stat. 543) and June 11, 1896 (29 Stat. 396), the Washington Gas Light Co. and the Georgetown Gas Light Co. are required to pay the cost of maintaining the service of inspecting and testing illuminating gas and gas meters. In conformity to the requirement of these acts, four laboratories are maintained, the expenses of which, other than the salaries of employees—which are paid from the appropriation for salaries of employees of the commission—were paid from the deposits of the gaslight companies, and for the calendar year 1930 are as follows:

Laboratory supplies and apparatus	$234.35
Care of rooms	120.00
Car tokens	205.00
Motor vehicle allowance for inspector of gas and meters [1]	26.00
Books, periodicals, and references	63.00
Stationery and office supplies	51.16
Blank forms, printing, and binding	94.43
Postage	34.00
Furniture and office equipment	154.58
Telephone	84.30
Miscellaneous	23.24
Total	1,090.06

[1] Miscellaneous trust fund deposit (deposit Washington Gas Light Co.), motor vehicle account.

REPORT OF BYERS M. BACHMAN, CHIEF ACCOUNTANT

The accounting bureau has, during the year 1930, been enabled to extend and diversify its efforts and to produce a greater volume of work than ever before. This has been partly due to the two additions to its staff of accountants on July 1. In the latter part of the year the bureau began the analyzation of the road and equipment accounts of the two traction lines for the period from July 1, 1914, to December 31, 1930, and this work was about one-half completed at the close of the year. The bureau has also completed its routine (balance sheet) auditing and statistical work, and the annual reports of all public utilities whose accounts are audited by the commission's accountants are printed in the appendix.

During the year many data have been submitted to the commission in connection with numerous hearings held, formal and informal, and prolonged studies have been made of accounting practices of certain of the corporations for the purpose of determining methods that would bring about uniformity. The following orders were prepared by the accounting bureau and are incorporated in the commission's report:

No. 822, January 9, 1930: Depreciation—Gas companies.
No. 832, January 23, 1930: Rendering reports.
No. 850, April 21, 1930: Setting up reserves, etc.
No. 851, April 21, 1930: Reporting property changes.
No. 883, November 21, 1930: Sale of notes.

The bureau realizes that to keep the commission fully informed of the operation of all of the corporations under its jurisdiction it is necessary to analyze all accounts, yet with a staff of only six accountants it is possible to analyze only those accounts considered the most important. The following condensed data indicate the magnitude of the accounting supervision assigned to the bureau:

	Recorded investment in fixed capital	Gross operating revenues	Gross operating expenses and taxes	Net operating income
Capital Traction Co	$20,757,122	$4,164,521	$3,330,666	$833,855
Chesapeake & Potomac Telephone Co	30,779,863	8,654,334	6,900,167	1,754,167
Georgetown Gas Light Co	2,877,883	1,070,282	870,453	199,829
Potomac Electric Power Co	46,412,977	10,565,959	5,265,856	5,300,103
Washington Gas Light Co	22,225,286	5,659,599	4,204,598	1,455,001
Washington Railway & Electric Co	31,676,997	5,558,304	4,712,332	845,972
Washington Rapid Transit Co	753,065	598,553	593,715	4,838
Total	155,483,193	36,271,552	25,877,787	10,393,765

REPORT OF BERT H. PECK, CHIEF ENGINEER

TRAFFIC

Fares.—Effective July 23, 1930, the rate of fare on the street car lines of both the Capital Traction Co. and the Washington Railway & Electric Co. was increased from 8 cents cash with 6⅔-cent tokens, sold at the rate of 6 for 40 cents to 10 cents cash, with 7½-cent tokens, sold at the rate of 4 for 30 cents.

Transfers.—Effective December 17, 1930, intercompany 1-cent transfers were ordered issued and received at Georgia Avenue and Kennedy Street.

Routing.—Effective July 14, 1930, the Capital Traction Co. was given permission to change the destinations of their Fourteenth Street lines, in the nonrush periods only, as follows:

Rush periods: Takoma to Eighth and F Streets NE., Fourteenth and Colorado Avenue to Eighth and F, NE., Fourteenth and Decatur Streets to Peace Monument.

Nonrush periods: Takoma to Peace Monument, Third and Sheridan Streets to Navy Yard, Fourteenth and Decatur Streets to Eighth and F, NE.

Busses.—The following changes were ordered during the year:

February 7, 1930, the bus line formerly operated by the Inter City Bus Line was taken over by the Washington Rapid Transit Co.

February 13, 1930, the route of the Park Road Bus Line was changed (westbound) between New Hampshire Avenue and Warder Street from Rock Creek Church Road to Quincy Street.

March 17, 1930, the Woodley Road Bus Line extended from Wisconsin Avenue and Macomb Street to Thirty-fourth and Quebec Streets.

October 5, 1930, the Chevy Chase Loop Bus Line extended from Wisconsin and Nebraska Avenues (Tenley Circle) to Connecticut Avenue and Van Ness Street (Bureau of Standards).

November 19, 1930, the Foxhall Village Bus Line extended from Reservoir Street and Foxhall Road to Conduit Road and Newark Street and the name of the line changed to read "Foxhall Village—Potomac Heights Bus Line."

Traffic readings.—Traffic readings for 1930 included observations of street car and motor bus traffic the total time of such observations having been 783⅓ hours, divided as follows:

	Hours
Washington Railway & Electric Co. (cars)	345½
Capital Traction Co. (cars)	174⅓
All busses	263½
Total	783⅓

There were also approximately 900 taxicabs inspected as to distance, waiting time, brakes, and general condition.

TRACK AND ROADWAY

The Capital Traction Co.—Track renewals and repairs during the year 1930: New track installed, single track, 57,527.41 feet; miscellaneous repairs, single track wheel rail, 2,408.62 feet; slot rail installed, 816.80 feet; miscellaneous conductor rail installed, 164.08 feet; miscellaneous yokes, 42.

Renewed complete run-off switch on the west side of Union Station Plaza. Renewed complete the special track layout at North Capitol Street and Florida Avenue. Installed new automatic switch at Seventh and T Streets NW.

Washington Railway & Electric Co.—Single track, 39,039.37 feet; single track wheel rail, 9,007.54 feet; slot rail installed, 14,527 feet.

Bridges Nos. 2, 3, 4, and 5, Cabin John line, were thoroughly overhauled and repaired. All steel structure was renewed, reinforced, and riveted where it was necessary. All bridge decks were renewed complete, and all steel structure was scraped and painted. No. 1 bridge was completed in 1929. No. 6 bridge, erection of reinforcement of cross girders and panels; this put this bridge in good condition. This includes all the bridges on this line. Extensive repairs were made on Benning Bridge.

OPERATING STATISTICS

The commission received from the transportation companies daily reports of all interruptions to service of 10 minutes or more duration and of all collisions and accidents resulting in injury or death. These reports were analyzed and proper recommendations made to the companies when it was thought possible to remedy the causes of the accident or interruption, special investigations being made when the accidents resulted in serious injury or death. Monthly statistics covering the operations of transportation companies and showing number of detentions and accidents, passengers carried, car and bus miles operated, and accident and detention rates are given in the following tables. These tables cover both street-car and bus service within the District of Columbia, the service on extensions of the operating companies outside the District of Columbia being excluded. The number of accidents reported by utility companies other than transportation companies are also shown.

TABLE NO. 1.—*Number and causes of detentions during calendar year 1930*

Classification	Washington Railway & Electric Co.	Capital Traction Co.	Mount Vernon, Alexandria & Washington Ry. Co.	Arlington & Fairfax Ry. Co.	Washington, Baltimore & Annapolis Electric R. R. Co.
Underground:					
Plows—					
Pulled	143	108			4
Grounded	68	43	1	1	1
Leads and fuses	18	60	3	3	1
Springs and shoes	99	80	6	8	1
General:					
Defective track		2			
Split switch	17	20	2		1
Defective conductor bar	7	14			
In cut-out	27	14			1
Miscellaneous	28	26		1	
Total	407	367	12	13	9

TABLE No. 1.—*Number and causes of detentions during calendar year 1930*—Con.

Classification	Washington Railway & Electric Co.	Capital Traction Co.	Mount Vernon, Alexandria & Washington Ry. Co.	Arlington & Fairfax Ry. Co.	Washington, Baltimore & Annapolis Electric R. R. Co.
Equipment, track, etc.:					
Rolling stock, mechanical	352	118	2	1	2
Rolling stock, electrical	394	215	2	1	16
Defective track	4	7			
Defective trolley	17	28			
Derailment	52	18			3
Power off	33	29			
Collisions	34	88			2
Accidents	151	4	1		2
Miscellaneous	49	11			4
Total	1,086	518	5	2	29
Outside:					
Other companies' cars	138	67	14	10	
Obstruction on track	217	92		3	
Miscellaneous	59	25	23	15	
Total	414	184	37	28	
Grand total	1,907	1,069	54	43	38

TABLE No. 2.—*Number of accidents during the calendar year 1930*

Classification	Washington Railway & Electric Co.	Capital Traction Co.	Mount Vernon, Alexandria & Washington Ry. Co.	Arlington & Fairfax Ry. Co.	Washington, Baltimore & Annapolis Electric R. R. Co.
Collisions and derailment:					
Collision with pedestrians	79	74			
Collision with vehicles	2,743	1,854			
Collision of cars, rear end	20	18			
Collision of cars, head on	3	4			
Collision of cars, side	19	17			
Collision of buses, with tree, etc		12			
Collision of buses, with other cars		7			
Derailments	36	34			
Total collisions and derailments	2,904	2,022			
Classification of all injuries and fatalities:					
Passengers boarding car	107	164			
Passengers riding on car	208	176		1	
Passengers alighting from car	115	73		2	
Employees operating cars	80	37			
Employees working elsewhere	180	93			
Pedestrians struck	47	35	1		
Nonpassengers in vehicular collisions	100	53	7		
Miscellaneous	7	51		1	
Total injuries and fatalities	844	682	8	4	
Summary of all persons killed and injured:					
Employees killed					
Others killed	4				
Total persons killed	4				
Passengers injured	442	413			
Employees injured	248	130			
Others injured	150	139			
Total persons injured	844	682	8	4	

TABLE NO. 3.—*Number of accidents reported by companies other than electric railways, 1930*

Classification	Chesapeake & Potomac Telephone Co.	Washington Gas Light Co.	Potomac Electric Power Co.	Western Union Telegraph Co.	Washington Rapid Transit Co.
At plant	179	244	119	3	----------
Overhead lines	4	----------	15	----------	----------
Underground lines	4	35	31	----------	----------
Miscellaneous	28	179	127	56	123
Total	215	458	292	59	----------
Employees killed	----------	----------	----------	----------	----------
Others killed	----------	1	----------	----------	----------
Total persons killed	----------	1	----------	----------	----------
Employees injured	204	453	283	59	1
Others injured	11	4	9	----------	122
Total	215	457	292	59	123

TABLE NO. 4.—*Number of passengers carried and number of street car and bus miles operated, 1929–30 (service outside the District of Columbia excluded)*

WASHINGTON RAILWAY & ELECTRIC CO., EXCLUSIVE OF WASHINGTON, BALTIMORE & ANNAPOLIS

Month	Number of passengers carried			Number of car and bus miles operated		
	1930	1929	Increase over 1929	1930	1929	Increase over 1929
January	7,738,192	7,799,975	[1] 61,783	1,071,366	1,073,556	[1] 2,190
February	7,0a5,234	7,279,760	[1] 224,526	968,557	967,355	1,202
March	7,807,952	8,414,711	[1] 606,759	1,078,542	1,089,953	[1] 11,411
April	7,743,094	8,040,624	[1] 297,530	1,056,880	1,062,348	[1] 5,468
May	7,862,446	8,321,877	[1] 459,431	1,083,553	1,110,297	[1] 26,744
June	7,222,706	7,621,884	[1] 399,178	1,049,729	1 066 006	[1] 16,277
July	6,638,242	7,183,783	[1] 545,541	1,062,234	1,071,983	[1] 9,749
August	6,217,142	7,024,811	[1] 807,669	1,055,651	1,071,354	[1] 15,703
September	6,337,522	7,063,476	[1] 725,954	1,012,314	1,003,047	9,267
October	7,146,121	8,003,344	[1] 857,223	1,068,614	1,068,359	255
November	6,670,139	7,654,390	[1] 984,251	1,012,604	1,029,815	[1] 17,211
December	7,151,738	7,987,193	[1] 835,455	1,072,877	1,071,488	1,389
Total	85,590,528	92,395,828	[1] 6,805,300	12,592,921	12,685,561	[1] 92,640

THE CAPITAL TRACTION CO.

January	6,495,301	6,460,787	34,514	775,245	778,795	[1] 3,550
February	5,873,481	5,996,016	[1] 122,535	701,374	700,806	568
March	6,367,114	6,886,623	[1] 519,509	776,654	785,168	[1] 8,514
April	6,401,454	6,647,831	[1] 246,377	768,482	772,204	[1] 3,722
May	6,592,393	6,804,106	[1] 211,713	774,546	796,054	[1] 21,508
June	5,889,232	6,294,473	[1] 405,241	743,899	759,164	[1] 15,265
July	5,411,772	5,963,521	[1] 551,749	739,263	774,144	[1] 34,881
August	4,992,498	5,810,693	[1] 818,195	739,002	776,864	[1] 37,862
September	5,194,559	5,871,553	[1] 676,994	718,550	738,342	[1] 19,792
October	5,861,013	6,616,036	[1] 755,023	764,440	779,710	[1] 15,270
November	5,453,983	6,327,205	[1] 873,222	722,868	745,345	[1] 22,477
December	5,861,564	6,673,650	[1] 812,086	753,619	765,980	[1] 12,361
Total	70,394,364	76,352,494	[1] 5,958,130	8,977,942	9,172,576	[1] 194,634

[1] Decrease.

TABLE NO. 4.—*Number of passengers carried and number of street car and bus miles operated, 1929–30 (service outside the District of Columbia excluded)*—Con.

WASHINGTON RAPID TRANSIT CO.

Month	Number of passengers carried			Number of bus miles operated		
	1930	1929	Increase over 1929	1930	1929	Increase over 1929
January	479,251	447,832	31,419	145,447	132,741	12,706
February	437,759	434,943	2,816	135,681	120,990	14,691
March	485,754	528,814	[1] 43,060	154,511	142,463	12,048
April	498,578	502,777	[1] 4,199	157,879	145,743	12,136
May	478,895	498,699	[1] 19,804	160,793	152,490	8,303
June	422,829	452,452	[1] 29,623	148,837	142,640	6,197
July	375,141	416,143	[1] 41,002	139,245	134,998	4,247
August	366,242	391,837	[1] 25,595	140,151	131,735	8,416
September	392,178	408,277	[1] 16,099	138,553	132,419	6,134
October	447,212	477,374	[1] 30,162	152,512	149,994	2,518
November	428,635	468,446	[1] 39,811	145,043	142,882	2,161
December	462,918	496,851	[1] 33,933	148,132	144,793	3,339
Total	5,275,392	5,524,445	[1] 249,053	1,766,784	1,673,888	92,896

[1] Decrease.

TABLE NO. 5.—*Accident and detention rates*

WASHINGTON RAILWAY & ELECTRIC CO., EXCLUSIVE OF WASHINGTON, BALTIMORE & ANNAPOLIS

Month	Passengers carried per passenger carmile, 1930	Rates per 10,000,000 passengers carried		Rates per 100,000 car and bus miles operated			
		Passengers injured	Passengers killed	Persons injured	Persons killed	Detentions	Hours detention
January	7.22	5.17		7.47		25.57	10.09
February	7.28	5.81		6.40		14.87	5.65
March	7.24	3.97		6.68		11.96	4.19
April	7.33	4.78		6.72		13.15	4.74
May	7.26	5.98		8.12	0.18	14.30	6.21
June	6.88	6.51		8.29		14.86	8.47
July	6.25	4.07		5.37		17.13	6.97
August	5.89	5.47		7.00		13.74	5.23
September	6.26	3.31		6.12		12.15	5.44
October	6.69	5.32		6.92	.094	10.29	6.01
November	6.59	4.65		6.12	.099	17.68	6.62
December	6.67	5.31		5.13		15.94	6.54
Average 1930	6.80	5.16		6.65	.032	15.14	6.35
Average 1929	7.28	4.60		6.88	.044	13.79	6.67

THE CAPITAL TRACTION CO.

January	8.38	6.00		8.51		18.32	8.93
February	8.37	5.79		8.41		13.69	6.47
March	8.20	4.55		5.41		7.85	3.21
April	8.33	5.94		7.94		10.41	4.17
May	8.51	5.31		6.97		11.88	4.77
June	7.92	7.13		9.01		16.13	7.99
July	7.32	4.07		6.09		12.72	6.41
August	6.76	6.81		7.04		8.93	4.15
September	7.23	5.20		9.19		10.30	4.91
October	7.67	7.68		8.63		10.47	3.72
November	7.54	6.60		7.75		11.90	4.84
December	7.78	5.46		6.37		10.35	4.55
Average 1930	7.84	5.87		7.60		11.91	5.34
Average 1929	8.31	6.35		8.58		12.45	5.74

REPORT OF H. V. HOYSRADT, INSPECTOR OF ELECTRIC METERS

Procedure in regards to tests was the same as in previous years.

Below is summary of referee tests of electric meters made by the commission during the year 1930:

Summary of accuracy of electric meters tested by the commission

Accuracy as found	Number of meters tested		
	Light load	Normal load	Full load
Below 96 per cent	1	None.	None.
96 to 97.9 per cent	1	1	None.
98 to 100 per cent	9	10	8
100.1 to 102 per cent	3	3	6
102.1 to 104 per cent	None.	None.	None.
Above 104 per cent	None.	None.	None.
Total	14	14	14

Number of meters found recording when no electricity was being used, none.

Also, none of the above meters were found not recording and none were found recording above 102 per cent.

Fees for above tests

13 tests, at $1 each	$13
1 test for District of Columbia government (no fee)	0
Total, 14 tests	13

Since none of these meters were found more than 4 per cent fast, all the above fees were paid by the applicants.

Rates for electricity in the District of Columbia have been decreasing each year for the past six years, and due, no doubt, to this fact, the commission received very few electric complaints during the year 1930.

The commission gave permission to the Potomac Electric Power Co., to use the following make and types of watthour meters;

All manufactured by the General Electric Co., and using the Type I–16 element:

Type I–18, 3-wire, 2-element.
Type D–14, polyphase, 2-element.
Type D–15, polyphase, 3-element.
Type IS–8, single phase, switchboard type, 1-element.
Type DS–19, polyphase, switchboard type, 2-element.
Type DS–20, polyphase, switchboard type, 3-element.

On page 130 will be found table of meters in service on the Potomac Electric Power Co.'s system, classified according to use.

REPORT OF E. G. RUNYAN, INSPECTOR OF GAS AND METERS

Daily determinations of the quality, purity, and pressures of the gas at each of the four testing stations were made during the year. The locations of these testing stations and the gas companies' manufacturing and distributing plants are given in detail in my report for 1924.

No change has been made in the commission's regulations relative to the quality and pressure of the gas and the testing of gas meters since September 1, 1914. These regulations were given in the report for 1914.

The gas supplied during the year by both the Washington Gas Light Co. and the Georgetown Gas Light Co. was a carbureted water gas.

Since September 28, 1903, it has been the duty of this office to verify the statements of all gas meters in use in all buildings and offices occupied by the District government and to certify to the correctness of the accounts rendered monthly for the use of gas.

HEATING VALUE

Washington Gas Light Co.—A total of 592 calorimetric tests of the gas supplied by the Washington Gas Light Co. gave a mean daily average of 601.2 British thermal units per cubic foot of gas. The highest daily average was 634.5 British thermal units on June 28, and the lowest was 570.7 on December 27.

Georgetown Gas Light Co.—Three hundred and ninety-five official calorimetric tests of the gas supplied by the Georgetown Gas Light Co. gave a mean daily average of 603.8 British thermal units per cubic foot of gas. The highest daily average was 636.8 British thermal units on May 26, and the lowest daily average was 561.4 on December 26.

Complete monthly data in regard to tests for heating values will be found in Tables A, B, C, and D, pages 24 and 25.

PURITY

Ammonia.—No ammonia was found in the gas supplied by either company, as both companies distributed only carbureted water gas.

Total sulphur.—The tests for total sulphur in the gas supplied by both companies gave results well below the legal limit of not more than 30 grains of sulphur in 100 cubic feet of gas.

Hydrogen sulphide.—Our tests showed this impurity present on five days in the gas supplied by the Washington Gas Light Co. and on 14 days in the gas supplied by the Georgetown Gas Light Co.

Monthly data in regard to impurities are given in Tables E, F, and G, pages 25 and 26.

PRESSURES

Automatic recording devices at each testing station gave a continuous record of the gas pressures. The mean and extreme pressures thus recorded are given in Tables H and I, page 26.

The Washington Gas Light Co. has continued the practice of obtaining continuous records of the gas pressures at each of the fire department's stations in the District and submitting these records to this office at the end of each month.

METER TESTING

During the year a total of 32,753 gas meters was tested by this office, 31,188 being supervisory tests, 1,563 referee tests, and 2 meters were tested for gas consumers located in Virginia. Of the supervisory tests, 7,282 were new and 23,906 repaired meters.

Forty-five of the referee tests were made at the request of the gas companies and 1,518 at the request of consumers.

One thousand two hundred and seventy-five referee meters were tested on request of Washington consumers. Of this number 659, or 51.68 per cent, were fast, average error 4.63 per cent; 100, or 7.85 per cent, were slow, average error 4.23 per cent; and 516, or 40.47 per cent, registered correctly.

Two hundred and forty-three referee meters were tested on request of Georgetown consumers. Of this number 143, or 58.85 per cent, were fast, average error 4.71 per cent; 10, or 4.11 per cent, were slow, average error 3.70 per cent; and 90, or 37.04 per cent, registered correctly.

Monthly data in regard to the meter testing will be found in Tables J and K, pages 27 and 28.

The regulations require that each meter in service shall be tested at least once in every five years by either this bureau or the gas companies. The gas companies report that in complying with this regulation they have during the year tested and found correct 5,546 meters. All meters not registering correctly, or found defective in any way, are sent to the repair shop and later tested by this bureau as repaired meters.

METER-TESTING FEES

An inspection fee of 10 cents is collected for each new or repaired meter of designated 60-light or less capacity, 20 cents for each new or repaired meter of greater than 60-light capacity, 50 cents for each referee meter of 60-light or less capacity, and $1 for each referee meter of greater than 60-light capacity. Meters supplying gas to any branch of the United States or District Government are classed as "Government meters," and no fees are collected for inspection of such meters.

The number of meters of each class tested and the amount of fees collected during the year are as follows:

Kind of fee	Number	Amount
New meters, at 10 cents each	7,271	$727.10
New meters, at 20 cents each	11	2.20
Repaired meters, at 10 cents each	23,869	2,386.90
Repaired meters, at 20 cents each	37	7.40
Referee meters, at 50 cents each	1,561	780.50
Referee meters, Government, no fee	2	
Total	32,751	3,904.10
Referee meters, from Virginia, 50 cents each	2	1.00
Grand total	32,753	3,905.10

The fees thus collected have been deposited with the collector of taxes, District of Columbia, as required by law.

TABLE A.—*Heating value of the gas supplied by the Washington Gas Light Co. from January 1 to December 31, 1930*

[Daily averages of the results obtained at the central and northwest testing stations]

Month	Number of days on which tests were made	British thermal units		
		Mean	Maximum	Minimum
January	26	600.8	613.7	587.5
February	23	602.6	618.6	585.0
March	26	602.5	615.3	590.7
April	26	602.1	626.7	586.6
May	26	602.7	615.7	581.0
June	25	600.6	634.5	581.9
July	26	600.2	626.5	580.4
August	26	599.4	614.6	584.9
September	25	605.6	623.8	576.9
October	27	600.9	620.4	586.9
November	24	599.6	613.7	577.5
December	26	597.4	627.9	570.7
For the year	306	601.2	634.5	570.7

TABLE B.—*Heating value of the gas supplied by the Washington Gas Light Co. from January 1 to December 31, 1930*

[Central testing station]

Month	Number of tests	British thermal units		
		Mean	Maximum	Minimum
January	27	605.2	627.5	591.5
February	24	608.5	622.1	584.4
March	27	605.6	625.1	589.8
April	27	606.8	626.7	586.4
May	27	608.8	627.4	591.7
June	27	604.0	634.5	583.3
July	32	604.2	634.5	574.6
August	28	601.9	617.3	584.7
September	26	607.3	629.9	576.1
October	29	600.2	616.9	577.8
November	28	597.5	626.8	577.5
December	27	590.4	636.4	568.8
For the year	329	603.3	636.4	568.8

TABLE C.—*Heating value of the gas supplied by the Washington Gas Light Co. from January 1 to December 31, 1930*

[Northwest testing station]

Month	Number of tests	British thermal units		
		Mean	Maximum	Minimum
January	22	594.4	615.6	564.5
February	20	594.5	612.2	567.8
March	21	596.4	610.5	573.2
April	23	595.1	619.2	574.3
May	22	593.9	610.7	570.3
June	21	593.3	613.0	577.7
July	23	593.3	617.6	574.1
August	22	594.5	611.1	567.0
September	21	601.4	622.7	577.7
October	24	601.2	632.9	574.6
November	20	600.3	626.2	575.5
December	24	604.2	634.5	581.6
For the year	263	597.0	634.5	564.5

TABLE D.—*Heating value of the gas supplied by the Georgetown Gas Light Co. from January 1 to December 31, 1930*

[Georgetown testing station]

Month	Number of days on which tests were made	British thermal units		
		Mean	Maximum	Minimum
January	26	604.2	624.7	580.2
February	23	602.0	634.9	588.5
March	26	606.2	629.0	585.5
April	26	604.7	628.3	585.7
May	26	602.8	636.8	578.1
June	25	602.6	623.5	582.2
July	26	607.8	629.7	591.5
August	26	605.2	626.5	571.0
September	25	604.5	630.2	578.8
October	27	604.0	628.6	577.3
November	24	602.3	634.6	580.6
December	26	598.9	621.2	561.4
For the year	306	603.8	636.8	561.4

TABLE E.—*Total sulphur in the gas supplied by the Washington Gas Light Co. from January 1 to December 31, 1930*

[Grains of sulphur in 100 cubic feet of gas]

Month	Testing stations								
	Central			Southeast			Northwest		
	Mean	Maximum	Minimum	Mean	Maximum	Minimum	Mean	Maximum	Minimum
	Grains	*Grains*	*Grains*	*Grains*	*Grains*	*Grains*	*Grains*	*Grains*	*Grains*
January	12.51	12.76	12.25	15.34	16.33	14.66	10.36	11.43	8.38
February	12.60	13.83	11.89	14.05	14.75	12.37	8.96	10.79	8.32
March	9.91	10.60	8.96	11.39	13.08	10.00	7.82	8.66	7.06
April	9.42	10.47	6.58	11.58	12.24	10.49	8.21	9.32	6.32
May	8.22	8.99	7.21	11.03	13.09	9.81	9.45	11.62	7.34
June	8.63	9.92	7.87	10.17	11.45	9.34	9.09	11.99	6.29
July	9.74	10.65	8.94	10.64	12.20	8.37	8.40	11.90	4.80
August	10.10	12.10	8.56	11.53	12.44	10.37	8.88	9.79	7.97
September	11.99	13.42	9.78	12.94	14.74	10.44	10.15	10.65	9.34
October	11.37	12.05	10.25	12.15	13.06	11.13	10.61	11.79	9.55
November	11.47	12.07	10.76	12.19	12.94	11.26	9.50	11.81	6.74
December	10.12	10.86	8.51	11.73	12.38	11.07	10.60	11.07	9.96
For the year	10.30	13.83	6.58	11.89	16.33	8.37	9.18	11.99	4.80

TABLE F.—*Total sulphur in the gas supplied by the Georgetown Gas Light Co. from January 1 to December 31, 1930*

[Grains of sulphur in 100 cubic feet of gas]

Month	Georgetown testing station		
	Mean	Maximum	Minimum
	Grains	*Grains*	*Grains*
January	12.10	13.03	11.43
February	8.53	9.31	7.44
March	8.02	8.59	7.41
April	8.99	9.67	8.52
May	8.84	10.03	8.03
June	10.05	11.01	9.46
July	10.25	11.60	8.21
August	8.85	10.79	6.19
September	11.15	13.03	9.79
October	10.89	12.24	10.23
November	9.65	9.82	9.48
December	9.03	9.53	8.76
For the year	9.61	13.03	6.19

TABLE G.—*Number of days hydrogen sulphide was present in the gas supplied by the Washington and Georgetown Gas Light Cos., as shown by tests at the central, southeast, northwest, and Georgetown testing stations from January 1 to December 31, 1930*

Month	Central	Southeast	Northwest	Georgetown
January	0	0	0	0
February	0	0	0	0
March	0	0	0	0
April	0	0	0	1
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
October	0	0	0	0
November	0	0	0	2
December	1	0	5	11
For the year	1	0	5	14

TABLE H.—*Pressure of the gas supplied by the Washington Gas Light Co. from January 1 to December 31, 1930*

Month	Stations								
	Central			Southeast			Northwest		
	Mean	Maximum	Minimum	Mean	Maximum	Minimum	Mean	Maximum	Minimum
	Inches	*Inches*	*Inches*	*Inches*	*Inches*	*Inches*	*Inches*	*Inches*	*Inches*
January	4.76	6.0	3.5	4.87	6.0	3.7	4.94	6.0	4.0
February	4.73	6.0	3.7	4.88	6.0	3.7	5.00	6.2	4.0
March	4.65	5.7	3.6	4.84	5.8	3.9	4.94	6.0	3.4
April	4.63	5.9	3.6	4.85	6.2	3.9	5.00	6.2	4.0
May	4.60	5.9	3.6	4.79	5.9	3.9	4.79	6.4	3.8
June	4.84	6.2	3.6	4.99	6.4	3.9	5.03	6.3	3.9
July	5.38	6.1	4.1	5.48	6.2	4.5	5.52	6.1	4.9
August	5.54	6.3	4.8	5.68	6.3	4.9	5.63	6.3	4.9
September	5.36	6.3	4.6	5.37	6.1	3.8	5.61	6.7	4.7
October	5.75	7.6	4.8	5.44	6.6	4.3	6.49	9.0	5.1
November	5.89	8.0	4.4	5.44	7.0	4.0	6.52	8.0	5.3
December	5.89	8.0	4.5	5.61	6.9	4.3	6.76	9.0	5.5
For the year	5.29	8.0	3.5	5.19	7.0	3.7	5.52	9.0	3.4

TABLE I.—*Pressure of the gas supplied by the Georgetown Gas Light Co. from January 1 to December 31, 1930*

Month	Georgetown testing station		
	Mean	Maximum	Minimum
	Inches	*Inches*	*Inches*
January	5.63	6.9	4.2
February	5.33	6.7	3.3
March	5.32	6.6	4.3
April	5.28	6.3	3.9
May	5.22	6.6	3.9
June	5.30	6.6	4.0
July	5.86	6.8	5.1
August	5.91	6.8	5.1
September	6.24	7.5	4.9
October	6.63	9.1	5.2
November	6.47	8.0	4.7
December	6.59	9.0	5.0
For the year	5.82	9.1	3.3

TABLE J.—*Meters inspected and proved for the Washington Gas Light Co. and for consumers of gas in Washington, from January 1 to December 31, 1930*

Month	Whole number of meters tested	Supervisory tests											
		New meters						Repaired meters					
		Number tested	Fast		Slow		Number correct	Number tested	Fast		Slow		Number correct
			Number	Per cent	Number	Per cent			Number	Per cent	Number	Per cent	
January	2,492	700			3	3.67	697	1,590	10	4.20	14	4.79	1,566
February	2,417	325			3	3.33	322	1,891	13	4.31	16	4.44	1,862
March	2,356	91					91	2,003	2	3.50	31	4.29	1,970
April	2,500	611	2	3.00			609	1,767	3	3.67	30	4.90	1,734
May	2,448	600					600	1,689	1	5.00	26	4.81	1,662
June	2,282	470					470	1,692	5	4.40	20	5.50	1,667
July	1,742	81					81	1,572	2	3.50	17	5.06	1,553
August	1,692	25					25	1,627	5	5.40	22	5.91	1,600
September	2,562	1,006	3	3.33			1,003	1,543	3	4.33	18	4.56	1,522
October	2,727	1,235					1,235	1,468	1	5.00	6	6.83	1,461
November	1,755	252					252	1,467	13	3.92	3	6.00	1,451
December	1,820	269			1	40.00	268	1,512	20	3.95	7	6.29	1,485
Averages				3.20		8.71				4.17		5.02	
Totals	26,793	5,665	5		7		5,653	19,821	78		210		19,533

Month	Referee tests												
	Consumers						Company						
	Number tested	Fast		Slow		Number correct	Number tested	Fast		Slow		Did not register	Number correct
		Number	Per cent	Number	Per cent			Number	Per cent	Number	Per cent		
January	196	118	5.00	13	3.92	65	6	1	3.00	1	5.00	2	2
February	196	120	5.11	9	4.22	67	5					3	2
March	255	149	4.40	14	3.71	92	7	2	5.00			2	3
April	117	58	4.41	6	6.00	53	5	2	4.50	1	29.00	1	1
May	156	75	4.17	15	4.33	66	3					2	1
June	118	45	4.05	17	3.82	56	2					1	1
July	88	32	4.53	10	4.40	46	1	1	4.00				
August	40	12	4.42	6	4.67	22	0						
September	12	7	4.71	3	4.67	2	1					1	
October	24	5	4.60	3	5.33	16	0						
November	36	13	4.77	1	3.00	22	0						
December	37	25	4.96	3	3.67	9	2	1	4.00				1
Averages			4.63		4.23				4.29		17.00		
Totals	1,275	659		100		516	32	7		2		12	11

TABLE K.—*Meters inspected and proved for the Georgetown Gas Light Co. and for consumers of gas in Georgetown, from January 1 to December 31, 1930*

Month	Whole number of meters tested	Supervisory tests											
		New meters						Repaired meters					
		Number tested	Fast		Slow		Number correct	Number tested	Fast		Slow		Number correct
			Number	Per cent	Number	Per cent			Number	Per cent	Number	Per cent	
January	738	200	1	5.00			199	495	1	4.00	3	4.00	491
February	184	8					8	139			2	3.00	137
March	288	107					107	122			3	4.33	119
April	602	225					225	359	2	3.50	4	6.75	353
May	369	46	1	3.00			45	288			2	5.50	286
June	591	2					2	544	1	5.00	7	4.00	536
July	401	34					34	359			2	5.00	357
August	454	3					3	448	1	3.00	3	3.67	444
September	614	209	4	3.25			205	403			6	4.17	397
October	707	469					469	236			2	4.50	234
November	303	131					131	171			2	4.00	169
December	707	183					183	521	10	4.10			511
Averages				3.50						4.00		4.44	
Total	5,958	1,617	6				1,611	4,085	15		36		4,034

Month	Referee tests												
	Consumers						Company						
	Number tested	Fast		Slow		Number correct	Number tested	Fast		Slow		Did not register	Number correct
		Number	Per cent	Number	Per cent			Number	Per cent	Number	Per cent		
January	41	37	4.49			4	2	1	7.00				1
February	36	24	4.83	1	5.00	11	1						1
March	56	38	4.63	3	3.33	15	3	1	3.00				2
April	16	8	4.38			8	2	1	15.00				1
May	33	15	5.67	1	4.00	17	2			1	38.00		1
June	42	17	4.53	2	3.50	23	3	1	3.00			1	1
July	8	1	6.00	1	3.00	6							
August	3	1	6.00			2							
September	2					2							
October	2	1	3.00			1							
November	1			1	3.00								
December	3	1	3.00	1	5.00	1							
Averages			4.71		3.70				7.00		38.00		
Total	243	143		10		90	13	4		1		1	7

ORDERS AND OPINIONS OF THE COMMISSION

The following are abstracts of the orders and opinions of the commission issued during the year. Orders and opinions which form part of a formal case appear in full on pages 44 to 58:

Order No. 827

Washington, Norfolk & Virginia Beach Express operation of busses between Washington and Virginia Beach, Va. (P. U. C. No. 2877)

The commission on January 6, 1930, authorized the Washington, Norfolk & Virginia Beach Express to operate motor busses temporarily over the following route:

Highway Bridge, Fourteenth Street, D Street SW., Maryland Avenue, First Street, C Street NW., and North Capitol Street to the terminal at Hotel Continental, thence via North Capitol and I Streets to the garage at 449 I Street NW.

Order No. 828

Capital Traction Co. special bus service. (P. U. C. No. 2664/66)

The Capital Traction Co. on January 13, 1930, was authorized to operate special bus service to the Washington and D. A. R. Auditoriums over the following routes:

To the auditoriums: From the regular route of the Chevy Chase bus at Seventeenth and I Streets (east of Farragut Square); thence west on I Street and south on Twentieth Street to the Washington Auditorium; thence south on Twentieth Street and east on D Street, discharging passengers for the D. A. R. Auditorium at the D Street entrance; thence via D Street, Seventeenth Street, B Street, Sixth Street, Pennsylvania Avenue and First Street to the garage at First and B Streets SW.

From the Washington Auditorium: From the garage at First and B Streets SW.; thence by First Street, Pennsylvania Avenue, Sixth Street, B Street, Virginia Avenue, and Twentieth Street to the auditorium; loading passengers on the Twentieth Street side of the auditorium; thence via Twentieth Street, K Street, and Eighteenth Street to join the regular route of the Chevy Chase bus line at Eighteenth Street and Massachusetts Avenue.

From the D. A. R. Auditorium: From the garage at First and B Streets SW.; thence via First Street, Pennsylvania Avenue, Sixth Street, B Street, Seventeenth Street, C Street to the auditorium, loading passengers on the south side of the auditorium; thence via Eighteenth Street to join the regular route of the Chevy Chase bus line at Eighteenth Street and Massachusetts Avenue.

Order No. 830

Washington Railway & Electric Co. operation of a bus line between Wisconsin Avenue and Woodley Road and Connecticut Avenue and Columbia Road. (P. U. C. No. 2570/50)

This commission's Order No. 821, dated December 19, 1929, was rescinded January 20, 1930.

ORDER NO. 831

Restrictions as to operations on Bridge No. 1 Cabin John line of the Washington Railway & Electric Company. (P. U. C. No. 1226/8)

This commission's Order No. 759, July 1, 1929, was rescinded January 17, 1930 and cars not permitted on Bridge No. 1 at the same time that the work train is on said bridge.

ORDER NO. 832

Regulations concerning uniformity in rendering reports and other data annually. (P. U. C. No. 2230/53)

On January 25, 1930, the commission, under paragraph 14 of its law required that on or before the 1st day of February following the closing of the accounts on the 31st day of December, a balance sheet shall be filed with the commission, and, when specifically required, a list of stockholders of record as of the 31st day of December.

The data required under paragraph 19 of its law, together with any additional data prescribed by the commission, shall, following the annual closing of the books, be compiled in an annual report, verified by an owner or official of the public utility, and filed in duplicate with the commission on or before the 31st day of March.

ORDER NO. 834

Application of the Washington Railway & Electric Co. to operate a motor-bus line on Park Road from Mount Pleasant Street to Georgia Avenue. (P. U. C. No. 2454/34)

Amending orders Nos. 459 and 475

The commission on January 23, 1930, amended the route of the motor-bus line operated by the Washington Railway & Electric Co. (said line being known and named the Park Road Bus Line) as follows:

> Busses operated westward from the Rock Creek Cemetery terminal shall proceed along Rock Creek Church Road to Warder Street (Seventh Street NW.), thence north to Quincy Street, through Quincy Street to New Hampshire Avenue, south by west of New Hampshire Avenue, resuming the regular route at the intersection of Rock Creek Church Road.

Busses on the Catholic University branch of this line shall be routed in the same manner from the junction of Rock Creek Church Road and Warder Street.

No change in the location of the transfer points between the two eastern branches of this line.

ORDER NO. 836

Rates charged by Diamond Cab Co. (P. U. C. No. 2873/9)

The Diamond Cab Co. on March 8, 1930, was authorized to charge the following rates for cab service within the District of Columbia:

For the first two-fifths mile or fraction thereof	$0. 15
For each additional two-fifths mile or fraction thereof	. 10
For each 4 minutes waiting time	. 10
No charge for hand baggage.	
Trunk	. 50
Cabs dispatched on calls and not used	. 25
For first hour or fraction thereof	2. 50
For each additional one-quarter hour or fraction thereof	. 60

ORDER NO. 837

Application of Inter-City Motor Coach Co. (Inc.) to operate buses. (P. U. C. No. 2097/2)

This commission's order No. 805 dated November 9, 1929, was declared null and void on February 13, 1930.

ORDER No. 838

Application of the Washington Rapid Transit Co. to operate an interstate bus line over a route within the District of Columbia. (P. U. C. No. 2723/21.)

Authority was granted the Washington Rapid Transit Co. on February 13, 1930, to operate interstate busses over the following route:

Inbound: South on Georgia Avenue to Alaska Avenue, southwest on Alaska Avenue to Sixteenth Street, south on Sixteenth Street to Scott Circle, southeast along Massachusetts Avenue from Scott Circle to Ninth Street, south on Ninth Street to K Street, and west on K Street to point of layover between Ninth and Tenth Streets.

Outbound: West on K Street to Tenth Street, north on Tenth Street to Massachusetts Avenue, thence returning to the District Line over the streets previously enumerated for the inbound trip.

Station stops authorized at the following locations: Terminal stop, K Street just west of Ninth Street NW., Thomas Circle (Massachuseetts Avenue west of Fourteenth Street), and on Sixteenth Street at U Street, Columbia Road, Park Road, and Alaska Avenue NW.

ORDER No. 839

Route of the Chain Bridge-Fairfax Line of the Washington, Virginia & Maryland Coach Co. (P. U. C. No. 2731)

Amending Order No. 721

The commission on March 6, 1930, granted the Washington, Virginia & Maryland Coach Co. the following temporary amended route:

Inbound: Chain Bridge, Canal Road, M Street, Pennsylvania Avenue, Fifteenth Street, Pennsylvania Avenue to the established bus stop at the near side of Twelfth Street NW.

Outbound: Turning left at Twelfth Street and Pennsylvania Avenue, along Pennsylvania Avenue, Treasury Place, north on East Executive Avenue, Pennsylvania Avenue, M Street, Canal Road, Chain Bridge.

Near side bus stops permitted at the following intersections:

Inbound: East end Chain Bridge, Thirty-fifth and M Streets, Wisconsin Avenue and M Street, Washington Circle, Seventeenth Street and Pennsylvania Avenue, Fifteenth Street and Pennsylvania Avenue, Twelfth Street and Pennsylvania Avenue.

Outbound: Pennsylvania and East Executive Avenues, Pennsylvania Avenue and Seventeenth Street, Washington Circle, M Street and Wisconsin Avenue, M Street and Thirty-fifth Street, East end Chain Bridge.

ORDER No. 841

Application of certain persons to operate motor lines. (P. U. C. No. 2097/2)

Amending Order No. 592

The commission on March 6, 1930, amended temporarily the bus route of R. L. May (Alexandria, Barcroft & Washington Bus Line) as follows:

Inbound: Highway Bridge, U. S. Highway Route No. 1, Fourteenth Street, Pennsylvania Avenue, Twelfth Street to bus stop on west side of Twelfth Street immediately south of D Street.

Outbound: Twelfth Street, C Street, Ohio Avenue, Fourteenth Street, U. S. Highway Route No. 1, Highway Bridge.

Lay-over busses will go south on Twelfth Street and west on Ohio Avenue to parking lot on north side of Ohio Avenue near Twelfth Street, returning to Twelfth Street stop via Ohio Avenue, Thirteenth Street, Pennsylvania Avenue, and Twelfth Street.

Near side bus stops permitted as follows:

Inbound: South end of Highway Bridge, Fourteenth and Water Streets SW., Fourteenth and C Streets SW., Fourteenth and B Streets SW., Fourteenth and B Streets NW., Fourteenth Street and Ohio Avenue, Fourteenth and D Streets, Fourteenth Street and Pennsylvania Avenue, Thirteenth Street and Pennsylvania Avenue, Twelfth Street between C and D Streets.

Outbound: Thirteenth and C Streets, Thirteenth and one-half and C Streets, Fourteenth Street and Ohio Avenue, Fourteenth and B Streets NW., Fourteenth and B Streets SW., Fourteenth and C Streets SW., Fourteenth and Water Streets SW.

ORDER No. 843

Application of the Washington & Shenandoah Valley Motor Lines (Inc.), to operate buses over a route within the District of Columbia. (P. U. C. No. 2097/95)

Amending Orders Nos. 789 and 804

The routes authorized for busses of the Washington & Shenandoah Valley Motor Lines (Inc.), were amended March 27, 1930, to read as follows:

Inbound: From the Highway Bridge, U. S. Highway Route No. 1 and Fourteenth Street to Pennsylvania Avenue, west on Pennsylvania Avenue to Fifteenth Street, north to New York Avenue, east to Thirteenth Street, south to Pennsylvania Avenue, thence along Pennsylvania Avenue to First Street, north to Indiana Avenue, east to New Jersey Avenue, thence to garage at 419 New Jersey Avenue.

Outbound: From the garage, along New Jersey Avenue, to F Street, east to North Capitol Street, south to B Street, west to First Street to Pennsylvania Avenue, west to Fifteenth Street, north to New York Avenue, to Thirteenth Street, to Pennsylvania Avenue to Twelfth Street, south to C Street, west on C Street to Fourteenth Street, thence south on Fourteenth Street and U. S. Highway Route No. 1 to the Highway Bridge.

Busses shall not stop to take on or discharge passengers at any point other than the terminals designated as 1421 Pennsylvania Avenue and Twelfth Street and Pennsylvania Avenue.

Authority was granted to April 30, 1930, and voided after 12 o'clock midnight of said date.

ORDER No. 844

Application of the Washington, Virginia & Maryland Coach Co. (Inc.), to operate special bus service to race tracks. (P. U. C. No. 2731)

The Washington, Virginia & Maryland Coach Co. on March 27, 1930, was authorized to operate special bus service over the following route for a temporary period:

Outbound: Leaving the terminal at 503 Fourteenth Street NW., north on Fourteenth Street, east on F Street, south on Thirteenth Street, thence east on Pennslyvania Avenue to First Street NW., north on First Street to B Street, east on B Street to Maryland Avenue NE., thence via Maryland Avenue and Bladensburg Road to the District line.

Inbound: From Bladensburg Road at the District line along Bladensburg Road and Maryland Avenue NE., to B Street, to First Street NW., to Pennsylvania Avenue, to the terminal at 503 Fourteenth Street NW.

ORDER No. 845

Application of the Capital Traction Co. for authority to operate special bus service to race tracks. (P. U. C. No. 2544/36)

The Capital Traction Co. on April 1, 1930, was authorized to operate special bus service over the following route for a temporary period:

Pennsylvania Avenue, Fifteenth Street, F Street, Thirteenth Street, Pennsylvania Avenue, First Street NW, B Street, Maryland Avenue NE., and Bladensburg Road, returning via same route.

The bus stops to be located on the north side of Pennsylvania Avenue, west of Fourteenth Street, and at 1416 F Street NW.

ORDER No. 846

Application of the Edwards Motor Transit Co. (Inc.), to operate busses between Washington, D. C., and Buffalo, N. Y. (P. U. C. No. 2876)

Amending Order No. 825

The commission on April 3, 1930, amended the route of the Edwards Motor Transit Co. (Inc.), temporarily as follows:

Inbound: From the District line at Rhode Island Avenue, along Rhode Island Avenue to Twelfth Street, south on Twelfth Street to the terminal station at Twelfth Street and Pennsylvania Avenue NW., continuing south on Twelfth Street to C Street, thence west to Fourteenth Street, north on Fourteenth Street to New York Avenue, east on New York Avenue to the Union Bus depot.

Outbound: Continuing from 1336 New York Avenue NW., to Twelfth Street, north on Twelfth Street to Rhode Island Avenue to the District line.

Bus stops permitted at the terminal at Twelfth Street and Pennsylvania Avenue NW., on Twelfth Street between Pennsylvania Avenue and D Street, and at the Union Bus depot on New York Avenue.

Company ordered to file with commission copies of schedule, and the extent of lay-over periods.

Company further ordered to notify commission of any change in the schedule at least 48 hours before the change is to be made effective.

ORDER NO. 847

Application of the Washington Rapid Transit Co. to extend its service along Sixteenth Street to the District line. (P. U. C. No. 2723/23)

Amending Orders Nos. 776 and 815

The Washington Rapid Transit Co. on April 17, 1930, was authorized to temporarily operate busses between the present regularly authorized downtown terminus and the District line at Sixteenth Street. The route between Alaska Avenue and the District line shall be through Sixteenth Street.

This commission's Orders Nos. 776, dated September 10, 1929, and 815, dated December 12, 1929, shall be made void and of no effect.

ORDER NO. 848

Application of the Washington, Marlboro & Annapolis Motor Lines (Inc.), to operate motor coaches. (P. U. C. No. 2097/36)

Amending commission's letter, July 1, 1926

The commission on April 17, 1930, authorized the Washington, Marlboro & Annapolis Motor Lines (Inc.), to temporarily change the route of the busses operated on what is designated as the Marlboro and North Beach division as follows:

Busses proceed over the route already fixed when inbound to the terminal at Little Ninth and C Streets NW. Leaving this terminal south to Louisiana Avenue, east to Pennsylvania Avenue, turning left, west to Thirteenth Street, north to E Street, east to Twelfth Street, south to the Mount Vernon Terminal. Leaving this terminal, left on D Street and Pennsylvania Avenue to Eighth Street, thence resuming the regular established route.

ORDER NO. 849

Application of the Old Dominion Stages to operate motor busses. (P. U. C. No. 2864)

Amending Order No. 810

The commission on April 21, 1930, authorized the Old Dominion Stages to discontinue operation over the route previously authorized in Order No. 810, November, 29, 1929, and to substitute therefor the following temporary route:

Inbound: From the Highway Bridge, north on Fourteenth Street to New York Avenue to the terminal at 1336 New York Avenue NW., thence to

Twelfth Street, south to the Mount Vernon Terminal, left on D Street and Pennsylvania Avenue to the terminal at Little Ninth and C Streets NW.; thence along Louisiana and Pennsylvania Avenues to Third Street NW., north on Third Street to New York Avenue, to North Capitol Street, to Hanover Street, to garage.

Outbound: Leaving the garage on Hanover Street, east to North Capitol Street, to New York Avenue, to Third Street NW., to Pennsylvania Avenue, to Little Ninth Street to the terminal at C Street NW.; leaving this terminal, Louisiana Avenue to Eighth Street and Pennsylvania Avenue, west on Pennsylvania Avenue to Fourteenth Street, north to New York Avenue to the terminal at 1336 New York Avenue NW., thence to Twelfth Street, south on Twelfth Street to the Mount Vernon Terminal, to C Street, west to Fourteenth Street and along Fourteenth Street to the Highway Bridge.

Order No. 852

Authorizing the Washington Rapid Transit Co. to operate busses over express routes. (P. U. C. No. 2798)

The Washington Rapid Transit Co. on April 28, 1930, was authorized to operate busses over the following express routes:

SOUTHBOUND, MORNING RUSH HOUR TO EIGHTH STREET AND PENNSYLVANIA AVENUE

(*a*) From Petworth over regular route to the junction of Sherman and New Hampshire Avenues, down Sherman to Vermont Avenue, to Iowa Circle, to Thirteenth, to Massachusetts Avenue, and then over regular route. No stops between Sherman and New Hampshire Avenues and Thirteenth Street and Massachusetts Avenue.

NORTHBOUND, EVENING RUSH HOUR TO PETWORTH

(*b*) Over regular route to Twelfth Street and Massachusetts Avenue and then along Twelfth Street to Vermont Avenue to Sherman, to New Hampshire Avenue, to Petworth. No stops between Twelfth Street and Massachusetts Avenue and Sherman Avenue and New Hampshire Avenue.

SOUTHBOUND, MORNING RUSH HOUR TO POTOMAC PARK

(*c*) From Petworth over regular route to Sherman and New Hampshire Avenues, then over Sherman and Vermont Avenues to Iowa Circle to Rhode Island Avenue, to Fifteenth Street, to K Street, thence over regular route, either through Madison Place or H Street. No stops between Sherman and New Hampshire Avenues and Fifteenth and K Streets.

NORTHBOUND, EVENING RUSH HOUR TO PETWORTH

(*d*) From points in Potomac Park over regular routes to State Place, to West Executive Avenue, to Jackson Place, to H Street, to Sixteenth Street, to Eye Street, to Fifteenth Street, to Rhode Island Avenue, to Iowa Circle, to Vermont Avenue, to Florida Avenue, to Sherman Avenue, to New Hampshire, thence over regular routes to points in Petworth. No stops between Fifteenth and K Streets and Sherman and New Hampshire Avenues.

SOUTHBOUND, MORNING RUSH HOUR TO EIGHTH STREET AND PENNSYLVANIA AVENUE

(*e*) From regular routes on Sixteenth Street north of Irving Street over regular route to Sixteenth Street and Florida Avenue, thence over Florida Avenue to Fifteenth Street, to K Street, thence over regular routes. No stops between Sixteenth Street and Irving and Fifteenth and K Streets.

NORTHBOUND, EVENING RUSH HOUR TO SIXTEENTH STREET NORTH OF IRVING STREET

(*f*) Over regular route to Twelfth and K Streets, thence along K to Fifteenth Street, to Florida Avenue, to Sixteenth Street, and then over regular route. No stops between Twelfth and K Streets and Sixteenth and Buchanan Streets.

ROUTE NO. 1 SOUTHBOUND, MORNING RUSH HOUR TO POTOMAC PARK

(*g*) From points on Route No. 1 north of Irving Street to Sixteenth Street and Florida Avenue, thence over Florida Avenue to Seventeenth Street, over Seventeenth Street to New Hampshire Avenue, over New Hampshire Avenue to Eighteenth Street, over Eighteenth Street to H Street, thence over regular route. No stops between Sixteenth and Irving Streets and Eighteenth and H Streets.

ROUTE NO. 1 NORTHBOUND, EVENING RUSH HOUR

(*h*) From points in Potomac Park over regular routes to West Executive Avenue to Jackson, to Connecticut Avenue, to Seventeenth Street, to Florida Avenue, to Sixteenth Street, and north on Sixteenth Street over regular route. No stops between Jackson and H Streets and Sixteenth and Florida Avenue.

Notwithstanding that authority for the operation of the routes described above was granted in its letter of September 23, 1927, the commission continues this authorization temporarily.

The commission grants this authority provided that no stops are made other than on the regular routes and that service on Sixteenth Street during the maximum half-hour peak be not less than five minutes.

ORDER No. 853

Application of the Washington & Shenandoah Valley Motor Lines (Inc.), to operate busses over a certain route. (P. U. C. No. 2097/95)

Amending Order No. 845

The Washington & Shenandoah Valley Motor Lines (Inc.) on April 28, 1930, was authorized to continue operation over the routes defined in Order No. 843, dated March 27, 1930, to and including June 30, 1930, and that this order shall be voided after 12 o'clock midnight of said date.

Paragraph (2) of Order No. 843 was continued in full force and effect.

ORDER No. 855

Restrictions as to operation of cars over all bridges on the Cabin John line of the Washington Railway & Electric Co. (P. U. C. No. 1226/8)

Amending Order No. 774

This commission's Order No. 774, August 28, 1929, was declared void and of no effect on May 8, 1930.

The Washington Railway & Elecric Co., not permitted to operate work train over any District of Columbia bridges on the Cabin John line simultaneously with passenger equipment.

ORDER No. 856

Application of the Washington Rapid Transit Co. for authority to operate an interstate line over certain routes. (P. U. C. No. 2723/21)

Amending Order No. 838

Paragraph (1) of commission's Order No. 838 on May 19, 1930, was declared void and of no effect.

Authority was temporarily granted the Washington Rapid Transit Co. to substitute the following route for the one formerly authorized:

Inbound: South on Georgia Avenue to Alaska Avenue, to Sixteenth Street, south on Sixteenth Street around Scott Circle to Massachusetts Avenue, to Thirteenth Street NW., to Pennsylvania Avenue, thence east to the terminal at Twelfth Street; leaving this terminal, south on Twelfth Street to C Street, west on C Street to Thirteenth Street, north to Massachusetts Avenue, east to Ninth Street NW., south to K Street, west on K Street to the point of lay-over on the north side of K Street immediately west of Ninth Street.

Outbound: From the point of lay-over on K Street west of Ninth Street the route will be west on K Street to Thirteenth Street, south to Pennsylvania Avenue, to Twelfth Street NW., south on Twelfth Street to C Street, west to Thirteenth Street, north to Massachusetts Avenue, to Sixteenth Street, north on Sixteenth Street to Alaska Avenue, thence to Georgia Avenue at the District line.

Lay-over permitted at the north side of K Street just west of Ninth Street NW. When necessary to garage busses, the route shall be as follows:

Northbound: From the point of lay-over indicated above, west on K Street to Twelfth Street, to Vermont Avenue, Florida Avenue, Sherman Avenue, New Hampshire Avenue, Rock Creek Church Road, Spring Road, Thirteenth Street to Buchanan Street to the garage.

Southbound: The northbound route reversed except that busses will continue on Vermont Avenue to Thirteenth Street, south on Thirteenth Street to Pennsylvania Avenue to the terminal at Twelfth Street NW., thence over the route above described (northbound) to the starting point at Ninth and K Streets NW.

Paragraph (2) of Order No. 838 was amended to read as follows: That busses operated on this line shall make stops only at the following locations: Terminal stop, K Street west of Ninth Street NW.; Thomas Circle (Massachusetts Avenue west of Fourteenth Street); Thirteenth and G Streets NW.; on the south side of Pennsylvania Avenue at the west side of Twelfth Street NW.; and on Sixteenth Street at U Street, Columbia Road, Park Road, and Alaska Avenue NW.

ORDER NO. 858

Application of the Washington Coach Co. to operate busess between Dupont Circle and Glen Echo Park. (P. U. C. No. 2893)

The Washington Coach Co. on June 16, 1930 was temporarily authorized to operate busses between Dupont Circle and the District line over the following route:

From Dupont Circle along Massachusetts Avenue to Q Street, to Thirty-fifth Street, Reservoir and Conduit Roads, to the District line and return.

The Washington Coach Co. will operate three outbound trips 30 minutes apart beginning at 8 o'clock p. m., and three incoming trips, the first bus leaving Glen Echo Park at 10.45 o'clock p. m.

ORDER NO. 859

Application of the Chester Valley Bus Lines (Inc.) to operate motor busses. (P. U. C. No. 2894)

The Chester Valley Bus Lines (Inc.) on June 26, 1930, was authorized temporarily to operate busses over the following route:

Inbound: From the District line at Bladensburg Road NE., via Bladensburg Road, Maryland Avenue, Stanton Square, Maryland Avenue, B Street, First Street NW., Pennsylvania Avenue, Twelfth Street (to terminal between D Street and Pennsylvania Avenue), C Street, Thirteenth Street, K Street (Hamilton Hotel terminal), Sixteenth Street, Buchanan Street to garage at Fourteenth and Buchanan Streets.

Outbound: From the garage at Fourteenth and Buchanan Streets NW., via Buchanan Street, Thirteenth Street, Iowa Circle, Thirteenth Street, K Street (Hamilton Hotel terminal), Fourteenth Street, L Street, Twelfth Street (to terminal between D Street and Pennsylvania Avenue), C Street, Eleventh Street, Pennsylvania Avenue, First Street, B Street NE., Maryland Avenue, Stanton Square, Maryland Avenue, Bladensburg Road to the District line.

ORDER NO. 860

Application of the Washington & Shenandoah Valley Motor Lines (Inc.) to operate busses over a certain route. (P. U. C. No. 2097/95)

Amending orders Nos. 843 and 853

The Washington & Shenandoah Valley Motor Lines (Inc.), on June 27, 1930, was authorized to temporarily continue the operation of busses over the routes set forth in Order No. 843.

ORDER NO. 861

Application of the Blue Ridge Transportation Co. to operate busses over a certain route. (P. U. C. No. 2097/2)

Amending Order No. 788

This commission's Order No. 788, October 10, 1929, on July 1, 1930, was amended by changing the outbound route of the Blue Ridge Transportation Co. as follows:

Outbound: From Twelfth Street just north of Pennsylvania Avenue, south on Twelfth Street to C Street, west to Thirteenth Street NW., north to Massachusetts Avenue, to Wisconsin Avenue, to the District line.

Busses permitted to stop at terminal on the south side of Pennsylvania Avenue at Twelfth Street.

ORDER NO. 862

Application of Tidewater Lines (Inc.) to operate motor vehicles. (P. U. C. 2061/10)

The Tidewater Lines (Inc.), on July 2, 1930, was authorized to temporarily operate busses over the following route:

Inbound: From the District line along Geisboro Road, Nichols Avenue, Anacostia Bridge, Eleventh Street SE., to Virginia Avenue, north on Third Street to Pennsylvania Avenue, west on Pennsylvania Avenue to Twelfth Street, north on Twelfth Street to the Washington, Baltimore & Annapolis Electric Railroad Co. terminal.

Outbound: From the aforementioned terminal east on I Street, Massachusetts Avenue, south on Third Street, Virginia Avenue to Eleventh Street SE., Anacostia Bridge, Nichols Avenue, Geisboro Road to the District line.

Operating company was directed to notify commission of any change in schedule 48 hours before change is to be made.

ORDER NO. 863

Rates, tolls, and charges of the Nickel Cab Co. (P. U. C. No. 2873/32)

The commission on July 17, 1930, approved the following rate schedules submitted by the Nickel Cab Co. for a trial period only.

First one-third mile	$0. 05
Each additional one-third mile	. 05
Each two minutes waiting time	. 05
Rate for one trunk	. 50
No charge to be made for hand baggage.	
Flat rate per hour	2. 00

The above rates are for the transportation of from one to five passengers.

The Nickel Cab Co. was directed to submit certified monthly reports showing the passengers carried, receipts and expenditures, and such other information as may be required.

ORDER No. 864

Application of the Capital Traction Co. to operate special 1-day tours. (P. U. C. No. 2544/44)

The Capital Traction Co. on July 24, 1930, was authorized to operate temporarily special busses on Sunday tours only, between 1416 F Street NW. and the south end of the Highway Bridge over the following route:

Outbound: From garage at First and B Streets SW to 1416 F Street via B Street, First Street to Pennsylvania Avenue, to Fifteenth Street to F Street. From 1416 F Street NW. to Fourteenth Street and south on Fourteenth Street and U. S. Route No. 1, to the south end of the Highway Bridge.

Inbound: From the District line at the south end of the Highway Bridge, U. S. Route No. 1, Fourteenth Street, Pennsylvania Avenue, Fifteenth Street to 1416 F Street NW., returning to the garage via F Street, to Fourteenth Street, to Pennsylvania Avenue, to First Street, to B Street SW.

ORDER No. 865

Rates, tolls, and charges of the Astor Cab Co. (P. U. C. No. 2873/320)

The commission on August 11, 1930, approved the following rate schedules submitted by the Astor Cab Co. for a trial period only.

Five cents for one-third mile; or

Two dollars per hour within the confines of the city.

Trunk or boxes 50 cents extra.

The above rates are for the transportation of from one to five passengers.

The Astor Cab Co. was directed to submit certified monthly reports showing passengers carried, receipts and expenditures, and such other information as may be required by the commission.

ORDER No. 866

Application of the Washington Coach Co. to operate busses between Dupont Circle and Glen Echo Park. (P. U. C. No. 2893)

The Washington Coach Co. on August 18, 1930, was authorized to extend temporarily its bus line now operating between Dupont Circle and the District line, with western terminus at Glen Echo Park, Md., to Tenth and E Streets NW., over the following route:

Inbound: Continuing over the present route inbound to Massachusetts Avenue, to Twentieth Street, south on Twentieth Street to K Street, east on K Street to Thirteenth Street, south to E Street, east on E Street to Tenth Street, to the terminus on the east side of Tenth Street at the near side of F Street.

Outbound: North on Tenth Street to K Street, west on K Street to Twentieth Street, north on Twentieth Street to Massachusetts Avenue, west on Massachusetts Avenue to Q Street, to Thirty-fifth Street, to Reservoir Road, to Conduit Road, to the District line.

The Washington Coach Co. will continue to operate three outbound trips beginning at 8 o'clock p. m., unless patronage warrants the operation of additional trips.

ORDER No. 867

Application of the Pennsylvania General Transit Co. to operate busses between Washington, D. C., and Wilkes-Barre, Pa. (P. U. C. No. 2902)

The Pennsylvania General Transit Co. on August 18, 1930, was authorized to temporarily operate busses over the following routes:

Inbound: From the District line at Bladensburg Road along Bladensburg Road and Maryland Avenue to B Street, through B Street to First Street NW., to Pennsylvania Avenue, along Pennsylvania Avenue to Fourteenth

Street, north on Fourteenth Street to New York Avenue to the terminal at 1336 New York Avenue, thence to garage, through New York Avenue to North Capitol Street to Hanover Place NW.

Outbound: From the garage through Hanover Place to North Capitol Street, south to B Street, to First Street NW., to Pennsylvania Avenue, to Fourteenth Street, to New York Avenue, H Street, south on Thirteenth Street to Pennsylvania Avenue to First Street, to B Street, to Maryland Avenue and Bladensburg Road to the District line.

This bus service will take the place of the service now rendered by the Edwards Motor Transit Co. (Inc.), authorized to operate by this commission in its order No. 846 (amending order No. 825).

Order No. 846, April 3, 1930, was declared null and void and of no effect.

Company permitted to stop its busses at 1336 New York Avenue.

The company to file with commission copies of the schedule setting forth the number of trips daily, the arriving and leaving time, and the extent of lay-over periods.

Notify commission of any change in the schedule 48 hours before the change is to be made.

ORDER No. 868

Application of the Blue Ribbon Deluxe Motor Coach Co. to operate motor busses. (P. U. C. No. 2888)

The Blue Ribbon Deluxe Motor Coach Co. on September 22, 1930, was authorized to operate busses temporarily over the following route:

Outbound: From terminal, 1109 I Street NW., east on I Street to Eleventh Street, north to Rhode Island Avenue, thence through and along Rhode Island Avenue to the District line.

Inbound: From the District line at Bladensburg Road along Bladensburg Road to Maryland Avenue, to E Street, through E Street to Eleventh Street NW., thence north on Eleventh Street to Q Street, to garage at 115 Q Street NW.

On the outbound route, the garage route shall be from the garage as identified above, west on Q Street to Twelfth Street, south on Twelfth Street to I Street, to the terminal at 1109 I Street.

ORDER No. 870

Reduction in rates of the Potomac Electric Power Co. (P. U. C. No. 2708/11)

Amending Order No. 694

When two, three, or four lamps are mounted on a single District of Columbia or Federal Government owned post within the District of Columbia, the rate for each lamp shall be 90 per cent of the rate fixed in Order 694 for similar lamps mounted one lamp on District of Columbia post; that the rate per lamp for more than one light mounted on a single company post of a cost not to exceed $15 shall be 82½ cents in excess of the rate for a similar lamp, mounted more than one on District of Columbia or Federal Government owned post within the District of Columbia; that the rate per lamp for more than one light mounted on a single company-owned post of a cost in excess of $15 shall be 82½ cents in excess of the rate for a similar lamp, mounted more than one on District of Columbia or Federal Government owned post within the District of Columbia, plus 5½ per cent of the excess cost of post approved by the Federal or District Government above $15.

The additional charge prescribed in paragraph 2 of Order 694, when payment is not made on or before the fifteenth day after the rendition of bills, shall not apply to bills rendered the District or Federal Government.

Order effective September 1, 1930.

ORDER No. 873

Application of the Blue Ribbon Deluxe Motor Coach Co. to operate motor busses. (P. U. C. No. 2888)

The Blue Ribbon Deluxe Motor Coach Co. on September 25, 1930, was authorized to operate busses over the following route between the Lincoln Theater on U Street NW. and Suburban Gardens:

From the Lincoln Theater on U Street NW., between Thirteenth and Fourteenth Streets, through U Street to Florida Avenue, along Florida Avenue to Benning Road at Fifteenth and H Streets NE., along Benning Road to Suburban Gardens; returning via same route.

ORDER No. 874

Application of the Chester Valley Bus Lines (Inc.), to operate motor busses. (P. U. C. No. 2894)

Amending Order No. 859

The route set forth in this commission's Order No. 859, dated June 26, 1930, was amended on October 6, 1930, as follows:

Inbound: From the District line at Rhode Island Avenue, along Rhode Island Avenue to North Capitol Street, south to D Street NW., west on D Street to First Street, south on First Street to Pennsylvania Avenue, thence over the regular established route.

Outbound: Over the established route to First Street NW., thence over the route to the District line, as outlined above.

ORDER No. 875

Application of the Tidewater Lines (Inc.), to operate bus service. (P. U. C. No. 2061/11)

The Tidewater Lines (Inc.) on October 6, 1930, was authorized to operate busses temporarily over the following route:

From the Washington, Baltimore & Annapolis terminal at Eleventh Street and New York Avenue NW., east on I Street to Tenth, north on Tenth Street to Rhode Island Avenue, thence along Rhode Island Avenue to the District line, returning over the same route.

This service operated only during the time of the race track meets held in Maryland.

ORDER No. 876

Transfer arrangements of the Washington Rapid Transit Co. (P. U. C. No. 2723/21)

The Washington Rapid Transit Co. on October 23, 1930, was authorized to issue a free transfer between busses operated on local city routes and the busses operated between Washington and Baltimre.

When a transfer is issued from a local bus to a bus destined to Baltimore or any points between Washington and Baltimore it shall be accepted on the Baltimore bus as a payment of 10 cents toward the regular tariff rate from Washington to the passenger's destination.

Transfers shall be issued to passengers from the Baltimore bus free of charge good for a continuous trip on any of the local busses operated by this company.

ORDER No. 877

Petition of the Conduit and Foxhall Village Citizens' Associtaions for an extension of the Foxhall Village Bus Line from Reservoir Street and Foxhall Road to the District line. (P. U. C. No. 2715/17)

Amending Orders Nos. 603, 618, and 714

The Washington Railway & Electric Co. on November 3, 1930, was authorized to extend the route of its Foxhall Village bus line over the following route:

After leaving Reservoir Street, turn north on Thirty-fifth Street, east on R Street and continue beyond Thirty-fourth Street to Wisconsin Avenue, south on Wisconsin Avenue to Reservoir Street, west on Reservoir Street to maintain the same terminus which now exists, namely, Reservoir Street, near side of Thirty-fifth Street.

ORDER NO. 878

Application of the Tidewater Lines (Inc.) to operate a freight service between Washington, D. C., Baltimore, and points in southern Maryland. (P. U. C. No. 2061/9)

The Tidewater Lines (Inc.), on November 3, 1930, was authorized to operate, temporarily, motor van freight service over the following routes:

Bladensburg Road route: From 929 C Street NW., to Little Ninth Street, to Louisiana Avenue, to Pennsylvania Avenue, to First Street, to B Street, to Maryland Avenue NE., to Bladensburg Road, to the District line, and returning via Bladensburg Road, Maryland Avenue, B Street NW., to First Street, to Pennsylvania Avenue, to Tenth Street, to C Street.

Naylor Road route: From 929 C Street NW., to Little Ninth Street, to Louisiana Avenue, to Pennsylvania Avenue, to Third Street, to Virginia Avenue SE., to Eleventh Street, to Good Hope Road, to Naylor Road, to the District line, and returning via Naylor and Good Hope Roads, Eleventh Street, Virginia Avenue, to Third Street NW., Pennsylvania Avenue to Tenth Street, to C Street.

ORDER NO. 879

Application of the Tidewater Lines (Inc.) to operate special bus service to race tracks. (P. U. C. No. 2061/11)

The Tidewater Lines (Inc.), on November 4, 1930, was authorized to operate temporarily, special bus service over the following route:

Outbound: Leaving the terminal at Little Ninth and C Streets NW., south on Little Ninth Street, thence east on Louisiana Avenue to Pennsylvania Avenue to Third Street NW., north on Third Street to H Street, east on H Street to Bladensburg Road to the District line.

Inbound: From Bladensburg Road at the District line along Bladensburg Road, H Street, to Third Street NW., to Pennsylvania Avenue, to Little Ninth Street, to terminal at Little Ninth and C Streets NW.

ORDER NO. 880

Rates for electric traffic signal lights. (P. U. C. No. 2742/11)

The commission having before it a request to authorize rates for lighting and maintaining isolated traffic signal lights on Connecticut Avenue NW., located approximately 100 feet north and south from the entrance of Engine House No. 31 at Everett Street, on November 13, 1930, approved a rate of $21.75 per signal per year for this type of light.

Rate provides for the operation of the above signals continuously 24 hours per day with the 60-watt lamps.

The Potomac Electric Power Co. shall supply the necessary lamp renewals and paint the signals when necessary.

ORDER No. 882

Application of the Great Eastern Stages (Inc.), for a bus route. (P. U. C. No. 2905)

The commission, in executive session, on November 17, 1930, carefully considered the application of the Great Eastern Stages (Inc.), for permission to route busses in interstate service to a terminal designated as 1349 E Street NW.

The application was denied, without prejudice, to the submission of an application by that company for a different terminus and route.

ORDER No. 883

Application of the Washington Gas Light Co. to issue and sell $3,000,000 face value of 4½ per cent gold notes. (P. U. C. No. 2424/11)

The Washington Gas Light Co. on November 21, 1930 was authorized to issue and sell $3,000,000 aggregate par value of 4½ per cent gold notes, maturing April 1, 1933.

The authority to issue and sell said notes granted upon the following conditions:

The applicant shall sell the notes herein authorized to be issued for the highest obtainable price, but not less than net to the applicant of 97¼, and that the proceeds therefrom shall be applied only to the purpose of paying off and canceling $2,775,000 face value of short term bank loans, the proceeds from which have been used for additions and betterments during the period from August 31, 1926, to October 31, 1930, and the remainder of the proceeds from said notes herein authorized to be applied only to reimbursement of moneys expended from applicant's treasury for the same purposes.

All discounts, commissions, and expenses in connection with the approval and issue of the notes authorized shall be amortized out of the income of the company during the life of the notes.

Company shall keep separate, true, and accurate accounts showing the receipt and application in detail of the proceeds of the sale of said notes, and that on or before the 15th day of January and the 15th day of July, until the sale of said notes has been completed and accounted for, said company shall make verified reports to the commission stating the sale of the said notes during the previous six months, the terms and conditions of sale, the moneys realized therefrom, and the use and application of such moneys.

ORDER No. 884

Application of the Tidewater Lines (Inc.) to operate special bus service to race tracks. (P. U. C. No. 2061/11)

The Tidewater Lines (Inc.), on November 24, 1930, was authorized to operate temporarily special bus service over the following route:

Outbound: Leaving Washington, Baltimore & Annapolis Electric Railroad Co. station, south on Eleventh Street, west on Pennsylvania Avenue, north on Thirteenth Street, east on E Street to southwest corner of Twelfth and E Streets NW., east on E Street and Maryland Avenue to Bladensburg Road, to the District line.

Inbound: From Bladensburg at the District line, along Bladensburg Road, Maryland Avenue, E Street, Thirteenth Street, New York Avenue to terminal at Washington, Baltimore & Annapolis Electric Railroad Co. station, between Eleventh and Twelfth Streets NW.

That not more than one bus shall be at the southwest corner of Twelfth and E Streets NW. at one time, and buses are not to stop for a longer period than 10 minutes.

ORDER No. 885

Intercompany transfers at Georgia Avenue and Kennedy Street NW. (P. U. C. No. 2440/197)

The commission on December 4, 1930, directed the Capital Traction Co. and the Washington Railway & Electric Co., to issue intercompany transfers upon the payment of 1 cent between the lines of the respective companies at the junction of Georgia Avenue and Kennedy Street NW.

ORDER No. 886

Application of Barnard Bus Lines (Inc.), to operate busses in interstate traffic between Washington, D. C., and Greensboro, N. C. (P. U. C. 2908)

The Barnard Bus Lines (Inc.), on December 4, 1930, were authorized to operate temporarily busses over the following route:

From the Highway Bridge over U. S. Route No. 1, north on Fourteenth Street to Pennsylvania Avenue, east to the bus terminal now located at Twelfth Street NW., south on Twelfth Street to C Street, to Fourteenth Street and through Fourteenth Street and U. S. Route No. 1 to the Highway Bridge.

ORDER No. 887

Application of Shenandoah Stages to operate busses. (P. U. C. No. 2907)

The Shenandoah Stages on December 4, 1930, were authorized to operate temporarily buses over the following route:

From the Highway Bridge over U. S. Route No. 1, north on Fourteenth Street to Pennsylvania Avenue, east to the bus terminal now located at Twelfth Street NW., south on Twelfth Street to C Street, to Fourteenth Street, and through Fourteenth Street and U. S. Route No. 1 to the Highway Bridge.

ORDER No. 888

Application of the Black & White Taxi Co. and Yellow Cab Co. to reduce taxicab rates. (P. U. C. No. 2875/13)

The Black & White Taxi Co. of Washington and Yellow Cab Co. on December 1, 1930, were authorized to put into effect the following rate schedule:

Meter rates (1 to 5 passengers):

Meter pull for first one-fourth mile or fraction thereof	$0. 15
For each additional one-fourth mile or fraction thereof	. 05
For each two minutes' waiting time	. 05
Trunk	. 60

Hour rates (1 to 5 passengers):

For first hour or fraction thereof	2. 50
For each additional one-quarter hour or fraction thereof	. 60

No charge for dead mileage within the District of Columbia.

This order was made retroactive to November 28, 1930.

The commission approved the above rates for a temporary period of six months and directed that at the expiration of this period the operating companies submit a detailed statement of revenues and expenses during this period of operation under these reduced rates.

ORDER No. 889

Application of the Chesapeake Transfer & Storage Co. to operate freight carrying vehicles. (P. U. C. No. 2909)

The Chesapeake Transfer & Storage Co. on December 4, 1930, was authorized to operate temporarily vehicles over the following route:

Over U. S. Highway Route No. 1 north on Fourteenth Street to D Street SW., east on D Street to Maryland Avenue, Maryland Avenue to First Street, south to B Street SW., east on B Street to Pennsylvania Avenue to Fifteenth Street SE., north on Fifteenth Street to Bladensburg Road to the District line.

The route returning to be the same.

This order was passed by the commission subject to the approval of the Metropolitan police department as to height, width, length, and weight of the vehicles operated by this company.

ORDER No. 890

Intercompany transfers at Georgia Avenue and Kennedy Street NW. (P. U. C. No. 2440/197)

Amending Order No. 885

Section 2 of Order No. 885 in the matter of the application of the Manor Park Citizens' Association for the authorization of intercompany transfers at Georgia Avenue and Kennedy Street NW., was rescinded on December 12, 1930. The effective date for the issuance of these transfers to be December 17, 1930.

ORDER No. 891

Application of the Mayflower Taxicab & Sightseeing Service (Inc.) to reduce rates for taxicab service. (P. U. C. No. 2873/615)

The Mayflower Taxicab & Sightseeing Service (Inc.) on December 15, 1930, was authorized to put into effect the following rate schedule:
Meter rates (1 to 5 passengers):

Meter pull for first one-fourth mile or fraction thereof	$0. 15
For each additional one-fourth mile or fraction thereof	. 05
For each two minutes' waiting time	. 05
Trunk	. 60

Hour rates (1 to 5 passengers):

For first hour or fraction thereof	2. 50
For each additional one-quarter hour or fraction thereof	. 60

No charge for dead mileage within the District of Columbia.
These rates were effective December 16, 1930.
The commission approved the above rates for a temporary period of six months and directed that at the expiration of this period the operating company submit a detailed statement of revenues and expenses during this period of operation under these reduced rates.

FORMAL CASES

ORDER No. 822

JANUARY 9, 1930.

In the matter of the rate used by the Washington Gas Light Company and the Georgetown Gas Light Company in making accruals for maintenance and retirement expense and in creating retirement reserve. Formal case No. 209.

By the COMMISSION: On November 13th and December 11th, 1929, the Commission held formal public hearings, after due notice, to consider the method used by the Washington Gas Light Company and the Georgetown Gas Light Company in making accruals for maintenance and retirement expense and in creating retirement reserve.

After carefully reviewing the record in this case and weighing the arguments presented, the Commission is of the opinion that the following method should be used by the gas utilities under its jurisdiction.

It is, therefore,

Ordered: (1) That on and after January 1, 1930, the Washington Gas Light Company and the Georgetown Gas Light Company shall not set up a reserve to cover maintenance.

(2) That on and after January 1, 1930, the Washington Gas Light Company and the Georgetown Gas Light Company shall use the following method in making accruals for the setting up of retirement reserve.

(3) The Washington Gas Light Company shall, by monthly charges to retirement expense, create a reserve at the rate of two cents ($0.02) per thousand cubic feet of gas sold.

(4) The Georgetown Gas Light Company shall, by monthly charges to retirement expense, create a reserve at the rate of two cents ($0.02) per thousand cubic feet of gas sold.

(5) That the rates for depreciation herein fixed are to be applied as directed and in no way changed unless and until it is so ordered bythis Commission.

ORDER NO. 829

JANUARY 16, 1930.

Rules and regulations for the equipment and operation of all automobiles for public use for the conveyance of persons or property within the District of Columbia other than motor busses operated over defined routes. (P. U. C. No. 2873; formal case No. 210)

Amending Orders Nos. 710 and 823

By the COMMISSION: This commission having under consideration the rules and regulations heretofore prescribed by it for the regulation of common carriers by motor vehicle within the District of Columbia, and it appearing that certain alterations of provisions thereof was desirable in the interest of uniformity of administration amends its prior orders as follows: Now, therefore, it is

Ordered: (1) That section 2, paragraph (*f*), of Order No. 710. dated June 7, 1928, be amended to read as follows:

(*f*) No taximeter shall be used, or permitted to be used, which shall be in such condition as to be over 2½ per cent incorrect.

(2) That section 2, paragraph (*m*), of Order No. 823, dated December 30, 1929, be amended to read as follows:

(*m*) Every motor vehicle in service shall carry, in a manner authorized by the commission, the trade name or the name of the operating company and a number which will serve to distinguish such vehicle from any other vehicle or vehicles operated by the same company, and shall be painted in a manner approved by the commission so that such vehicle shall be easily distinguishable from vehicles of other companies.

ORDER NO. 833

JANUARY 27, 1930.

Rules and regulations for the equipment and operation of all automobiles for public use for the conveyance of persons or property within the District of Columbia other than motor busses operated over defined routes. (P. U. C. No. 2873; formal case No. 210)

Amending Order No. 823

Ordered: (1) That this commission's Order No. 823, December 30, 1929, in the above entitled matter, be, and is hereby, amended as follows:

Equipment, page 2, section 2: Substitute the following for paragraph (*a*): "Every motor vehicle shall be equipped with a power plant adequate to enable it to operate effectively and efficiently."

Insert the following after the word "signal" in the second line of paragraph (*d*): "device approved by the director of traffic."

Under paragraph (*f*), headlights, eliminate the word "lenses" in the third line and insert the words "devices, satisfactory to the director of traffic."

Operation, page 5, section 3: For the words "18 years of age" in the second line of paragraph (*g*), substitute the words "21 years of age."

(2) That this amending order be effective as of February 1, 1930.

ORDER NO. 835

JANUARY 27, 1930.

Application of the Southern Motor Transit Co. (Inc.) to operate busses between Washington, D. C., Richmond, Va., and points south. (P. U. C. No. 2865; formal case No. 212)

Ordered: (1) The Public Utilities Commission of the District of Columbia hereby authorizes the Southern Motor Transit Co. (Inc.) to operate motor busses

within the District of Columbia for the transportation of interstate passengers only over the following routes:

Inbound: From the Highway Bridge, U. S. Route No. 1, north on Fourteenth Street to Nevin bus terminal, 503 Fourteenth Street, thence north to F Street, east on F Street to Thirteenth Street, south to Pennsylvania Avenue, east to First Street, to B Street, to North Capitol Street, thence north to the Continental Hotel.

Outbound: From the Continental Hotel north on North Capitol Street to F Street, west to New Jersey Avenue to B Street, west to First Street, south on First Street to Pennsylvania Avenue, along Pennsylvania Avenue to Fourteenth Street to the Nevin bus terminal, thence north on Fourteenth Street to F Street, east to Thirteenth Street, south on Thirteenth Street to C Street, west to Fourteenth Street, thence south on Fourteenth Street and U. S. Route No. 1 to the Highway Bridge.

Garage route: From the Continental Hotel, north on North Capitol Street to I Street, thence to 451 I Street, returning over the same route.

(2) That busses operated by this company shall make station stops only at the following designated places: Continental Hotel and Nevin bus terminal, 503 Fourteenth Street NW.

(3) That when necessary to stop at the terminal 503 Fourteenth Street NW., either on inbound or outbound trips, the stop shall be made in conformity with the traffic regulations of the District of Columbia, that is, that the stop shall be of a duration only long enough to permit the loading or unloading of passengers and that the bus be parked not over 1 foot from the curb.

(4) That authority to operate these busses over the routes above set forth is granted for a temporary period only and is in no way permanent.

(5) That the operation of these busses must conform in every respect to the regulations of this commission as defined in its Order No. 711, amended by Order No. 783, and all other laws and regulations applicable thereto.

(6) That this order take effect immediately and remain in force until otherwise ordered by the commission.

ORDER NO. 840

MARCH 10, 1930.

Proposed extension of the Woodley Road bus line of the Washington Railway & Electric Co. to Quebec Street. (Formal Case No. 216)

Amending Orders Nos. 604 and 761

By the COMMISSION: On February 3, 1930, the commission held a formal public hearing, after due notice, to consider the petition of the Richmond Park Citizens' Association asking for an extension of the Woodley Road bus line. The commission has very carefully considered all the testimony given and is of the opinion that this service should be extended as requested. It is, therefore,

Ordered: (1) That the Washington Railway & Electric Co. is hereby authorized to extend the route of its Woodley Road bus line as follows:

Northward: From Wisconsin Avenue and Macomb Street along Wisconsin Avenue to Idaho Avenue, to Quebec Street, east on Quebec Street to Thirty-fourth Street, and south on Thirty-fourth Street to Woodley Road, thence resuming the regular established route.

(2) That this order take effect on Monday, March 17, 1930, and remain in force until otherwise ordered by the commission.

ORDER NO. 842

MARCH 24, 1930.

Establishment of safety loading zones at car stops on Connecticut Avenue NW., north of Tilden Street. (Formal Case No. 217)

By the COMMISSION: On March 17, 1930, the commission held a formal public hearing, after due notice, to consider the request of the Merchants and Manufacturers Association (Inc.), and others asking for safety zones at all car stops on Connecticut Avenue north of Tilden Street. The commission has very carefully

considered all the testimony given and is of the opinion that these safety zones should be authorized and that they should be adequately protected. It is, therefore,

Ordered: (1) That safety zones with three turtles at the approach end are hereby authorized at all north and southbound car stops of the Capital Traction Co. on Connecticut Avenue from Tilden Street to the District line.

(2) That this order take effect as soon as the director of traffic can install the necessary turtles and paint in the safety zones authorized in the preceding paragraph.

ORDER NO. 850

APRIL 21, 1930.

Setting up reserves, contributions and donations, interest during construction and property not used in operations. (Formal Case No. 215)

By the COMMISSION: The Public Utilities Commission having had under investigation and consideration certain accounting methods and practices of certain of the utilities under its jurisdiction, and, being charged with the duty of establishing uniformity of accounting did, by formal notice issued January 6, 1930, schedule a public hearing to give consideration to the following:

1. The setting up and handling of reserves (other than depreciation).
2. Contributions and donations.
3. Interest during construction.
4. Property not used and useful in rendering service to the public.

The matter was set for hearing before the commission on January 20, 1930, being later postponed to and heard February 24, 1930.

Representatives of the electric railway, gas, electric, telephone, and bus companies were present at the hearing and participated in a full discussion of the proposed order of the commission, which had in advance of the hearing been furnished the utilities affected thereby. There were present also representatives of the community chest who participated in the discussion of the proposed accounting for the donations made thereto by the several utilities.

The commission has heretofore prescribed accounting classifications for the various utilities under its jurisdiction, all of which are subject to interpretation, modification, and clarification by the commission. The various texts therein relating to the matters now under consideration are not now uniform, resulting in diverse accounting methods being followed.

Therefore, after a full consideration of the testimony in this case, the commission is of the opinion that in these matters uniform accounting rules and regulations therefor should be prescribed. It is, therefore,

Ordered: (1) *Reserves.*—In conformity with the uniform classification of accounts heretofore prescribed by the commission for each of the several utilities, whenever provisions are made therein for the setting up of reserves by monthly charges to operating expenses or income, to care for taxes, uncollectible bills, injuries and damages, insurance, extraordinary expenses, and contingencies, such accruals during any fiscal year shall be confined and limited to the known liability incurred during that year.

However, if at the end of a fiscal year it is impossible to determine with accuracy the exact amount of any such liability incurred during the said year, an estimated amount may be accrued to care for it and included in the appropriate operating expense or income account for that year, provided that when the exact amount of such liability is ascertained or ascertainable the necessary adjustment shall be made through operating expenses or income. In case the amount accrued is in excess of the liability the balance shall be credited to the appropriate operating or income account for the period in which the amount of the liability was determined. In case the amount accrued is insufficient to care for the ascertained liability, the deficiency, unless it is relatively so large that its inclusion in the accounts for the year would seriously distort the accounts, may be charged to the appropriate operating expense or income account for the period when the exact facts became known.

If, on the effective date of this order, there be reserves that had been created for the purposes herein referred to, payments on or for liabilities applicable to the period when such reserves were set up shall be charged thereto, to the extent that the total balance in the reserve is sufficient to cover such payments.

(2) *Contributions and donations.*—Contributions for conventions, and/or for meetings of the industry, and membership dues and fees, the amounts to be subject to the approval of the commission, shall be chargeable to operating expenses.

Donations to churches, a community chest, charitable institutions, and like organizations may be charged either to operating expenses or to profit and loss, but such donations shall not be considered in any question or proceeding involving rates or a reasonable return.

(3) *Interest during construction.*—When interest during construction is capitalized it shall be based on the moneys devoted to the construction (and equipment) of property from the time of such use until the property is devoted to the use of the public. When money is borrowed for a specific project or projects any interest receivable accrued upon such moneys and upon such credits shall be credited to this account. In no instance shall interest during construction be charged to this account or to any project or projects after the property is placed in service of the public.

(4) *Property not used in rendering service to the public.*—Property acquired and held in anticipation of future use, or any property not devoted to or used in the regular operation of a company and the use of which is not imminent, shall not be included in any plant and/or road and equipment account until such property is placed in public service.

(5) That these rules and regulations supersede all existing rules and regulations prescribing methods of accounting for the matters herein referred to, in so far as such rules and regulations are in conflict with the rules and regulations herein ordered.

(6) That these rules and regulations shall take effect January 1, 1930, and shall continue in force until changed or abrogated by the commission, with or without formal order.

ORDER NO. 851

APRIL 21, 1930.

Reporting of property changes. (Formal Case No. 214)

By the COMMISSION: The Public Utilities Commission being charged with the duty of keeping itself informed of all new construction, extensions, and additions to the property of all public utilities under its jurisdiction and having had under consideration and study the form and manner in which the public utilities should report changes in property, outlined certain regulations and instructions to govern such reporting which were submitted to the several utilities and replies were received thereto (File 1145/12). As these replies indicated diverse opinions as to the form as well as the data to be reported, the commission, by formal notice issued January 6, 1930, scheduled a public hearing to give consideration to the matter.

The matter was set for hearing before the commission on January 20, 1930, being later deferred to and heard on February 24, 1930.

After careful consideration of all the evidence submitted in this case the commission is of the opinion that it should have in its files full and complete data of the changes made in the property of every utility under its jurisdiction; that the data required is essential to the commission for the ready verification and determination of items that are addable to or deductible from rate bases; that the furnishing of such data will impose but little, if any, additional cost to the utilities. It is, therefore,

Ordered: (1) that the following regulations and instructions to govern the reporting of changes in physical property of every public utility subject to the provisions of the law creating the Public Utilities Commission be and the same are hereby made and prescribed.

(2) That the commission may, on written application stating sufficient causes therefor, authorize such modifications with reference to these regulations as the facts in each case shall warrant, without formal order.

(3) That these regulations supersede all existing rules and regulations prescribing methods for reporting changes in physical property, in so far as such rules and regulations are in conflict with the regulations herein and hereby authorized.

(4) That these regulations shall take effect January 1, 1930, and shall continue in force until changed or abrogated by further order of the commission.

REPORTS TO BE RENDERED

The reports which compose the system to be established by the electric railways, gas, telephone, electric, and bus utilities in furnishing the commission with the data it desires are here listed:

(1) Report of projects completed and turned over to operation, also property retired.

(2) Report of projects not completed on reporting date.

(3) Report of plant and/or road and equipment acquired, the use of which is not imminent in rendering service to the public.

FORM NO. 1.—*Report of projects completed and turned over to operation, and/or property retired*

This report is to be rendered at the end of each quarterly period, and is designed for the reporting of all jobs, effecting the investment in plant and/or road and equipment, that during such period have been completed and the property turned over to or retired from operation. Projects not completed and not turned over to operation at the end of a quarter shall be reported on Form No. 2 and in the manner prescribed therefor. Uncompleted projects or jobs do not refer to *small* transmission and distribution jobs, such as mains, services, meters, telephones or central-office equipment, conduit and cable, or track replacements. Where there are lap-overs of such small jobs from one quarter into another, the expenditures made therefor during the quarter may be reported on the completion report rendered during the quarter when such expenditures were made. When jobs represent replacements and are reported individually or collectively during a quarter, the cost, or a proportionate amount, of the property replaced shall be concurrently shown. In no case, involving replacement, should the cost of new property be added in any quarter and reported as being complete and turned over to operation without there being an offsetting credit for at least a part of the cost of the old property so replaced.

When jobs are reported individually, Form No. 1 shall show the following:

Account charged or credited.

Job number.

Location and complete description of property change.

Units added or retired.

Quantity and/or size, and/or length, and cost of each principal material of all major jobs; labor and miscellaneous costs; make of each unit of equipment, together with serial and company number; area, square, and lot number of land.

Accounts other than capital affected, including salvage, cost of removal, and excess cost of work under traffic.

Where it is not practicable to report individually small transmission and distribution jobs, such as mains, services, meters, telephones, central-office equipment, conduit and cable, small equipment, or small track changes they may be reported collectively. When so reported the collective costs and other data shall, to the extent that it has been the practice of the utility to assemble it, be shown in the same manner as that required for the report of individual jobs.

Where roadway, plant, or structural changes are affected under contract and paid for in a lump sum a list of the units and quantities shall, if possible, be obtained from the contractor and reported on Form No. 1. A brief analysis of the terms of the contract shall also be reported.

When expenditures falling within the group of accounts usually referred to as general or overheads are made, whether charged directly to a specific project or to an overhead account, a statement of how such costs were arrived at shall be shown, and there shall also be shown the account or the accounts, operating or suspense, from which such amounts were cleared.

In so far as it is possible, the reporting of property retired should be in the same manner as that provided for property installed.

When there are delayed items affecting jobs previously reported on Form No. 1 they should be reported during the quarter when charged or credited, properly referenced to show when the job was reported.

FORM NO. 2.—*Report of projects not completed*

This report is to be rendered at the end of each quarterly period and is designed for the reporting of jobs (except those such as mains, services, meters, telephones, etc., as described in preceding paragraphs), affecting capital accounts, that at the end of the quarter are under construction and that have not been turned over to operation.

For each job reported on Form No. 2 there shall be shown the following:
Job number.
Account number.
Location and complete description of property changes.
Total expenditures to reporting date, without any detail thereof.

When jobs that have been reported on Form 2 are completed and turned over to operation they shall be transferred to and reported in detail on Form No. 1 in the following quarter and in the manner provided for the reporting of completed jobs. When this is done the concurrent uncompleted job report shall show in red the amounts cleared or transferred from Form No. 2 to Form No. 1.

This manner of reporting obviates the necessity, although preferable to do so, of carrying on the books uncompleted jobs in suspense accounts.

FORM NO. 3.—*Report of property not used and useful in rendering service to the public*

When any plant and/or road and equipment is acquired, the use of which in rendering service to the public is not imminent, it shall be reported quarterly in detail on Form No. 3 in the same manner as that provided for in Form No. 1. When such property is actually put to use and is useful in the rendering of service to the public, such costs thereof as had previously been reported on Form No. 3 shall be cleared therefrom and reported on Form No. 1.

In event property acquired for future use is retired before it is devoted to public use it shall be reported in red on Form No. 3.

MAPS, PROFILES, CONTRACTS, AND SPECIFICATIONS

Each company shall have available, whenever called for by the commission, maps, profiles, contracts, and specifications covering the construction of major projects of all plant and/or road and equipment, whether constructed under contract or by company forces.

ORDER NO. 854

APRIL 28, 1930.

Operation by the Washington Rapid Transit Co. of busses over certain routes within the District of Columbia. (Formal Case No. 167)

Amending Order No. 571

By the COMMISSION: In order to clarify and correct the stipulations and requirements set forth in this commission's Order No. 571, October 17, 1925, and to permit the Washington Rapid Transit Co. to transport intra-District passengers on busses operated by it in interstate service, it is

Ordered: (1) That paragraphs Nos. (2), (3), and (4) of Order No. 571 are hereby revoked and made of no effect.

(2) That the Washington Rapid Transit Co. is authorized to carry local passengers on busses operating in interstate service.

(3) That the Washington Rapid Transit Co. is authorized to carry passengers from or destined to points outside of the District of Columbia on busses operating in intra-District service.

(4) That the Washington Rapid Transit Co. is authorized to operate busses originating at or destined to points outside of the District of Columbia over any or all routes over which it is authorized to operate busses in intra-District service within the District of Columbia.

(5) That monthly reports required under the various orders and letters authorizing operation over certain routes be understood to require reporting of revenues derived from, and expenses incurred in, all combined operations within the District of Columbia.

(6) That this order is temporary in nature and shall become effective on and after May 1, 1930.

ORDER NO. 857

JUNE 24, 1930.

Application of the Capital Traction Co. for authority to make certain changes in schedules on its rail lines. (Formal Case No. 219)

By the COMMISSION: After due notice, the Public Utilities Commission held a formal public hearing to consider a request from the Capital Traction Co. for

authority to make changes in the schedules on certain of its rail lines during the nonrush period only. The testimony adduced at this hearing was to the effect that frequent traffic counts had been made on the lines on which the changes in schedules were desired and that these traffic counts indicated that the carrying value of the cars during the nonrush period was considerably in excess of the commission's standard.

The company's representatives stated at the hearing that they wished to inaugurate this service on or about June 23, 1930, or as soon as possible after the closing of public schools. It is, therefore,

Ordered: (1) That the Capital Traction Co. is hereby authorized to revise its schedules on the following-named lines:

Fourteenth and Decatur Streets to Eighth and F Streets NE., via Union Station: Six-minute headway during midday nonrush hours.

Takoma to Peace Monument: Twelve-minute headway during midday nonrush hours.

Third and Sheridan Streets NW., to Navy Yard: Twelve-minute headway during midday nonrush hours only.

Navy Yard to Potomac Park: Twelve-minute headway during midday nonrush hours only. (Evening service to be furnished by busses same as at present.)

(2) It is the understanding of the commission that the Capital Traction Co. will closely observe the service on the lines affected after the new schedules are adopted and put in operation and report to the commission the result of such observations. At least three such reports should be made during the first six weeks of this operation.

(3) That these schedules are to be effective only during the nonrush periods.

(4) Authority to make the above-described revisions in these schedules is granted for a temporary period only and is in no way permanent.

(5) That the revised schedules not be put into effect until after the closing of public schools, Wednesday, June 18, 1930.

ORDER No. 869

SEPTEMBER 4, 1930.

Rules and regulations for the equipment and operation of all automobiles for public use for the conveyance of persons or property within the District of Columbia other than motor busses operated over defined routes. (P. U. C. No. 2873; formal case No. 210.)

By the COMMISSION: In accordance with paragraph 95 of the act creating the Public Utilities Commission, approved March 4, 1913, it is

Ordered: (1) That the members of the Metropolitan police force are hereby appointed to enforce the provisions of paragraph (m), section 2, of P. U. C. Order No. 829, dated January 16, 1930, which reads as follows:

"(m) Every motor vehicle in service shall carry, in a manner authorized by the commission, the trade name or the name of the operating company and a number which will serve to distinguish such vehicle from any other vehicle or vehicles operated by the same company, and shall be painted in a manner approved by the commission so that such vehicle shall be easily distinguishable from vehicles of other companies."

ORDER No. 871

SEPTEMBER 25, 1930.

Application of the Washington Gas Light Co. and Georgetown Gas Light Co. for authority to reduce rates for gas service, and the adoption of revised rules and regulations. (Formal case No. 218)

Ordered: (1) That the rates to be charged monthly by the Washington Gas Light Co. and the Georgetown Gas Light Co. for gas service in the District of Columbia shall be in accordance with the following schedules:

DOMESTIC SERVICE

(Available to any customer using the company's gas service in a residence for any purpose, except space heating)

Rate.—For the first 1,500 cubic feet of gas used in any month (per 1,000 cu. ft.), net $1; gross, $1.10. For all over 1,500 cubic feet of gas used in any month, net, $0.90; gross, $1.

Prompt-payment discount.—The difference between the net and the gross rates stated above shall constitute the discount for bills if paid within 15 days, the discount period.

Minimum bill.—The minimum monthly bill per meter per month shall be $0.75 net or $0.85 gross.

Special terms and conditions of service.—1. The application of this rate is subject to the standard rules and regulations of the company as they may be in effect from time to time and as approved by the Public Utilities Commission, District of Columbia.

GENERAL HOUSE AND BUILDING HEATING SERVICE

(Available to any customer using the company's gas service for heating in centralized heating equipment, and where gas is used as the only medium of general space heating, but not for any other gas service)

Rate.—Maximum use charge: Per 100 cubic feet of maximum hourly rate of use payable only during the seven heating months, October to April, inclusive, per month plus net, $2; gross, $2. Consumption charge (per 1,000 cubic feet): For all gas used, net, $0.60; gross, $0.70.

Minimum bill.—During the period October to April, inclusive (seven months), the minimum monthly bill shall be the monthly maximum use charge specified above, but in no case less than $4 net, $4.40 gross, per month. During the period May to September, inclusive (five months), the minimum bill for the entire period shall be $4 net, $4.40 gross.

Prompt-payment discount.—The difference between the net and the gross rates stated above shall constitute the discount for bills if paid within 15 days, the discount period.

Determination of maximum hourly rate of use.—The term "Maximum hourly rate of use" as used herein shall be taken as the manufacturers' rating of the burners in the heating equipment expressed in cubic feet per hour to the nearest 10 feet.

Special terms and conditions of service.—1. The use of this rate is limited to gas used in centralized space-heating equipment only, and no gas used for any other purpose shall be included.

2. Service shall be supplied hereunder for a period of not less than one year from the date of acceptance of this rate by the customer. In case service is discontinued before the end of the year, the customer shall be required to pay the minimum bill, above provided, for the unexpired portion of the year.

3. The application of this rate is subject to the standard rules and regulations of the company as they may be in effect from time to time and as approved by the Public Utilities Commission, District of Columbia.

COMMERCIAL AND INDUSTRIAL SERVICE

(Available to any customer using the company's gas service for commercial and industrial uses such as bakeries, restaurants, hotels, and the like)

Rate (per 1,000 cubic feet).—For the first 500 cubic feet of gas used per month per 100 cubic feet of maximum hourly rate of use, net, $1.20; gross, $1.30. For the excess over the above up to a total monthly consumption of 300,000 cubic feet of gas, net, $0.90; gross, $1. For the next 300,000 cubic feet of gas used in any month, net, $0.80; gross, $0.80. For the next 400,000 cubic feet of gas used in any month, net, $0.75; gross, $0.75. For all gas used in excess of 1,000,000 cubic feet in any month, net, $0.60; gross, $0.60.

Prompt-payment discount.—The difference between the net and the gross rates stated above shall constitute the discount for bills if paid within 15 days, the discount period.

Minimum bill.—The minimum monthly bill per meter per month shall be the charge for the first 500 cubic feet or less per 100 cubic feet of maximum hourly use.

Determination of maximum hourly rate of use.—The term "Maximum hourly rate of use" as used herein shall mean the sum (expressed in cubic feet per hour) of the manufacturers' rating of the burners in all gas-using equipment so connected as to be usable at any one time. In applying the rate the nearest 100 to the actual sum shall be taken as the "Maximum hourly rate of use."

Special terms and conditions of service.—1. The application of this rate is subject to the standard rules and regulations of the company as they may be in effect from time to time and as approved by the Public Utilities Commission, District of Columbia.

(2) That the following rules, regulations, and conditions of service are hereby prescribed:

Rule 1.—An applicant for gas service shall be required to make written application therefor on forms provided by the company; and such application, when accepted by the company, shall constitute a contract between the applicant and the company.

Rule 2.—Unless an applicant for gas service establishes credit to the satisfaction of the company, the company may require the applicant to deposit with the company a sum of money equal to the estimated cost to him of two months' gas service, except that in no case shall the amount of the deposit be less than $5.

The company may require a deposit in accordance with the preceding paragraph from a customer who had not previously made a deposit or whose deposit is less than the aggregate amount of bills for gas used during the preceding two months; and in default of deposit or increased deposit, after 10 days' demand therefor, the company may stop the flow of gas.

The company shall have the right to apply such deposit, or so much thereof as may be necessary, to the payment of any indebtedness due by the customer for gas, service pipes or meter connections or on account of same, when payment of such indebtedness shall be overdue.

A deposit shall bear interest at the rate fixed by the Public Utilities Commission from the date when made during the time that the deposit is retained by the company.

Rule 3.—A bill will be rendered within a reasonable time after each meter reading. Such bills are due within 15 days, or within the discount period. If bills are not paid within said discount period, service may be disconnected upon not less than five days' notice to the customer and until the following provisions shall be complied with:

(1) All bills for service then due shall be paid in full.

(2) When it becomes necessary to disconnect service as above to a consumer because of nonprompt payment of account and when payment is made and reconnection requested, the company shall charge the consumer $2 for such reconnection.

Rule 4.—The company shall charge and the customer shall pay for gas consumed at the rates and at the times fixed by order of the Public Utilities Commission of the District of Columbia.

Rule 5.—The company shall have the right to remove its property from the premises of any customer in cases where under the terms and conditions hereof the company is permitted to stop the flow of gas except in cases of service pipes paid for in whole or in part by customers.

Rule 6.—Gas will be furnished by meter only. Should a meter fail to register the gas passing through it, or should it register slow in excess of 2 per cent, a corrected bill, based upon registration shown by a special reading or a substituted meter, or based upon the registration of gas for a corresponding period, will be rendered by the company and settlement made in accordance therewith. Should a meter register fast in excess of 2 per cent, an adjustment will be made by the company based on the three previous months' bills and the additional gas registered on the meter to the time of removal.

Rule 7.—The customer shall provide to the satisfaction of the company a proper location for equipment of the company necessary to render service; and such equipment shall be convenient and accessible at all times to the company's meter readers and other agents.

The representatives of the company shall be given access to the premises of a customer for the purposes of obtaining meter readings, of inspecting, removing, repairing or protecting from abuse or fraud any of the property of the company installed therein or inspection of piping and appliances, or cutting off the flow of gas for reasons stated herein.

Rule 8.—Piping, fixtures, and appliances on customer's premises, beyond the gas meter, shall be installed and maintained at the expense of the customer or owner of the property. The company shall have the right, but shall not be obligated, to examine the customer's installation at the time when gas is first supplied and at any later time.

If at any time the installation or appliances for which the customer or owner is responsible should prove to be defective or in violation of the plumbing regulations of the District of Columbia, or if such installation or appliances should be such as to interfere with service to other customers, the company may refuse or discontinue service until conditions are remedied.

Rule 9.—Customers shall be liable to the company for all damages to meters, connections, and other property of the company while on the premises due to want of care or negligence of the customer, members of his household, or of his agents or employees.

Rule 10.—The customer shall give immediate notice to the company of leakage of gas. No deduction on account of leakage will be made from bills rendered unless such leakage occurs as a result of fault or neglect of agents of the company. In case of leakage or fire, the stopcock at the meter should be closed without delay and no light or flame used in the vicinity of the leak.

Rule 11.—Unless special arrangement shall be made with the company, it is understood that the customer will contract for the service for not less than one year. In the event that the customer discontinues the use of the service within this time, he shall pay the sum of $1.50 to cover the cost of terminating the service and any deposit which the customer has placed in the hands of the company shall be applied against this bill. If a customer desires to discontinue the service he shall give written notice or verbal notice at the office of the company at least two days in advance, and shall be held responsible for all gas consumed for 48 hours after date of such notice.

Rule 12.—The company reserves the right to shut off temporarily the supply of gas to the customer's premises after reasonable notice, for the purpose of making necessary repairs or adjustments to mains or supply pipes.

Rule 13.—If the customer should be dissatisfied with the requirements of the company in the application of these terms and conditions, an appeal may be taken to the Public Utilities Commission.

Rule 14.—A complete schedule of the company's rates is filed with the Public Utilities Commission. Copies of the rates thus filed are available at the company's office and are open to public inspection. In addition to the general rate schedule, optional rates are available for certain classes of customers and for certain conditions of service. These optional rates and the conditions under which they are applicable are plainly set forth in the company's rate schedules.

If the connected load, demand, use, or conditions of a customer's service are modified, the company will, on request of the customer, make an investigation to determine whether or not a change to another rate schedule is possible and advisable. Every assistance will be given the consumer in making a choice of rates where more than one rate is applicable, but the responsibility for the choice is with the consumer. The company does not guarantee that customers will be served under the most favorable rate at all times and will not be held responsible to notify all customers of the most advantageous rate. No refund will be made representing the difference in the charge under different rates applicable to the same class of service.

(3) That this order become effective on all bills based on meter readings taken on and after October 1, 1930.

ORDER NO. 872

SEPTEMBER 22, 1930.

Application of the Capital Traction Co. for permission to operate a motor bus line in the vicinity of Chevy Chase Circle. (Formal case No. 162)

Amending Orders Nos. 558, 584, 616, and 728

Ordered: (1) That the Capital Traction Co. be, and is hereby, authorized to extend the operation of busses over its Chevy Chase loop bus line from the present southern terminus at Wisconsin and Nebraska Avenues (Tenley Circle) over the following route:

> From Tenley Circle east on Yuma Street to Thirty-eighth Street, south on Thirty-eighth Street to Van Ness Street, thence east on Van Ness Street to Connecticut Avenue; returning, west on Van Ness Street, Reno Road, north to Veazey Street, to Thirty-ninth Street, to Windom Place, thence to Wisconsin Avenue, resuming the regular authorized route.

(2) Permission having been obtained from the director of the Bureau of Standards, the operating company will construct and maintain a cinder road through the grounds of the Bureau of Standards, the exact location to be determined by the director of the bureau. This driveway is to be constructed for the purpose of turning the busses at the eastern terminus of the line, Connecticut Avenue and Van Ness Street.

(3) That this order take effect immediately and remain in force until otherwise ordered by the commission.

FORMAL CASE NO. 220

DECEMBER 31, 1930.

On December 10, 1930, notice was served upon the Potomac Electric Power Co. that public hearing would be had concerning the rates of that company, and thereafter, on December 20, 1930, a public notice was served to the effect that on December 30, 1930, a public hearing would he held for the purpose of receiving evidence as to the reasonableness, justice, and equity of all rates and charges of the Potomac Electric Power Co. for service within the District of Columbia; the consent decree entered by the Supreme Court of the District of Columbia in Equity Nos. 35336 and 35341; the rates and charges for such service in the schedule; and the rate of return under existing and proposed rates.

Hearing having been had in accordance with law and the terms of said notice, and the evidence and argument there offered having been considered, the commission is of the opinion and finds—

1. That the portion of the excess earnings of the Potomac Electric Power Co. for the year ended December 31, 1930, applicable for the reduction of rates determined in accordance with the consent decree of the District of Columbia December 31, 1924, is $830,000.

2. The commission finds that the general method of determining rates of the Potomac Electric Power Co. now in effect under the aforesaid consent decree and consisting substantially of a modified sliding scale results in a minimum controversy and tends to increase the efficiency of plant and of operation with corresponding decrease in the cost of current.

3. The commission finds that the rate of return received by the Potomac Electric Power Co. during the year ended December 31, 1930, was in excess of 10 per cent of the rate base ascertained in accordance with the terms of the said consent decree.

4. The commission finds that such rate of return is excessive and unreasonable and that action should be taken immediately for the purpose of obtaining a substantial reduction of the rate of return to be earned while preserving the general method contained in the consent decree for the determination of rates.

5. The commission finds that the schedule of rates charged by the Potomac Electric Power Co. is not unjustly discriminatory.

The commission, therefore, having fully considered the evidence adduced at said hearing of December 30, 1930, and having reached the conclusions hereinabove recited, is of the opinion that the following schedule of rates is not unjustly discriminatory, and that such schedule of rates should be placed in effect and should remain in effect until altered, amended or recalled by order of this commission. It is, therefore,

Ordered: That Order No. 818 of December 9, 1929, be, and the same is hereby, rescinded by Order No. 892, hereto attached and made a part hereof.

ORDER NO. 892

DECEMBER 31, 1930.

A reduction in the rates of the Potomac Electric Power Co. (Formal case No. 220)

Amending Order No. 737

Ordered: (1) That the rates to be charged monthly by the Potomac Electric Power Co. for electric service in the District of Columbia shall be in accordance with the following schedules:

RESIDENTIAL SCHEDULE A

This rate is for electric service used for any residential purpose. Schedule A may not be used for auxiliary, emergency, or breakdown service.

	Cents per kilowatt-hour
For electricity consumed	4.2

(Minimum service charge. See Order No. 737.)

RESIDENTIAL SCHEDULE K

This rate is for separately metered electric service used for any residential purpose other than lighting, as, for instance, heating, cooking, battery charging, electric motors, etc. Schedule K may not be used for auxiliary, emergency, or breakdown service.

	Cents per kilowatt-hour
First 10 kilowatt-hours, monthly consumption	4. 2
Electricity consumed monthly in excess of 10 kilowatt-hours	2. 1

(Minimum service charge. See Order No. 737.)

COMMERCIAL SCHEDULE B

This rate is for separately metered electric service used for any commercial purpose other than lighting, as, for instance, battery charging, electric motors, welding, etc. Schedule B may not be used for auxiliary, emergency, or breakdown service.

	Cents per kilowatt-hour
For the electricity consumed during the first 30 hours' use, monthly, of the connected load	4. 2
For the electricity consumed monthly in excess thereof	4. 0

(Minimum service charge. See Order No. 737.)

COMMERCIAL SCHEDULE C

This rate is for separately metered electric service for public lighting and motors in apartment houses and office buildings only and is applicable to public portions of the building for the lighting of lobbies, halls, corridors, stairways, exits, and reception rooms; and for the operation of elevators, housepumps, multiple refrigerator systems, oil burner and stoker motors, and other motor applications used in the general operation of the building. Schedule C is available only where the electric service furnished to or used by individual tenants is separately contracted for with the company and individually metered and charged for by the company under the schedule which applies to the purpose for which the service is furnished or used. Schedule C is not available for auxiliary, emergency, or breakdown service.

	Cents per kilowatt-hour
First 400 kilowatt-hours, monthly consumption	4. 2
Next 450 kilowatt-hours, monthly consumption	3. 7
Next 1,000 kilowatt-hours, monthly consumption	2. 9
Next 7,600 kilowatt-hours, monthly consumption	2. 1
Electricity consumed monthly in excess of 9,450 kilowatt-hours	2. 0

(Minimum service charge. See Order No. 737.)

COMMERCIAL SCHEDULE D

This rate is for electric service used for general lighting, power, industrial motors, battery charging, and other commercial purposes. Schedule D may not be used for auxiliary, emergency, or breakdown service.

	Cents per kilowatt-hour
First 450 kilowatt-hours, monthly consumption	4. 2
Next 1,500 kilowatt-hours, monthly consumption	3. 9
Next 1,500 kilowatt-hours, monthly consumption	3. 3
Next 6,000 kilowatt-hours, monthly consumption	2. 4
Electricity consumed monthly in excess of 9,450 kilowatt hours	2. 0

(Minimum service charge. See Order No. 737.)

COMMERCIAL SCHEDULE E

This rate is for electric service used for any commercial purpose where the demand contracted for it is not less than 20 kilowatts.

Fixed charge (for each month)

	Per kilowatt
First 100 kilowatts of consumer's demand	$2. 00
Excess of 100 kilowatts of consumer's demand	1. 50

Energy charge (for each month)

	Cents per kilowatt-hour
First 13,750 kilowatt-hours consumption	1. 9
Next 25,000 kilowatt-hours consumption	1. 2
Excess of 38,750 kilowatt-hours consumption	0. 8

(Minimum service charge. See Order No. 737.)

COMMERCIAL SCHEDULE L

This rate is for high-tension electric service used for any commercial purpose where the demand contracted for is not less than 20 kilowatts.

The class of electric service furnished under this schedule is 3-phase, 25 or 60 cycle, at 6,600 or 13,200 volts (nominal). This class of electric service is not "regulated" for lighting purposes.

Fixed charge (for each month)

	Per kilowatt
First 100 kilowatts of consumer's demand	$1. 60
Next 900 kilowatts of consumer's demand	1. 30
Excess of 1,000 kilowatts of consumer's demand	1. 10

Energy charge (for each month)

	Cents per kilowatt-hour
First 13,750 kilowatt-hours consumption	1. 5
Next 25,000 kilowatt-hours consumption	1. 0
Next 150,000 kilowatt-hours consumption	. 7
Excess of 188,750 kilowatt-hours consumption	. 53

(Minimum service charge. See Order No. 737.)

COMMERCIAL SCHEDULE G

This rate is for electric service used for industrial motors. Schedule G may not be used for auxiliary, emergency, or breakdown service, or elevators.

	Cents per kilowatt-hour
For the first 70 hours' use, monthly of the maximum demand	4. 2
For all electricity used monthly, in excess of 70 hours' use of the maximum demand	3. 0

The "maximum demand" as used in this schedule is assumed to be equal to a certain percentage of the total capacity in horse power of motors connected, as indicated by the manufacturers' standard normal rating, such percentage varying according to the following:

	Per cent
Installations up to and including 50 horsepower	100
Installations over 50 horsepower	85

(Minimum service charge. See Order No. 737.)

COMMERCIAL SCHEDULE H

This rate is for electric service used for commercial heating and cooking purposes only. Schedule H may not be used for auxiliary, emergency, or breakdown service.

	Cents per kilowatt-hour
First 10 kilowatt-hours, monthly consumption	4. 2
Electricity consumed monthly in excess of 10 kilowatt-hours	2. 1

(Minimum service charge. See Order No. 737.)

(2) The above rates apply when monthly bills are paid within 15 days from date of rendition. If the bills are not paid within 15 days from date of rendition, the rates of charge are 10 per cent more than those stated above.

(3) Except where specifically changed by this amendment, this commission's Order No. 737, dated December 31, 1928, together with the general terms and conditions, is hereby continued in full force and effect.

(4) That this order become effective on all bills based on meter readings taken on and after January 1, 1931.

(5) The rates hitherto established to be charged annually for electric street lighting service shall remain in full force and effect except as to the following types and sizes:

Sixty candlepower lamp (nominal), on overhead wires, and on company owned post costing not to exceed $15, $11.70 per lamp per annum.

One hundred candlepower lamp (nominal), on overhead wires, and on company owned post costing not to exceed $15, $13.20 per lamp per annum.

Two hundred and fifty candlepower lamp (nominal), with inclosing globe or "Highway" fixtures on overhead wires and on company owned posts, costing not to exceed $15, $22.80 per lamp per annum.

Two hundred and fifty candlepower lamp (nominal), on overhead wires, and on company owned post costing not to exceed $15, $20.40 per lamp per annum.

Two hundred and fifty candlepower lamp (nominal), on overhead wires, and on company owned post costing more than $15, $20.40 plus 11 per cent of the excess cost of post approved by the Commissioners of the District of Columbia, above $15 per lamp per annum.

Eight candlepower designation lamp (nominal), on post owned by the District of Columbia, $7.50 per lamp per annum.

Six hundred candlepower lamp (nominal) on Highway Bridge and on posts owned by the District of Columbia, $47.22 per lamp per annum.

Six hundred candlepower lamp (nominal), on underground wires, specially disposed and on company owned posts, costing more than $15, $48.87, plus 11 per cent of the excess cost of the post, approved by the Commissioners of the District of Columbia, above $15 per lamp per annum.

Six hundred candlepower lamp (nominal), on underground wires, and on posts owned by the District of Columbia, $53.80 per lamp per annum.

Six hundred candlepower lamp (nominal), on underground wires, and on company owned posts, costing not to exceed $15, $55.45 per lamp per annum.

Six hundred candlepower lamp (nominal), on underground wires and on company owned posts, costing more than $15, $55.45 plus 11 per cent of the excess cost of the post, approved by the Commissioners of the District of Columbia, above $15 per lamp per annum.

One thousand candlepower lamp (nominal), on underground wires and on posts owned by the District of Columbia, $71 per lamp per annum.

One thousand candlepower lamp (nominal), on underground wires and on company owned posts costing not to exceed $15, $72.65 per lamp per annum.

One thousand candlepower lamp (nominal), on underground wires, and on company owned posts costing more than $15, $72.65 plus 11 per cent of the excess cost of post (approved by the Commissioners of the District of Columbia, or Federal Government) above $15, per lamp per annum.

One thousand five hundred candlepower lamp (nominal), on underground wires, and on company owned posts costing more than $15, $90.67 plus 11 per cent of the excess cost of post (approved by the Commissioners of the District of Columbia, or Federal Government) above $15 per lamp per annum.

(6) That the above street lighting rates shall become effective on and after January 1, 1931.

COURT DECISIONS

Supreme Court of the District of Columbia

OPINION OF THE COURT AND DECREE ESTABLISHING A 10 CENT CASH, 4 TOKENS FOR 30 CENTS FARE

In the Supreme Court of the District of Columbia. The Capital Traction Co., a body corporate, Thirty-sixth and M Streets NW., plaintiff, *v.* The Public Utilities Commission of the District of Columbia, an alleged body corporate, and Mason M. Patrick, Harleigh H. Hartman, and John C. Gotwals, members of the said Public Utilities Commission, and Washington Railway & Electric Co., a corporation, defendants; equity No. 50618. Washington Railway & Electric Co., a corporation, 231 Fourteenth Street NW., plaintiff, *v.* The Public Utilities Commission of the District of Columbia, a corporation, and Mason M. Patrick, Harleigh H. Hartman, and John C. Gotwals, constituting the said Public Utilities Commission of the District of Columbia, defendants; equity No. 50619.

DECREE

These causes coming on for hearing on the bills of the respective plaintiffs herein, appealing from Order No. 807 of the Public Utilities Commission of the District of Columbia denying the application of the Capital Traction Co. and of the Washington Railway & Electric Co. for an increase in fare, and having been heard on pleadings and testimony, as well as motions by people's counsel to dismiss and for revaluation by the court, and having been fully argued by counsel and considered by the court, it is this 22d day of July, 1930—

Adjudged, ordered, and decreed that the said motions to dismiss and for revaluation by the court be, and they are hereby, denied; and it is further

Adjudged, ordered, and decreed that said proceedings having been heard together are hereby consolidated, and that for the reasons set forth in the opinion of the court filed herein the said Order No. 807 of the Public Utilities Commission denying said applications be and the same is hereby set aside, annulled, and vacated, and in lieu thereof that from and after the entry of this decree, and upon the filing of schedules with the Public Utilities Commission to conform herewith, the plaintiffs the Capital Traction Co. and the Washington Railway & Electric Co., and all other street railway companies operating street cars and/or busses within the District of Columbia, are authorized to charge and collect rates of fare within the District of Columbia, as follows:

A basic rate of fare of 10 cents cash, with four tokens sold for 30 cents on such street car and feeder bus lines where the existing rate of fare is now eight cents cash, with six tokens sold for 40 cents, charges on other bus lines to remain as at present. Free transfers between intersecting intracompany street car lines and feeder bus lines to be issued to passengers paying 10 cents cash fares, and 2 cents transfers for use between such street car and feeder bus lines to be sold to passengers paying token fares; other transfer privileges and charges to remain as at present.

And the Public Utilities Commission of the District of Columbia be, and the same is hereby, ordered to comply with, and conform to, this decree, notwithstanding any existing orders of the Public Utilities Commission to the contrary.

Jennings Bailey, *Justice.*

From the foregoing decree Mason M. Patrick, Harleigh H. Hartman, and John C. Gotwals, members of the Public Utilities Commission of the District of Columbia, the Public Utilities Commission of the District of Columbia, and Richmond B. Keech, people's counsel, in open court note an appeal to the Court of Appeals of the District of Columbia.

Jennings Bailey, *Justice.*

JULY 19, 1930.

In the Supreme Court of the District of Columbia. Washington Railway & Electric Co. *v.* Public Utilities Commission et al.; Equity No. 50619. The Capital Traction Co. *v.* Public Utilities Commission et al.; Equity No. 50618.

OPINION OF THE COURT

On July 1, 1914, the commission proceeded to value the properties of the two street railway companies, the Capital Traction Co. and the Washington Railway & Electric Co. On September 4, 1919, it fixed the value of the property of the Washington Railway & Electric Co. at $16,106,368.14, and that of the Capital Traction Co. at $14,270,495. The latter company appealed from this order to the Supreme Court of the District of Columbia and from that court an appeal was taken to the court of appeals, which fixed the valuation at $25,756,880 as of January 1, 1925. Later by order of the commission (No. 462) the value of the property of the Washington Railway & Electric Co. was fixed at $17,469,527.73, as of December 31, 1921.

In 1927 the Capital Traction Co. applied to the commission for an increase in the rate of fare, but owing to the pendency of negotiations for a merger of the two companies and of the action of the Congress thereon, the application was dismissed without prejudice. Congress did not act upon the proposed merger, and on June 14, 1928, the Capital Traction Co. renewed its application. The Washington Railway & Electric Co. was made a party to the proceedings and joined in the application for an increase in fare.

At the hearing the railways relied upon these valuations as of their respective dates, together with testimony as to additions, retirements, changes in value, and other matters in order to show the value at the date of the hearing and that the rate of fare in force produced an entirely inadequate return upon the value of the properties, and sought to have the rate of fare fixed at 10 cents cash, or four tokens for 30 cents.

The commission held that the fair value of the properties could not be determined save by a new valuation; that there was no valuation upon which a rate of fare could be fixed; that differences in the accounting methods of the two companies and certain errors rendered it impossible to ascertain with the necessary degree of certainty the actual operating expenses of the companies; and that the evidence of the result of the proposed increase in rate of fare was conjectural. The commission left the proceeding open for further testimony, but denied the request for increase in fare. A motion had been made for a revaluation of the property but no action was taken on this motion. The railways have appealed to this court.

This is not a proceeding for the valuation of the properties of the railways, and the question of value involved is only important upon the question of the rate of return upon the properties. If then it should appear that allowing for any errors on the part of the companies, the rate of return under the present rate of fare is confiscatory as based upon what the evidence shows to be the minimum value of the properties, the errors and overvaluation may be disregarded. While the commission apparently thought that an entirely new valuation should be made, it took no steps to have it done. It has the authority to order one made, but did not do so, and failed to act upon the motion for that purpose. I think that these valuations are intended as standards and bases upon which subsequent valuations can be made taking into consideration subsequent changes, certainly for a reasonable time unless a sufficient cause be shown for a new valuation. But here none was ordered.

Taking the valuation of Capital Traction Co. fixed by the court of appeals as of January 1, 1925, and the testimony as to net additions, etc., since that time, and excluding those items which the commission claimed should not be allowed the value of the properties of that company, as of December 31, 1928, would be $25,728,683. The income computed in the same manner was $916,765.81, a return of 3.57 per cent of this valuation.

As to the Washington Railway & Electric Co. the company claims that there should be added to the valuation of June 30, 1919, $16,106,368.14, the sum of $2,989,908.85, which with certain deductions would total $19,210,899.33. That there have been net additions there is no doubt, but taking the commission's valuation of December 31, 1921, $17,236,409.58, the income for the year 1928, $816,196.43, would produce a return of 4.73 per cent on this valuation.

The present rate of fare, therefore, furnishes a return which is clearly inadequate. The commission makes no real question that the railways are well kept up and economically managed. No merger can be had without the consent of Congress. The public is interested in the proper maintenance and operation of

the railways and the owners are entitled to a reasonable return. An increase in rate of fare is, in my opinion, necessary for these objects.

The commission objects that the amount of income from an increase in rates would be speculative. This is necessarily true, but such an objection would prevent an increase in rate at any time. Under the proposed new fare of 10 cents cash or four tokens for 30 cents, it is reasonable to suppose that the proportion of token sold will be increased, the difference in the cost of a token and the cash fare being 2½ cents, while under the present fare it is only 1⅓ cents. If, as estimated by the railways, 85 per cent of the passengers will buy tokens under the new rate, if the number of passengers remains the same, would on the minimum valuation of the Capital Traction Co. furnish a return of 4.95 per cent, on that of the Washington Railway & Electric Co. 6.96 per cent. Of course, if the proportion of tokens sold should turn out to be less, the increase in income and rate of return would be somewhat greater. On the other hand, the increase in fare will undoubtedly cause a decrease in the number of passengers.

In my opinion the increased rate of fare asked for, together with the abolition of the charge for transfers, will furnish a return that is certainly not unreasonably high. It is true that the return to the Washington Railway & Electric Co. will be higher than that to the Capital Traction Co., but even then it is below the rate frequently approved by the courts as a minimum. That a difference in rates between the two companies would be impracticable is shown clearly by the reasons advanced by the commission in its Order No. 344 of October 19, 1919.

The appeal of the railways will be sustained and the increased rates of fare granted.

As to the motion for a revaluation, it appears that the commission has under its consideration a motion for that purpose, and I do not think that this court should act upon such a motion primarily, unless it be necessary for a determination of the matter before it, and I do not think that it is necessary. If the commission should order a revaluation, as it unquestionably has the power to do, it would have the power also to pass upon the reasonableness of the rate of fare fixed by this court, in view of the new values fixed by such revaluation.

The right will be reserved, however, to fix the price of tokens at three for 25 cents and at the same time an alternative to the passenger of buying seven for 50 cents.

JENNINGS BAILEY, *Justice.*

Supreme Court of the District of Columbia, holding an equity court. F. B. Smith, plaintiff, *v.* Mason M. Patrick, Harleigh H. Hartman, and W. B. Ladue, constituting the Public Utilities Commission of the District of Columbia, defendants. Equity No. 59,476

MEMORANDUM

The plaintiff, the owner and operator of a taxicab and doing a taxicab business in the District of Columbia, concededly a common carrier, brings this bill to enjoin the members of the Public Utilities Commissin from enforcing against him the provisions of section 9 of Order No. 823 dated December 30, 1929, issued under authority claimed to have been conferred by section 8 of the act of March 4, 1913, creating the Public Utilities Commission of the District of Columbia. Section 9 of the order in substance provides that no one shall operate an automobile for public use for the conveyance of persons or property for hire within the District of Columbia unless he shall file with the commission a sworn statement showing his ability to pay all damages which may result from accidents due to negligence, or file security for the payment of such damages, or insure his liability therefor. The plaintiff alleges that he is financially unable to file the statement or security or bond referred to in the order and that the insurance required would put him to great expense and seriously impair his means of livelihood.

The bill challenges the validity of this order upon the ground that the act of Congress did not confer upon the commission power to make it. The plaintiff moves for an injunction pendente lite, and the defendants move to dismiss the bill.

On December 4, 1925, the Public Utilities Commission made an order not materially different from the one here involved. The power of the commissioners to make that order was contested in the case of Harlan *v.* Bell, upon a motion for an injunction heard before the late Justice James F. Smith, and decided by him in July, 1926 (54 W. L. R. 731).

The same contentions were made then as are made now, and, in addition, the plaintiff in that case urged that the commission had no jurisdiction over him because he was not a common carrier by reason of the manner in which he conducted his business, the service which he rendered being charged for by the hour or in accordance with a special contract made by his passengers. After what was obviously full and careful consideration, Justice Smith wrote an opinion in which the contentions of the parties were elaborately analyzed and in which he held:

"As Congress did not authorize either the Public Utilities Commission or the Commissioners of the District to enact by ordinance regulation or in any other way the giving of bonds or indemnity insurance by automobile carriers or passengers, the orders of the Public Utilities Commission requiring the furnishing of such bonds and indemnity insurance are void and of no effect."

In that case, as now, it was claimed that authority to make the order was conferred by paragraph 2 of the public utilities act, which provides that every public utility doing business within the District of Columbia is required to furnish service and facilities reasonably "safe and adequate." Of that section, Justice Smith said:

"Paragraph 2 of section 8 makes it the duty of a public utility to furnish safe and adequate service and facilities. The purpose of that provision was to minimize the danger of injuries to persons and property and as far as possible to reduce the risk of accidents incidental to the operation of common carriers of passengers. In other words, the legislation was plainly intended to eliminate the causes of accidents and did not contemplate reimbursement or compensation for losses or damages resulting from them. There is absolutely nothing in paragraph 2 which would justify any one in concluding that it was the legislative intent to authorize the commission to require, either by order or regulation, the giving of a bond or indemnity insurance to meet losses and damages occasioned to persons or property by automobiles used for the carrying of passengers. To hold otherwise would be an unwarranted and extravagant, not a liberal or reasonable interpretation of the paragraph."

The injunction was granted. Upon appeal, the judgment was affirmed (Bell *v.* Harlan, 57 App. D. C. 255), the court of appeals holding that appellee's business was not a public utility, the power of the commission to make the order in respect to public utilities not being passed upon. The situation which we now have, therefore, is this: That four years ago the commission, under this same statute, made an order essentially the same as this one, which was then by this court held to be void as beyond the statutory powers of the commission, and, while the court of appeals in passing upon the question affirmed the judgment of this court upon but one of the grounds urged in that case, it did not in its opinion say anything to impair the authority of Justice Smith's opinion upon the other question, or which would indicate disapproval or doubt respecting his reasoning or conclusions. Since then, so far as I am advised, no further attempt has been made to put that order into effect.

It is plain that the challenged section of the order is void under the decision of this court in Harlan *v.* Bell, and upon principle the enforcement of the order should be enjoined until a higher court has held otherwise, or Congress has enacted further legislation. Unless I had a far deeper conviction that that decision was wrong than I find myself able to entertain, I would not be justified in denying the motion for an injunction, the effect of which would be to allow the order to become operative before the court of appeals has passed upon the question.

The motion to dismiss, therefore, will be overruled, and the motion for an injunction pendente lite will be granted.

ALFRED A. WHEAT, *Justice.*

FEBRUARY 10, 1930.

Court of Appeals of the District of Columbia. Mason M. Patrick, Harleigh H. Hartman, and John C. Gotwals, constituting the Public Utilities Commission of the District of Columbia, appellants, *v.* F. B. Smith, appellee. No. 5168.

APPEAL FROM THE SUPREME COURT OF THE DISTRICT OF COLUMBIA

Before Martin, chief justice, and Robb and Van Orsdel, associate justices.

The appellee as plaintiff below brought suit to enjoin the Public Utilities Commission of the District of Columbia from enforcing a certain regulation adopted by it whereby he would be required to furnish a bond or indemnity insurance or

a statement of financial responsibility in order to secure a license to operate his taxicab within the District. It is conceded that the taxicab was to be operated as a common carrier of passengers for hire, and that appellee was denied a license to operate it within the District unless he complied with the regulation aforesaid. The controlling question in the case is whether the commission possesses the lawful authority to make and enforce such a regulation.

The lower court held that the commission did not possess such authority, and enjoined its enforcement. Whereupon this appeal was brought.

The Public Utilities Commission of the District of Columbia was created by section 8 of an act of Congress approved March 4, 1913 (37 Stat. 974). The powers and duties of the commission are expressly set forth in that section. The provisions which are cited in behalf of the commission as authority for the regulation in question, are to be found in paragraphs 2, 92, and 96 of the section.

Paragraph 2 provides that every public utility doing business in the District of Columbia is "required to furnish service and facilities reasonably safe and adequate and in all respects just and reasonable."

Paragraph 92 provides that the provisions of the section are to be interpreted and construed liberally "in order to accomplish the purposes thereof," and further provides that the commission shall have in addition to the powers specified and mentioned, all additional, implied and incidental powers proper and necessary to carry out the powers specified in the section; and further provides that no rules, ordinances, acts, or regulations of the commission shall " be declared inoperative, illegal, or void for any omission of a technical nature in respect thereto."

Paragraph 96 provides that if the commission finds "that repairs, improvements, or changes in any * * * facilities of any common carrier ought reasonably to be made, or that any addition of service or equipment ought reasonably to be made thereto, or that the vehicles * * * of any * * * common carrier are unclean, unsanitary * * * or that any addition ought reasonably to be made thereto in order to promote the convenience of the public or employees, or in order to secure adequate service or facilities, the commission shall have power to make and serve an order directing that such repairs, improvements, changes, or additions to service or equipment be made within a reasonable time * * *."

Acting under this alleged authority the commission in December, 1929, issued an official order entitled "Rules and Regulations Governing the Equipment and Operation of Motor Vehicles * * * Operated for Hire in the District of Columbia," reading in part as follows:

"SEC. 9 (a) No person, firm, or corporation shall operate any motor vehicle, as herein defined, unless and until the person, firm, or corporation shall:

"(1) File with the commission a sworn statement showing the ability of the person, firm, or corporation to pay all damages which may result from any and all accidents due to the negligent use or operation of such vehicle; or

"(2) File with the commission security, indemnity, or a bond guaranteeing the payment by the person, firm, or corporation of all such damages; or

"(3) Insure to a reasonable amount the person's, firm's, or corporation's liability to pay such damages; and unless the person, firm, or corporation shall

"(4) File with the commission, as often as the commission shall in writing demand, in form prescribed by the commission, evidence of the person's, firm's, or corporation's compliance with the provisions of this section."

The commission also added a statement that it will accept as compliance with subparagraph No. 1, a sworn statement, subject to verification, showing that the person making proof of financial responsibility has available net assets of a permanent character which would be sufficient to attach under judgment in amounts beginning with $8,000 for the operation of 5 cabs or less, and increasing to $65,000 for the operation of over 200 cabs.

The commission will accept as compliance with subparagraph No. 2 a bond of the applicant with a solvent and responsible surety company or two personal sureties, to be approved by the commission, that the applicant will pay all final judgments recovered against him for injury to one person up to $5,000, $10,000 for injury to more than one person, and $1,000 for property damage in any one accident, from the operation of his vehicles, providing however that an applicant seeking a license may file a bond in sums scheduled according to the number of motor vehicles for which he applies.

The commission will accept as compliance with subparagraph No. 3 a policy or certificate of liability insurance for each motor vehicle for which a license is sought, approved by the commission, insuring the applicant in the sum of $5,000

for injury to one person, $10,000 for injury to more than one person, and $1,000 for property damage in any one accident, through the operation of the licensed vehicle.

We are of the opinion that the commission exceeded the powers granted to it by the act in promulgating the regulation in question, and accordingly hold that the decree of the lower court enjoining its enforcement is right.

The provisions of paragraphs 2, 92, and 96, supra, plainly relate to the material equipment and facilities of all utilities within the District and their actual physical operation; also to the efficiency of the service rendered by them, and the regulation of the rates charged by them. The act contains no mention or implication of any authority delegated to the commission to make or enforce such a regulation as is involved herein. And in view of the fact that such regulation necessarily imposes a substantial tax upon a class of persons within the District, which may be diminished or increased at the discretion of the commission, it is not to be presumed that such authority would be granted by mere implication in the act.

It must be remembered that the Congress of the United States exercises exclusive legislative powers within the District of Columbia, and the Public Utilities Commission is merely an administrative agency. In District of Columbia *v.* Bailey (171 U. S. 161, 176), Mr. Justice White, speaking for the Supreme Court of the United States, said:

"The necessary operation of these provisions of the statutes is to cause the District Commissioners to be merely administrative officers with ministerial powers only. The sum of the municipal powers of the District of Columbia is neither vested in nor exercised by the District Commisisoners. They are, on the contrary, vested in the Congress of the United States, acting pro hac vice as the legislative body of the District, and the Commissioners of the District discharge the functions of administrative officials."

In Coughlin *v.* District of Columbia (25 App. D. C. 251), the Commissioners of the District of Columbia, under an act of Congress empowering them to make all regulations as they might deem necessary for the protection of the lives, limbs, health, and conform of all persons within the District, passed an ordinance requiring the removal of snow and ice from the sidewalks. Coughlin was convicted of a violation of the regulation and appealed. This court sustained the appeal, and among other things said:

"That various municipalities may have exercised such power, as appears from various municipal ordinances collated in the brief on behalf of the appellee, is not to the point. Municipalities are usually vested with quasi-legislative powers; among them are the sovereign powers of taxation and assessment, and from the fact that municipal ordinances are elsewhere to be found analogous to the so-called regulation here in question, it is not to be inferred that similar powers exist in the Commissioners of the District of Columbia. The commissioners are not the municipality, but only the executive organs of it, and Congress has reserved to itself not only the power of legislation in the strict sense of the term, which it can not constitutionally delegate to anyone or to anybody of men, but even the power of enacting municipal ordinances, such as are within the ordinary scope of the authority of incorporated municipalities. It has delegated to the commissioners simply the power of making "police regulation" and only such police regulations as are usual and commonly known by that designation. * * *."

(See also Daly *v.* Macfarland, 28 App. D. C. 552; Fay *v.* Macfarland, 32 App. D. C. 295; Newman *v.* Williard's Hotel Company, 47 App. D. C. 323; Hazard *v.* Blessing, 55 App. D. C. 114; 26 R. C. L. 676.)

The decree of the lower court is affirmed with costs.

GEORGE E. MARTIN,
Chief Justice, Court of Appeals of the District of Columbia.

Court of Appeals of the District of Columbia. E. C. Riegel, appellant, *v.* The Public Utilities Commission of the District of Columbia. appellee. No. 5037

APPEAL FROM THE SUPREME COURT OF THE DISTRICT OF COLUMBIA

E. C. Riegel pro se; R. E. Lynch and Wm. A. Roberts of Washington, D. C. for appellee.

Per curiam: This is an appeal from a decree of the Supreme Court of the District dismissing the bill of complaint.

The suit was begun for the purpose of having declared unlawful an order of the Public Utilities Commission of the District of Columbia authorizing and approving the rules and practice of certain of the utilities companies operating in the District in requiring a small deposit from customers who were not able to establish financial responsibility when applying for service.

The order is challenged on the ground that the rule is discriminatory and therefore contrary to certain sections of the law creating the Public Utilities Commission (37 Stats. 974). We think this contention wholly without merit. The only purpose of the rule is to assure payment by the customer or subscriber for the service which he gets. This the utility, like any other business organization, has a right to demand in advance if it wishes (South Western Telegraph & Telephone Co. *v.* Danaher, 238 U. S. 482; Vaught *v.* East Tenn. Telephone Co., 123 Tenn. 318), or, if it should not, to impose reasonable conditions as a basis of credity. If the customer meets the conditions he receives the service in advance of payment. If he neglects or refuses to do so he is required to deposit with the company the ordinary equivalent of the anticipated cost for one or two months, and, while the deposit remains in the hands of the company, interest at 5 per cent in one case and 6 per cent in another is allowed and paid, and, when the service is terminated, the deposit and interest is applied to the final indebtedness or refunded, as the case may be, and since there is no claim that the rule is not impartially enforced, or that its terms are oppressive or unreasonable, we think it not discriminatory.

The action of the lower court in dismissing the bill of complaint is therefore right, and should be and is affirmed.

Affirmed.

PROPOSED LEGISLATION

The public utilities act provides that the commission shall recommend such bills as will in its judgment protect the interest of the public and the utilities and transmit them to the proper committees of the Senate and House of Representatives.

Certain proposed legislation failed of passage in the closing session of the last Congress.

The commission will prepare and submit similar, and probably other such measures during the next session.

APPENDIX

BALANCE SHEETS AND STATISTICAL DATA OF THE PUBLIC UTILITIES OF THE DISTRICT OF COLUMBIA FOR THE CALENDAR YEAR 1930

BALANCE SHEETS OF THE PUBLIC UTILITIES OF THE DISTRICT OF COLUMBIA FOR THE CALENDAR YEAR 1930

THE CAPITAL TRACTION CO.

Directors

Name of director	Office address	Date of beginning of term	Date of expiration of term
Geo. E. Hamilton	Union Trust Building, Washington, D. C	Jan. 10, 1930	Jan. 8, 1931
Edward J. Stellwagen	Union Trust Co., Washington, D. C	do	Do.
John M. Perry	80 Broadway, New York, N. Y	do	Do.
John H. Hanna	Thirty-sixth and M Streets NW., Washington, D. C.	do	Do.
Chas. C. Glover, jr	1508 H Street NW., Washington, D. C	do	Do.
G. Thos. Dunlop	Colorado Building, Washington, D. C	do	Do.
Merle Thorpe	U. S. Chamber of Commerce, Washington, D. C	Dec. 11, 1930	Do.

Chairman of board, John H. Hanna; secretary of board, H. D. Crampton; Members of the executive board of the board of directors: Geo. E. Hamilton, chairman, E. J. Stellwagen, J. H. Hanna, and G. Thos. Dunlop. Under Article X of by laws of company it is provided as follows: The executive board shall consist of four members, one of whom shall be the president of the company. The chairman of the executive board shall be appointed by the board of directors, and three members of the executive board shall constitute a quorum for the transaction of business. The powers and duties of the board of directors not herein delegated to the officers of the company shall be exercised and discharged during the recess of the board by the executive board. The executive board shall meet on the call of the president of the company or the chairman of the board.

Principal general officers

Title of general officer	Department or departments over which jurisdiction is exercised	Name of person holding office at close of year	Office address
Chairman of executive board and general counsel.	Executive and legal	Geo. E. Hamilton	Union Trust Building, Washington, D. C.
President	Executive	John H. Hanna	Thirty-sixth and M Streets NW., Washington, D. C.
Vice president, secretary and treasurer, and manager claim department.	do	Henry D. Crampton	Do.
Attorney	Legal department	G. Thos. Dunlop	Colorado Building, Washington, D. C.
Do	do	Frank J. Hogan	Do.
Assistant to the president	Records and office management.	J. Edward Heberle	Thirty-sixth and M Streets NW., Washington, D. C.
Assistant secretary and purchasing agent.	Assistant secretary and purchasing departments.	John Fleming	Do.
Assistant treasurer	Finances and accounts	Claude B. Koontz	Do.
Chief engineer	Engineering department.	Robert H. Dalgleish	Do.

NAME OF INACTIVE TRANSPORTATION CORPORATION CONTROLLED

Washington & Maryland Railway Co. Character of control, sole; other parties, if any, to joint agreement for control, none; how established, stock ownership; extent, 100 per cent; direct or indirect, direct.

Names of the 20 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within one year prior to the actual filing of this report), had the highest voting powers in the respondent

Name of security holder	Address of security holder	Number of votes to which security holder was entitled
Brunetti, Virginia W. Lowery	Care of W. Blair, Hibbs Building, Washington, D. C	1,431
Dunlop, G. Thos	1341 G. Street NW., Washington, D. C	1,702
Dunlop, John	Union Trust Co., Washington, D. C	1,187
England & Co., C. A	Care of Chemical National Bank, 270 Broadway, New York City.	1,200
Fischer, Gustav S	Care of Central Union Trust Co., 80 Broadway, New York City.	3,940
Hall, Ralph L	415 Fourth Street NE., Washington, D. C	660
Hamilton, Geo. E	Union Trust Building, Washington, D. C	1,011
Harban, Walter S	2101 Wyoming Avenue, Washington, D. C	900
Hogan, F. J. and National Savings & Trust Co., trustees.[1]	Care of National Savings & Trust Co., Washington, D. C.	1,246
Hopfenmaier, S. and H. Guggenheim, Trust.[2]	221 Tenth Street NW., Washington, D. C	1,205
Iselin & Co., A	36 Wall Street, New York City	1,000
Jenner, Herbert W. T	1305 Twelfth Street NW., Washington, D. C	1,000
John Dickson Home	Washington Loan & Trust Co., Washington, D. C	1,000
Phillips, Rob't. H	Care of Liberty National Bank, Washington, D. C	1,548
Ray, Geo. W	1332 Thirty-first Street NW., Washington, D. C	860
Sealy, Rob't	Box 607, Hewlett, Long Island, N. Y	2,643
Simms, Emily R. D	Care of Union Trust Co., Washington, D. C	744
Truett, Ella	American Security & Trust Co., Washington, D. C	614
Trustee's estate of Henry K. Willard.	1416 F Street NW., Washington, D. C	2,200
Waters, T. D	1523 Thirty-first Street NW., Washington, D. C	625

Number of votes cast at the latest general meeting for the election of directors of the respondent, 88,240; date and place of such meeting, January 8, 1931; Thirty-sixth and M Streets NW., Washington, D. C.

[1] Trustees under will of Annie V. Barbour. [2] Trustees of estate of Milton Hopfenmaier.

Comparative general balance sheet

ASSETS

Item	Balance at beginning of year	Balance at close of year	Net change during year (increase in roman, decrease in italic)
INVESTMENTS			
Road and equipment	$20,601,568.60	$20,757,122.26	$155,553.66
Miscellaneous physical property	93,639.93	111,816.18	18,176.25
Investments in affiliated companies:			
Stocks	11,500.00	11,500.00	
Bonds	66,000.00	66,000.00	
Notes	20,500.00	20,500.00	
Other investments: Bonds	266,211.55	241,211.55	*25,000.00*
Total investments	21,059,420.08	21,208,149.99	148,729.91
CURRENT ASSETS			
Cash	134,107.36	216,781.08	82,673.72
Special deposits	238,281.74	178,645.49	*59,636.25*
Loans and notes receivable	1,410.15	47.93	*1,362.22*
Miscellaneous accounts receivable	10,909.72	17,406.60	6,496.88
Material and supplies	83,937.51	80,137.26	*3,800.25*
Total current assets	468,646.48	493,018.36	24,371.88
DEFERRED ASSETS			
Insurance and other funds (total book assets at close of year, $1,754,265.54; respondent's own issues included, $194,000)	1,420,521.88	1,560,265.54	139,743.66
UNADJUSTED DEBITS			
Taxes and insurance premiums paid in advance	29,212.66	20,186.08	*9,026.58*
Other unadjusted debits (par values of holdings at close of year, $200,000)	43,467.91	50,244.46	6,776.55
Total unadjusted debits	72,680.57	70,430.54	*2,250.03*
Grand total	23,021,269.01	23,331,864.43	310,595.42

Comparative general balance sheet—Continued

LIABILITIES

Item	Balance at beginning of year	Balance at close of year	Net change during year (increase in roman, decrease in italic)
STOCK			
Capital stock	$12,000,000.00	$12,000,000.00	
LONG-TERM DEBT			
Funded debt unmatured (total book liability at close of year, $6,000,000; respondent's holdings included, $394,000	5,606,000.00	5,606,000.00	
CURRENT LIABILITIES			
Audited accounts and wages payable	1,420.16	1,488.43	$68.27
Miscellaneous accounts payable	12,936.68	5,613.90	*7,322.78*
Matured interest, dividends, and rents unpaid	210,831.63	151,338.38	*59,493.25*
Accrued interest, dividends, and rents payable	23,358.34	23,358.34	
Other current liabilities	6,700.00	7,561.00	861.00
Total current liabilities	255,246.81	189,360.05	*65,886.76*
DEFERRED LIABILITIES			
Other deferred liabilities	4,091.77	3,948.77	*143.00*
UNADJUSTED CREDITS			
Tax liability	250,629.90	242,080.68	*8,549.22*
Premium on funded debt	3,251.25	3,060.25	*191.00*
Insurance and casualty reserves	194,150.00	194,150.00	
Operating reserves	53,612.78	66,440.63	12,827.85
Accrued depreciation—road and equipment	3,862,950.92	4,287,404.23	424,453.31
Other unadjusted credits	31,742.62	30,931.59	*811.03*
Total unadjusted credits	4,396,337.47	4,824,067.38	427,729.91
Profit and loss—Credit	759,592.96	708,488.23	*51,104.73*
Total corporate surplus	759,592.96	708,488.23	*51,104.73*
Grand total	23,021,269.01	23,331,864.43	310,595.42

Road and equipment

Account	Investment in road and equipment, Jan. 1, 1915, to close of preceding year	Investment in additions and betterments during the year	Total investment in road and equipment during the year	Total investment in road and equipment since Dec. 31, 1914
WAY AND STRUCTURES				
Engineering and superintendence, (railway and bus)	$41,761.32	$554.70	$554.70	$42,316.02
Right of way	67,902.86	6,977.59	6,977.59	74,880.45
Other land used in electric railway operations	21,396.79			21,396.79
Grading	5,733.60	2,989.43	2,989.43	8,723.03
Ballast	*612.41*			*612.41*
Ties	12,993.63	3,807.25	3,807.25	16,800.88
Rails, rail fastenings, and joints	173,220.72	13,580.55	13,580.55	186,801.27
Special work	296,077.49	12,410.09	12,410.09	308,487.58
Underground construction	652,055.64	35,029.14	35,029.14	687,084.78
Track and roadway labor	108,886.66	1,700.16	1,700.16	110,586.82
Paving	336,567.69	38,601.94	38,601.94	375,169.63
Roadway machinery and tools	39,699.85	3,474.96	3,474.96	43,174.81
Bridges, trestles, and culverts	17,476.66			17,476.66
Crossings, fences, and signs	1,765.16			1,765.16
Signals and interlocking apparatus	7,507.35	12.26	12.26	7,519.61
Poles and fixtures	21,622.53	6.29	6.29	21,628.82
Underground conduits	119,279.98			119,279.98
Distribution system	65,536.83	688.48	688.48	66,225.31
General office buildings	1,472.29			1,472.29
Shops and car houses and bus garage structures	130,476.56	6,545.64	6,545.64	137,022.20
Stations, miscellaneous buildings, and structures	1,005.25	697.95	697.95	1,703.20
Other expenditures—way and structures	41,028.33	6,300.51	6,300.51	47,328.84
Total expenditures for way and structures	2,162,854.78	133,376.94	133,376.94	2,296,231.72

Road and equipment—Continued

Account	Investment in road and equipment, Jan. 1, 1915, to close of preceding year	Investment in additions and betterment during the year	Total investment in road and equipment during the year	Total investment in road and equipment since Dec. 31, 1914
EQUIPMENT				
Revenue passenger busses	$325,620.79	$13,729.20	$13,729.20	$339,349.99
Passenger and combination cars	86,327.86	1,610.25	1,610.25	87,938.11
Service equipment, includes bus service cars and equipment	3,950.18	709.74	709.74	4,659.92
Electric equipment of cars	131,812.41			131,812.41
Shop equipment, includes bus garage equipment	12,479.58			12,479.58
Furniture (railway and bus)	18,182.29	422.95	422.95	18,605.24
Miscellaneous equipment, includes miscellaneous bus equipment	29,653.92	*630.09*	*630.09*	29,023.83
Total expenditures for equipment	608,027.03	15,842.05	15,842.05	623,869.08
POWER				
Power plant buildings	*45,690.39*			*45,690.39*
Substation buildings	29,431.56			29,431.56
Power plant equipment	*31,499.16*			*31,499.16*
Substation equipment	117,014.40	6,334.67	6,334.67	123,349.07
Transmission system	65,158.34			65,158.34
Total expenditures for power	134,414.75	6,334.67	6,334.67	140,749.42
GENERAL AND MISCELLANEOUS				
Interest during construction	5,110.34			5,110.34
Miscellaneous (railway and bus)	32,199.80			32,199.80
Total general and miscellaneous expenditures	37,310.14			37,310.14
Grand total	2,942,606.70	155,553.66	155,553.66	3,098,160.36

Respondent's investment in road and equipment at close of year

Item	Amount
Investment to Dec. 31, 1908	$14,808,858.49
Investment from Dec. 31, 1908, to Dec. 31, 1914	2,850,103.41
Investment since Dec. 31, 1914	3,098,160.36
Total investment in road and equipment	20,757,122.26

REMARKS

Total road and equipment	$20,757,122.26
Less investment—Bus equipment	421,304.69
Total road and equipment (railway)	20,335,817.57

Length of road owned, 30.685 miles.

Average investment per mile of road, exclusive of improvements on leased lines, $676,458.28 (exclusive of bus equipment, $662,728.29).

Length of track owned, 64.18 miles.

Average investment per mile of track, $323,420.42 (exclusive of bus equipment, $316,855.99).

Miscellaneous physical property

Name and description of physical property held at close of year as an investment	Date of acquisition	Actual money cost to respondent	Amount at which carried on respondent's books at close of year
Blacksmith shop, brick, square 1200, part lot 43	1878	$1,268.71	$1,268.71
Old carbarn property, square 635, part lots 6, 7, 8, 9, 11, and 816	1884	63,421.10	63,421.10
Lunch room, square 504, part lot 13	1889	2,255.81	2,255.81
3 store buildings, square 235, part lots 169, 170, and 171	1909	4,629.06	4,629.06
Lot 10, square 635, 72 B Street SW	1929	22,065.25	22,065.25
Lots 30, 31, 32, 33, square 2802	1930	18,176.25	18,176.25
Total			111,816.18

Special deposits

Name of depositary	Purpose of deposit		Amount at close of year
Union Trust Co	To cover interest on funded debt		$50,084.02
Riggs National Bank	To cover matured dividends		124,612.70
Capital Traction Co. Employees' Relief Association.	To cover deposits of conductors and motormen	$3,296.00	
In hands of treasurer	To cover deposits of conductors and motormen	652.77	
			3,948.77
Total			178,645.49

Investments in securities of carrier companies affiliated with respondent

Name of issuing company and description of security held	Unpledged		Dividends or interest		Extent of control
	Par value of amount held at close of year	Book value at close of year	Rate	Amount credited to income	
			Per cent		*Per cent*
The Washington & Maryland Ry. Co	$10,100	$11,500			100
The Washington & Maryland Ry. Co. general mortgage 6 per cent 30-year gold bonds, due 1947; interest due Jan. 15 and July 15	66,000	66,000	6	$3,960	
The Washington & Maryland Ry. Co. 6 per cent demand note; interest Jan. 1 and July 1	20,500	20,500	6	1,230	
Grand total	96,600	98,000		5,190	

Investments in securities of nonaffiliated companies

Name of issuing company and description of security held	Unpledged		Dividends or interest	
	Par value of amount held at close of year	Book value at close of year	Rate	Amount credited to income
			Per cent	
Washington Auditorium Corporation bonds, 1944; interest January and July	$2,500.00	$2,500.00	6	[1]
Federal land bank bonds, 1933–1953; interest January and July	80,000.00	79,905.30	4½	$3,600.00
United States fourth Liberty loan bonds, 1933–1938; interest April and October	100,000.00	99,406.25	4¼	4,250.00
Atlantic Coast Line general unified series A, 1964; interest June and December	60,000.00	59,400.00	4½	2,700.00
Grand total	242,500.00	241,211.55		10,550.00

[1] Interest in arrears since July 1, 1927.

Investments in securities disposed of during the year

Name of issuing company and description of security	Date disposed of	Par value	Book value	Selling price	Remarks
United States Treasury certificates, Series T. M. 1930, 5⅛ per cent.	Mar. 15, 1930	$25,000	$25,000	$25,000	Redeemed by Treasury of the United States.

Insurance and other funds

Fund mark	Name of fund	Purpose of fund	Name of trustee of fund
A	Insurance reserve fund	To provide against loss by fire	No trustees, securities held by Treasurer. Cash deposited in bank.
B	Depreciation reserve fund	To cover depreciation on road and equipment.	Do.

Fund mark	Balance in fund at beginning of year	Additions to fund during year			Withdrawals from fund during year	Balance in fund at close of year	Cash in fund uninvested at close of year
		Income from investment of fund	Cash appropriations to fund	Total additions to fund			
A	$194,150.00					$194,150.00	$150.00
B	3,862,950.92	$139,743.66	$372,930.60	$512,674.26	[1]$88,220.95	4,287,404.23	55,185.58
Total	4,057,100.92	139,743.66	372,930.60	512,674.26	88,220.95	4,481,554.23	55,335.58

Fund mark	Class No.	Names of securities and other investments in fund at close of year	Securities issued or assumed by respondent and held in fund at close of year		Other securities held in fund at close of year		Book value of other invested assets held at close of year
			Par value	Book value	Par value	Book value	
A, B	B	Capitol Traction Co. gold coupon bonds	$194,000.00	$194,000.00			[2]$2,727,288.69
	B	United States Treasury bonds			$330,000.00	$330,318.73	
	B	United States Liberty bonds			695,000.00	699,359.85	
	B	Federal Land Bank bonds			280,000.00	277,526.99	
	B	Virginian Ry. Co., first 5's, 1962			15,000.00	14,306.25	
	B	Baltimore and Ohio R. R. Co., southwestern division first 5's, 1950			35,000.00	35,000.00	
	B	Consolidated Gas Co. of New York 5½ per cent debenture, 1945			15,000.00	15,263.51	
	B	Detroit Edison Co., general 5's, 1949			20,000.00	19,650.00	
	B	Great Northern Ry. Co., general 4½'s, series E, 1977			50,000.00	49,652.11	
	B	Pittsburgh, Cincinnati, Chicago & St. Louis R. R. Co. 5's, 1975			15,000.00	14,852.52	
	B	Pacific Gas & Electric first and refunding 4½'s series F			50,000.00	49,000.00	
		Grand total	194,000.00	194,000.00	1,505,000.00	1,504,929.96	2,727,288.69

[1] Withdrawals from fund "B" during year were applied to retirement of track, roadway, equipment, and bus equipment.

[2] Temporarily advanced to road and equipment account to meet capital charge. The company treats its depreciation fund as fully covering its depreciation reserve. The fund is composed of $1,560,115.54 in cash and securities, and $2,727,288.69 borrowed from the fund by the company for capital additions and betterments on which it pays interest to the fund.

Other unadjusted debits

Description and character of deferred debit item	Book value of item at close of year
Renewal of Kensington Ry. single track crossing over Baltimore & Ohio R. R. tracks at Chevy Chase Lake	$543.12
Working fund advanced to District of Columbia to meet current repair bills, etc	2,502.00
Merger negotiation expenses	40,264.05
Valuation expenses	6,935.29
Total	50,244.46

CAPITAL STOCK

Common: Authorized March 1, 1895; par value of amount authorized, $12,000,000; total par value actually outstanding at close of year, $12,000,000.

UNMATURED FUNDED DEBT

Mortgage bonds: Capital Traction Co. first mortgage 5 per cent gold coupon bonds, 1907–1947—
Nominal date of issue, June 1, 1907.
Date of maturity, June 1, 1947.
Par value of extent of indebtedness authorized, $6,000,000.
Total par value outstanding at close of year, $6,000,000.
Total par value nominally issued and nominally outstanding at close of year—
In treasury, $200,000.
In sinking or other funds, $194,000.
Total par value actually outstanding at close of year, $5,606,000.
Interest provisions—
Rate per cent per annum, 5 per cent.
Dates due, December 1 and June 1.
Amount of interest accrued during year charged to income, $280,300.
Amount of interest paid during year, $279,137.50.
Total par value nominally but not actually issued, $200,000.
Total par value reacquired after actual issue and held alive at close of year, $194,000.

Security for unmatured funded debt: Copy of mortgage filed with report for period ended December 31, 1915.

Sundry current liabilities

Name of creditor or of obligation	Character of liability or of transactions involved	Credit balance at close of year
Washington Railway & Electric Co	Covering quarterly adjustment of token account as of Nov. 30, 1930.	$3,006.90
Washington & Maryland Ry. Co	Covering lease rental, July 1 to Dec. 31, 1930	2,595.00
Minor account (1)		12.00
Total		5,613.90
Accrued pay roll	Liability for wages accrued, Dec. 25–31, inclusive	7,561.00

Sundry unadjusted credits

Name of subaccount	Character of subaccount	Credit balance at close of year
Insurance reserve	This account represents the liability for the fund created to provide against losses by fire.	$194,150.00
Injuries and damages reserve	Reserve for liability for payment of injuries and damages.	66,440.63
Metal tokens, 7½ cents	Outstanding in hands of public	26,504.29
Commutation tickets, 3 cents	do	1,956.91
Minor accounts (8)	do	2,470.39
Total		30,931.59

Depreciation—Road, equipment, and miscellaneous physical property

Debit items:	
Retirement—	
Way and structures	$72, 254. 23
Equipment	4, 386. 26
Power plant buildings and equipment	454. 00
Bus equipment	636. 27
Income tax, 1930—	
Way and structures	3, 679. 95
Equipment	4, 211. 98
Power plant buildings and equipment	2, 053. 89
Bus equipment	544. 37
Balances at close of year	4, 287, 404. 23
Total	4, 375, 625. 18
Credit items:	
Balances at beginning of year	3, 862, 950. 92
Depreciation of road and equipment accrued during year—	
Way and structures	173, 184. 61
Equipment	106, 583. 70
Power plant buildings and equipment	47, 594. 72
Bus equipment	45, 567. 57
Income from investment—	
Way and structures	49, 023. 70
Equipment	56, 099. 65
Power plant buildings and equipment	27, 357. 84
Bus equipment	7, 262. 47
Total	4, 375, 625. 18

Profit and loss statement

Item	Debits	Credits
Credits:		
Credit balance at beginning of year		$759, 592. 96
Credit balance transferred from income account		489, 339. 73
Debits:		
Dividend appropriations of surplus	$540, 000. 00	
Miscellaneous debits	444. 46	
Balance carried forward to balance sheet	708, 488. 23	
Total	1, 248, 932. 69	1, 248, 932. 69

Dividend appropriations

Name of security on which dividend was declared	Rate per cent, regular	Par value of amount on which dividend was declared	Amount of dividend	Date	
				Declared	Payable
Capital stock	1½	$12, 000, 000	$180, 000	Mar. 14, 1930	Apr. 1, 1930
Do	1	12, 000, 000	120, 000	June 12, 1930	July 1, 1930
Do	1	12, 000, 000	120, 000	Sept. 4, 1930	Oct. 1, 1930
Do	1	12, 000, 000	120, 000	Dec. 11, 1930	Jan. 1, 1931
Total			540, 000		

Income statement for the year

Item	Amount applicable to the year	Comparison with preceding year (increase in roman, decrease in italic)
OPERATING INCOME		
Railway operating revenues	$3,836,578.97	*$137,976.68*
Railway operating expenses	2,707,467.94	*49,110.40*
Net revenue [1]—Railway operations	1,129,111.03	*88,866.28*
Auxiliary operations—Revenues	327,942.32	5,592.12
Auxiliary operations—Expenses	318,304.78	*9,513.36*
Net revenue [1]—Auxiliary operations	9,637.54	15,105.48
Net operating revenue [1]	1,138,748.57	*73,760.80*
Taxes assignable to railway operations	304,893.39	*5,673.42*
Operating income [1]	833,855.18	*68,087.38*
NONOPERATING INCOME		
Net income from miscellaneous physical property	3,897.77	*449.94*
Income from funded securities	15,150.63	*2,669.25*
Income from unfunded securities and accounts	5,254.39	743.91
Release of premiums on funded debt	191.00	----------
Total nonoperating income	24,493.79	*2,375.28*
Gross income [1]	858,348.97	*70,462.66*
DEDUCTIONS FROM GROSS INCOME		
Rent for leased roads	5,190.00	*6,072.75*
Miscellaneous taxes	1,936.87	36.24
Interest on funded debt	280,300.00	----------
Interest on unfunded debt	77,928.89	8,556.24
Miscellaneous debits	3,653.48	*347.69*
Total deductions from gross income	369,009.24	2,172.04
Income balance transferred to profit and loss [1]	489,339.73	*72,634.70*

[1] Deficit, if in italic.

Railway operating revenues

Class of railway operating revenues	Amount of revenue for the year	Comparison with revenue of preceding year (increases in roman, decreases in italic)
REVENUE FROM TRANSPORTATION		
Passenger revenue	$3,797,727.74	*$139,443.70*
REVENUE FROM OTHER RAILWAY OPERATIONS		
Station and car privileges	18,967.20	1,503.65
Rent of tracks and facilities	1,751.61	*16.47*
Rent of equipment	730.00	----------
Rent of buildings and other property	16,728.72	1.84
Power	673.70	*22.00*
Total revenue from other railway operations	38,851.23	1,467.02
Total operating revenues	3,836,578.97	*137,976.68*

Auxiliary operations

Description of auxiliary operation	Amount of revenues for the year	Amount of operating expenses and taxes for the year	Net revenue for the year	Comparison with net revenues of preceding year
Operation of bus lines	$327,942.32	$318,304.78	$9,637.54	$15,105.48

Miscellaneous operations

Class of miscellaneous operations	Amount of revenues for the year	Amount of operating expenses for the year	Net revenue for the year	Comparison with net revenue of preceding year	Taxes charged to Miscellaneous operation
Miscellaneous physical property not used in operation of the road	$7,063.55	$3,165.78	$3,897.77	[1] $449.94	$2,335.79

[1] Decrease.

Railway operating expenses

Name of railway operating expense account	Amount of operating expenses for the year	Comparison with expenses of preceding year. (Increases in roman, decreases in italic)
WAY AND STRUCTURES		
Superintendence of way and structures	$11,664.38	*$1,544.45*
Ballast	6.36	*21.65*
Ties	726.37	*353.15*
Rails	748.15	*518.97*
Rail fastenings and joints	2,402.33	*793.00*
Special work	1,811.69	696.00
Underground construction	2,863.12	*2,019.40*
Track and roadway labor	79,912.92	9,614.37
Miscellaneous track and roadway expenses	3,911.33	*1,010.92*
Paving	24,560.13	1,202.06
Cleaning and sanding track	15,806.53	*25.72*
Removal of snow and ice	4,048.33	1,310.29
Bridges, trestles, and culverts	1,244.97	*2,332.23*
Crossings, fences, and signs	705.30	584.72
Signal and interlocking apparatus	1,334.84	*21.40*
Poles and fixtures	1,678.62	1,033.66
Underground conduits	266.70	*291.38*
Distribution system	24,006.81	5,016.37
Buildings, fixtures, and grounds	6,991.75	*3,232.59*
Depreciation of way and structures	173,184.61	1,535.26
Accrued pay roll (adjustment)	67.00	*321.00*
Total way and structures	357,942.24	8,506.92
EQUIPMENT		
Superintendence of equipment	5,461.27	*44.52*
Passenger and combination cars	106,653.55	*2,218.88*
Service equipment	1,805.58	1,258.26
Electric equipment of cars	61,662.40	3,557.27
Shop equipment	322.86	*437.12*
Shop expenses	11,004.02	*986.61*
Vehicles and horses	2,861.16	*768.46*
Miscellaneous equipment expenses	1,490.07	*14.41*
Depreciation of equipment	106,583.70	100.70
Accrued pay roll (adjustment)	157.00	41.00
Total equipment	298,001.61	487.23

Railway operating expenses—Continued

Name of railway operating expense account	Amount of operating expenses for the year	Comparison with expenses of preceding year. (Increases in roman, decreases in italic)
POWER		
Superintendence of power	$6,210.00	
Power-plant buildings, fixtures, and grounds	549.90	*$648.31*
Power-plant equipment	14,187.21	*3,662.84*
Substation equipment	2,123.03	435.59
Transmission system	37.09	*163.69*
Depreciation of power-plant buildings and equipment	47,594.72	62.43
Power-plant employees	36,587.62	*186.89*
Fuel for power	148,191.72	5,621.80
Water for power	1,215.45	*296.18*
Lubricants for power	1,729.15	170.17
Miscellaneous power-plant supplies and expenses	2,610.95	*379.36*
Substation employees	12,507.17	*98.92*
Substation supplies and expenses	577.82	*379.26*
Power purchased	22,075.35	1,049.11
Accrued pay roll (adjustment)	122.00	37.00
Total power	296,319.18	1,560.65
CONDUCTING TRANSPORTATION		
Superintendence of transportation	127,985.37	*2,020.44*
Passenger conductors, motormen, and trainmen	1,120,595.58	*16,719.06*
Miscellaneous car-service employees	18,242.27	*939.87*
Miscellaneous car-service expenses	14,770.08	*660.46*
Station employees	334.40	*1,688.48*
Station expenses	504.25	164.99
Car-house employees	102,973.37	*983.24*
Car-house expenses	4,907.55	*247.89*
Operation of signal and interlocking apparatus	3,808.60	.35
Accrued pay roll (adjustment)	392.00	*127.00*
Other transportation expenses	16,959.44	412.33
Total conducting transportation	1,411,472.91	*22,809.47*
TRAFFIC		
Advertising	3,555.95	*3,570.61*
Parks, resorts, and attractions	146.61	35.80
Total traffic	3,702.56	*3,534.81*
GENERAL AND MISCELLANEOUS		
Salaries and expenses of general officers	60,171.79	*30.18*
Salaries and expenses of general office clerks	65,074.31	*4,637.68*
General office supplies and expenses	12,650.50	2,817.45
Law expenses	3,282.44	126.85
Relief department expenses	2,480.00	21.77
Pensions and gratuities	19,975.43	*1,797.46*
Miscellaneous general expenses	37,127.45	*1,447.77*
Valuation expenses		*151.68*
Injuries and damages	95,914.47	*23,322.20*
Insurance	9,912.75	*320.49*
Stationery and printing	15,455.89	*732.91*
Store expenses	4,200.81	*157.09*
Garage and stable expenses	7,965.16	*3,838.22*
Rent of tracks and facilities	5,695.44	168.69
Accrued pay roll (adjustment)	123.00	*20.00*
Total general and miscellaneous	340,029.44	*33,320.92*
RECAPITULATION OF EXPENSES		
Way and structures	357,942.24	8,506.92
Equipment	298,001.61	487.23
Power	296,319.18	1,560.65
Conducting transportation	1,411,472.91	*22,809.47*
Traffic	3,702.56	*3,534.81*
General and miscellaneous	340,029.44	*33,320.92*
Grand total operating expenses	2,707,467.94	*49,110.40*

Operating ratio (ratio of operating expenses to operating revenues), 70.57 per cent.

Taxes assignable to railway operations

Name of road	Kind of tax	Name of State	Amount charged to "Taxes assignable to railway operations" in income
OTHER THAN UNITED STATES GOVERNMENT TAXES			
Capital Traction Co.:			
Real estate		District of Columbia	$40,284.06
Real estate and personal property		Maryland	2,033.46
On gross earnings		District of Columbia	152,215.50
Crossing police		do	44,584.33
Gas tax		do	529.24
Kensington Ry. Co.: Real estate and personal property.		Maryland	321.57
Total			239,968.16
UNITED STATES GOVERNMENT TAXES			
Capital Traction Co	Federal income tax		64,925.23
Grand total			304,893.39

Income from unfunded securities and accounts

Description of unfunded security, advance, loan, or account showing characteristics of such security, etc., and name of the debtor	Amount to which interest relates	Income derived as interest
Deposits in various banks	[1] $207,559.00	$4,024.39
Washington & Maryland Ry. Co. demand note at 6 per cent	20,500.00	1,230.00
Total		5,254.39

[1] An average monthly balance.

Rent for leased roads

Washington & Maryland Ry. Co. (lease rental for year ended December 31, 1930): Total rent accrued during year, $5,190.

Interest on unfunded debt

Interest on monthly balance due depreciation reserve fund from operating account	$77,910.68
Minor item	18.21
Total	77,928.89

Miscellaneous debits

Payments of normal income tax chargeable to holders of company's bonds and collectible at source	$3,653.48

Miscellaneous items in profit and loss account for the year

Uncollectible accounts written off: Debit	$444.46

Road operated at close of year

Name of road or track	Termini between which road named extends	Miles of road	Miles of second main track	Miles of sidings and turn-outs	Miles of track in car-houses, shops, etc.	Total
Class 1-A:						
Pennsylvania Avenue line.	Thirty-sixth and M Streets NW. to Eighth and M Streets SE.	5.28	5.24	.43	2.98	13.93
Rosslyn, Va., extension.	Thirty-fourth and M Streets NW. to Rosslyn, Va.	.48	.39	.04		.91
Pennsylvania Avenue SE. extension.	Eighth and Pennsylvania Avenue SE. to Seventeenth and Pennsylvania Avenue SE.	.85	.86	.01		1.72
F and G Streets line	Twenty-sixth and Pennsylvania Avenue NW. to Seventeenth and Pennsylvania Avenue NW.	2.65	.02	.02		2.69
Fourteenth Street line	Fifteenth and New York Avenue NW. to Fourteenth and Colorado Avenue NW.	4.15	4.09	.21	1.35	9.80
First Street NW	First and Pennsylvania Avenue NW. to First and C Streets NW.	.23	.23			.46
B. & O. loop extension	First and C Streets NW. to New Jersey Avenue and C Street, north track.	.09				.09
U Street line	Ninth and U Streets NW. to Rock Creek loop.	1.65	1.66	.01		3.32
Seventh Street line	Water and P Streets SW. to Seventh and Florida Avenue NW.	3.25	3.17	.16	.50	7.08
Chevy Chase line	Rock Creek loop to Chevy Chase Lake, Md.	5.43	5.43	.50	.47	11.83
Kensington Ry. line	Connection to Kensington line at Chevy Chase Lake, Md.	.04				.04
New Jersey Avenue line.	Seventh and Florida Avenue to Massachusetts Avenue and G Street NW.	1.62	1.45			3.07
Florida Avenue and Eighth Street, east line.	New Jersey and Florida Avenues NW. to Eighth and Pennsylvania Avenue SE.	2.86	2.86	.02		5.74
F Street NE. line	Eighth and F Streets NE. to Union Station Plaza.	.62	.62			1.24
B. & O. loop extension	On C Street at Delaware Avenue NE.			.01		.01
Georgetown Power Station.	B. & O. R. R. siding			.12		.12
Eighteenth and Nineteenth Streets extension.	Nineteenth and Pennsylvania Avenue NW. to Eighteenth and F Streets, NW. via Virginia Avenue.	.90	.02			.92
Washington and Maryland line.	Connection to W-M line at Fourteenth Street and Colorado Avenue NW.	.07	.03			.10
Union Station extension.	Northwest curves at Delaware Avenue and C Street NE.	.03	.02			.05
Subtotal		30.20	26.09	1.53	5.30	63.12
Class 1-A-J:						
U Street line	Seventh and Florida Avenue NW. to Ninth and U Streets NW.	.09	.09			.18
Union Station extension.	Massachusetts Avenue and G Street to Delaware Avenue and C Street NE.	.73	.72	.18		1.63
Do	First and B Streets SE. to First and East Capitol Streets.	.15	.16			.31
Subtotal		.97	.97	.18		2.12
Class 4-B:						
Washington and Maryland line (leased).	Fourteenth and Colorado Avenue NW. to Takoma Park, Md.	2.28	.29	.25		2.82
Kensington and Sandy Spring, Md., line (leased).	Chevy Chase Lake, Md., to Norris Station, Md.	3.49		.22		3.71
	First and C Streets NW. to First and East Capitol Streets.	.57	.48			1.05
Total		37.51	27.83	2.18	5.30	72.82

Miles of road at close of year

State or territory	Road operated			
	Line owned, main line	Line operated under lease	Line operated under trackage rights	Total mileage operated
District of Columbia	59.58	2.73	2.11	64.42
Maryland	4.60	3.80		8.40
Total mileage (single track)	64.18	6.53	2.11	72.82

AUXILIARY OPERATIONS CARRIED ON AT THE CLOSE OF THE YEAR

Description of operation: Operation of bus lines.
Character of business: Transportation of passengers.
Character of title under which property is held: Ownership.
Location of property: Washington, D. C.

Mileage, traffic, and miscellaneous statistics

Item	Rail-line operations	Motor-bus operations
Passenger-car mileage	7,992,905	1,381,674
Passenger car-hours	907,091	141,245
Regular fare passengers carried	50,232,707	1,837,417
Revenue transfer passengers carried	3,466,320	440,695
Total revenue passengers carried	53,699,027	2,278,112
Free transfer passengers carried	14,327,133	399,631
Total passengers carried	68,026,160	2,677,743
Employees and others carried free	784,074	26,272
Passenger revenue	$3,797,727.74	$230,296.61
Average fare, revenue passengers	.07072	.10109
Average fare, all passengers (including transfer passengers)	.05583	.08600
Total revenue from transportation	3,797,727.74	326,374.33
Revenue from transportation per car-mile	.47514	.23622
Revenue from transportation per car-hour	4.18671	2.31070
Total revenue from other railway operations	38,851.23	1,567.99
Revenue from other railway operations per car-mile	.00486	.00011
Revenue from other railway operations per car-hour	.04283	.00111
Total operating revenues	3,836,578.97	327,942.32
Operating revenues per car-mile	.48000	.23735
Operating revenues per car-hour	4.22954	2.32180
Total operating expenses	2,707,467.94	298,546.08
Operating expenses per car-mile	.33873	.21608
Operating expenses per car-hour	2.98478	2.11368

Accidents to persons

	Injured
Passengers	413
Employees	130
Other persons	139
Total	682

Employees

General administration:	
General officers	9
General office clerks, and other office employees	80
Maintenance of way and structures:	
Superintendents	1
Other employees	138
Maintenance of equipment:	
Superintendents	2
Other employees	118
Power:	
Superintendents	1
Other employees	35
Transportation:	
Superintendents	14
Other employees	828
Total	1,226
Aggregate salaries and wages paid for the year	$2,135,431

Description of equipment

Class	With electric equipment	Without electric equipment	Total number	Aggregate seating capacity	Average seating capacity
Passenger-carrying equipment:					
Busses			43	1,076	25
Cars—					
Closed	317		317	13,236	41.7
Open	17	3	20	1,260	63.0
Total passenger-carrying cars	334	3	337	14,496	43.0
Other equipment:					
Work cars	2	9	11		
Sweepers	11		11		
Sand cars	5		5		
Obsolete single-truck passenger closed	5	3	8		
Advertising car	1		1		
Miscellaneous	1	1	2		
Total equipment of all classes	359	16	418		

WASHINGTON RAILWAY & ELECTRIC CO.

Directors

Name of director	Office address	Date of beginning of term	Date of expiration of term
Woodbury Blair	Hibbs Building, Washington, D. C	Jan. 18, 1930	Jan. 17, 1931
Edwin C. Brandenburg.	Fendall Building, Washington, D. C	do	Do.
Daniel J. Callahan	Woodward Building, Washington, D. C	do	Do.
F. W. Doolittle	60 Broadway, New York City	do	Do.
Robert V. Fleming	Riggs National Bank, Washington, D. C	do	Do.
Julius Garfinckel	Fourteenth and F Streets NW., Washington, D. C	do	Do.
Edwin Gruhl	60 Broadway, New York City	do	Do.
William F. Ham	231 Fourteenth Street NW., Washington, D. C	do	Do.
Robert N. Harper	District National Bank, Washington, D. C	do	Do.
Cloyd H. Marvin	2100 G Street, NW., Washington, D. C	do	Do.
Lennard H. Mitchell	Union Trust Building, Washington, D. C	do	Do.
Clarence F. Norment	National Bank of Washington, Washington, D. C	do	Do.
Eugene E. Thompson	Care of Crane Parris & Co., Washington, D. C	do	Do.
Harley P. Wilson	Investment Building, Washington, D. C	do	Do.

Chairman of board, none; secretary of board, H. M. Keyser.

EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS

Clarence F. Norment, chairman; Woodbury Blair, Edwin C. Brandenburg, Daniel J. Callahan, F. W. Doolittle, Robert V. Fleming, Eugene E. Thompson, Wm. F. Ham (ex officio).

Powers and duties.—Immediate charge, management and control of business of company, subject to the direction of board of directors, full power in the interval between the meetings of board of directors to exercise all powers of the board excepting those of electing officers or of fixing the compensation of officers.

Principal general officers

Title of general officer	Department or departments over which jurisdiction is exercised	Name of person holding office at close of year	Office address
Chairman executive committee.	Executive committee	Clarence F. Norment.	National Bank of Washington, Washington, D. C.
President	All departments	Wm. F. Ham	231 Fourteenth Street NW., Washington, D. C.
Vice president and counsel	do	S. R. Bowen	Do.
Vice president and comptroller.	do	A. G. Neal	Do.
Secretary, assistant counsel and assistant treasurer.	Secretary's office and claim department.	H. M. Keyser	Do.
Treasurer	Treasurer's office	Atwood M. Fisher	Do.
Assistant secretary	Legal matters	H. W. Kelly	Do.
Assistant secretary and assistant treasurer.	Assistant to secretary	Wm. L. Clarke	Do.
Superintendent of railways	Railway operating department.	J. H. Stephens	Do.
Chief engineer	Track and roadway department.	C. A. S. Sinclair	Fourteenth and East Capitol Streets, Washington, D. C.
Superintendent of equipment.	Equipment and building department.	R. D. Voshall	2411 P Street NW., Washington, D. C.
Master mechanic	Mechanical department	J. B. Blaiklock	Do.
Purchasing agent	Purchasing and store department.	J. A. Kaiser	231 Fourteenth Street NW., Washington, D. C.
Chief Surgeon	Medical staff	F. H. Morehart	Do.
Executive assistant	Assistant president	C. M. Sharpe	Do.

Corporations controlled by respondent

TRANSPORTATION

Name of active transportation corporation controlled.	Character of control				
	Sole or joint	How established	Extent	Direct or indirect	If indirect, name of intermediary through which control exists.
Washington & Rockville Ry. Co.	Sole	Title to securities	100 per cent stock	Direct	
Washington Interurban R. R. Co.	do	do	do	Indirect	Washington & Rockville Ry. Co.
Washington & Glen Echo R. R. Co.	do	do	98 per cent stock	Direct	
Washington Coach Co	do	do	100 per cent stock	Indirect	Do.
Montgomery Bus Lines (Inc.).	do	do	do	do	Do.
Washington Suburban Coach Co.	do	do	do	do	Do.

NONTRANSPORTATION

Potomac Electric Power Co.	Sole	Title to securities	100 per cent voting stock.	Direct	
Braddock Light & Power Co.	do	do	100 per cent stock	Indirect	Washington & Rockville Ry. Co.
Glen Echo Park Co	do	do	do	Direct	
Potomac Electric Appliance Co.	do	do	do	Indirect	Do.

NOTE.—Three thousand three hundred and thirty four shares of the capital stock of the Great Falls Power Co. have been deposited with the Chemical Bank & Trust Co. of New York City in escrow to secure the faithful performance of one certain contract between the Washington Railway & Electric Co. and the Potomac Electric Power Co. providing for the conveyance of an undivided two-thirds interest in power site at Great Falls. These shares are not now shown on the books of the railway company as its property.

The Glen Echo Park Co. leases Glen Echo Park from the respondent and operates the amusement devices.

Number of stockholders of record, corresponding to the answer to inquiry No. 7. 1515 stockholders.

Names of the 20 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within one year prior to the actual filing of this report), had the highest voting powers in the respondent.

Name of security holder	Address of security holder	Number of votes to which security holder was entitled	Number of votes classified with respect to securities on which based	
			Stocks	
			Common	First, preferred
The North American Co.	New York City, N. Y.	82,576½	62,059½	20,517
Mary H. Myers	2030 S Street NW., Washington, D.C.	1,300	----------	1,300
Charles A. Spalding	1703 Rhode Island Avenue NW., Washington, D. C.	1,300	----------	1,300
Mary B. Washington	1302 Eighteenth Street NW., Washington, D. C.	1,170	----------	1,170
William F. Ham	231 Fourteenth Street N.W., Washington, D. C.	1,199	158	1,041
George Hewitt Myers	1508 H Street NW., Washington, D. C.	1,000	----------	1,000
American Security & Trust Company, trustee for Guy Fairfax Whiting U/TA, May 9, 1927 [1]	Washington, D. C.	730	----------	730
Clarence F. Norment	National Bank of Washington, Washington, D. C.	700	----------	700
F. B. Keech & Co.	52 Broadway, New York City	700	700	----------
Lennard H. Mitchell	2219 California Street, Washington, D. C.	610	----------	610
Jas. B. Colgate & Co.	36 Wall Street New York City	683	683	----------
Washington Railway Relief Association.	231 Fourteenth Street NW., Washington, D. C.	575	----------	575
Thurston Beale, trustee of estate of Mary E. Beale [1].	28 Jackson Place, Washington, D. C.	550	----------	550
Thomas W. Smith	Care of Washington Loan & Trust Co., Washington, D. C.	500	----------	500
Edward J. Stellwagen	Care of Union Trust Co., Washington, D. C.	500	----------	500
John F. Wilkins	1700 Massachusetts Avenue NW., Washington, D. C.	500	----------	500
William L. Clarke	231 Fourteenth Street NW., Washington, D. C.	456	----------	456
James I. Lomas	New York City, N. Y.	448	----------	448
Marie Brown	1901 Sixteenth Street NW., Washington, D. C.	408	60	348
Ellen T, Keane	Care of Nat'l Bank of Washington, D. C.	400	----------	400

Number of votes cast at the latest general meeting for the election of directors of the respondent, 134,619. Date and place of such meeting, January 17, 1931, Washington, D. C.

[1] Particulars of trust unknown.

CORPORATE CONTROL OVER RESPONDENT

Name of the controlling corporation: The North American Co.

Manner in which control was established: Purchase of capital stock.

Extent of control: fifty-five per cent of voting stock.

Whether control was direct or indirect: the records of the Washington Railway & Electric Co. show that 82,576½ shares, out of a total 150,000 shares of voting stock, or 55 per cent are recorded in the name of the North American Co. We are advised by that company as of December 31, 1930, an additional 150 shares of voting stock were held in the names of nominees of the North American Co.

GUARANTIES AND SURETYSHIPS

The Washington Railway & Electric Co. is under contract of guarantee whereby it has agreed to guarantee the Potomac Electric Power Co.'s consolidated mortgage 5 per cent bonds, secured under deed of trust to the Commercial Trust Co. of New Jersey, dated June 30, 1906, to the amount of $7,000,000 principal and interest thereon. Bonds under this mortgage to the amount of $5,722,000 have been actually issued and under said mortgage guaranteed.

The Washington Railway & Electric Co. has guaranteed $462,000 bonds of the Anacostia & Potomac River Railroad Co., both principal and interest, issued for the purpose of additions, betterments, and extensions in connection with new Union Station. These bonds were issued under the terms of a deed of trust given by the Anacostia Co. to the Baltimore Trust & Guarantee Co. dated April 1, 1899. At the time of guarantee the Washington Railway & Electric Co. owned a majority of the capital stock of the Anacostia Co. On August 31, 1912, the Washington Railway & Electric Co. acquired all the assets, rights, and franchises of the Anacostia Co.

Of these guaranteed bonds $7,000 have been reacquired and cancelled through proceeds of mortgage property sold.

Comparative general balance sheet

ASSETS

Item	Balance at beginning of year	Balance at close of year	Net change during year (increase in roman, decrease in italic)
INVESTMENTS			
Road and equipment	$31,297,603.80	$31,676,997.95	$379,394.15
Sinking funds	723.53	1,208.19	484.66
Deposits in lieu of mortgaged property sold	6,112.32	325,323.00	319,210.68
Miscellaneous physical property	3,165.99	3,115.99	*50.00*
Investments in affiliated companies:			
Stocks	6,472,150.00	6,472,150.00	
Bonds	435,000.00	435,000.00	
Notes	103,405.44	103,405.44	
Other investments:			
Bonds	475,440.12	978,615.91	503,175.79
Notes	1,619,584.38	2,608,140.63	988,556.25
Misellaneous	500,155.40		*500,155.40*
Total investments	40,913,340.98	42,603,957.11	1,690,616.13
CURRENT ASSETS			
Cash	916,275.14	2,243,374.38	1,327,099.24
Special deposits	73,686.99	53,833.49	*19,853.50*
Loans and notes receivable	9,302.11	8,819.08	*483.03*
Miscellaneous accounts receivable	3,085,348.26	896,115.61	*2,189,232.65*
Material and supplies	155,657.31	182,203.28	26,545.97
Interest, dividends, and rents receivable	30,072.06	55,585.30	25,513.24
Total current assets	4,270,341.87	3,439,931.14	*830,410.73*
DEFERRED ASSETS			
Other deferred assets	28,750.00	33,750.00	5,000.00
UNADJUSTED DEBITS			
Rents and insurance premiums paid in advance	51,556.36	37,185.10	*14,371.26*
Discount on funded debt	225,411.09	203,972.32	*21,438.77*
Other unadjusted debits	534.39	26,193.70	25,659.31
Total unadjusted debits	277,501.84	267,351.12	*10,150.72*
GRAND TOTAL	45,489,934.69	46,344,989.37	855,054.68

Comparative general balance sheet—Continued

LIABILITIES

Item	Balance at beginning of year	Balance at close of year	Net change during year (increase in roman, decrease in italic)
STOCK			
Capital stock	$15,000,000.00	$15,000,000.00	
LONG-TERM DEBT			
Funded debt unmatured	15,653,200.00	14,999,200.00	*$654,000.00*
Total book liability at close of year, $16,251,350. Respondent's holdings, $1,252,150.[1]			
CURRENT LIABILITIES			
Audited accounts and wages payable	84,666.75	100,824.00	16,157.25
Miscellaneous accounts payable	67,525.40	21,400.00	*46,125.40*
Matured interest, dividends, and rents unpaid	45,843.82	56,792.32	10,948.50
Matured funded debt unpaid	30,718.49	118.49	*30,600.00*
Accrued interest, dividends, and rents payable	108,660.30	105,948.62	*2,711.68*
Total current liabilities	337,414.76	285,083.43	*52,331.33*
DEFERRED LIABILITIES			
Other deferred liabilities	10,000.00	10,000.00	
UNADJUSTED CREDITS			
Tax liability	493,026.38	346,291.10	*146,735.28*
Operating reserves	418,283.49	372,318.87	*45,964.62*
Accrued depreciation—Road and equipment	5,257,263.92	5,721,172.91	463,908.99
Other unadjusted credits	67,956.31	77,001.30	9,044.99
Total unadjusted credits	6,236,530.10	6,516,784.18	280,254.08
CORPORATE SURPLUS			
Sinking fund reserves	4,111.54	4,246.34	134.80
Profit and loss (credit) balance	8,248,678.29	9,529,675.42	1,280,997.13
Total corporate surplus	8,252,789.83	9,533,921.76	1,281,131.93
Grand total	45,489,934.69	46,344,989.37	855,054.68

[1] Consolidated mortgage 4 per cent bonds held in company treasury $1,224,150
City & Suburban Ry. first mortgage 5 per cent bonds, held in company treasury 28,000

Total 1,252,150

Road and equipment

Account	Investment in road and equipment July 1, 1914, to close of preceding year	Investment in additions and betterments during the year	Total investment in road and equipment during the year	Total investment in road and equipment since June 30, 1914
WAY AND STRUCTURES				
Engineering and superintendence	$25,085.08	$3,238.53	$3,238.53	$28,323.61
Right of way	3,196.53			3,196.53
Other land used in electric railway operations	*28,727.39*	*94,622.14*	*94,622.14*	*123,349.53*
Grading	1,725.39	*3,093.73*	*3,093.73*	*1,368.34*
Ballast	52,567.78	*4,415.62*	*4,415.62*	48,152.16
Ties	31,479.57	6,988.69	6,988.69	38,468.26
Rails, rail fastenings, and joints	179,255.76	*48,073.63*	*48,073.63*	131,182.13
Special work	157,686.23	*9,128.00*	*9,128.00*	148,558.23
Underground construction	282,463.14	23,555.43	23,555.43	306,018.57
Track and roadway labor	104,315.48	9,346.30	9,346.30	113,661.78
Paving	371,707.02	12,415.91	12,415.91	384,122.93
Roadway machinery and tools	71,489.00	649.31	649.31	72,138.31
Bridges, trestles, and culverts	21,744.51	30,788.21	30,788.21	52,532.72
Crossings, fences, and signs	3,037.71			3,037.71
Signals and interlocking apparatus	*5,441.82*	28.67	28.67	*5,413.15*

Road and equipment—Continued

Account	Investment in road and equipment July 1, 1914, to close of preceding year	Investment in additions and betterments during the year	Total investment in road and equipment during the year	Total investment in road and equipment since June 30, 1914
WAY AND STRUCTURES—continued				
Telephone and telegraph lines	$698.31	$104.58	$104.58	$802.89
Poles and fixtures	19,159.73	1,322.46	1,322.46	20,482.19
Underground conduits	265.27	125.86	125.86	391.13
Distribution system	66,677.94	29,789.15	29,789.15	96,467.09
Shops and carhouses:				
Cars	75,605.89	*64,054.17*	*64,054.17*	11,551.72
Busses	68,248.29	301,970.55	301,970.55	370,218.84
Stations, miscellaneous buildings, and structures	6,462.36	972.16	972.16	7,434.52
Park and resort property	6,230.02	27,785.77	27,785.77	34,015.79
Cost of road purchased:				
Cars	*4,352,724.81*			*4,352,724.81*
Busses	5,500.00			5,500.00
Other expenditures—Way and structures	11,321.44	87.40	87.40	11,408.84
Total expenditures for way and structures:				
Cars	*2,894,719.86*	*76,188.86*	*76,188.86*	*2,970,908.72*
Busses	73,748.29	301,970.55	301,970.55	375,718.84
EQUIPMENT				
Passenger and combination cars:				
Cars	1,034,394.60	*35,570.76*	*35,570.76*	998,823.84
Busses	680,961.66	161,201.52	161,201.52	842,163.18
Service equipment:				
Cars	17,842.20	*2,123.00*	*2,123.00*	15,719.20
Busses	2,961.83	1,243.65	1,243.65	4,205.48
Electric equipment of cars	289,808.09	19,898.51	19,898.51	309,706.60
Locomotives	6,502.13			6,502.13
Shop equipment:				
Cars	46,412.38	80.00	80.00	46,492.38
Busses	12,059.15	1,912.77	1,912.77	13,971.92
Furniture:				
Cars	30,376.85	849.87	849.87	31,226.72
Busses	190.23			190.23
Miscellaneous equipment	49,745.57	917.61	917.61	50,663.18
Total expenditures for equipment:				
Cars	1,475,081.82	*15,947.77*	*15,947.77*	1,459,134.05
Busses	696,172.87	164,357.94	164,357.94	860,530.81
POWER				
Substation buildings	10,601.93			10,601.93
Power plant equipment	*199,180.82*			*199,180.82*
Substation equipment	139,985.90	5,183.17	5,183.17	14,169.07
Transmission system	90.11			90.11
Total expendtiures for power	*48,502.88*	5,183.17	5,183.17	*43,319.71*
GENERAL AND MISCELLANEOUS				
Interest during construction	646.76			646.76
Injuries and damages	184.21			184.21
Miscellaneous	10,068.08	19.12	19.12	10,087.20
Total general and miscellaneous expenditures	10,899.05	19.12	19.12	10,918.17
Grand total:				
Cars	*1,457,241.87*	*86,934.34*	*86,934.34*	*1,544,176.21*
Busses	769,921.16	466,328.49	466,328.49	1,236,249.65

Respondent's investment in road and equipment at close of year

Item	Amount	Remarks
Investment to Dec. 31, 1908	$27,817,946.49	There is included in road and equipment account a certain amount of miscellaneous physical property, the book value of which can not be stated separately.
Investment from Dec. 31, 1908, to June 30, 1914.	4,166,978.02	
Investment since June 30, 1914	*307,926.56*	
Total investment in road and equipment.	31,676,997.95	

Length of road owned, 74.57 miles. Length of track owned, 146.25 miles.

Sinking funds

Fund mark	Name of fund	Description of obligation to be redeemed through operation of fund	Balance in fund at beginning of year
A	Sinking fund, Anacostia & Potomac R. R. Co.	Anacostia & Potomac River R. R. Co. first mortgage, 5 per cent bonds, Apr. 1, 1949.	$162.53
B	Sinking fund, City & Suburban Railway of Washington.	City & Suburban Railway of Washington, first mortgage, 5 per cent bonds, Apr. 1, 1948.	561.00
	Total		723.53

Fund mark	Additions to fund during year			Withdrawals from fund during year	Balance in fund at close of year	Cash in fund uninvested at close of year
	Income from investment of fund	Cash appropriations to fund	Total additions to fund			
A	$124.79	$49,720.00	$49,844.79	[1]$49,370.14	$637.18	$637.18
B	10.01		10.01		571.01	571.01
Total	134.80	49,720.00	49,854.80	49,370.14	1,208.19	1,208.19

[1] Purchase of Anacostia & Potomac 5's retired and canceled.

Deposits in lieu of mortgaged property sold

Name of mortgage	Description of deposit	Book value at close of year
Washington Ry. & Electric Co. consolidated mortgage.	Cash	$323
Anacostia & Potomac River R. R. Co. mortgage.	5 notes of Potomac Electric Power Co., at $65,000, due on or before July 1, 1935.	325,000
Total		325,323

Miscellaneous physical property

Name and description of physical property held at close of year as an investment	Actual money cost to respondent	Amount at which carried on respondent's books at close of year
Paving roadway abutting various lots	$1,657.28	$1,657.28
Land for small parks, abutting lots 806, 807, 808, 809, in square 3007	60.00	60.00
Widening certain streets and alleys	100.00	100.00
Installing sewer on certain lots	188.77	188.77
Installing water main on Shannon Place	517.32	517.32
Installing water main on Foote Street	300.00	300.00
Dwelling shack located on Newman tract	50.00	50.00
Installing sidewalk and curbing, abutting lot 261, square 1299	242.62	242.62
Total		3,115.99

Special deposits

Name of depositary	Purpose of deposit	Amount at close of year
American Security & Trust Co	Redemption of coupons Washington Railway & Electric Co. general and refunding mortgage 6 per cent bonds.	$15.00
Baltimore Trust Co	Redemption of coupons Anacostia & Potomac River R. R. Co. first mortgage 5 per cent bonds.	2,400.00
Do	Redemption of coupons Metropolitan R. R. Co. first mortgage 5 per cent bonds.	50.00
Do	Redemption of coupons City & Suburban Ry. Co. first mortgage 5 per cent bonds.	475.00
Chemical Bank & Trust Co. of New York City.	Redemption of coupons Washington Railway & Electric Co. consolidated mortgage 4 per cent bonds.	48,125.00
Do	Redemption of outstanding certificates of indebtedness Metropolitan R. R. Co.	118.49
District of Columbia	To cover cost of work to be done for respondent by District of Columbia.	2,500.00
Mercantile Trust & Deposit Co	Redemption of coupons, Washington Railway & Electric Co. general mortgage 6 per cent bonds.	150.00
		53,833.49

Investments in securities of noncarrier companies affiliated with respondent

Class No.	Name of issuing company and description of security held	Pledged		Unpledged		Dividends or interest	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Rates	Amount credited to income
						P. ct.	
2-A	Potomac Electric Power Co. common capital stock.	$6,000,000	$6,000,000			24	$1,440,000
3-C	Glen Echo Park Co. 1 promissory note for $6,000 maturing Sept. 15, 1930, extended one year maturing Sept. 15, 1931.			$6,000	$6,000	6	360
	Grand total	6,000,000	6,000,000	6,000	6,000		1,440,360

Investments in securities of carrier companies affiliated with respondent

Class No.	Name of issuing company and description of security held	Pledged		Unpledged		Dividends or interest	
		Par value of amount held at close of year	Book value at close of year	Par value of amount held at close of year	Book value at close of year	Rates	Amount credited to income
	Washington & Rockville Ry. Co.:					*P. ct.*	
A-1	Stock	$238,000.00	$238,000.00	$37,000.00	$37,000.00		
B-1	First mortgage 5 per cent bonds, interest payable May 1 and Nov. 1 mature 1965	133,000.00	133,000.00	52,000.00	52,000.00	5	$9,250.00
C-1	Promissory notes (on demand)			55,000.00	55,000.00	6	3,300.00
C-1	Washington & Interurban R. R. Co. promissory notes (on demand)			20,344.19	20,344.19		
	Washington & Glen Echo R. R. Co.:						
A-1	Stock	197,150.00	197,150.00				
B-1	First mortgage bonds (matured June 1, 1916)	200,000.00	200,000.00				
B-1	Second mortgage bonds (matured Nov. 1, 1918)	50,000.00	50,000.00				
C-1	Promissory notes (on demand)	22,061.25	22,061.25				
	Grand total	840,211.25	840,211.25	164,344.19	164,344.19		12,550.00

Investments in securities of nonaffiliated companies

Class No.	Name of issuing company and description of security held	Unpledged		Dividends or interest	
		Par value of amount held at close of year	Book value at close of year	Rates	Amount credited to income
B-3	United States Government Treasury bonds, dated Oct. 16, 1922, due Oct. 15, 1952 redeemable at option of United States Government at par and accrued interest on and after Oct. 15, 1947	$100,000.00	$100,000.00	P. ct. 4¼	$4,250.00
B-3	United States Government Treasury bonds, dated June 15, 1927, due November 1, 1933	300,000.00	304,656.25	3⅜	10,125.00
B-3	Various municipal and State bonds	520,000.00	523,959.66	4 to 6	21,201.06
B-3	Province of Ontario, Canada 4½ per cent bonds, due Nov. 1, 1933	50,000.00	50,000.00	4½	2,250.00
C-3	United States Government Treasury notes, maturing Sept. 15, 1930–1932, Mar. 15, 1930–1932 and Dec. 15, 1930–1932	2,100,000.00	2,092,640.63	3½	69,092.95
C-3	Sundry District of Columbia real estate notes	515,500.00	515,500.00	6 to 6½	29,837.65
	Grand total	3,585,500.00	3,586,756.54	------	136,756.66

Investments in securities made during the year

Class No.	Name of issuing company and description of security	Date acquired	Par value of securities acquired	Book value of securities acquired	Cost
2-B	Various municipal and State bonds	February	$500,000.00	$503,175.79	$503,175.79
3-C	United States Government Treasury notes maturing 1931–32	do	1,000,000.00	992,906.25	992,906.25
3-C	Sundry District of Columbia real estate notes	March and April	176,250.00	176,250.00	176,250.00
	Total		1,676,250.00	1,672,332.04	1,672,332.04
	Securities issued or assumed by respondent reacquired during the year: Washington Railway & Electric Co. consolidated mortgage 4 per cent bonds	February, March and June	596,000.00	596,000.00	515,440.00

Investments in securities disposed of during the year

Class No.	Name of issuing company and description of security	Date disposed of	Par value	Book value	Selling price
3-C	Sundry District of Columbia real estate notes	Various	$130,600.00	$130,600.00	$130,600.00
3-C	Edison Electric Illuminating Co., of Boston notes, 4½ per cent	October, 1930	50,000.00	50,000.00	50,000.00
3-E	United States Government Treasury certificates, 4⅞ per cent	June, 1930	500,000.00	500,155.40	500,000.00
	Total		680,600.00	680,755.40	680,600.00

Other unadjusted debits

	Book value of item at close of year
Interest on $325,000 notes, Potomac Electric Power Co. 6 per cent, due Jan. 1, 1930	$9, 750. 00
Certificates of indebtedness of District of Columbia	6, 054. 63
All expenses except District of Columbia bills during revaluation	3, 399. 87
All bills of the District of Columbia applicable to revaluation	5, 000. 00
Expenses in condemnation of property at Tennallytown car house	1, 098. 40
Minor items (3 in number)	890. 80
Total	26, 193. 70

Capital stock

Class of stock	Date issue was authorized	Par value of amount authorized	Total par value outstanding at close of year	Total par value actually outstanding at close of year
Common	June 5, 1900	$6, 500, 000	$6, 500, 000	$6, 500, 000
Preferred	do	8, 500, 000	8, 500, 000	8, 500, 000
Total		15, 000, 000	15, 000, 000	15, 000, 000

Unmatured funded debt

Name and character of obligation	Nominal date of issue	Date of maturity	Par value of extent of indebtedness authorized	Total par value outstanding at close of year	Total par value nominally issued and nominally outstanding at close of year in treasury
Anacostia & Potomac River R. R. Co. first mortgage 5 per cent bonds	April 1899	Apr. 1, 1949	$3, 000, 000	$2, 906, 000	----------
Washington Railway & Electric Co. Consolidated mortgage 4 per cent Bonds	March 1902	Dec. 1, 1951	17, 500, 000	11, 642, 350	$1, 224, 150
City & Suburban Railway of Washington first mortgage 5 per cent bonds	Aug. 1, 1898	Aug. 1, 1948	1, 750, 000	1, 703, 000	28, 000
Total			22, 250, 000	16, 251, 350	1, 252, 150

Name and character of obligation	Total par value actually outstanding at close of year	Interest provisions: Rate per cent per annum	Interest provisions: Dates due	Amount of interest accrued during year charged to income	Amount of interest paid during year	Total par value nominally but not actually issued	Total par value reacquired after actual issue and held alive at close of year
		P. ct.					
Anacostia & Potomac River R. R. Co. first mortgage 5 per cent bonds.	$2, 906, 000	5	Apr. 1, Oct. 1	$147, 282. 63	$147, 150	----------	----------
Washington Railway & Electric Co. Consolidated mortgage 4 per cent bonds.	10, 418, 200	4	Jan. 1, Dec. 1	426, 692. 20	454, 110	$1, 224, 150	$1, 224, 150
City & Suburban Railway of Washington first mortgage 5 per cent bonds.	1, 675, 000	5	Feb. 1, Aug. 1	83, 750. 00	85, 675	28, 000	28, 000
Total	14, 999, 200	------	----------	657, 724. 83	686, 935	1, 252, 150	1, 252, 150

Security for unmatured funded debt

Designation of mortgage, pledge, or other lien	Road mortgaged	Miles of road	Equipment, securities, income, etc., mortgaged or pledged
Anacostia & Potomac River R. R. Co. first mortgage.	Anacostia & Potomac River R. R. Co.	12.92	All its property and franchises.
Washington Railway & Electric Co. consolidated mortgage.	Washington Railway & Electric Co.	79.63	Do.[1]
City & Suburban Railway of Washington first mortgage 5 per cent bonds.	City & Suburban Railway of Washington.	25.34	Do.

[1] Par value:

Railway stock owned	$435,150.00
Railway funded debt owned	383,000.00
Other than railway stock owned	6,000,000.00
Promissary notes aggregating	22,061.25
Total	6,840,211.25

Sundry current liabilities

Miscellaneous accounts payable:	
Distribution account—	
Anacostia & Potomac River R. R. Co. stock	$4,200.00
Brightwood Railway Co. stock	250.00
City & Suburban Railway of Washington stock	13,400.00
Georgetown & Tennallytown Ry. Co. stock	3,550.00
Total	21,400.00
Matured funded debt unpaid: Metropolitan R. R. Co. certificates of indebtedness	118.49

Sundry unadjusted credits

Operating reserves:	
Damage reserve, for purpose of paying for injuries and damages	370,094.44
Reserve for safety contest campaign, for distribution to trainmen entitled to same	2,224.43
Total	372,318.87
Other unadjusted credits:	
7½-cent token sales	62,492.22
8⅓-cent ticket sales	8,228.25
7½-cent (Maryland) paper ticket sales	5,772.18
2-cent (Maryland) ticket sales	126.36
2-cent (Washington, Baltimore & Annapolis) transfer sales	100.00
Commutation ticket sales (yearly)	10.90
Somerset commutation ticket sales	271.39
Total	77,001.30

Depreciation—Road, equipment, and miscellaneous physical property

DEBIT ITEMS

Debits (specified):	
Retirement of—	
4 adding machines	$621.49
2 typewriters	138.77
1 Cummins perforator	110.25
1 coin-counting machine	419.46
4 Fordson tractors	3,373.80
8 passenger and 2 service cars	19,102.20
3 dump trucks	1,685.18
2 Ford touring cars	768.22
2 Chevrolet automobiles	740.50
1 Buick automobile	1,401.08
Eleventh Street Garage building and machinery	6,066.50
1 passenger auto bus No. 24	6,396.56
1 tool heater	202.50
2 paving breakers	391.75

Depreciation—Road, equipment, and miscellaneous physical property—Continued

DEBIT ITEMS—continued

Way and structures	$181, 643. 66
Balance at close of year	5, 721, 172. 91
Total	5, 944, 234. 83

Credit:	
Balance at beginning of year	5, 257, 263. 92
Accrued depreciation, equipment	202, 514. 76
Other credits (specified):	
Passenger automobile buses	127, 167. 97
Bus trouble automobiles	652. 31
Bus garage buildings, machinery, and furniture	3, 404. 41
Way and structures	345, 152. 40
Power plant buildings and equipment	8, 079. 06
Total	5, 944, 234. 83

BASES OF DEPRECIATION CHARGES

For the year ended December 31, 1930, the respondent credited to the accounts shown above for depreciation, amounts in accordance with the "straight line" basis, as outlined in order No. 339 of the Public Utilities Commission of the District of Columbia dated September 4, 1919, except for passenger auto buses and bus trouble autos, which are depreciated on the basis of three and five year lives, and garage machinery, which is depreciated at 10 per cent per annum.

Profit and loss statement

Credits:	
Credit balance at beginning of year	$8, 248, 678. 29
Credit balance transferred from income account	1, 870, 043. 37
Profit on road and equipment sold	203, 654. 95
Miscellaneous credits	172, 582. 20
Total	10, 494, 958. 81

Debits:	
Appropriations of surplus to sinking fund and other reserves	134. 80
Dividend appropriations of surplus	880, 000. 00
Loss on road and equipment retired	55, 146. 88
Miscellaneous debits	30, 001. 71
Balance carried forward to balance sheet	9, 529, 675. 42
Total	10, 494, 958. 81

Dividend appropriations

Name of security on which dividend was declared	Rate per cent, regular	Par value of amount on which dividend was declared	Amount of dividend	Date— Declared	Date— Payable
Preferred stock	2½	$8, 500, 000	$212, 500	Jan. 18, 1930	Mar. 1, 1930
					June 1, 1930
Do	2½	8, 500, 000	212, 500	June 25, 1930	Sept. 1, 1930
					Dec. 1, 1930
Common stock	1¾	6, 500, 000	113, 750	Jan. 18, 1930	Mar. 1, 1930
Do	1¾	6, 500, 000	113, 750	Apr. 23, 1930	June 1, 1930
Do	1¾	6, 500, 000	113, 750	June 25, 1930	Sept. 1, 1930
Do	1¾	6, 500, 000	113, 750	Oct. 22, 1930	Dec. 1, 1930
Total			880, 000		

Income statement for the year

Item	Amount applicable to the year	Comparison with preceding year (increase in roman, decrease in italic)
OPERATING INCOME		
Railway operating revenues	$5,558,303.76	*$231,675.50*
Railway operating expenses	4,311,296.34	*19,088.30*
Net revenue—Railway operations	1,247,007.42	*212,587.20*
Taxes assignable to railway operations	401,034.84	*26,246.67*
Operating income	845,972.58	*186,340.53*
NONOPERATING INCOME		
Net income from miscellaneous physical property	*51.85*	7.98
Dividend income	1,440,000.00	120,000.00
Income from funded securities	157,991.66	52,873.87
Income from unfunded securities and accounts	94,579.55	*81,141.97*
Income from sinking fund and other reserves	134.80	123.63
Contributions from others	8,544.05	4,232.55
Miscellaneous income		*.40*
Total nonoperating income	1,701,198.21	96,095.66
Gross income	2,547,170.79	*90,244.87*
DEDUCTIONS FROM GROSS INCOME		
Miscellaneous rents	37.00	11.00
Interest on funded debt	653,724.83	*44,937.37*
Interest on unfunded debt		*841.44*
Amortization of discount on funded debt	9,982.39	*2,951.73*
Income transferred to other companies	4,540.03	*215.55*
Miscellaneous debits	8,843.17	*118.35*
Total deductions from gross income	677,127.42	*49,053.44*
Income balance transferred to profit and loss	1,870,043.37	*41,191.43*

Railway operating revenues

Class of railway operating revenues	Amount of revenue for the year	Comparison with revenue of preceding year (increases in roman, decreases in italic)
REVENUE FROM TRANSPORTATION		
Passenger revenue	$5,051,776.39	*$188,809.17*
Parlor, sleeping, dining, and special-car revenue	1,671.75	*91.13*
Mail revenue	463.99	*.06*
Express revenue	3,183.91	*481.35*
Freight revenue	6,954.95	*1,781.51*
Switching revenue	58,348.44	5,055.37
Total revenue from transportation	5,122,399.43	*186,107.73*
REVENUE FROM OTHER RAILWAY OPERATIONS		
Station and car privileges	21,980.31	*659.77*
Rent of tracks and facilities	5,787.66	120.92
Rent of equipment	25,821.20	3,691.40
Rent of buildings and other property	37,907.98	*5,011.33*
Power	344,407.18	*43,708.99*
Total revenue from other railway operations	435,904.33	*45,567.77*
Total operating revenues	5,558,303.76	*231,675.50*

Railway operating expenses

Name of railway operating expense account	Amount of operating expenses for the year	Comparison with expenses of preceding year (increases in roman, decreases in italic)
WAY AND STRUCTURES		
Superintendence of way and structures	$27,231.82	$1,339.84
Ballast	132.88	*119.36*
Ties	13,251.88	6,540.40
Rails	6,008.09	7,139.01
Rail fastenings and joints	9,883.62	285.87
Special work	2,784.70	*1,429.82*
Underground construction	1,647.65	*5,139.98*
Track and roadway labor	127,545.74	15,823.97
Miscellaneous track and roadway expenses	27,116.74	9,723.69
Paving	81,712.75	8,238.89
Cleaning and sanding track	32,700.70	*1,145.65*
Removal of snow and ice	15,281.19	7,139.42
Bridges, trestles, and culverts	24,200.44	*3,128.63*
Crossings, fences, and signs	1,616,71	*617.83*
Signal and interlocking apparatus	2,778.31	803.16
Telephone and telegraph lines	374.39	115.51
Miscellaneous way expenses	209.43	*103.58*
Poles and fixtures	5,334.44	1,917.80
Underground conduits	4.31	*27.71*
Distribution system	36,465.77	*7,845.79*
Miscellaneous electric line expenses	535.98	229.48
Buildings, fixtures, and grounds	31,538.33	406.80
Depreciation of way and structures	347,336.18	8,323.91
Total way and structures	795,692.05	48,469.40
EQUIPMENT		
Superintendence of equipment	21,947.39	31.41
Passenger and combination cars	267,719.88	*20,265.84*
Service equipment	3,377.49	*462.00*
Electric equipment of cars	98,603.59	317.11
Locomotives	923.63	183.05
Shop equipment	2,648.98	747.32
Shop expenses	23,683.13	*340.40*
Vehicles and horses	11,912.33	1,481.74
Depreciation of equipment	331,556.72	13,863.64
Total equipment	762,373.14	*4,443.97*
POWER		
Superintendence of power	3,085.54	*3,260.96*
Power plant buildings, fixtures, and grounds	1,248.88	414.82
Substation equipment	6,507.88	*2,457.16*
Depreciation of power plant buildings and equipment	8,079.06	215.13
Power plant employees	31,225.74	1,425.94
Fuel for power	311,884.80	*32,372.82*
Water for power	2,137.29	1,895.70
Lubricants for power	977.12	*607.88*
Miscellaneous power plant supplies and expenses	2,476.38	*4,158.22*
Substation employees	23,091.86	584.48
Substation supplies and expenses	3,115.61	464.48
Power purchased	649.79	*24.43*
Total power	394,473.95	*37,880.92*
CONDUCTING TRANSPORTATION		
Superintendence of transportation	143,838.53	*3,806.70*
Passenger conductors, motormen and trainmen	1,413,267.57	*4,034.01*
Freight and express conductors, motormen, and trainmen	10,125.08	116.17
Miscellaneous car-service employees	49,152.03	871.99
Miscellaneous car-service expenses	40,502.38	*718.68*
Station expenses	45.27	*6.82*
Carhouse employees	177,254.94	*2,665.33*
Carhouse expenses	11,760.23	456.10
Operation of signal and interlocking apparatus	3,808.73	.39
Other transportation expenses	62,013.28	*1,073.35*
Total conducting transportation	1,911,768.04	*10,860.24*

Railway operating expenses—Continued

Name of railway operating expense account	Amount of operating expenses for the year	Comparison with expenses of preceding year (increases in roman, decreases in italic)
TRAFFIC		
Superintendence and solicitation	$1,041.44	$81.44
Advertising	4,325.54	*2,245.89*
Parks, resorts, and attractions	924.25	315.38
Total traffic	6,291.23	1,849.07
GENERAL AND MISCELLANEOUS		
Salaries and expenses of general officers	39,844.05	*1,288.45*
Salaries and expenses of general office clerks	74,857.42	69.92
General office supplies and expenses	5,276.00	*460.87*
Law expenses	9,402.03	188.35
Relief department expenses	283.74	*3.37*
Pensions and gratuities	37,011.68	763.46
Miscellaneous general expenses	45,101.46	*1,151.16*
Injuries and damages	153,671.98	*5,583.23*
Insurance	16,492.10	888.01
Stationery and printing	26,527.07	*3,344.49*
Store expenses	16,876.57	*1,054.39*
Garage and stable expenses	9,981.55	*1,737.67*
Rent of tracks and facilities	5,178.15	153.00
Rent of equipment	188.13	37.39
Total general and miscellaneous	440,691.93	*12,523.50*
RECAPITULATION OF EXPENSES		
Way and structures	795,692.05	48,469.40
Equipment	762,373.14	*4,443.97*
Power	394,479.95	*37,880.92*
Conducting transportation	1,911,768.04	*10,860.24*
Traffic	6,291.23	*1,849.07*
General and miscellaneous	440,691.93	*12,523.50*
Grand total operating expenses	4,311,296.34	*19,088.30*

Operating ratio (ratio of operating expenses to operating revenues), 77.57 per cent.

Taxes assignable to railway operations

Name of road	Name of State	Amount charged to "Taxes assignable to railway operations" in income
OTHER THAN UNITED STATES GOVERNMENT TAXES		
Washington Railway & Electric Co.:		
Maryland real estate tax	Maryland	$5,137.97
District of Columbia real estate tax	District of Columbia	25,231.03
District of Columbia franchise tax	do	265,240.76
Wages, crossing policemen	do	64,477.16
Maryland bus licenses, titles and permits	Maryland	3,796.92
District of Columbia auto and bus permits and licenses	District of Columbia	201.00
Total		364,084.84
UNITED STATES GOVERNMENT TAXES		
Washington Railway & Electric Co., Federal income tax		36,950.00
Grand total		401,034.84

Income from unfunded securities and accounts

Description of unfunded security, advance, loan, or account showing characteristics of of such security, etc., and name of the debtor.	Period covered by interest		Amount to which interest relates	Income derived as interest
	From—	To—		
Interest on bank deposits	Jan. 1, 1930	Dec. 31, 1930		$63,306.92
Demand note of Washington & Rockville Ry. Co	do	do	$35,000.00	2,100.00
Do	do	do	20,000.00	1,200.00
Interest on District of Columbia real estate notes (Saul)	do	May 22, 1930		3,048.33
Interest on U. S. Treasury certificates, 4⅞ per cent	do	June 16, 1930	500,000.00	11,171.89
Interest on special account, Potomac Electric Power Co	do	Jan. 31, 1930	2,700,000.00	13,050.00
Minor items (3 in number)				702.41
Total				94,579.55

Contributions from others

Amount due from the Capital Traction Co. to cover one-half the deficit from operations of the Woodley Road bus line during the year 1930	$5,372.65
Amount paid by Boss & Phelps as a contribution toward the operations of the Foxall Village bus line	3,171.40
Total	8,544.05

Miscellaneous rents

Minor items (2 in number), amount charged to income	$37.00

INCOME TRANSFERRED TO OTHER COMPANIES

Under an agreement with the Capital Traction Co., which operates a bus line in southwest Washington, known as the M Street bus line, and another bus line, known as the Bennings bus line, the respondent agrees to share equally with the Capital Traction Co., the profits or losses from operations of said lines:

During the year 1930 respondent was required to reimburse the Capital Traction Co.—

For the M Street line	$1,195.08
For Bennings bus line	3,344.95
Total	4,540.03

Miscellaneous debits

Income tax levied on bondholders and assumed by the respondent	$4,782.05
Commission and expenses for payment of bond interest coupons	2,332.49
Expenses in cremating coupons of consolidated mortgage, 4's	1,728.63
Total	8,843.17

Appropriations of surplus to sinking fund and other reserves

Anacostia & Potomac River R. R. Co. first mortgage 5 per cent bonds (sinking fund account) interest	$124.79
City & Suburban Railway of Washington first mortgage 5 per cent bonds (sinking fund account) interest	10.01
Total	134.80

Miscellaneous items in profit and loss account for the year

	Charges	Credits
Difference between selling price ($375,000) and original cost ($262,431.86) plus ($28,088.96) depreciation, less ($280) expenses incidental to sale of land and improvements situated between Tenth and Eleventh Streets, Florida Avenue and W Street, NW., square No. 330, lot No. 800 formerly used as Eleventh Street car house and garage		$140,377.10
Crediting profit and loss account with selling price ($85,327) less estimated original cost of land, tracks, transfer of stock, hauling tools, removal cost in removing tracks, removal of fence, operating expenses in connection with construction of 110 feet of straight track replacing special work removed, condemnation expenses and erection of fence at Bennings, $22,049.15 (all of above property situated at Seventh Street and Florida Avenue, NW		63,277.85
Difference between par value ($596,000) and cost ($515,440) Washington Railway & Electric Co. consolidated 4 per cent bonds reacquired		80,560.00
Difference between par value ($58,000) and cost ($48,812.50) Anacostia & Potomac River R. R. Co. first mortgage 5 per cent bonds, purchased by the Baltimore Traction Co. with cash held by them as trustee		9,187.50
Crediting profit and loss account with balance in tax reserve for income taxes applicable to all years prior to and including year 1923		80,982.43
Commission of one-half of 1 per cent on $4,000 for 3 years on real estate notes of M. & R. B. Warren		60.00
One old fuel oil tank found in engine room at Four and one-half and O Streets, SW., same not belonging to us		12.00
Crediting profit and loss account with sum of $20 found on person of Lorenzo Morino who was killed at Anacostia and unclaimed		20.00
Crediting profit and loss account with the unpaid coupon interest on Columbia Ry. Co. first mortgage bonds		30.00
Closing out balance in old Columbia Railway Co. dividend account		7.95
Closing out balance in maintenance and supply suspense as at Dec. 31, 1930		1,722.32
Removing crossover on G Street, NW. between Fourteenth and Fifteenth Streets	$183.20	
Charging profit and loss with the estimated original cost ($64,341.21), plus cost of removing ($1,988.51), less salvage, ($12,896.59) of 26,959.4 foot of single track, 28,444.4 foot of overhead line pole, and 328 foot overhead line (without pole), removed between Beltsville and Laurel, Md	53,433.13	
Charging profit and loss account with the removal cost of tracks and overhead line removed from Eleventh Street car house and vicinity	1,318.54	
Charging profit and loss account with the removal cost of tracks and overhead line removed on Wisconsin Avenue from K Street to a point 291 feet south of curb line at M Street	212.01	
Difference between par value $50 and selling price $25 of shack, Toonerville, sold to Mrs. I. H. Appleman	25.00	
Charging profit and loss account with uncollectible accounts	2,545.45	
Difference between book value $500,155.40 and amount received at maturity of United States Treasury 4⅞ per cent certificates	155.40	
Charging profit and loss account with a portion of unextinguished discount on $580,000 par value Anacostia & Potomac River R. R. Co. first mortgage bonds reacquired by the Baltimore Traction Co. trustee and cancelled	343.37	
Writing off the unextinguished discount on Washington Railway & Electric Co. consolidated 4 per cent bonds reacquired during 1930	11,113.01	
Charging profit and loss with loss on token sales due to change in rate from 6⅔ cents to 7½ cents, effective July 23, 1930	6,205.46	
Charging profit and loss with amount refunded to Mrs. Nellie Larkin for rent paid after house on Newman tract had been destroyed by fire	100.00	
Charging profit and loss with balance in ticket accounts as of Dec. 31, 1930	5.51	
Charging profit and loss with 12 per cent Federal income tax on profit and loss items for the year 1930	9,508.51	
	85,148.59	376,237.15

Additions and betterments—buildings and structures—within the State

Location	Character of work	Cost
IN THE DISTRICT OF COLUMBIA		
Georgia Avenue, N.W	New bus garage including shelves and racks, etc	$367,514.73
Four and one-half and O Streets, S.W	New paint shop	38,326.16
2411 P Street, N.W	2 Dwyer heaters	724.90
Fifteenth and H Streets, N.E	Concrete floor in, boiler room	62.62
Total		406,628.41

Road operated at close of year

Name of road or track	Termini between which road named extends	Miles of road	Miles of second main track	Miles of sidings and turn-outs	Miles of track in car-houses, shops, etc.	Total
Ninth Street line	Water and P Streets, SW., to Tenth and Florida Avenue, NW.	4.613	3.324	0.016	1.039	8.992
Georgia Avenue line	Seventh and Florida Avenue, NW., to Georgia Avenue and District line.	4.750	4.737	.146	.430	10.063
Soldier's Home line	Georgia Avenue and Upshur Street to Soldier's Home.	.645	.628			1.273
Takoma Park line	Georgia Avenue and Butternut Street to Fourth and Cedar Street.	.538	.519			1.057
Georgetown line	Fifteenth and East Capitol Street to Thirty-sixth and Prospect Avenue.	7.360	4.611	.421	1.545	13.937
Great Falls line	Thirty-sixth and Prospect Avenue NW. to Cabin John, Md.	6.889	6.652	.509	.156	14.206
Connecticut Avenue line	Capitol Grounds to Seventeenth and Park Road, NW.	3.224	2.456	.024		5.704
Columbia line	Fifteenth and New York Avenue NW. to District line.	7.199	7.048	2.459	.401	17.107
Kenilworth line	Kenilworth Junction to Kenilworth, D. C.	.878	.049	.239		1.166
Eleventh Street line	Congress Heights to 11th and Monroe Streets, NW.	7.650	6.997	.367	.428	15.442
Portland Street line	Nichols Avenue and Portland Street, SE. to Giesboro Point.	1.412	1.173			2.585
Fouth Street line	Georgia Avenue and W. Streets, NW. to Water and L Streets, SW.	4.053	3.427	.047		7.527
East Washington line	Fifteenth and G Streets NW. to Thirteenth and D Streets, NE.	2.682	1.157	.201		4.040
North Capitol Street line.	North Capitol Street and Massachusetts Avenue to Brookland, D. C.	4.364	4.335	.024		8.723
Maryland line	Fifth and G Streets NW. to Beltsville, Md.	12.946	8.974	.471	.893	23.284
Tennallytown line	Thirty-second and M Streets NW. to District line and Wisconsin Avenue.	4.437	4.045	.018	.639	9.139
Joint trackage (Washington Railway and Electric Co. and Capital Traction Co.).	Union Station Plaza to Massachusetts Avenue and G Street. Union Station Plaza to Delaware Avenue and C Street. First and East Capitol Street to First and B Streets SE.	.925	.900	.182		2.007
Total mileage owned.		74.565	61.032	5.124	5.531	146.252
Deduct road not operated.	Nichols Avenue and Portland Street SE. to Giesboro Point.	1.412	1.173			2.585
Total		73.153	59.859	5.124	5.531	143.667

Miles of road at close of year

State or territory	Road operated				Line owned, not operated, main line
	Line owned		Line operated under trackage rights	Total mileage operated	
	Main line	Branches and spurs			
District of Columbia	59.401	1.379	0.925	61.705	1.412
State of Maryland	11.448			11.448	
Total mileage (single track)	70.849	1.379	.925	73.153	1.412

MISCELLANEOUS PHYSICAL PROPERTIES OPERATED AT THE CLOSE OF THE YEAR

Designation of property or plant: Houses the cost of which is included in road and equipment (account 401) same having been purchased prior to July 1, 1914.
Character of business: Residential.
Character of title under which property is held: Ownership.
Location of property: Washington, D. C.

Mileage, traffic, and miscellaneous statistics

Item	Rail-line operations	Motor-bus operations
Passenger car mileage	10,534,525	2,903,157
Freight, mail, and express car mileage	25,643	
Total car mileage	10,560,168	2,903,157
Passenger car-hours	1,240,829	294,614
Freight, mail, and express car-hours	1,969	
Total car-hours	1,242,798	294,614
Regular fare passengers carried	59,566,784	6,436,810
Revenue transfer passengers carried		
Total revenue passengers carried	59,566,784	6,436,810
Free transfer passengers carried	18,913,578	2,293,106
Total passengers carried	78,480,362	8,729,916
Employees and others carried free	560,122	61,967
Passenger revenue	$4,488,067.60	$563,708.79
Average fare, revenue passengers	.07535	.08758
Average fare, all passengers (including transfer passengers)	.05719	.06457
Total revenue from transportation	4,558,690.64	563,708.79
Revenue from transportation per car-mile	.43169	.19417
Revenue from transportation per car-hour	3.66809	1.91338
Total revenue from other railway operations	411,683.59	24,220.74
Revenue from other railway operations per car-mile	.03898	.00834
Revenue from other railway operations per car-hour	.33125	.08221
Total operating revenues	4,970,374.23	587,929.53
Operating revenues per car-mile	.47067	.20251
Operating revenues per car-hour	3.99934	1.99559
Total operating expenses	3,719,727.75	591,568.59
Operating expenses per car-mile	.35224	.20377
Operating expenses per car-hour	2.99303	2.00794

Accidents to persons [1]

Item	Killed	Injured	Total
Passengers		431	431
Employees		259	259
Other persons	4	149	153
Total	4	839	843

[1] This pertains to accidents occurring within the District of Columbia only.

Employees

	Number
General administration:	
General officers	15
General office clerks and other miscellaneous employees	95
Maintenance of way and structures:	
Superintendents and Foremen	17
Other employees	254
Maintenance of equipment:	
Superintendents and foremen	31
Other employees	295
Power:	
Superintendents	2
Other employees	55
Transportation:	
Superintendents	4
Other employees	936
Total	1,704

Aggregate salaries and wages paid for the year, $2,700,828.66.

Description of equipment

Class	With electric equipment	Without electric equipment	Total number (d)	Number of one-man cars included in column (d)	Aggregate seating capacity	Average seating capacity
Passenger-carrying equipment:						
Busses			119		2,975	25
Cars—						
Closed	407	8	415	70	17,845	43
Open	32		32		2,080	65
Total passenger-carrying cars	439	8	447	70	19,925	45
Other equipment:						
Work cars	24	7	31			
Snow plows	2		2			
Sweepers	24		24			
Instruction car	1		1			
Locomotives	2		2			
Total equipment of all classes	492	15	626	70		

THE WASHINGTON-INTERURBAN RAILROAD CO.

Directors

Name of director	Office address	Date of beginning of term	Date of expiration of term
S. R. Bowen	231 Fourteenth Street NW., Washington, D. C.	Jan. 2, 1930	Jan. 7, 1931
Robert V. Fleming	Riggs National Bank, Washington, D. C.	do	Do.
Julius A. Kaiser	231 Fourteenth Street NW., Washington, D. C.	do	Do.
William F. Ham	do	do	Do.
C. F. Norment	National Bank of Washington, Washington, D. C.	do	Do.

Secretary of board, H. M. Keyser.

Principal general officers

Title of general officer	Department or departments over which jurisdiction is exercised	Name of person holding office at close of year	Office address
President	All departments	William F. Ham	231 Fourteenth Street NW., Washington, D. C.
Vice president and counsel	do	S. R. Bowen	Do.
Secretary, assistant counsel, and assistant treasurer.	Secretary office and claims department.	H. M. Keyser	Do.
Treasurer	Treasurer's office	Atwood M. Fisher	Do.
Vice president and comptroller.	All departments	A. G. Neal	Do.
Assistant secretary and assistant treasurer.	Assistant to secretary	William L. Clarke	Do.
Assistant secretary	Legal matters	H. W. Kelly	Do.
Superintendent of railways	Railway operating department.	J. H. Stephens	Do.
Chief engineer	Track and roadway department.	C. A. Sinclair	Fourteenth and East Capitol Streets, Washington, D. C.
Superintendent of equipment.	Equipment and buildings department.	R. D. Voshall	2411 P Street NW., Washington, D. C.
Master mechanic	Mechanical department	J. B. Blaiklock	Do.
Purchasing agent	Purchasing and stores department.	J. A. Kaiser	231 Fourteenth Street NW., Washington, D. C.
Chief surgeon	Medical staff	F. H. Morhart	Do.
Executive assistant	Assistant president	C. M. Sharpe	Do.

NOTE.—No regular salaries were paid to the above officers, but $591.50 was apportioned to this company by the Washington Railway & Electric Co. to cover the general overhead expenses applicable to salaries and expenses of general officers, this apportionment being based upon this company's proportion of passengers carried to the total carried by the Washington Railway & Electric Co.'s system.

Names of the six security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within one year prior to the actual filing of this report), had the highest voting powers in the respondent

Name of security holder	Address of security holder	Number of votes to which security holder was entitled	Number of votes, classified with respect to securities on which based (common stock)
Washington & Rockville Ry. Co.	231 Fourteenth Street NW., Washington, D. C.	995	995
Robert V. Fleming	Care of Riggs National Bank, Washington, D. C.	1	1
S. R. Bowen	231 Fourteenth Street NW., Washington, D. C.	1	1
Julius A. Kaiser	do	1	1
William F. Ham	do	1	1
C. F. Norment	Care of National Bank of Washington, Washington, D. C.	1	1

Number of votes cast at the latest general meeting for the election of directors of the respondent, 1,000.

Date and place of such meeting, January 7, 1931, Hyattsville, Md.

CORPORATE CONTROL OVER RESPONDENT

Form of control: Sole.

Name of the controlling corporation: Washington Railway & Electric Co.

Manner in which control was established: Through ownership of stock.

Extent of control: 100 per cent, indirect.

Name of the intermediary through which controlled: Washington & Rockville Railway Co.

The Washington & Rockville Railway Co. is the equitable owner of the entire capital stock of this company, and as such, through its board of directors, may direct the vote of such stock at stockholders' meetings for the election of officers and for certain other corporate purposes.

The Washington Railway & Electric Co. is the equitable owner of the entire capital stock of the Washington & Rockville Railway Co., and as such, through its board of directors, may direct the vote of such stock at stockholders' meetings for the election of officers and for certain other corporate purposes.

This company is managed and controlled by its own board of directors and officers, and is, therefore, not under the control of the Washington & Rockville Railway Co. or the Washington Railway & Electric Co. (See P. P. Car Co. *v.* Mo. Pac., 150 U. S. 587.)

Limiting, therefore, the sense of the word "control" to the present right to direct the vote of sufficient stock to elect directors of its selection, the schedules above have been filled out.

Comparative general balance sheet

ASSETS

Item	Balance at beginning of year	Balance at close of year	Net change during year (increase in roman, decrease in italic)
INVESTMENTS			
Road and equipment	$34,810.92	$34,810.92	
CURRENT ASSETS			
Cash	611.43	13.39	*$598.04*
Miscellaneous accounts receivable	509.93	2,333.31	1,823.38
Total current assets	1,121.36	2,346.70	1,225.34
DEFERRED ASSETS			
Other deferred assets	31.40		*31.40*
Grand total	35,963.68	37,157.62	1,193.94

Comparative general balance sheet—Continued

LIABILITIES

Item	Balance at beginning of year	Balance at close of year	Net change during year (increase in roman, decrease in italic)
STOCK			
Capital stock	$50,000.00	$50,000.00	
LONG-TERM DEBT			
Funded debt unmatured	150,000.00	150,000.00	
Notes	20,344.19	20,344.19	
Total long-term debt	170,344.19	170,344.19	
CURRENT LIABILITIES			
Audited accounts and wages payable	104.80		*$104.80*
Miscellaneous accounts payable	76,839.67	75,026.00	*1,813.67*
Matured interest, dividends, and rents unpaid	55,625.00	55,625.00	
Total current liabilities	132,569.47	130,651.00	*1,918.47*
UNADJUSTED CREDITS			
Tax liability	*1,127.86*	*786.72*	341.14
Operating reserves	4,206.42	4,740.90	534.48
Other unadjusted credits		31.60	31.60
Total unadjusted credits	3,078.56	3,985.78	907.22
Profit and loss, debit	*320,028.54*	*317,823.35*	2,205.19
Grand total	35,963.68	37,157.62	1,193.94

Road and equipment

Cost of road purchased: Investment in road and equipment, July 1, 1914, to close of preceding year $34,810.92

Respondent's investment in road and equipment at close of year:

Investment since June 30, 1914 ..... 34,810.92

All tracks of this company have been removed and rail service discontinued. Service is now rendered by auto busses.

Capital stock

Common stock,[1] authorized February, 1916:

Par value of amount authorized $50,000

Total par value actually outstanding at close of year 50,000

Unmatured funded debt

First mortgage 5 per cent bonds:[2]

Par value of extent of indebtedness authorized $150,000

Total par value outstanding at close of year 150,000

Nonnegotiable debt to affiliated companies

Name of creditor company	Interest		Total amount owing at close of year
	Rate per annum	Dates due	
Washington Railway & Electric Co.:	*Per cent*		
Demand note for $4,257.82, dated Dec. 27, 1916	6	Demand	$4,257.82
Demand note for $16,086.37, dated Apr. 19, 1923	6	do	16,086.37
Total			20,344.19

NOTE.—No interest on the above was charged to cost of property.

[1] Authorized by Public Service Commission of Maryland, Feb. 23, 1916; authorized by Public Utilities Commission of the District of Columbia, Feb. 19, 1916.

[2] Nominal date of issue, Feb. 1, 1916; date of maturity, Feb. 1, 1946; dates due, February and August.

Sundry current liabilities

Miscellaneous accounts payable: Washington Railway & Electric Co., open account	$75, 026

Sundry unadjusted credits

Operating reserves: Damage reserve	$4, 740. 90
Other unadjusted credits: 10 cents overlap ticket sales	31. 60

Profit and loss statement

Credits:	
Credit balance transferred from income account	$2, 205. 19
Balance carried forward to balance sheet	317, 823. 35
Total	320, 028. 54
Debit balance at beginning of year	320, 028. 54

Income statement for the year

Item	Amount applicable to the year	Comparison with preceding year (increase in roman, decrease in italic)
OPERATING INCOME		
Railway operating revenues	$72, 175. 56	$590. 43
Railway operating expenses	67, 712. 54	920. 59
Net revenue, railway operations	4, 463. 02	*330. 16*
Taxes assignable to railway operations	4, 257. 83	515. 32
Operating income	205. 19	*845. 48*
NONOPERATING INCOME		
Contributions from others	2, 000. 00	. 06
Gross income	2, 205. 19	*845. 42*
DEDUCTIONS FROM GROSS INCOME		
Interest on unfunded debt	----------	*1, 220. 64*
Income balance transferred to profit and loss	2, 205. 19	375. 22

Railway operating revenues

Class of railway operating revenues	Amount of revenue for the year	Comparison with revenue of preceding year
Revenue from transportation: Passenger	$71, 507. 25	$559. 08
Revenue from other railway operations: Station and car privileges	668. 31	31. 35
Total operating revenues	72, 175. 56	590. 43

Railway operating expenses

Name of railway operating expense account	Amount of operating expenses for the year	Comparison with expenses of preceding year (increases in roman, decreases in italic)	Name of railway operating expense account	Amount of operating expenses for the year	Comparison with expenses of preceding year (increases in roman, decreases in italic)
WAY AND STRUCTURES			TRAFFIC		
Maintenance of way	$190.22	$113.53	Traffic expenses	31.03	*11.05*
EQUIPMENT			GENERAL AND MISCELLANEOUS		
Superintendence of equipment	327.68	17.83	General expenses	1,914.61	78.02
Maintenance of cars	11,467.91	885.80	Injuries and damages	2,145.22	16.77
Miscellaneous equipment expenses	42.36	34.12	Stationery and printing	504.47	*75.09*
			Rent of equipment	12,458.23	839.37
Total equipment	11,837.95	937.75	Total general and miscellaneous	17,022.53	859.07
POWER			RECAPITULATION OF EXPENSES		
Fuel for power	7,987.82	*834.70*			
CONDUCTING TRANSPORTATION			Way and structures	190.22	113.53
			Equipment	11,837.95	937.75
			Power	7,987.82	*834.70*
Superintendence of transportation	1,826.75	*238.95*	Conducting transportation	30,642.99	*144.01*
Condustors, motormen, and trainmen	18,463.94	39.45	Traffic	31.03	*11.05*
Miscellaneous transportation expenses	10,352.30	55.49	General and miscellaneous	17,022.53	859.07
			Grand total operating expenses	67,712.54	920.59
Total conducting transportation	30,642.99	*144.01*			

Operating ratio (ratio of operating expenses to operating revenues), 93.82 per cent.

Taxes assignable to railway operations

Name of road	Name of State	Amount charged to "Taxes assignable to railway operations" in income
OTHER THAN UNITED STATES GOVERNMENT TAXES		
The Washington Interurban R. R. Co.:		
Franchise tax	District of Columbia	$1,529.62
Real estate tax	Maryland	38.66
Bus permits	do	2,362.55
Total		3,930.83
UNITED STATES GOVERNMENT TAXES		
The Washington Interurban R. R. Co	Federal income tax	327.00
Grand total		4,257.83

CONTRIBUTIONS FROM OTHERS

Amount paid by Washington Suburban Realty Co. as a contribution toward the operation of the Cheverly bus line, $2,000.

ROAD OPERATED AT CLOSE OF YEAR

The rails, overhead trolley system, and all other equipment and appurtenances formerly utilized in the operation of trolley cars on the lines of this company, have been removed and auto bus service substituted therefor.

The buses now operate on the public highway, over the following routes: From Fifteenth and H Streets NE., Washington, D. C., to East Riverdale, Md.; from Fifteenth and H Streets NE., Washington, D. C., to Bladensburg School, Md.; from Fifteenth and H Streets NE., Washington, D. C., to Cheverly, Md.; from Fifteenth and H Streets NE., Washington, D. C., to Maryland University, Md.

Mileage, traffic, and miscellaneous statistics

	Motor-bus operations
Passenger bus mileage	406, 455
Passenger bus-hours	31, 779
Regular fare passengers carried	884, 150
Free transfer passengers carried	380, 970
Total passengers carried	1, 265, 120
Employees and others carried free	12, 219
Passenger revenue	$71, 507. 25
Average fare, revenue passengers	$0. 08088
Average fare, all passengers (including transfer passengers)	$0. 05652
Total revenue from transportation	$71, 507. 25
Revenue from transportation per bus-mile	$0. 17593
Revenue from transportation per bus-hour	$2. 25014
Total revenue from other railway operations	$668. 31
Revenue from other railway operations per bus-mile	$0. 00164
Revenue from other railway operations per bus-hour	$0. 02103
Total operating revenues	$72, 175. 56
Operating revenues per bus-mile	$0. 17757
Operating revenues per bus-hour	$2. 27117
Total operating expenses	$67, 712. 54
Operating expenses per bus-mile	$0. 16659
Operating expenses per bus-hour	$2. 13073

Accidents to persons [1]

Employees injured	1
Other persons injured	1
Total	2

Employees

	Number
General administration:	
General officers	14
General office clerks	1
Maintenance of equipment:	
Superintendents	1
Other employees	2
Transportation:	
Superintendents	1
Other employees	10
Total	29

Aggregate salaries and wages paid for the year, $26,452.15.

DESCRIPTION OF EQUIPMENT

Busses:	
Total number	7
Aggregate seating capacity	147
Average seating capacity	21

NOTE.—This company owns no equipment. It operates seven passenger auto buses, hiring them from the Washington Railway & Electric Co.

[1] This pertains to accidents occurring within the District of Columbia only.

WASHINGTON & MARYLAND RAILWAY CO.

Name of operating company, the Capital Traction Co.

Directors

Name of director	Office address	Date of beginning of term	Date of expiration of term
John H. Hanna	Thirty-sixth and M Streets NW., Washington, D. C.	May 15, 1930	May 15, 1931
Geo. E. Hamilton	do	do	Do.
Henry D. Crampton	do	do	Do.
G. Thos. Dunlop	do	do	Do.
J. E. Heberle	do	do	Do.
John Fleming	do	do	Do.
R. H. Dalgleish	do	Nov. 13, 1930	Do.

Chairman of board, J. H. Hanna; secretary of board, H. D. Crampton.

Principal general officers

Title of general officer	Name of person holding office at close of year	Office address
President	J. H. Hanna	Thirty-sixth and M Streets NW., Washington, D. C.
Vice president, secretary and treasurer	H. D. Crampton	Do.
Assistant secretary	John Fleming	Do.
Assistant treasurer	C. B. Koontz	Do.

Names of the 8 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within one year prior to the actual filing of this report), had the highest voting powers in the respondent

Name of security holder	Address of security holder	Number of votes to which security holder was entitled	Common stock
The Capital Traction Co	Thirty-sixth and M Streets NW., Washington, D. C.	195	195
J. H. Hanna	do	1	1
Geo. E. Hamilton	do	1	1
H. D. Crampton	do	1	1
G. Thos. Dunlop	do	1	1
J. E. Heberle	do	1	1
John Fleming	do	1	1
R. H. Dalgleish	do	1	1

Votes cast at the latest general meeting for the election of directors, 200.

Date and place of such meeting, May 15, 1930, Fidelity Building, Baltimore, Md.

CORPORATE CONTROL OVER RESPONDENT

Form of control: Sole.

Name of the controlling corporation: The Capital Traction Co.

Manner in which control was established: Stock ownership.

Extent of control: 100 per cent.

Control: Direct.

Comparative general balance sheet

ASSETS

Item	Balance at beginning of year	Balance at close of year
INVESTMENTS		
Road and equipment	$89,691.78	$89,691.78
CURRENT ASSETS		
Cash	4.00	4.00
Miscellaneous accounts receivable	2,595.00	2,595.00
Total current assets	2,599.00	2,599.00
Grand total	92,290.78	92,290.78
LIABILITIES		
STOCK		
Capital stock	10,155.95	10,155.95
(b_1) Total book liability at close of year, $10,155.95.		
(b_2) Respondent's holdings included in (b_1), $55.95.		
LONG-TERM DEBT		
Funded debt unmatured	66,000.00	66,000.00
(b_1) Total book liability at close of year, $96,000.		
(b_2) Respondent's holdings included in (b_1), $30,000.		
CURRENT LIABILITIES		
Loans and notes payable	20,500.00	20,500.00
Miscellaneous accounts payable	43,372.23	43,372.23
Accrued interest, dividends, and rents payable	2,430.00	2,430.00
Total current liabilities	66,302.23	66,302.23
CORPORATE SURPLUS		
Profit and loss debit	[1] 50,167.40	[1] 50,167.40
Grand total	92,290.78	92,290.78

[1] Decrease.

Respondent's investment in road and equipment at close of year

	Amount
Investment from Dec. 31, 1908, to Aug. 14, 1914	$86,079.65
Investment since June 30, 1914	3,612.13
Total investment in road and equipment	89,691.78

Length of road owned: 2.33 miles.

Average investment per mile of road, exclusive of improvements on leased lines: $38,494.33.

Length of track owned: 2.82 miles.

Average investment per mile of track: $31,805.60.

Capital stock

Common stock:	
Par value of amount authorized	$10,360.00
Total par value outstanding at close of year	10,155.95
In treasury	55.95
Total par value actually outstanding at close of year	10,100.00

STOCK LIABILITY FOR CONVERSION OF SECURITIES OF OTHER COMPANIES

Respondent is liable to holders of 6 outstanding shares of Baltimore & Ocean City Railway Co. stock upon surrender and cancellation of these shares in exchange for Washington & Maryland Railway Co. stock in ratio of $\frac{8\,6\,5}{10.000}$ shares of Washington & Maryland Railway Co. stock for each share of Baltimore & Ocean City Railway Co. stock. Par value of this liability is $55.95, representing $\frac{1\,1\,9}{10.000}$ shares of Washington & Maryland Railway Co. stock.

Unmatured funded debt

Name and character of obligation	Nominal date of issue	Date of maturity	Par value of extent of indebtedness authorized	Total par value outstanding at close of year	Total par value nominally issued and nominally outstanding at close of year, pledged as collateral
MORTGAGE BONDS					
First mortgage 6 per cent, 30 year gold bonds	Jan. 15, 1917	Jan. 15, 1947	$66,000	$66,000	----------
Prior lien 5½ per cent 30 year gold bonds	do	do	30,000	30,000	$30,000
Total for mortgage bonds			96,000	96,000	30,000

Name and character of obligation	Total par value actually outstanding at close of year	Interest provisions		Amount of interest accrued during year, charged to income	Amount of interest paid during year	Total par value nominally but not actually issued
		Rate per cent per annum	Dates due			
First Mortgage 6 per cent, 30 year gold bonds	$66,000	6	Jan. 15 July 15	$3,960	$3,960	----------
Prior lien 5½ per cent, 30 year gold bonds	----------	5½	Jan. 15 July 15	----------	----------	$30,000
Total for mortgage bonds	66,000	------	----------	3,960	3,960	30,000

SECURITY FOR UNMATURED FUNDED DEBT

Road mortgaged: Fourteenth Street and Colorado Avenue NW., Washington, D. C., to Takoma Park, Md. Miles of road, 2.82.

Sundry current liabilities

Loans and notes payable: The Capital Traction Co. 6 per cent demand gold note	$20,500.00
Miscellaneous accounts payable: The Capital Traction Co., advances by Terrell & Little and Chas. E. Wire assigned to Chas. Selden, jr. and reassigned to the Capital Traction Co	43,372.23

Profit and loss statement

Debit balance at beginning of year	50,167.40
Balance carried forward to balance sheet	50,167.40

Income statement for the year

Nonoperating income: Income from lease of road	5,190.00
Deductions from gross income:	
Interest on funded debt	3,960.00
Interest on unfunded debt	1,230.00
Total deductions from gross income	5,190.00

INCOME FROM LEASE OF ROAD

Name: Washington & Maryland Railway Co.
Terminal: Fourteenth Street and Colorado Avenue, NW., Washington, D. C., to District line at Takoma Park, 2.82 miles.
Name of present leaseholder: The Capital Traction Co.
Rent accrued during year: $5,190.

Interest on unfunded debt

6 per cent demand gold note, $20,500 ..... $1,230

Road owned at close of year

State or territory	Miles of road	Miles of second track	Miles of sidings and turnouts	Total
District of Columbia	2.28	0.24	0.21	2.73
Maryland	.05		.04	.09
Total	2.33	.24	.25	2.82

WASHINGTON RAPID TRANSIT CO.

Directors

Name of director	Office address	When elected	Expiration of term
Louis C. Barley	619 Investment Building, Washington, D. C.	Jan. 9, 1930	Jan. 8, 1931
B. Ogle Harper	821 Fifteenth Street, Washington, D. C.	do	Do.
George P. Hoover	Investment Building, Washington, D. C.	do	Do.
E. D. Merrill	4615 Fourteenth Street NW., Washington, D. C.	do	Do.
Eugene E. Thompson	821 Fifteenth Street NW., Washington, D. C.	do	Do.
Harley P. Wilson	619 Investment Building, Washington, D. C.	do	Do.
James G. Yaden	Civil Service Commission, Washington, D. C.	do	Do.

Names and titles of all officers of the board of directors: Chairman of board, E. D. Merrill; secretary of board C. R. Thompson.

Principal general officers

Title	Name	Office address
President	E. D. Merrill	4615 Fourteenth Street NW., Washington, D. C.
Vice president	Alexander Shapiro	Do.
Secretary	C. R. Thompson	Do.
Treasurer	Louis C. Beall	Do.
General counsel	Geo. P. Hoover	Investment Building, Washington, D. C.
General manager	E. D. Merrill	4615 Fourteenth Street NW., Washington, D. C.
Assistant general manager	Alexander Shapiro	Do.
Mechanical superintendent	C. S. Putnam	Do.

Names and addresses of the 10 stockholders who at the date of the latest closing of the stock book had the highest voting powers, and the number of shares of stock held by each

Name	Address	Number of shares
Harley P. Wilson	619 Investment Building, Washington, D. C.	21,227
A. W. H. Munford	50 Broadway, New York City	132
Parker, Bridget & Co.	Ninth and Pennsylvania Avenue NW., Washington, D. C.	50
Anton A. Auth	633 B Street SW., Washington, D. C.	20
Carl Jaeger	908 Twelfth Street NW., Washington, D. C.	20
John H. Rick	5243 Sherrier Place NW., Washington, D. C.	20
Maude C. Alley	505 Northbrook Court NW., Washington, D. C.	10
Pauline B. Donders	1845 North Capitol Street NW., Washington, D. C.	10
John Ferry	2 G Street NW., Washington, D. C.	10
Rosalie S. Godfrey	1822 I Street NW., Washington, D. C.	10

Comparative general balance sheet

	Balance at beginning of year	Balance at close of year 1930	Net change during year (increase in roman, decrease in italic)
ASSETS			
Plant and equipment:			
Installed prior to Dec. 31, 1925	$209,933.16	$207,151.44	*$2,781.72*
Installed since Dec. 31, 1925	499,038.78	545,913.50	46,874.72
Total plant and equipment	708,971.94	753,064.94	44,093.00
Investments: Miscellaneous physical property	34,975.52	34,975.52	----------
Special deposits	7,500.00	6,000.00	*1,500.00*

Comparative general balance sheet—Continued

	Balance at beginning of year	Balance at close of year 1930	Net change during year (increase in roman, decrease in italic)
ASSETS—continued			
Current assets:			
Cash	$859.94	$4,226.05	$3,366.11
Loans and notes receivable	423.28	454.61	31.33
Due from agents, drivers, etc		334.73	334.73
Other accounts receivable	3,040.14	5,289.71	2,249.57
Material and supplies (inventory)	26,411.07	30,732.85	4,321.78
Total current assets	30,734.43	41,037.95	10,302.52
Prepaid accounts:			
Prepaid insurance	352.68	438.09	85.41
Prepaid taxes and licenses	5,043.45	5,310.07	266.62
Total prepaid accounts	5,396.13	5,748.16	352.03
Deferred charges (unadjusted debits):			
Preliminary survey and investigation charges	8,542.24	8,442.24	*100.00*
Other deferred charges or unadjusted debits	60,228.53	48,784.60	*11,443.93*
Total deferred charges	68,770.77	57,226.84	*11,543.93*
Grand total assets	856,348.79	898,053.41	41,704.62
LIABILITIES, CAPITAL, AND SURPLUS			
Corporate capital liability: Capital stock issued and outstanding	216,120.00	216,120.00	
Current liabilities:			
Notes payable	447,253.87	422,253.87	*25,000.00*
Audited accounts and wages payable	14,557.80	19,590.89	5,033.09
Dividends payable	24.60	24.60	
Total current liabilities	461,836.27	441,869.36	*19,966.91*
Accrued liabilities not yet due: Other accrued liabilities	5,970.16	4,518.32	*1,451.84*
Deferred liabilities	930.74	883.01	*47.73*
Reserve accounts:			
Injuries and damages reserve	15,182.99	26,907.19	11,724.20
Retirement reserve	341,272.13	418,611.83	77,339.70
Other corporate reserve	20,160.44	20,059.63	*100.81*
Total reserves	376,615.56	465,578.65	88,963.09
Corporate surplus or deficit	*205,123.94*	*230,915.93*	*25,791.99*
Total corporate surplus	*205,123.94*	*230,915.93*	*25,791.99*
Grand total liabilities	856,348.79	898,053.41	41,704.62

Plant and equipment

REAL ESTATE

Description of real estate	Value on books of respondent
Lot No. 1, cost and improvements	$10,314.10
Parcel 84/161, cost and improvements	24,554.92
Sewer assessment on above lots	106.50
Total cost of real estate	34,975.52

Plant and equipment—Continued

EQUIPMENT

	Value on books of respondent	
	Jan. 1, 1930	Dec. 31, 1930
Motor-bus equipment	$576,151.58	$617,619.60
Auxilliary equipment	6,324.27	6,205.94
Service-car equipment	7,190.23	5,251.91
Office furniture and fixtures	6,817.51	7,083.91
Garage equipment	15,798.05	16,252.05
Miscellaneous	1,354.51	1,354.51
Total	613,636.15	653,767.92

Capital stock

Common stock, par value, $10:

Amount authorized	$500,000
Amount outstanding	216,120

Funded debt and notes payable

Name of creditor:	Amount
The North American Co	$327,253.87
Harley P. Wilson	95,000.00
Total notes payable	422,253.87

Operating revenues and expenses

	1930			1929		
	Total	District of Columbia	Maryland	Total	District of Columbia	Maryland
INCOME						
Revenue from transportation:						
Passenger revenue	$554,985.99	$500,120.19	$54,865.80	$557,142.72	$523,234.16	$33,908.56
Passenger revenue school tickets	313.85		313.85	89.50		89.50
Special bus revenue	34,276.99	34,276.99		31,771.11	31,771.11	
Total transportation revenue	589,576.83	534,397.18	55,179.65	589,003.33	555,005.27	33,998.06
Miscellaneous operating revenue:						
Revenue from station and bus privileges	5,809.51	4,744.39	1,065.12	6,305.08	5,699.01	606.07
Rent from buildings, etc				7.00	6.35	.65
Other operating revenue	3,167.46	2,597.02	570.44	5,100.11	4,613.20	486.91
Total miscellaneous operating revenue	8,976.97	7,341.41	1,635.56	11,412.19	10,318.56	1,093.63
Total operating revenue	598,553.80	541,738.59	56,815.21	600,415.52	565,323.83	35,091.69
Operating expenses and taxes:						
Operating expenses	572,524.93	500,567.42	71,957.51	554,581.45	515,017.31	39,564.14
Taxes	21,189.98	15,095.29	6,094.69	17,736.65	14,973.48	2,763.17
Total operating expenses and taxes	593,714.91	515,662.71	78,052.20	572,318.10	529,990.79	42,327.31
Operating income	4,838.89	26,075.88	*21,236.99*	28,097.42	35,333.04	*7,235.62*
Nonoperating income: Miscellaneous income	1,206.94	1,206.94		1,359.14	1,359.14	
Gross income (less operating expenses and taxes)	6,045.83	27,282.82	*21,236.99*	29,456.56	36,692.18	*7,235.62*
Deductions from gross income:						
Interest on unfunded debt	32,898.30	29,376.58	3,521.72	35,727.93	33,401.48	2,326.45
Miscellaneous debits	1,058.18	1,058.18		1,054.42	1,054.42	
Total deductions from gross income	33,956.48	30,434.76	3,521.72	36,782.35	34,455.90	2,326.45
Net income (transferred to profit and loss)	*27,910.65*	*3,151.94*	*24,758.71*	*7,325.79*	2,236.28	*9,562.07*
Profit and loss: Miscellaneous credits	2,118.66			1,465.26		
Total profit and loss	*25,791.99*			*5,860.53*		

Operating revenues and expenses—Continued

	1930			1929		
	Total	District of Columbia	Maryland	Total	District of Columbia	Maryland
OPERATING EXPENSES						
Maintenance of plant and equipment:						
Superintendent of plant and equipment	$3,147.83	$2,720.85	$426.98	$3,389.46	$3,062.14	$327.32
Maintenance department rents	12,430.12	10,782.26	1,647.86	11,814.84	10,679.43	1,135.41
Maintenance of buildings and grounds owned	290.76	252.26	38.50	1,186.31	1,068.88	117.43
Maintenance of bus bodies	14,466.37	12,964.33	1,502.04	12,368.90	11,560.95	807.95
Maintenance of bus chassis	54,849.95	49,106.83	5,743.12	43,918.92	41,169.49	2,749.43
Tires and tubes	23,298.17	19,421.37	3,876.80	24,409.37	22,118.30	2,291.07
Maintenance of shop and garage equipment	728.82	630.41	98.41	866.48	782.20	84.28
Maintenance and operating of service-car equipment	1,326.36	1,146.44	179.92	1,663.16	1,500.25	162.91
Miscellaneous shop expenses	4,114.56	3,555.15	559.41	4,481.75	4,049.02	432.73
Retirement expense—						
Revenue busses	97,267.74	86,541.30	10,726.44	105,877.02	101,430.84	4,446.18
Service car and equipment	989.18	862.61	126.57	709.48	640.40	69.08
Buildings	217.92	190.08	27.84	217.92	196.99	20.93
Shop and garage equipment	2,622.40	2,284.72	337.68	2,338.07	2,112.13	225.94
Furniture and fixtures	598.44	521.31	77.13	565.99	511.48	54.51
Miscellaneous	248.31	216.38	31.93	251.40	227.24	24.16
Total maintenance of plant and equipment	216,597.93	191,196.30	25,401.63	214,059.07	201,109.74	12,949.33
Operating garage expense:						
Garage employees	25,860.60	22,344.83	3,515.77	23,957.64	21,651.42	2,306.32
Garage supplies and expense	4,497.54	3,889.41	608.13	5,027.33	4,543.28	484.05
Total operating garage expense	30,358.14	26,234.24	4,123.90	28,984.97	26,194.70	2,790.27
Transportation:						
Fuel for revenue vehicles	51,633.26	45,985.36	5,647.90	51,945.83	48,044.99	3,900.84
Lubricants for revenue vehicles	12,351.18	10,891.64	1,459.54	9,392.07	8,554.87	837.20
Superintendence of transportation	22,511.18	20,881.27	1,629.91	23,718.20	21,441.53	2,276.67
Bus drivers	130,303.22	110,773.08	19,530.14	115,381.89	106,325.89	9,056.00
Bus conductors	9,558.34	9,558.34		14,898.14	14,898.14	
Transportation rents	2,576.30	2,393.75	182.55	1,856.76	1,678.34	178.42
Station expenses	94.19	3.37	90.82			
Road expenses	833.41	698.10	135.31	517.89	464.75	53.14
Other transportation expenses	4,620.44	3,803.07	817.37	4,876.46	4,412.79	463.67
Total transportation	234,481.52	204,987.98	29,493.54	222,587.24	205,821.30	16,765.94
Traffic promotion:						
Superintendence and solicitation	2,175.84	2,154.57	21.27	973.59	870.93	102.66
Advertising	4,013.12	3,266.63	746.49	3,626.85	3,270.14	356.71
Total traffic promotion	6,188.96	5,421.20	767.76	4,600.44	4,141.07	459.37
Administrative expenses:						
Salaries and expenses of general officers	21,290.75	17,412.45	3,878.30	21,455.78	19,392.92	2,062.86
Salaries and expenses of general office clerks	6,922.67	5,657.39	1,265.25	6,615.80	5,978.26	637.54
General office expenses	1,334.78	1,090.77	244.01	1,292.58	1,168.67	123.91
General law expenses	3,600.00	2,941.99	658.01	3,600.00	3,254.04	345.96
Administrative supplies and expenses	2,598.28	2,124.75	473.53	2,737.63	2,472.77	264.86
Total administrative expenses	35,746.45	29,227.35	6,519.10	35,701.79	32,266.66	3,435.13
General expenses:						
Employees welfare expenses	204.23	166.84	37.39	26.07	23.64	2.43
Regulatory commission expenses	425.28	108.67	316.61	602.99	539.38	63.61
Injuries and damages	40,903.89	36,895.78	4,008.11	40,379.33	37,914.13	2,465.20
Insurance	1,252.61	1,091.45	161.16	1,147.51	1,091.71	55.80
Store room labor and expenses	4,770.43	4,092.05	678.29	4,518.43	4,088.83	429.60
Rent of rolling stock	365.49	93.50	271.99	449.61	449.61	
Other general expenses	1,230.00	1,052.06	177.94	1,524.00	1,376.54	147.46
Total general expenses	49,151.93	43,500.35	5,651.58	48,647.94	45,483.84	3,164.10
Total operating expenses	572,524.93	500,567.42	71,957.51	554,581.45	515,017.31	39,564.14

Materials and supplies

	Amount
Parts and supplies:	
Fageol busses	$4,808.22
Yellow coach, model X	2,925.18
Yellow coach, model Z	5,218.32
Yellow coach, model Z–240	1,892.10
Yellow coach, model Y	505.46
Duplex	2,241.35
Yellow coach, model Z–250	178.20
Reo	23.31
Buick	83.88
A. C. F., model P–85	325.10
Miscellaneous parts	4,590.45
Chauffeurs equipment	294.05
Gasoline	102.42
Oils and greases	298.11
Auxilliary parts:	
Miscellaneous	4,201.14
Yellow coach, model X	188.20
Yellow coach, model Z	1,066.89
Yellow coach, model Z–240	645.47
Yellow coach, model Y	15.90
Fageol	923.93
Reo	5.37
Buick	20.00
A. C. F	36.55
Physical inventory short of book value	143.25
Total material and supplies	30,732.85

Taxes

Kind of tax	Amount charged against account	Amount paid during year
Maryland seat tax	$5,207.80	$6,678.41
Delaware State tax	25.00	25.00
Property tax, tangible	4,178.78	5,366.41
Property tax, intangible	13.06	13.05
Property tax, real estate	537.80	537.80
Gasoline road tax	10,251.54	10,251.54
Hackers license	732.00	1,392.00
License plates	73.00	82.00
Certificate of title	1.00	1.00
Virginia licenses	170.00	170.00
	21,189.98	24,517.21

NOTE.—Maryland seat tax for year 1931 paid in December, 1930.

Profit and loss statement

Miscellaneous credits	$2,118.66
Debits:	
Debit balance at beginning of year	205,123.94
Debit balance transferred from Income Account	27,909.65

Depreciation

[3 per cent sinking fund basis, interest compounded monthly]

	Assumed life (months)
Busses:	
Fageol double deck	48
Fageol single deck	36
Yellow, model X (1926 purchases)	48
Yellow, model Y	48
Yellow, model Z–250	48
Yellow, model Z–240 (1)	36

Depreciation—Continued

	Assumed life (months)
Busses—Continued.	
Yellow, all others	60
Reo	36
Buick	60
A. C. F	60
Service cars	42
Shop equipment	60
Office furniture and fixtures	120

Interest on reserve balance at beginning of month is charged at 3 per cent. Debited to account 1417 and credited to reserve.

Profit and loss

	Amount
Discount earned	$1, 181. 11
Junk parts and supplies sold	20. 80
Salvage on old check writer	1. 25
Salvage on old Duplex truck (insurance)	901. 50
Old check returned unable to deliver	1. 00
Refund on schedule bond	13. 00
	2, 118. 66

Traffic statistics

Motor busses in use Dec. 31, 1930, District of Columbia	68
Motor busses in use Dec. 31, 1930, Maryland	27
Bus miles operated during year, District of Columbia	1, 767, 038. 7
Bus miles operated during year, Maryland	397, 159. 8
Total bus-miles operated during year	2, 164, 198. 5

Routes operated

Route	Description	Miles	Passengers carried
	DISTRICT OF COLUMBIA		
1	Sixteenth and Kennedy and Maryland points to Eighth and Pennsylvania via Massachusetts Avenue		
4	Sixteenth and Buchanan to Potomac Park via Sixteenth Street		
5	Iowa and Thirteenth and Sherman Circle to Potomac Park via Grant Circle and Twentieth Street.	737, 396. 3	1, 994, 540
6	Sixteenth and Kennedy to Lincoln Memorial via Sixteenth Street		
7	Iowa and Thirteenth and Sherman Circle to Potomac Park via Grant Circle and Seventeenth Street.		
	(These routes were shown separately on former reports, but as they are rush hour routes only, they have been kept as a unit.		
	Total for above rush hour routes	106, 879. 9	470, 701
8	Eighth and Pennsylvania Avenue to Lincoln Memorial via K Street	143, 945. 1	262, 159
10, 12	Iowa Circle, Thirteenth Street, and Sherman Circle to Eighth and Pennsylvania Avenue via I and K Streets (Express via Sherman Avenue)	665, 336. 8	2, 480, 663
	Cherry Blossom	67. 8	122
	Special	64, 650. 6	59, 984
	Miscellaneous	3, 803. 8	
	Dead mileage	44, 958. 4	
	Total, District of Columbia	1, 767, 038. 7	5, 268, 169
	MARYLAND		
	(No attempt has been made to divide miles and passengers according to routes in Maryland)		
	Forest Glen, Four Corners, Linden, Sligo, Loop Line, Clifton, Bethesda, and to Burtonsville to Laurel	235, 484. 6	328, 293
	Baltimore and Rockville	160, 870. 1	42, 075
	Dead mileage	805. 1	
	Total, Maryland	397, 159. 8	370, 368
	Total, Washington Rapid Transit system	2, 164, 198. 5	5, 638, 537

Passengers carried at 10-cent rate of fare	5, 373, 542
Passengers carried at school ticket rate of fare	6, 562
Passengers carried at special rate of fare	59, 984
Total revenue passengers carried	5, 440, 088
Transfer passengers carried	207, 094
Employees and others carried free	5, 138
Total passengers carried	5, 652, 320
Passengers per bus-mile	2. 61
Revenue from transportation per bus-mile (cents)	27. 21
Operating expenses per bus-mile (cents)	26. 46

POTOMAC ELECTRIC POWER CO.

Name and address of officers

Title	Name of officer	Address	Entered upon office
President	W. F. Ham	231 Fourteenth Street NW., Washington, D. C.	Jan. 18, 1930
Vice president and counsel	S. R. Bowen	do	Do.
Vice president and comptroller	A. G. Neal	do	Do.
Secretary, assistant counsel, and assistant treasurer.	H. M. Keyser	do	Do.
Treasurer	A. M. Fisher	do	Do.

Name and address of each director

Name of director	Address	Term expires
Woodbury Blair	Washington, D. C	Jan. 17, 1931
Edwin C. Brandenburg	do	Do.
Daniel J. Callahan	do	Do.
Frederick W. Doolittle	New York City, N. Y	Do.
Robert V. Fleming	Washington, D. C	Do.
Julius Garfinckel	do	Do.
Edwin Gruhl	New York City, N. Y	Do.
William F. Ham	Washington, D. C	Do.
Robert N. Harper	do	Do.
Cloyd H. Marvin	do	Do.
Lennard H. Mitchell	do	Do.
Clarence F. Norment	do	Do.
Eugene E. Thompson	do	Do.
Harley P. Wilson	do	Do.

Date of incorporation: April 28, 1896.

Under laws of what State incorporated: District of Columbia.

Names of cities, towns and other municipalities supplied by the respondent: District of Columbia and adjacent territory of the State of Maryland.

Name of corporation controlling: Washington Railway and Electric Co., through ownership of stock.

Names of the 20 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within one year prior to the actual filing of this report) had the highest voting powers in the respondent

Name of security holder	Washington, D. C., address of security holder	Number of votes to which security holder was entitled	Number of votes, classified with respect to securities on which based (common stock)
Woodbury Blair	231 Fourteenth Street NW	1	1
S. R. Bowen	do	1	1
Edwin C. Brandenburg	do	1	1
D. J. Callahan	do	1	1
Wm. L. Clarke	do	1	1
Frederick W. Doolittle	do	1	1
Robert V. Fleming	do	1	1
Julius Garfinckel	do	1	1
Edwin Gruhl	do	1	1
William F. Ham	do	1	1
Robert N. Harper	do	1	1
Cloyd H. Marvin	do	1	1
Lennard H. Mitchell	do	1	1
Clarence F. Norment	do	1	1
Eugene E. Thompson	do	1	1
Harley P. Wilson	do	1	1
Chemical Bank & Trust Co	do	9,989	9,989
Washington Railway & Electric Co	do	49,995	49,995

Number of votes cast at the latest general meeting for the election of directors: 59,996.

Date and place of such meeting: January 18, 1930; 231 Fourteenth Street NW., Washington, D. C.

Balance sheet

	Balance at beginning of year	Balance at end of year	Change during year
ASSETS			
Fixed capital—Electric	$42,901,232.10	$46,412,977.62	$3,511,745.52
Cash	280,103.32	633,840.95	353,737.63
Notes receivable	15,450.00	15,450.00	
Accounts receivable	979,418.40	948,354.26	*31,064.14*
Interest and dividends receivable	7,118.38	15,660.50	8,542.12
Materials and supplies	896,394.00	811,776.59	*84,617.41*
Prepayments	112,200.06	76,511.71	*35,688.35*
Total current assets	2,290,684.16	2,501,594.01	210,909.85
Investments in affiliated companies	39,537.50	95,607.50	56,070.00
Miscellaneous investments	1,983,081.08	1,302,061.20	*681,019.88*
Sinking funds	3,530,505.53	3,845,464.39	314,958.86
Miscellaneous special funds	51,000.00	50,500.00	*500.00*
Special deposits	208,532.73	574,770.00	366,237.27
Total miscellaneous assets	5,812,656.84	5,868,403.09	55,746.25
Unamortized debt discount and expense	180,993.23	164,306.79	*16,686.44*
Work in progress	111,436.38	13,164.89	*98,271.49*
Miscellaneous suspense	19,056.59	82,052.35	62,995.76
Total suspense	311,486.20	259,524.03	*51,962.17*
Treasury securities	3,416,000.00	3,038,000.00	*378,000.00*
Total assets	54,732,059.30	58,080,498.75	3,348,439.45
LIABILITIES			
Capital stock	13,000,000.00	13,000,000.00	
Long-term debt	12,443,500.00	12,403,500.00	*40,000.00*
Notes payable		325,000.00	325,000.00
Accounts payable	335,540.32	702,446.83	366,906.51
Consumers' deposits	920,654.78	937,842.51	17,187.73
Matured interest unpaid	145,198.50	111,483.50	*33,715.00*
Matured long-term debt retired	3,762.50		*3,762.50*
Matured long-term debt unpaid	34,000.00	29,000.00	*5,000.00*
Total current liabilities	1,439,156.10	2,105,772.84	666,616.74
Taxes accrued	923,524.98	992,798.01	69,273.03
Interest accrued	55,377.50	54,807.50	*570.00*
Miscellaneous accrued liabilities		9,000.00	9,000.00
Total accrued liabilities	978,902.48	1,056,605.51	77,703.03
Advances from affiliated companies	2,700,000.00	500,000.00	*2,200,000.00*
Retirement reserve	7,824,128.71	8,585,097.16	760,968.45
Casualty and insurance reserve	179,202.28	184,713.19	5,510.91
Sinking fund reserves	3,526,364.93	3,865,512.73	339,147.80
Contributions for extensions		77,181.54	77,181.54
Miscellaneous reserves	109,658.17	96,272.05	*13,386.12*
Total reserves	11,639,354.09	12,808,776.67	1,169,422.58
Miscellaneous unadjusted credits	292,164.26	273,633.39	*18,530.87*
Profit and loss—Surplus	12,238,982.37	15,932,210.34	3,693,227.97
Total liabilities	54,732,059.30	58,080,498.75	3,348,439.45

Changes in fixed capital during the year

Account	Balance at beginning of year	Additions during year	Withdrawals during year	Adjustments made during year	Balance at end of year
Land		$911,697.90			$911,697.90
Structures		1,870,128.70			1,870,128.70
Boiler plant equipment		123,730.04			123,730.04
Turbo-generator units—steam		88,187.42			88,187.42
Electric plant—steam		99,494.80			99,494.80
Miscellaneous power-plant equipment—steam		39.38			39.38
Substation equipment		496,670.27			496,670.27
Underground conduits		502,051.29			502,051,29
Poles, towers, and fixtures		112,507.22			112,507.22
Overhead conductors		179,715.26			179,715.26
Underground conductors		892,984.64			892,984.64
Services		168,243.37			168,243.37
Line transformers and devices		77,153.77	$122.39	$1,372.17	78,403.55
Line transformer installation		8,807.22			8,807.22
Consumers' meters		75,218.13	241.50		74,976.63
Meter installation		22,017.47			22,017.47
Street lighting equipment		75,096.23			75,096.23
General equipment		59,759.82			59,759.82
Total		5,763,502.93	363.89	1,372.17	5,764,511.21
Engineering and superintendence		403,664.83			403,664.83
Injuries and damages during construction		7,795.70			7,795.70
Interest during construction		127,485.04			127,485.04
Miscellaneous construction expenditures		836.84			836.84
Fixed capital not classified by prescribed accounts	$42,901,232.10		2,791,175.93	*1,372.17*	40,108,684.00
Total	42,901,232.10	539,782.41	2,791,175.93	*1,372.17*	40,648.466,41
Grand total	42,901,232.10	6,303,285.34	2,791,539.82		46,412,977.62

Miscellaneous investments

	Rate	Maturity	Interest due	Par value	Book value
Bonds:	*Per cent*				
Washington Auditorium	6	Jan. 1,1944	Jan. 1 and July 1	$5,000.00	$5,000.00
City of Akron, Ohio	5½	Oct. 1,1932	Apr. 1 and Oct. 1	30,000.00	32,141.81
Do	5½	Oct. 1,1931	do	10,000.00	10,675.07
City of Toledo, Ohio	4¾	Oct. 1,1932	do	20,000.00	20,689.50
Do	4¾	Nov. 1,1932	May 1 and Nov. 1	25,000.00	25,868.15
Do	4¾	Oct. 1,1933	Apr. 1 and Oct. 1	20,000.00	20,758.00
Do	4¾	Nov. 1,1933	May 1 and Nov. 1	25,000.00	25,954.48
Do	4¾	Oct. 1,1934	Apr. 1 and Oct. 1	10,000.00	10,411,85
City of Columbus, Ohio	5	Nov. 1,1933	May 1 and Nov. 1	20,000.00	21,145.96
City of Indianapolis, Ind	4¾	Jan. 1,1933	Jan. 1 and July 1	10,000.00	10,462.73
Do	4¾	Jan. 1,1934	do	10,000.00	10,517.32
City of Cleveland, Ohio	5	Apr. 1,1931	Apr. 1 and Oct. 1	25,000.00	26,164.71
Do	4¾	Apr. 1,1933	do	75,000.00	77,993.99
3,510 shares Electrical Testing Laboratory stock					2,700.00
180 3/10 shares Old Dutch Market (Inc.), stock					1,577.63
Undivided two-thirds interest, Great Falls power site					1,000,000.00
					1,302,061.20

Investments in affiliated companies

	(Cost)
Book value at end of year:	
City & Suburban Ry. Co. bonds, 5 per cent	$80,747.50
Par value $100,000.00.	
Anacostia & Potomac River Ry. Co. 5 per cent bonds	14,860.00
Par value $18,000.	
Total	95,607.50

Sinking funds

Name of fund and list of contents	Income from item during year	Book value of item at end of year
Commercial Trust Co. of New Jersey:		
1,800 Potomac Electric Power Co. consolidated mortgage 5 per cent bonds (par value $1,000 each) reacquired	$86,375.00	$1,732,275.00
2,494 Washington Railway & Electric Co. consolidated mortgage 4 per cent bonds (par value $1,000 each)	99,760.00	1,975,465.75
Cash	469.46	104,458.64
City Bank Farmers Trust Co., New York, cash		33,265.00
Total	186,604.46	3,845,464.39

Miscellaneous special funds

Book value at end of year: Petty cash advances	$50,500.00

Special deposits

Book value at end of year:	
Commercial Trust Co. of New Jersey first mortgage bonds (retired)	$29,000.00
Coupon interest	156,513.50
District of Columbia	2,500.00
Stone & Webster (Inc.)	368,007.81
Mortgage property sold—notes	16,976.49
Cash in reserve for repayment to consumers	1,772.20
Total	574,770.00

Unamortized debt discount and expense

Name of debt to which discount and expense relate	Balance in account at beginning of year	Credits to accounts during year charged to—		Balance in account at end of year
		Profit and loss	Income	
Consolidated mortgage 5 per cent bonds	$54,629.75		$8,238.48	$46,391.27
Series B general and refunding 6 per cent bonds	67,869.30	$700.88	2,768.88	64,399.54
Series A general and refunding 7 per cent bonds	58,494.18		4,978.20	53,515.98
Total	180,993.23	700.88	15,985.56	164,306.79

Miscellaneous suspense

Item	Book value at beginning of year	Charges during year	Credits during year	Book value at end of year
Store suspense	$12,106.38	$81,897.75	$83,543.50	$10,460.63
Suspense	6,950.21	240,871.54	246,718.15	1,103.60
Fire damage suspense		4,047.86	1,756.81	2,291.05
Sale of property, salvage suspense		79,282.04	11,084.97	68,197.07
Total	19,056.59	406,099.19	343,103.43	82,052.35

Treasury securities

Item	Par value
Series B general and refunding mortgage 6 per cent 30 year gold bonds	$1,760,000
Consolidated mortgage 5 per cent bonds	1,278,000
Total	3,038,000

Capital stocks

Class of stock	Par value per share	Total number of shares		Number of shares actually outstanding at end of year	Total amount of capital stock actually outstanding at end of year	Number of stockholders
		Authorized	Actually issued			
Common	$100	10,000,000	6,000,000	60,000	$6,000,000	18
Preferred	100	20,000,000	7,000,000	70,000	[1] 7,000,000	5,160
Total				130,000	13,000,000	5,178

[1] 6 per cent series 1925, $1,999,500; 6 per cent series interim receipts, outs, $500; 5½ per cent series 1927, $5,000,000; total, $7,000,000.

Unmatured long term debt

Name of liability	Face value of indebtedness authorized	Nominal date of issue	Date of maturity	Interest provisions		Face value of amount held by or for respondent	Face value of amount actually outstanding at end of year	Interest during year	
				Rate per cent per annum	Dates due			Accrued	Actually paid
Consolidated mortgage 5 per cent bonds.	$7,000,000	1906	1936	5	January, July.	[1] $1,800,000	$3,922,000	$282,475	$271,625
Series B general and refunding 6 per cent bonds.	$5,760,000	1923	1953	6	April, October.	[2] 1,278,000 [2] 1,760,000	3,643,500	219,360	218,010
Total						4,838,000	7,565,500	501,835	489,635

[1] Sinking fund. [2] In Treasury.

Notes payable

	Amount at end of year
Character and purpose of liability: 5 notes payable to Washington Railway & Electric Co., $65,000 each at 6 per cent on purchase of property at Tenth and Florida Avenue, NW., maturing July 1, 1935	$325,000.00

Miscellaneous current and accrued liabilities

Item of accrued liability: Rental of property, squares 259–260 from United States Government	$9,000.00

Retirement reserve

Item	Total amount	Electric
Balance in reserve at beginning of year		$7,824,128.71
Credits:		
Through operating expenses		600,911.30
From income account		326,845.20
From other sources		66,427.07
Debits: Book value of fixed capital withdrawn	$233,215.12	
Balance in reserve at end of year	8,585,097.16	

Miscellaneous reserves

Name of reserve	Balance at beginning of year	Total credits during year	Total debits during year	Balance at end of year
Reserve for doubtful consumers	$38,654.06	$364.91	$13,751.03	$25,267.94
Reserve for taxes	71,004.11			71,004.11
Total	109,658.17	364.91	13,751.03	96,272.05

Contributions for extensions

Credits during year	$77,181.54
Book value at end of year	77,181.54

Miscellaneous unadjusted credits

Item	Amount at beginning of year	Credits during year	Charges during year	Amount at end of year
Garage suspence	[1] $337.35	$74,306.10	$78,232.96	[1] $4,264.21
Compressor and mixer suspence	[1] 3,696.55	25,518.07	27,340.82	[1] 5,519.30
Deferred profit on real estate sold	12,039.52			12,039.52
Unclaimed refunds to consumers suspence	284,158.64		15,788.69	268,369.95
Sale of property, removal suspense		5,503.00	2,495.57	3,007.43
Total	292,164.26	105,327.17	123,858.04	273,633.39

[1] Decrease.

Tax liability account

Item	Debits	Credits	Remarks
Balance in account at beginning of year		$920,638.39	
Credits through charges to income		965,300.90	
Credits through charges to other accounts [1]		150,333.87	
Taxes paid, Federal, income and coupon	$622,956.94		
Taxes paid:			
District of Columbia	409,775.55		Real estate and franchise.
Maryland	13,363.51		Real estate, franchise and personal.
To balance at end of year	990,177.16		
Total	2,036,273.16	2,036,273.16	

[1] Set aside to cover income tax on profit from sale of property to United States Government	$133,736.05
Set aside to cover additional income tax assessments for years 1921-2-3	15,444.86
Income tax accrued on profit and loss items during the year of 1930 and charged to profit and loss	1,152.96
	150,333.87

Income statement

Operating revenue	$10,565,959.56
Operating expenses	4,323,108.20
Uncollectible bills	1,390.63
Taxes	941,356.93
Total revenue deductions	5,265,855.76
Operating income	5,300,103.80
Balance of income applicable to corporate property	5,300,103.80
Miscellaneous rent revenues	2,881.21
Interest on long-term debt owned	18,028.60
Miscellaneous interest revenues	129,398.19
Dividend revenues	1,053.00

Income from special funds	$114, 254. 46
Miscellaneous nonoperating revenues	35, 695. 29
Total	301, 310. 75
Nonoperating revenue deductions	18, 027. 51
Total miscellaneous income	283, 283. 24
Gross corporate income	5, 583, 387. 04
Interest on long-term debt	415, 460. 00
Miscellaneous interest deductions	54, 598. 74
Amortization of debt discount and expense	15, 985. 56
Miscellaneous deductions from gross corporate income	331, 333. 59
Total deductions from gross corporate income	817, 377. 89
Net income	4, 766, 009. 15
Sinking fund appropriations	294, 284. 46
Dividend appropriations of income	1, 834, 920. 77
Total appropriations of net income	2, 129, 205. 23
Balance transferred to surplus	2, 636, 803. 92

Profit and loss account

Credits:	
Balance at beginning of year	$12, 238, 982. 37
Balance transferred from income	2, 636, 803. 92
Miscellaneous credits to profit and loss	1, 161, 577. 58
Debits: Miscellaneous debits to profit and loss	105, 153. 53
Balance at end of year	15, 932, 210. 34

Dividends declared during the year

Name of security on which dividend was declared	Rate per share	Number of shares on which declared
	Per cent	
Preferred stock series, 1925	6	[1] 20, 000
Preferred stock series, 1927	5½	50, 000
Common stock	24	60, 000

[1] Includes 5 shares covered by interim receipts for which no stock certificate had been issued at close of 1930.

Operating revenues

Account	Amount for year	Comparison with preceding year
Metered sales to general consumers	$9, 626, 566. 93	$451, 858. 60
Other electrical corporations	55, 640. 45	2, 932. 24
Municipal street lighting	805, 804. 74	78, 293. 12
Total sales of current	10, 488, 012. 12	533, 083. 96
Rent from property used in operation	46, 455. 56	693. 32
Merchandise and jobbing	14, 093. 83	2, 437. 05
Miscellaneous operating revenues	17, 398. 05	17, 398. 05
Total other operating revenues	77, 947. 44	20, 528. 42
Sales of current, brought forward	10, 488, 012. 12	533, 083. 96
Total operating revenues	10, 565, 959. 56	553, 612. 38

Operating expenses

Account	Amount for year	Comparison with preceding year[1]
Superintendence	$16,531.11	$16,531.11
Boiler labor	51,497.16	*4,451.35*
Engine labor	54,064.40	*1,553.24*
Electrical labor	12,366.30	12,366.30
Miscellaneous labor	6,925.05	6,925.05
Superintendence and labor	141,384.02	29,817.87
Fuel	1,131,784.14	71,471.69
Water	9,703.37	8,723.96
Lubricants	4,943.69	*1,127.14*
Production supplies	3,325.63	3,325.63
Station expense	8,011.20	*16,931.52*
Miscellaneous supplies and expenses	16,280.52	*14,733.03*
Total operation, steam power generation	1,299,152.05	95,280.49
Maintenance of—		
Station buildings	10,427.15	*3,518.08*
Furnaces and boilers	56,229.03	*1,874.53*
Boiler apparatus	17,124.51	7,319.71
Steam accessories	20,716.71	11,831.51
Turbo-generator units	26,502.83	*6,782.22*
Steam equipment	120,573.08	10,494.47
Main generators	507.80	*170.42*
Exciting apparatus	439.44	*110.41*
Control and protective equipment	5,154.57	*24,793.31*
Transformers and converting apparatus	2,593.83	2,593.83
Electrical equipment	8,695.64	*22,480.31*
Miscellaneous power plant equipment	1,300.69	828.70
Total maintenance, steam power generation	140,996.56	*14,675.22*
Total production, expenses, steam power generation	1,440,148.61	80,605.27
Maintenance of—		
Underground conduits	116.91	116.91
Poles, towers, and fixtures	288.76	174.89
Overhead conductors	5,002.41	4,230.88
Underground conductors	10,594.02	5,034.60
Transmission lines	15,885.19	9,440.37
Total maintenance, transmission	16,002.10	9,557.28
Total transmission expenses	16,002.10	9,557.28
Superintendence	119,271.42	43,432.30
Substation labor	86,963.80	*5,013.78*
Substation supplies and expenses	29,567.58	4,990.83
Substation expenses	116,531.38	*22.95*
Storage battery labor	1,827.13	1,827.13
Storage battery supplies and expenses	583.18	583.18
Storage battery expenses	2,410.31	2,410.31
Labor and expense:		
Underground conduits	34,971.21	34,971.21
Poles, towers and fixtures	28,643.62	28,643.62
Overhead conductors	45,430.12	45,430.12
Underground conductors	45,679.81	45,679.81
Miscellaneous supplies and expenses	6,962.18	*237,840.15*
Operation of distribution lines	161,686.94	*83,115.39*
Salaries and expenses, meter department	55,094.03	*49,562.51*
Testing meters	52,656.74	52,656.74
Miscellaneous expenses, meter department	12,599.67	12,599.67
Removing and resetting meters	26,317.64	*1,045.74*
Removing and resetting transformers	20,112.52	*1,159.23*
Meter and transformer operation	166,780.60	13,488.93
Total operation, distribution	566,680.65	*23,806.80*
Maintenance of—		
Structures	4,676.41	1,114.63
Substation equipment	34,937.58	1,548.69
Storage battery equipment	333.46	*3,512.65*
Underground conduits	31,405.38	3,864.53
Poles, towers, and fixtures	61,074.36	4,081.45

[1] Increase in roman, decrease in italic.

Operating expenses—Continued

Account	Amount for year	Comparison with preceding year
Maintenance of—Continued.		
Overhead conductors	$32,632.56	$7,464.53
Underground conductors	60,909.59	4,056.06
Distribution lines	154,616.51	15,602.04
Services	47,531.49	3,368.46
Line transformers	32,967.02	*3,479.11*
Consumers' meters	22,701.00	*2,019.31*
Transformers and meters	55,668.02	*5,498.42*
Total maintenance, distribution	329,168.85	16,487.28
Total distribution expenses	895,849.50	*7,319.52*
Consumers' installations	28,117.00	28,117.00
Municipal street arc lamps	25,748.23	2,219.24
Municipal operation street incandescent	80,310.53	*8,778.30*
Municipal street incandescent renewals	45,128.90	*135.44*
Municipal street lamps—operation	151,187.66	*6,694.50*
Maintenance of—		
Municipal street arc lamps	11,953.57	*137.88*
Municipal street incandescent lamps	13,315.70	*4,793.50*
Municipal street lighting equipment	42,502.81	11,513.21
Total utilization expenses	247,276.74	28,004.33
Commercial general labor	101,318.03	*246,345.35*
Commercial bookkeeping	108,525.60	108,525.60
Commercial contracts	20,955.50	20,955.50
Commercial books and contracts	129,481.10	129,481.10
Commercial collecting	63,592.32	63,592.32
Meter reading	67,573.44	67,573.44
Commercial meter reading and collecting	131,165.76	131,165.76
Commercial supplies and expenses	53,525.98	53,525.98
Total commercial expenses	415,490.87	67,827.49
New business management salaries	29,325.20	29,325.20
New business advertising salaries	2,424.59	2,424.59
New business salaries	31,749.79	31,749.79
Demonstrations	9,956.64	9,956.64
Wiring and appliances	364.92	*3,181.75*
Advertising supplies and expenses	36,717.92	2,193.67
Canvassing and soliciting	36,985.10	*52,153.04*
Miscellaneous new business supplies and expenses	14,017.17	14,017.17
New business supplies and expenses	98,041.75	*29,167.31*
Total new business expenses	129,791.54	2,582.48
Administrative salaries	82,655.57	*4,589.99*
Other general office salaries	67,688.36	13,576.24
General office salaries	150,343.93	8,986.25
General office supplies and expenses	33,825.22	*7,598.95*
General stationery and printing	19,873.44	*49,892.93*
Maintenance of general structures	7,641.11	*8,899.97*
Operation of communication system	12,834.57	12,834.57
Maintenance of communication system	286.31	286.31
Law expenses	12,772.75	803.99
Insurance	34,110.23	*93.76*
Undistributed adjustments	13,767.22	17,470.53
Rentals	174,000.00	174,000.00
Other miscellaneous general expenses	81,245.32	1,782.96
Miscellaneous general expenses	390,356.17	140,692.75
Retirement expenses	600,911.30	*98,685.53*
Injuries and damages	26,753.98	*12,307.75*
Regulatory commission expenses	9.59	9.59
Employees' welfare department	4,309.54	4,309.54
Pensions	5,864.33	234.75
Relief and welfare work	10,173.87	4,544.29
Total general and miscellaneous expenses	1,178,548.84	43,239.60
Grand total operating expenses	4,323,108.20	224,496.93

STATISTICS OF PLANT AT END OF YEAR AND OPERATIONS DURING YEAR

Boilers installed, 44; manufacturers' rated capacity, 38,676 horsepower, heating surface, 10 square feet per horsepower.

Prime movers: Steam turbines, 11; manufacturers' rated capacity, 261,000 horsepower.

Generators installed: Steam, alternating current, 11; rated capacity, 178,000 kilowatts.

Station output during year: Steam, 400,208,431 kilowatt-hours,[1] alternating current, 400,208,431 kilowatt-hours.

Amount to account for, 400,208,431 kilowatt-hours; alternating current, 400,208,431 kilowatt-hours.

Delivered to customers, 318,972,780 kilowatt-hours.

Delivered to other utilities for resale, 4,267,409 kilowatt-hours.

Unaccounted for, 81,235,651 kilowatt-hours.

Maximum 15-minute load on plant during year, 122,000 kilowatts, date December 16, 1930, includes Washington Railway & Electric Co.

Tons (2,000 pounds) of solid fuel consumed (including banking) in producing above power: Bituminous coal, 258,266.19 tons.

Average number of pounds coal consumed per kilowatt-hour produced, 1.291.

Average number of pounds water evaporated per pound of coal consumed, 9.91.

Working pressure of steam in boiler headers, 200–375 pounds.

Average number degrees Fahrenheit of superheat, 162–270°.

Transmission and distribution; overhead conductors, 3,720.06 miles; underground conductors, 4.315.25 miles; frequencies 25 and 60 cycle.

Voltages: Transmission, 33,000—13,200—6,600; distribution, 4,000—2,400—550—220.

Customers, meters and consumption

Class	Number of customers at end of year	Number of meters at end of year	Consumption during year (kilowatt-hours)
Residential	124,912	131,233	76,852,085
Commercial	17,365	23,260	114,338,224
Power	157	310	105,336,527
Municipal, street, and park	39		18,178,535
Other public service corporations	2	3	4,267,409
Inactive meters		5,692	
Total	142,475	160,498	318,972,780

Number of employees at end of year

Class	Entire company	Electric department
Executive, administrative and supervisory	32	32
Clerical	222	222
All others	1,216	1,216
Total	1,470	1,470

[1] Current is generated jointly by Potomac Electric Power Co. and Washington Railway & Electric Co. at Benning Power Plant, and during 1930 there were 88,325,550 kilowatt-hours delivered to Washington Railway & Electric Co., not included in this figure.

WASHINGTON GAS LIGHT CO.

General officers

Title	Name of officer	Address	Entered upon office
President	George A. G. Wood	Care of Washington Gas Light Co.	Apr. 12, 1930
Vice president	George B. Fraser	do	June 12, 1930
Treasurer	George B. Fraser	do	Nov. 28, 1930
Vice president	Frank A. Woodhead	do	July 12, 1930
Secretary	George M. Whitwell	do	Jan. 12, 1927
Comptroller	Richard A. Ennis	do	Nov. 12, 1926
Assistant secretary	Edw. T. Stafford	do	Jan. 12, 1927
Do	A. Ruby Harper	do	July 17, 1930
Assistant treasurer	A. Gray Dawson	do	Aug. 15, 1928
Do	Frank R. Holt	do	Do.
Assistant comptroller	C. Clay Bayly	do	Feb. 12, 1923

Name and address of directors

Name of director	Address	Term expires
Fred S. Burroughs	56 William Street, New York City	Feb. 12, 1931
George B. Fraser	3831 McKinley Street NW., Washington, D. C	Do.
Wilton J. Lambert	1028 Vermont Avenue NW., Washington, D. C	Do.
Christopher H. Pope	2853 Twenty-ninth Street NW., Washington, D. C	Do.
Corcoran Thom	1725 I Street NW., Washington, D. C	Do.
Robert D. Weaver	2101 Wisconsin Avenue, Washington, D. C	Do.
George A. G. Wood	Bethesda, Md	Do.

Date of incorporation: July 8, 1848.

Incorporated under laws of the United States by Act of Congress.

Other companies owned, controlled, and operated: Georgetown Gas Light Co.; Washington Gas Light Co. of Montgomery County, Md.; Rosslyn Gas Co.; and Georgetown Gas Light Co. of Montgomery County, Md.

Municipality supplied: District of Columbia east of Rock Creek.

Names of the 20 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within one year prior to the actual filing of this report) had the highest voting powers in the respondent

Name of security holder	Address	Number of votes to which holder was entitled on common stock
American Security & Trust Co., trustee for Guy Fairfax Whiting under trust agreement dated May 9, 1927.	Washington, D. C	600
Woodbury Blair, trustee for Virginia W. Lowery Brunetti.	701 Hibbs Building, Washington, D. C.	300
William Bloodgood	56 William Street, New York City	25,000
Elsie M. Boyd	5 Bloom Street, Danville, Pa	230
Kate Willard Boyd	1621 Twenty-second Street NW., Washington, D. C.	1,050
W. Lee Brokaw	56 William Street, New York City	20,375
Harold E. Browne	do	25,320
Virginia W. Lowery Brunetti	Care of Woodbury Blair, 701 Hibbs Building, Washington, D. C.	430
Fred S. Burroughs	56 William Street, New York City	1,001
Alden L. Doane	do	22,500
Stephen W. Gambrill	Fidelity Building, Baltimore, Md	244
Sara Hopfenmaier and Herbert Guggenheim, trustees of the estate of Milton Hopfenmaier.	Care of Mr. Herbert Guggenheim, 221 Tenth Street NW., Washington, D. C.	1,015
Pennsylvania Co. (The) for Insurances on Lives and Granting Annuities and Frances P. McIlhenny, surviving trustees under will of John D. McIlhenny, deceased.	Southeast corner Fifteenth and Chestnut Streets, Philadelphia, Pa.	300

Names of the 20 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within one year prior to the actual filing of this report) had the highest voting powers in the respondent—Continued

Name of security holder	Address	Number of votes to which holder was entitled on common stock
William J. Sheehan	76 William Street, New York City	15,000
Emily V. Taylor	148 Academy Street, Poughkeepsie, N. Y.	316
Corcoran Thom	Care of American Security & Trust Co., Washington, D. C.	2,116
Union County Trust Co., trustees under will of B. H. Campbell, deceased.	100 Broad Street, Elizabeth, N. J.	247
Lena F. Vanner	49 Wall Street, New York, N. Y.	900
Virginia Cartwright Welsh	4221 Pine Street, Philadelphia, Pa.	348
Henrietta C. Woodruff	125 West Jersey Street, Elizabeth, N. J.	314

Number of votes cast at the latest general meeting for the election of directors of the respondent, 118,994.

Date and place of such meeting, April 8, 1930; 411 Tenth Street NW., Washington, D. C.

Balance sheet

	Balance at beginning of year	Balance at end of year	Change during year [1]
ASSETS			
Fixed capital as at Dec. 31, 1909	$11,411,830.64	$11,388,778.48	*$23,052.16*
Fixed capital installed since Dec. 31, 1909	10,251,735.13	10,836,507.36	584,772.23
Fixed capital, total	21,663,565.77	22,225,285.84	561,720.07
Cash	367,933.96	375,079.24	7,145.28
Accounts receivable	903,643.71	1,333,782.64	430,138.93
Interest and dividends receivable	71,836.90	75,783.53	3,946.63
Materials and supplies	660,285.45	726,341.35	66,055.90
Prepayments	61,399.99	40,887.77	*20,512.22*
Miscellaneous current assets	130.15	193.40	63.25
Total current assets	2,065,230.16	2,552,067.93	486,837.77
Investments in affiliated companies	953,790.59	1,509,913.46	556,122.87
Special deposits	3,297.10	3,297.10	----------
Total miscellaneous assets	957,087.69	1,513,210.56	556,122.87
Unamortized debt discount and expense	99,022.81	162,965.93	63,943.12
Work in progress	----------	3,179.69	3,179.69
Miscellaneous suspense	82,043.45	4,036.16	*78,007.29*
Total suspense	181,066.26	170,181.78	*10,884.48*
Total assets	24,866,949.88	26,460,746.11	1,593,796.23
LIABILITIES			
Capital stock	2,600,000.00	2,600,000.00	----------
Long-term debt	10,699,612.00	13,699,612.00	3,000,000.00
Notes payable	1,968,000.00	----------	*1,968,000.00*
Accounts payable	267,157.89	510,646.05	243,488.16
Consumers' deposits	336,898.45	341,812.45	4,914.00
Miscellaneous current liabilities	100.00	5,215.92	5,115.92
Total current liabilities	2,572,156.34	857,674.42	*1,714,481.92*
Taxes accrued	81,561.56	81,248.50	*313.06*
Interest accrued	205,091.81	201,138.82	*3,952.99*
Miscellaneous accrued liabilities	3,034.35	529.73	*2,504.62*
Total accrued liabilities	289,687.72	282,917.05	*6,770.67*

[1] Increase in roman, decrease in italic.

Balance sheet—Continued

	Balance at beginning of year	Balance at end of year	Change during year
Retirement reserve	$591,684.07	$669,772.19	$78,088.12
Contributions for extensions	597,201.93	631,550.83	34,348.90
Miscellaneous reserves		11,900.00	11,900.00
Total reserves	1,188,886.00	1,313,223.02	124,337.02
Miscellaneous unadjusted credits	42,850.58	23,335.25	*19,515.33*
Profit and loss, surplus	7,473,757.24	7,683.984.37	210,227.13
Total liabilities	24,866,949.88	26,460,746.11	1,593,796.23

Changes in fixed capital during the year

Account	Balance at beginning of year	Additions during year [1]	Withdrawals during year	Balance at end of year
Land	$463,087.53	$511.03		$463,598.56
Structures	2,159,492.03	15,037.48	$487.00	2,174,042.51
Boiler-plant equipment	307,735.22	*200.00*		307,535.22
Steam engines	54,425.67			54,425.67
Accessory-power equipment	152,799.71	6,439.98		159,239.69
Water-gas sets	569,791.68	4,588.26		574,379.94
Purification apparatus	398,038.15			398,038.15
Accessory-works equipment	496,689.68	18,750.57	1,413.50	514,026.75
Mains	2,536,209.48	245,223.96	3,995.84	2,777,437.60
Services	1,294,540.00	109,245.45	993.25	1,402,792.20
Consumers' meters	989,076.92	65,837.49	3,001.45	1,051,912.96
Consumers' meter installation	89,845.66	4,952.69	547.80	94,250.55
Street-lighting equipment	67,972.09		270.53	67,701.56
General equipment	502,606.54	70,804.01	17,477.26	555,933.29
Miscellaneous tangible capital	5,137.83			5,137.83
Total	10,087,448.19	541,190.92	28,186.63	10,600,452.48
Engineering and superintendence	70,270.61	6,346.95		76,617.56
Interest during construction	77,067.72	2,765.86		79,833.58
Fixed capital not classified by prescribed accounts	11,411,830.64		23,052.16	11,388,778.48
Unfinished construction	16,948.61	62,655.13		79,603.74
Total	11,576,117.58	71,767.94	23,052.16	11,624,833.36
Grand total	21,663,565.77	612,958.86	51,238.79	22,225,285.84

[1] Increase in roman, decrease in italic.

Investments in affiliated companies

Item	Book value at end of year
Stock:	
Georgetown Gas Light Co., 6,000 shares	$555,891.50
Washington Gas Light Co. of Montgomery County, Md., 497 shares	10,000.00
Rosslyn Gas Co., 500 shares	39,000.00
Bonds: Rosslyn Gas Co	81,000.00
Notes: Washington Gas Light Co. of Montgomery County, Md	12,678.37
Advances:	
Georgetown Gas Light Co	81,089.89
Washington Gas Light Co. of Montgomery County, Md	402,884.40
Rosslyn Gas Co	327,369.30
Total	1 509,913.46

Miscellaneous current assets

Special carfare accounts	$178.40
Employees uniforms accounts	15.00
Total	193.40

Special deposits

District of Columbia deposits for repairs to cuts in streets	$2,500.00
Deposits, Potomac Electric Power Co., conduits	635.10
District of Columbia deposits, miscellaneous	162.00
Total	3,297.10

Unamortized debt discount and expense

Name of debt to which discount and expense relate	Balance in account at beginning of year	Charges to account during year	Credits to accounts during year charged to income	Balance in account at end of year
50-year 5 per cent gold coupon bonds	$42,351.99		$1,373.52	$40,978.47
10-year 6 per cent mortgage gold bonds series A	52,882.94		16,271.64	36,611.30
10-year 6 per cent mortgage gold bonds series B	3,787.88		561.12	3,226.76
4½ per cent notes		$85,191.97	3,042.57	82,149.40
Total	89,022.81	85,191.97	21,248.85	162,965.93

Miscellaneous suspense

Item	Book value at beginning of year	Charges during year	Credits during year	Book value at end of year
Public utilities commission valuation expense	$65,308.53		$65,308.53	
Regulatory commission expense (suspense)	3,835.95		3,835.95	
Commercial accounting suspense	11,872.68		11,872.68	
Experimental conversion gas burners	1,026.29		823.02	$203.27
Remodeling Tenth Street office		$11,194.86	7,404.31	3,790.55
Branch office, Fourth Street, expense		42.34		42.34
Total	82,043.45	11,237.20	89,244.49	4,036.16

Capital stock

Common stock:	
Par value per share	$20
Total number of shares—	
Authorized	130,000
Actually issued	130,000
Number of shares actually outstanding at end of year	130,000
Total amount of capital stock actually outstanding at end of year	2,600,000
Number of stockholders	368

Unmatured long term debt

Name of liability	Face value of indebtedness authorized	Nominal date of issue	Date of maturity	Interest provisions: Rate per cent per annum	Interest provisions: Dates due
50-year 5 per cent gold coupon bonds	$5,200,000	Nov. 1, 1910	Nov. 1, 1960	5	May 1, Nov. 1
10-year 6 per cent mortgage gold bonds:					
Series A	4,000,000	Apr. 1, 1923	Apr. 1, 1933	6	Oct. 1, Apr. 1
Series B	1,500,000	Oct. 1, 1926	Oct. 1, 1936	6	Apr. 1, Oct. 1
4½ per cent notes	3,000,000	Dec. 1, 1930	Apr. 1, 1933	4½	Apr. 1, Oct. 1

Unmatured long term debt—Continued

Name of liability	Face value of amount actually outstanding at end of year	Interest during year	
		Accrued	Actually paid
50-year 5 per cent gold coupon bonds	$5,199,612	$259,975	$259,975
10-year 6 per cent mortgage gold bonds:			
Series A	4,000,000	240,000	240,000
Series B	1,500,000	90,000	90,000
4½ per cent notes	3,000,000	11,250	None
Total	13,699,612	601,225	589,975

Miscellaneous current and accrued liabilities

	Amount at end of year
Current liability:	
Duplicate payments for gas	$1,411.97
Consumers deposit adjustments	1,845.64
Subsidiary companies collections	1,958.31
Total	5,215.92
Accrued liability:	
Workmen's compensation insurance	257.03
Registrar's fees accrued	100.00
Employees insurance	172.70
Total	529.73

Retirement reserve

Balance in reserve at beginning of year	$591,684.07
Credits:	
Through operating expenses	124,263.87
Retirement suspense adjustment	286.11
Debits: Book value of fixed capital withdrawn	46,461.86
Balance in reserve at end of year	669,772.19

Miscellaneous reserves

Reserve for uncollectible bills:	
Total credits during year	$11,900
Balance at end of year	11,900

Contributions for extensions

Book value at beginning of year	$597,201.93
Credits during year:	
Consumers proportion of gas services	34,245.45
Service bill previously charged off	103.45
Book value at end of year	613,550.83

Miscellaneous unadjutsed credits

Item	Amount at beginning of year	Credits during year	Charges during year	Amount at end of year
Deposit for extension of gas mains	$22,150.25	$2,858.75	$1,843.75	$23,165.25
Merchandise and jobbing suspense	20,700.33	64,730.31	85,260.64	170.00
Total	42,850.58	67,589.06	87,104.39	23,335.25

Tax liability account

Item	Debits	Credits
Balance in account at beginning of year		$81,561.56
Credits through charges to income		331,937.63
Taxes paid:		
Federal, income	$76,061.16	
On bonds (tax at source)	5,792.20	
Real and personal property	250,397.33	
To balance at end of year	81,248.50	
Total	413,499.19	413,499.19

Income statement

Operating revenue	$5,659,599.27
Operating expenses	3,855,133.96
Uncollectible bills	21,918.20
Taxes	327,545.43
Total revenue deductions	4,204,597.59
Operating income	1,455,001.68
Balance of income applicable to corporate property	1,455,001.68
Interest on long term debt owned	4,050.00
Miscellaneous interest revenues	25,221.30
Miscellaneous nonoperating revenues	168.00
Total	29,439.30
Gross corporate income	1,484,440.98
Interest on long term debt	598,225.00
Miscellaneous interest deductions	117,038.64
Amortization of debt discount and expense	21,248.85
Miscellaneous deductions from gross corporate income	4,392.20
Total deductions from gross corporate income	740,904.69
Net income	743,536.29
Dividend appropriations of income	468,000.00
Balance transferred to surplus	275,536.29

Profit and loss account

Credits:	
Balance at beginning of year	$7,473,757.24
Balance transferred from income	743,536.29
Debits:	
Dividend appropriations of surplus	468,000.00
Miscellaneous debits to profit and loss	65,309.16
Balance at end of year	7,683,984.37

Dividends declared during the year

Name of security on which dividend was declared	Rate per share	Number of shares on which declared
Capital stock—Common:		
Declared Jan 12, 1930	$0.90	130,000
Declared Apr. 12, 1930	.90	130,000
Declared July 12, 1930	.90	130,000
Declared Oct. 16, 1930	.90	130,000

Operating revenues

Account	Amount for year	Comparison with preceding year [1]
Metered sales to general consumers	$4,668,806.58	
Other gas corporations	694,199.41	$74,383.98
Municipal street lighting	21,550.43	*3,090.77*
Miscellaneous municipal sales	72,219.71	*4,043.29*
Total sales	5,456,776.13	2,812.04
Rent from property used in operation	8,257.80	8,257.80
Merchandise and jobbing	193,304.56	112,071.34
Miscellaneous operating revenues	1,260.78	251.28
Total other operating revenues	202,823.14	120,580.42
Total operating revenues	5,659,599.27	123,392.46

[1] Increases in roman; decreases in italic.

Operating expenses

Account	Amount for year	Comparison with preceding year [1]
Works superintendence	$49,166.48	$2,035.84
Boiler labor	50,859.09	*606.80*
Generator labor	99,015.23	*574.09*
Purification labor	8,117.88	*1,878.51*
Miscellaneous works labor	50,858.27	*1,534.50*
Works superintendence and labor	258,016.95	*2,558.06*
Boiler fuel	169,367.75	6.90
Water	1,211.35	*1,133.03*
Boiler fuel and water	170,579.10	*1,126.13*
Generator fuel	615,866.62	*1,810.18*
Water gas oil	1,237,769.69	55,885.50
Purification supplies	22,590.13	*9,505.84*
Miscellaneous works expense	16,677.83	*194.02*
Gas storage	19,506.45	*110.79*
Miscellaneous works supplies and expenses	58,774.41	*9,810.65*
Total operation, gas production	2,341,006.77	40,580.48
Maintenance of—		
Works and station structures	22,906.06	*4,978.67*
Furnaces and boilers	18,813.90	919.02
Boiler apparatus	5,648.88	530.02
Steam accessories	5,951.50	*1,417.56*
Steam engines	3,037.89	*1,638.22*
Miscellaneous power equipment	10,634.74	*599.61*
Maintenance of power equipment	44,086.91	*2,206.35*
Maintenance of—		
Water gas sets	49,740.71	*5,349.26*
Purification apparatus	4,010.70	199.18
Holders	2,048.62	*1,783.20*
Accessory works equipment	19,805.10	*1,688.11*
Laboratory equipment	1,464.39	16.16
Implements and accessories	4,926.29	*29.33*
Maintenance of gas apparatus and tools	81,995.81	*8,634.56*
Maintenance of works equipment and apparatus	126,082.72	*10,840.98*
Total maintenance—gas production	148,988.78	*15,819.51*
Residuals produced, credit	*185,852.64*	*21,625.70*
Residuals expense	1,349.70	771.20
Total gas production expenses	2,305,492.61	3,906.40
Transmission pumping	52,856.19	5,243.41
Distribution superintendence	51,515.95	*836.79*
Distribution supplies and expenses	10,783.06	1,034.44
Distribution superintendence and expenses	62,299.01	197.65
Maintaining installations	30,277.55	*2,572.16*
Work on consumers' premises	47,857.67	5,521.89
Consumers' premises work	78,135.22	2,949.73
Removing and resetting meters	48,289.50	*3,767.08*
Distribution operation	241,579.92	4,623.71

[1] Increases in roman, decreases in italic.

Operating expenses—Continued

Account	Amount for year	Comparison with preceding year
Maintenance of—		
Mains	$53,172.81	$4,199.34
Services	47,126.33	9,189.08
Outlying station structures	115.64	*85.46*
Distribution implements and accessories	8,659.01	1,125.59
Miscellaneous equipment	53.50	*461.57*
Miscellaneous distribution maintenance	8,828.15	578.56
Distribution maintenance	109,127.29	13,966.98
Maintenance of consumers' meters	118,988.62	*15,747.72*
Total transmission and distribution expenses	469,695.83	2,842.97
Operation of street lamps	4,696.55	161.84
Maintenance of street lamps	25,001.53	4,516.51
Total street lighting expenses	29,698.08	4,678.35
Commercial general labor	69,969.34	23,927.99
Commercial bookkeeping	60,035.26	*23,312.63*
Commercial contracts	23,170.41	8,679.65
Commercial books and contracts	83,205.67	*14,632.98*
Commercial collecting	31,707.50	*23,209.37*
Meter reading	46,636.02	15,907.47
Commercial meter reading and collecting	78,343.52	*7,301.90*
Commercial supplies and expenses [2]	59,134.57	39,746.87
Commercial administration	290,653.10	41,739.98
Total commercial expenses	290,653.10	41,739.98
New business management salaries	49,313.76	17,341.25
New business advertising salaries	2,785.44	2,785.44
New business salaries	52,099.20	20,126.69
Demonstrations	14,242.96	3,515.39
Advertising supplies and expenses	65,277.53	19,435.23
Canvassing and soliciting	156,460.39	89,400.14
Miscellaneous new business supplies and expenses	21,784.29	12,310.28
New business supplies and expenses	257,765.17	124,661.04
New business expenses	309,864.37	144,787.73
Administrative salaries	83,629.21	10,900.55
Other general office salaries	59,059.37	*183.77*
General office salaries	142,688.58	10,716.78
General office supplies and expenses	19,656.46	3,356.79
Maintenance of general structures	10,844.23	*8,450.27*
Law expenses	17,994.96	*1,276.60*
Insurance	34,004.21	*3,841.60*
Store expenses [3]	467.67	*29,952.64*
Transportation expenses [4]	1,066.62	*36,601.20*
Undistributed adjustments	2,896.63	5,728.04
Other miscellaneous general expenses	37,158.68	2,263.95
Miscellaneous general expenses	124,089.46	*68,773.53*
Undistributed general expenses	266,778.04	*58,056.75*
Retirement expense	124,263.87	*13,395.22*
Medical expenses	5,727.26	1,752.67
Injuries to employees	2,536.60	88.66
Other personal injuries and property damage	2,150.71	*2,928.30*
Injuries and damages	10,414.57	*1,086.97*
Regulatory commission expenses	6,666.88	2,064.93
Employees' welfare department	10,374.18	*899.51*
Pensions	31,232.43	1,486.71
Relief and welfare work	41,606.61	587.20
General and Miscellaneous expenses	449,729.97	*69,886.81*
Grand total operating expenses	3,855,133.96	128,068.62

[2] Includes $16,712.19 commercial system expenses.
[3] $32,502.59 distributed to various accounts benefited through this account.
[4] $91,987.13 distributed to various accounts benefited through this account.

Statement of gas-making materials for the year ended December 31, 1930

	Anthracite coal	Steam coal	Gas coal	Coke	Gas oil
	Tons	*Tons*	*Tons*	*Tons*	*Gallons*
On hand Dec. 31, 1929		125.1864	1,150.0268	10,945.0273	3,069,922
Received during the year	279.1170	2,039.1600	52,011.0760	54,471.1080	23,808,470
Sold during the year			22.0440	118.1960	840
Generating water gas			48,034.1391	45,505.1624	
Generating steam	279.1170	1,585.1338	2,705.0831	11,162.1032	
Carburetting the gas					25,318,424
Used for other purposes		160.0176		1,760.0722	
On hand Dec. 31, 1930		419.1950	2,399.0606	6,869.0495	1,559,128
Average unit cost	2.98	5.23	5.49	7.10	4.90

Statement of residual products for the year ended December 31, 1930

	Tar	Light oil	Cinders
	Gallons	*Gallons*	*Yards*
On hand Dec. 31, 1929	560,471	[1]	[1]
Made during the year	4,987,073	[1]	[1]
Sold during the year	2,209,806	239,850	16,262
Used during the year	3,066,315		194
On hand Dec. 31, 1930	271,423	[1]	[1]
Average price received per unit	5	8.5	4.03

[1] Not measured.

Consumers meters in use as at December 31, 1930

Size:	Number	Size:	Number
3 light	14,075	60 light	24
5 light	75,897	60 A light	196
5 A light	10,382	100 light	22
10 light	903	150 A light	77
10 A light	7,220	60 C light	1
20 light	268	Rotary No. 1	1
30 light	215		
30 A light	1,126	Total	110,462
45 light	55		

Service pipe and fittings

Diameter	Number	Length	Cost of Material	Total cost	Average cost per foot	Removed or abandoned in 1930
		Feet				
Independent			$833.70	$11,898.63	$0.1347	
¾ inch	136	9,451	2,039.52	5,051.70	.5345	15
1 inch						296
1¼ inches	688	39,123	6,585.83	23,039.45	.5889	98
1½ inches	162	10,388	5,409.29	12,288.59	1.1830	8
2 inches	425	23,317	17,097.20	37,040.80	1.5886	12
3 inches	32	4,702	3,408.89	6,526.59	1.3880	1
4 inches	10	1,267	1,565.17	2,709.37	2.1384	
6 inches	2	54	391.80	684.19	12.6702	
Casing		466	174.31	174.31		
Installing valves on old services				7,998.24		
New services in place of branch services				1,072.91		
House governors, old services				760.67		
Total	1,455	88,768	37,505.71	109,245.45		430

Transmission and distribution mains in use as at December 31, 1930

Size	Length		Size	Length	
	Miles	Feet		Miles	Feet
Cast iron:			Steel:		
24 inches	11	772	12 inches		4,431
20 inches	10	1,041	8 inches	1	639
18 inches		192	6 inches	7	2,810
16 inches	7	2,666	4 inches	5	2,334
12 inches	46	1,212	3 inches	4	4,290
10 inches	8	1,949	2 inches	12	3,511
8 inches	16	2,427	1½ inches	10	2,227
6 inches	181	3,902	1¼ inches	31	1,321
4 inches	292	2,053	1 inch	12	1,439
3 inches	49	2,830	Total steel pipe	86	1,882
Total cast iron	623	3,204	Grand total	709	5,086

STATISTICS OF PLANT AT END OF YEAR AND OPERATIONS DURING YEAR

Water gas sets: 16; type, double superheaters; total capacity, 36,000 cubic feet per 24 hours.

Boilers: 12; rated capacity, 4,605 horsepower.

Steam engines: 34; manufacturers rated capacity, 2,750 horsepower.

Internal combustion engines: 5; manufacturers rated capacity, 280 horsepower.

Distribution holders: 7; total capacity, 10,035 cubic feet.

Water gas made during year: 6,646,436 M cubic feet.

Gas oil used for water gas: 25,318,424 gallons; per thousand cubic feet of gas made, 3.81 gallons.

Generator fuel: Coal, 93,540 tons (2,240 pounds); per thousand cubic feet gas made 31.52 pounds; average cost per ton, $6.58.

Water gas tar recovered: 5,547,544 gallons; per thousand cubic feet gas made, .8347 gallon; per gallon gas oil used, .2191 gallon.

Gas, on hand first of year, 10,405 M cubic feet; made; water gas, 6,646,436 M cubic feet; adjustment to billing period, 97,505 M cubic feet; total to account for 6,559,336 M cubic feet.

Gas, on hand at end of year: 10,710 M cubic feet; delivered to mains, 6,548,626 M cubic feet.

Gas, sold to public: 4,908,959 M cubic feet; sold to other gas companies, 1,304,235 M cubic feet; used by respondent 31,819 M cubic feet; unaccounted for 303,613 M cubic feet.

Unaccounted for: 4.64 per cent.

Daily output, maximum, 30,137 M cubic feet on November 27, 1930; minimum, 10,700 M cubic feet on August 18, 1930.

Average calorific value at works, 600.9 British thermal units per cubic foot.

Total number of customers (active meters) at end of year, 110,462.

Customers, meters, and consumption

Class	Number of customers at end of year	Number of meters at end of year	Consumption during year
			M cubic feet
Residential	96,160	110,425	4,684,806
Commerical	6,196		
House heating	1,247		
Municipal and United States Government			224,153
Other public service corporations			1,304,235
Total	103,603	110,425	6,213,194

Number of employees at end of year

Executive, administrative, and supervisory	38
Clerical	205
All others	980
Total	1,223

GEORGETOWN GAS LIGHT CO.

General officers

Title	Name of officer	Address	Entered upon Office
President	Robert D. Weaver	Care of Georgetown Gas Light Co., Washington, D. C.	June 5, 1911
Vice president	George B. Fraser	do	June 15, 1929
Assistant secretary	A. Ruby Harper	Care of Washington Gas Light Co., Washington, D. C.	Aug. 21, 1930
Secretary	F. K. Heupal	Care of Georgetown Gas Light Co., Washington, D. C.	June 5, 1917
Treasurer	A. Gray Dawson	do	Aug. 20, 1928
General auditor	Richard A. Ennis	Care of Washington Gas Light Co., Washington, D. C.	June 20, 1927

Directors

Name of director	Address	Term expires
Fred S. Burroughs	56 William Street, New York City	June 3, 1931
George B. Fraser	3831 McKinley Street NW., Washington, D. C.	do
Charles C. Glover, jr.	1508 H Street NW., Washington, D. C.	do
James M. Green	1737 Massachusetts Avenue NW., Washington, D. C.	do
Wilton J. Lambert	1028 Vermont Avenue NW., Washington, D. C.	do
Robert D. Weaver	2101 Wisconsin Avenue, NW., Washington, D. C.	do
George A. G. Wood	Bethesda, Md.	do

Date of incorporation: 1854, under laws of United States.

Other company owned: Georgetown Gas Light Co. of Montgomery County, Md.

Municipality supplied: District of Columbia west of Rock Creek.

Name of corporation controlling: Washington Gas Light Co.

Names of the 20 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within one year prior to the actual filing of this report) had the highest voting powers in the respondent

Name of security holder	Address of security holder	Number of votes to which security holder was entitled	Number of votes, classified with respect to securities on which based (common stock)
Washington Gas Light Co.	413 Tenth Street NW., Washington, D. C.	5,993	5,993
Fred S. Burroughs	56 William Street, New York City	1	1
George B. Fraser	3831 McKinley Street NW., Washington, D. C.	1	1
Charles C. Glover, jr.	1508 H Street NW., Washington, D. C.	1	1
James M. Green	1737 Massachusetts Avenue NW., Washington, D. C.	1	1
Wilton J. Lambert	1028 Vermont Avenue NW., Washington, D. C.	1	1
Robert D. Weaver	2101 Wisconsin Avenue NW., Washington, D. C.	1	1
George A. G. Wood	Bethesda, Md.	1	1

Number of votes cast at the latest general meeting for the election of directors: 3,997.

Date and place of such meeting: June 2, 1930; 1339 Wisconsin Avenue, NW., Washington, D. C.

Balance sheet

	Balance at beginning of year	Balance at end of year	Change during year [1]
ASSETS			
Fixed capital as of December 31, 1909	$1,015,334.09	$1,010,888.66	*$4,445.43*
Fixed capital installed since December 31, 1909	1,710,967.00	1,866,994.45	156,027.45
Fixed capital, total	2,726,301.09	2,877,883.11	151,582.02
Cash	22,579.98	20,713.41	*1,866.57*
Accounts receivable	112,285.48	130,960.51	18,675.03
Materials and supplies	1,242.23	1,026.74	*215.49*
Prepayments	1,030.41	471.91	*558.50*
Total current assets	137,138.10	153,172.57	16,034.47
Investments in affiliated companies	296,040.14	354,320.88	58,280.74
Special deposits	16,228.00	17,109.15	881.15
Total miscellaneous assets	312,268.14	371,430.03	59,161.89
Unamortized debt discount and expense	5,276.88	3,484.56	*1,792.32*
Miscellaneous suspense	15,337.98	511.56	*14,826.42*
Total suspense	20,614.86	3,996.12	*16,618.74*
Total assets	3,196,322.19	3,406,481.83	210,159.64
LIABILITIES			
Capital stock	150,000.00	150,000.00	----------
Long-term debt	1,000,000.00	1,000,000.00	----------
Notes payable	115,000.00	65,000.00	*50,000.00*
Accounts payable	77,505.15	169,521.22	92,016.07
Consumers' deposits	36,113.08	42,388.08	6,275.00
Miscellaneous current liabilities	25.00	331.05	306.05
Total current liabilities	228,643.23	277,240.35	48,597.12
Taxes accrued	17,970.05	16,700.16	*1,269.89*
Interest accrued	26,211.03	27,351.40	1,140.37
Miscellaneous accrued liabilities	993.03	827.99	*165.04*
Total accrued liabilities	45,174.11	44,879.55	*294.56*
Retirement reserve	32,895.22	48,021.83	15,126.61
Contributions for extensions	181,690.34	196,296.23	14,605.89
Miscellaneous reserves	----------	1,500.00	1,500.00
Total reserves	214,585.56	245,818.06	31,232.50
Miscellaneous unadjusted credits	43,941.41	33,276.66	*10,664.75*
Profit and loss, surplus	1,513,977.88	1,655,267.21	141,289.33
Total liabilities	3,196,322.19	3,406,481.83	210,159.64

[1] Increases in roman, decreases in italic.

Changes in fixed capital during the year

Account	Balance at beginning of year	Additions during year	Withdrawals during year	Balance at end of year
Land	$45,242.89	----------	----------	$45,242.89
Structures	49,816.40	$131.22	----------	49,947.62
Accessory works equipment	5,699.47	----------	----------	5,699.47
Mains	989,988.80	84,406.54	----------	1,074,395.34
Services	321,466.85	44,716.61	420.38	365,763.08
Consumers' meters	182,130.69	22,344.92	405.75	204,069.86
Consumers' meter installation	18,976.58	2,167.54	----------	21,144.12
Street lighting equipment	5,229.25	----------	----------	5,229.25
General equipment	53,446.68	4,147.56	1,951.50	55,642.74
Total	1,671,997.61	157,914.39	2,777.63	1,827,134.37
Engineering snd superintendence	20,949.12	512.68	----------	21,461.80
Interest during construction	17,841.93	378.01	----------	18,219.94
Miscellaneous construction expenditures	178.34	----------	----------	178.34
Fixed capital not classified by prescribed accounts	1,015,334.09	----------	4,445.43	1,010,888.66
Total	1,054,303.48	890.69	4,445.43	1,050,748.74
Grand total	2,726,301.09	158,805.08	7,223.06	2,877,883.11

Investments in affiliated companies

Georgetown Gas Light of Montgomery County, Md.:	Book value at end of year
Stock	$51, 458. 20
Notes	87, 000. 00
Advances	215, 862. 68
Total	$354, 320. 88

Special deposits

	Book value at end of year
American Security and Trust Co., Trustee	$17, 109. 15

Unamortized debt discount and expense

50-year 5 per cent gold coupon bonds:	
Balance in account at beginning of year	$5, 276. 88
Credits to accounts during year charged to income	1, 792. 32
Balance in account at end of year	3, 484. 56

Miscellaneous suspense

Item	Book value at beginning of year	Charges during year	Credits during year	Book value at end of year
Remodeling Branch Office		$511. 56		$511. 56
Public Utilities Commission Valuation Expense	$15, 229. 23		$15, 229. 23	
Regulatory Commission Expense Suspense	108. 75		108. 75	
Total	15, 337. 98	511. 56	15, 337. 98	511. 56

Capital stocks—common

Par value per share	$25
Total number of shares:	
Authorized	6, 000
Actually issued	6, 000
Actually outstanding at end of year	6, 000
Total amount of capital stock actually outstanding at end of year	$150, 000
Number of stockholders	8

Unmatured long-term debt

50-year 5 per cent gold coupon bonds:	
Face value of indebtedness authorized	$1, 000, 000
Nominal date of issue	1911
Date of maturity	1961
Interest provisions—	
Rate per cent per annum	5
Dates due	Feb. 1–Aug. 1
Face value of amount actually outstanding at end of year	$1, 000, 000
Interest during year—	
Accrued	50, 000
Actually paid	50, 000

Notes payable

Promissory note to finance capital expenditures:
Date of maturity April 1, 1931.
Amount at end of year, $65,000.

Miscellaneous current and accured liabilities

	Amount at end of year
Consumers deposits adjustments	$331. 05
Insurance accrued	827. 99

Retirement reserve

Balance in reserve at beginning of year	$32,895.22
Credits through operating expenses	22,349.67
Debits, book value of fixed capital withdrawn	7,223.06
Balance in reserve at end of year	48,021.83

Miscellaneous reserves

Reserve for uncollectible bills:	
Total credits during year	$1,500.00
Balance at end of year	1,500.00

Contributions for extensions

Item	Book value at beginning of year	Credits during year	Book value at end of year
Consumers proportion of gas services	$181,690.34	$14,575.77	$196,296.23
Services collected previously charged off		30.12	
Total	181,690.34	14,605.89	196,296.23

Miscellaneous unadjusted credits

Deposit for extension of gas mains:	
Amount at beginning of year	$43,941.41
Credits during year	3,904.25
Charges during year	14,569.00
Amount at end of year	33,276.66

Tax liability account

Item	Debits	Credits
Balance in account at beginning of year		17,970.05
Credits through charges to income		43,928.69
Credits through charges to other accounts		9.35
Taxes paid:		
Federal, income	$20,190.28	
On bonds (tax at source)	529.00	
District of Columbia real and personal property	24,488.65	
To balance at end of year	16,700.16	
Total	61,908.09	61,908.09

Income statement

	Total amount applicable to year
Operating revenue	$1,070,282.90
Operating expenses	824,523.13
Uncollectible bills	2,550.90
Taxes	43,379.34
Total revenue deductions	870,453.37
Operating income	199,829.53
Balance of income applicable to corporate property	199,829.53
Miscellaneous interest revenues	16,251.06
Gross corporate income	216,080.59
Interest on long-term debt	50,000.00
Miscellaneous interest deductions	6,690.87
Amortization of debt discount and expense	1,792.32
Miscellaneous deductions from gross corporate income	1,005.16
Total deductions from gross corporate income	59,488.35
Net income	156,592.24
Balance transferred to surplus	156,592.24

Profit and loss account

Credits:	
Balance at beginning of year	$1, 513, 977. 88
Balance transferred from income	156, 592. 24
Debits:	
Miscellaneous debits to profit and loss	15, 302. 91
Balance at end of year	1, 655, 267. 21

Operating revenues

Account	Amount for year	Comparison with preceding year [1]
Metered sales to general consumers	$818, 184. 14	$63, 261. 41
Other gas corporations	236, 149. 78	12, 870. 68
Municipal street lighting	1, 200. 40	333. 71
Miscellaneous municipal sales	13, 068. 58	*844. 62*
Total sales	1, 068, 602. 90	75, 621. 18
Rent from property used in operation	1, 635. 00	*371. 51*
Miscellaneous operating revenues	45. 00	45. 00
Total other operating revenues	1, 680. 00	*326. 51*
Sales, brought forward	1, 068, 602. 90	75, 621. 18
Total operating revenues	1, 070, 282. 90	75, 294. 67

[1] Increases in roman; decreases in italic.

Operating expenses

Account	Amount for year	Comparison with preceding year [1]
Gas from other sources	$643, 997. 86	$71, 719. 64
Transmission pumping	6, 607. 10	160. 62
Distribution superintendence	4, 774. 29	*311. 25*
Distribution supplies and expenses	1, 649. 47	36. 06
Distribution superintendence and expenses	6, 423. 76	*275. 19*
Maintaining installations	8, 331. 50	1, 583. 92
Work on consumers' premises	10, 207. 41	496. 77
Consumers' premises work	18, 538. 91	2, 080. 69
Removing and resetting meters	6, 975. 04	1, 819. 41
Distribution operation	38, 544. 81	3, 785. 53
Maintenance of mains	25, 503. 52	*1, 490. 85*
Maintenance of services	7, 343. 28	*1, 560. 39*
Maintenance of distribution implements and accessories	424. 66	*1, 558. 21*
Maintenance of miscellaneous equipment	48. 45	23. 21
Miscellaneous distribution maintenance	473. 11	*1, 535. 00*
Distribution maintenance	33, 319. 91	*4, 586. 27*
Maintenance of consumers' meters	18, 526. 42	8, 032. 93
Total transmission and distribution expenses	90, 391. 14	7, 232. 22
Maintenance of street lamps	698. 31	*321. 58*
Commercial general labor	12, 201. 59	5, 747. 26
Commercial bookkeeping	7, 004. 96	*572. 41*
Commercial contracts	1, 183. 69	673. 32
Cmmercial books and contracts	8, 188. 65	100. 91
Commercial collecting	3, 763. 57	*1, 157. 83*
Meter reading	5, 424. 05	748. 77
Commercial meter reading & collecting	9, 187. 62	*409. 06*
Commercial supplies and expenses	[2] 11, 855. 29	9, 044. 11
Commercial administration	41, 433. 15	14, 483. 22
Administrative salaries	13, 000. 00	337. 50
Other general office salaries	2, 116. 54	*2, 506. 69*
General office salaries	15, 116. 54	*2, 169. 19*

[1] Increases in roman, decreases in italic. [2] Commercial system expense $2,728.08 included.

Operating expenses—Continued

Account	Amount for year	Comparison with preceding year
General office supplies and expenses	$1,140.74	*$264.09*
Maintenance of general structures	871.25	593.17
Law expenses	910.00	660.00
Insurance	3,280.68	258.33
Transportation expenses [3]		*2,703.49*
Undistributed adjustments	*287.57*	302.91
Other miscellaneous general expenses	2,525.90	59.28
Miscellaneous general expenses	8,441.00	*1,093.89*
Undistributed general expenses	23,557.54	*3,263.08*
Retirement expense	22,349.67	*18,463.84*
Medical expenses	500.00	
Injuries to employees	598.99	486.13
Other personal injuries & property damage	244.46	*222.95*
Injuries and damages	1,343.45	263.18
Regulatory commission expenses	305.30	*94.52*
Employees' welfare department	446.71	35.50
General and miscellaneous expenses	48,002.67	*21,522.76*
Grand total operating expenses	824,523.13	71,590.74

[3] $7,035.07 prorated over various accounts benefited through this account.

Transmission and distribution mains in use as at December 31, 1930

Size	Kind	Feet	Size	Kind	Feet
1¼ inches	Wrought iron	560	8 inches	Steel	22,500
1½ inches	do	637	10 inches	Cast iron	4,100
2 inches	do	16,288	12 inches	do	83,923
3 inches	do	47,614	12 inches	Steel	4,270
4 inches	do	454	16 inches	Cast iron	3,973
4 inches	Cast iron	155,361	16 inches	Steel	3,510
4 inches	Steel	3,528	20 inches	Cast iron	6,002
6 inches	Cast iron	304,288			
6 inches	Steel	7,099	Total		700,612
8 inches	Cast iron	36,505			

Service pipe and fittings

Diameter in inches	Added within the year of 1930					Removed or abandoned in 1930
	Number of services	Length (feet)	Material	Total cost	Average cost per foot	
Independent			$567.55	$4,554.83	$0.1220	
¾ inch	13	940	103.21	417.75	.4444	32
1 inch						12
1¼ inches	407	26,350	3,621.78	17,584.80	.6672	57
1½ inches	10	624	190.43	570.62	.9144	
2 inches	87	6,039	3,329.72	8,101.45	1.3415	1
3 inches	7	1,293	789.52	1,902.78	1.4716	
4 inches	7	1,985	1,901.45	3,504.37	1.7654	
6 inches	1	226	370.06	725.54	3.2102	
8 inches	1	232	529.34	785.60	3.3862	
Installing valves on old services				3,226.26		
Installing house governors				3,342.61		
Total	533	37,689	11,403.06	44,716.61		102

Meters in use as at December 31, 1930

Size:	Number	Size:	Number
3-light	539	30A-light	321
5-light	11, 873	60-light	2
5A-light	214	60A-light	16
10-light	131	150A-light	24
10A-light	2, 776	60C-light	1
20-light	114		
30-light	7	Total	16, 018

Gas purchased: 1,238,457 M cubic feet; total to account for 1,238,457 M cubic feet.

Gas delivered to mains: 1,238,457 M cubic feet.

Gas sold to public: 863,037 M cubic feet; sold to other gas companies, 306,906 M cubic feet; used by respondent, 1,893 M cubic feet; unaccounted for, 66,621 M cubic feet.

Per cent unaccounted for: 5.38.

Average calorific value at works: 600.9 British thermal units per cubic foot.

Total number of customers (active meters) at end of year: 16,018.

Customers, meters, and consumption

Class	Number of customers at end of year	Number of meters at end of year	Consumption during year
			M cubic feet
Residential	13, 673	16, 013	840, 083
Commercial	496		
House heating	470		
Municipal and United States Government			22, 954
Other public service corporations			306, 906
Total	14, 639	16, 013	1, 169, 943

Number of employees at end of year

Executive, administrative, and supervisory	7
Clerical	10
All others	126
Total	143

THE CHESAPEAKE & POTOMAC TELEPHONE CO.

Directors

Name of director	Office address	Date of beginning of term	Date of expiration of term	Remarks
P. O. Coffin	725 Thirteenth Street NW., Washington, D. C.	Feb. 10, 1930		Directors are elected to serve 1 year or until their successors are chosen and qualified.
W. M. Everett	Care of Woodward & Lothrop, Washington, D. C.	Mar. 25, 1930		
R. V. Fleming	Care of Riggs National Bank, Washington, D. C.	Feb. 10, 1930		
W. S. Gifford	195 Broadway, New York, N. Y.	do		
E. C. Graham	1330 New York Avenue NW., Washington, D. C.	do		
G. Grosvenor	Care of National Geographic Society, Washington, D. C.	do		
John Poole	Care of Federal-American National Bank & Trust Co., Washington, D. C.	do		
B. F. Saul	925 Fifteenth Street NW., Washington, D. C.	do	Feb. 1, 1931	Deceased.
M. D. Sedam	725 Thirteenth Street NW., Washington, D. C.	do		Directors are elected to serve 1 year or until their successors are chosen and qualified.
M. Thorpe	Care of United States Chamber of Commerce, Washington, D. C.	do		
E. S. Wilson	195 Broadway, New York, N. Y.	do		
L. B. Wilson	725 Thirteenth Street NW., Washington, D. C.	do		
D. S. Porter	do	do	Mar. 25, 1930	Resigned.

President acts as chairman. Secretary of company acts as secretary for the board.

Members of executive committee: L. B. Wilson, E. C. Graham, W. S. Gifford, John Poole, and E. S. Wilson.

Powers and duties: Article IX of the by-laws provides that "Except as otherwise provided by law, such committee shall have and exercise all the powers of the board of directors in the intervals between the meetings of the board."

Principal general officers

Title of general officer	Department or departments over which jurisdiction is exercised	Name of person holding office at close of year	Washington office address
President	Executive	L. B. Wilson	725 Thirteenth Street NW., Washington, D. C.
Vice president and secretary	Executive and treasury.	W. B. Clarkson	Do.
Vice president	Executive	P. O. Coffin	Do.
Do	do	J. C. Koons	Do.
Do	do	M. D. Sedam	Do.
General auditor	Accounting	H. C. Gretz	Do.
General counsel	Legal	R. A. Van Orsdel	Do.
Treasurer	Treasury	T. B. Clarkson	Do.
General manager	Executive	Hanse Hamilton	Do.
Auditor	Accounting	C. Siemon	730 Twelfth Street NW., Washington, D. C.
Chief engineer	Engineering	R. W. Prince	Do.
General commercial manager	Commercial	E. G. Bliss	725 Thirteenth Street NW., Washington, D. C.
General plant manager	Plant	P. G. Burton	1111 North Capitol Street, Washington, D. C.
General traffic manager	Traffic	F. G. Macarow	725 Thirteenth Street NW., Washington, D. C.

CORPORATE CONTROL OVER RESPONDENT

Form of control: Sole.
Name of the controlling corporation: American Telephone & Telegraph Co.
Manner in which control was established: Stock ownership.
Extent of control: 100 per cent.
Control: Direct.

VOTING POWERS AND ELECTIONS

Name of security holder: American Telephone & Telegraph Co., 195 Broadway, New York, N. Y.

Number of votes to which security holder was entitled (common stock): 150,000.

Number of votes cast at the *latest* general meeting for the election of directors of the respondent: 150,000.

Date and place of such meeting: February 9, 1931; 195 Broadway, New York, N. Y.

Comparative general balance sheet

ASSETS

Item	Balance at beginning of year	Balance at close of year	Net change during year. (Increase in roman, decrease in italic)
INVESTMENT			
Fixed capital installed since Dec. 31, 1912	$28,438,719 76	$30,779,863.84	$2,341,144.08
Construction work in progress	2,022,392.39	9,378.06	*2,013,014.33*
Total investment	30,461,112.15	30,789,241.90	328,129.75
WORKING ASSETS AND ACCRUED INCOME			
Cash and deposits	213,641.24	185,361.09	*28,280.15*
Employees' working funds	21,001.81	15,623.71	*5,378.10*
Marketable securities	2,501.00	2,501.00	
Due from subscribers and agents	733,981.45	942,867.39	208,885.94
Accounts receivable from system corporations	31,227.63	45,289.61	14,061.98
Miscellaneous accounts receivable	6,774.78	24,339.06	17,564.28
Matured interest and dividends receivable	300.00	300.00	
Materials and supplies	92,376.40	109,361.60	16,985.20
Unmatured interest, dividends, and rents receivable	800.00	1,000.00	200.00
Total working assets and accrued income	1,102,604.31	1,326,643.46	224,039.15
DEFERRED DEBIT ITEMS			
Prepayments	128,412.05	139,753.47	11,341.42
Other suspense	37,094.70	28,423.67	*8,671.03*
Total deferred debit items	165,506.75	168,177.14	2,670.39
Grand total	31,729,223.21	32,284,062.50	554,839.29

NOTE.—The above balance sheet does not include $1,071,124.61, being the amount of pension funds held by trustee December 31, 1930, under a pension fund trust agreement.

LIABILITIES

STOCKS			
Capital stock	$13,000,000.00	$15,000,000.00	$2,000,000.00
LONG-TERM DEBT			
Advances from system corporations for construction, etc.	6,522,651.18	5,722,651.18	*800,000.00*
WORKING LIABILITIES AND ACCRUED LIABILITIES			
Bills payable	919,080.39	1,071,124.61	152,044.22
Audited vouchers and wages unpaid	132,583.92	57,236.60	*75,347.32*
Subscribers' deposits	122,549.34	99,418.09	*23,131.25*
Accounts payable to system corporations	677,694.86	453,712.02	*223,982.84*
Miscellaneous accounts payable	31,806.08	27,268.33	*4,537.75*
Matured interest, dividends, and rents unpaid	1,375.00	1,100.00	*275.00*
Matured funded debt unpaid	20,000.00	15,000.00	*5,000.00*
Service billed in advance	93.80	172,623.76	172,529.96
Other current liabilities	2,524.11	8,585.77	6,061.66
Taxes accrued	205,835.78	164,201.17	*41,634.61*
Other accrued liabilities not due	59,845.76	63,728.32	3,882.56
Total working liabilities and accrued liabilities	2,173,389.04	2,133,998.67	*39,390.37*

Comparative general balance sheet—Continued

LIABILITIES—Continued

Item	Balance at beginning of year	Balance at close of year	Net change during year. (Increase in roman, decrease in italic)
DEFERRED CREDIT ITEMS			
Reserve for accrued depreciation	$6,846,618.91	$6,020,377.15	*$826,241.76*
Reserve for amortization of intangible capital	30,502.39	33,642.41	3,140.02
Liability on account of provident funds	400.00	400.00	
Other deferred credit items	7.24	8.99	1.75
Total deferred credit items	6,877,528.54	6,054,428.55	*823,099.99*
UNAPPROPRIATED SURPLUS			
Corporate surplus unappropriated (credit balance)	3,155,654.45	3,372,984.10	217,329.65
Grand total	31,729,223.21	32,284,062.50	554,839.29

Entire fixed capital installed

Name of subaccount	Balance at beginning of year	Charges for capital added during year	Credits made to subaccount during year	Balance at close of year
Organization		$1,000.00	$1,000.00	
Right of way	$131,375.38	6,245.99	2,218.71	$135,402.66
Land	856,695.54			856,695.54
Buildings	4,682,960.37	45,230.59	38,862.26	4,689,328.70
Land and buildings	5,539,655.91	45,230.59	38,862.26	5,546,024.24
Central office telephone equipment	5,694,974.87	2,495,349.09	1,425,592.28	6,764,731.68
Other equipment of central offices	259,513.61	48,577.19	15,818.69	292,272.11
Central office equipment	5,954,488.48	2,543,926.28	1,441,410.97	7,057,003.79
Station apparatus	2,151,327.89	810,998.03	588,383.52	2,373,942.40
Station installations	684,176.05	*153,428.19	113,170.40	724,433.84
Interior block wires	54,637.92	16,831.78	7,329.41	64,140.29
Private branch exchanges	1,814,992.93	713,176.85	343,553.56	2,184,616.22
Booths and special fittings	385,879.03	169,489.28	60,442.68	494,925.63
Station equipment	5,091,013.82	1,863,924.13	1,112,879.57	5,842,058.38
Exchange pole lines	384,624.86	33,366.62	24,983.98	393,007.50
Exchange aerial cable	672,625.04	67,224.95	36,157.49	703,692.50
Exchange aerial wire	411,214.96	57,447.36	46,526.00	422,136.32
Exchange underground conduits	3,720,532.76	141,281.66	13,032.31	3,848,782.11
Exchange underground cable	5,458,275.22	493,965.54	226,289.34	5,725,951.42
Exchange submarine cable	5,685.06	113.11		5,798.17
Toll aerial cable	4,356.46	5,650.46	736.35	9,270.57
Toll aerial wire	1,035.15		979.55	55.60
Toll underground cable	149,328.07	9,162.28	4,006.60	154,483.75
Toll submarine cable	1,870.74			1,870.74
Office furniture and fixtures	404,509.98	56,128.71	24,979.47	435,659.22
General shop equipment	3,872.98	13,835.45	4,211.34	13,497.09
General store equipment	12,933.03	1,580.71	4,636.53	9,877.21
General stable and garage equipment	138,755.44	45.55	45,182.00	93,618.99
General tools and implements	113,713.69	37,267.11	27,225.83	123,754.97
General equipment	673,785.12	108,857.53	106,235.17	676,407.48
Interest during construction	204,979.90	51,200.41	26,159.31	230,021.00
Miscellaneous construction expenditures	33,872.83	[1] *1,179.25*	4,795.97	27,897.61
Undistributed construction expenditures	33,872.83	*1,179.25*	4,795.97	27,897.61
Total	28,438,719.76	5,427,417.66	3,086,273.58	30,779,863.84

[1] Transfers to other accounts.

Summary of fixed capital

Balance at beginning of year	$28, 438, 719. 76
Charges for capital added during year	5, 427, 417. 66
Credits made during year:	
Charged to reserve for depreciation	2, 092, 673. 50
Charged to reserve for amortization of intangible capital	2, 212. 57
Charged to corporate surplus or deficit	1, 000. 00
Charged to other accounts	990, 387. 51
Balance at close of year	30, 779, 863. 84

Investment in noncontrolled and nonaffiliated corporations and in other interests

Class No.	Name of issuing company and description of security held	Unpledged		Rate
		Par value	Book value	
	Marketable securities:			Per cent
B-3	Five 6 per cent bonds of $500 each of the Washington Auditorium Corporation, dated Jan. 1, 1924, due Jan. 1, 1944 [1]	$2, 500	$2, 500	6
A-4	Stock of the Old Dutch Market (Inc.); 20⅘ shares of second preferred stock [2]	206	1	
	Total	2, 706	2, 501	

[1] In default.
[2] 12½ per cent partial liquidating dividend, amounting to $25.75, received to date.

Cash and special deposits

Name of depositary	Purpose of deposit	Amount at close of year
American Security & Trust Co., Washington, D. C., trustee.	Unpaid interest coupons on the Chesapeake & Potomac Telephone Co. consolidated mortgage 5 per cent bonds.	$1, 100. 00
Cash on hand and in banks, available for general corporate purposes		184, 261. 09
Total cash and special deposits		185, 361. 09

Bills and accounts receivable

Miscellaneous accounts receivable:	Amount at close of year
American Telephone & Telegraph Co.[1]	$16, 598. 10
Sundry debtors each owing $5,000 or less	7, 740. 96
Total	24, 339. 06
Accounts receivable from system corporations:	
American Telephone & Telegraph Co., miscellaneous	22, 924. 70
The Chesapeake & Potomac Telephone Co. of Virginia, traffic settlement and miscellaneous	10, 765. 68
The Chesapeake & Potomac Telephone Co. of West Virginia, traffic settlement and miscellaneous	11, 552. 72
Sundry debtors each owing $5,000 or less, miscellaneous	46. 51
Total	45, 289. 61

Other suspense

Deposits made:	
To indemnify the District of Columbia against loss due to resurfacing streets in connection with the construction and maintenance of the respondent's plant, to collector of taxes, District of Columbia	$2, 500. 00
For United States Senate and House of Representatives bills, to Superintendent of Documents, Government Printing Office	50. 00

[1] Covers unbilled custom work.

Other suspense—Continued

Deposits made—Continued.	Amount at close of year
To secure service leads to certain telephone buildings, subject to possible refund, to Potomac Electric Power Co., Washington, D. C	$3, 873. 80
Preliminary expenditures in connection with additions and changes in fixed capital prior to formal approval of estimates and determination of the ultimate accounts chargeable for such expenditures	7, 086. 71
Unaudited miscellaneous bills and petty cash vouchers pending classification	1, 007. 55
Debit balances in clearing accounts	13, 861. 81
Minor items, 11 in number, each less than $1,000	43. 80
Total	28, 423. 67

Capital stocks

Common stock:	
Par value of amount authorized	$15, 000, 000
Par value of total amount actually issued to close of year	15, 000, 000
Par value of amount actually outstanding at close of year	15, 000, 000
Par value of stocks actually issued during present year	2, 000, 000
Cash received as consideration for issue	2, 000, 000

Dividends declared during year on capital stock

Name of security on which dividend is declared	Amount of par value on which dividend was declared	Rate, regular	Date—		Amount of dividends declared during year	Amount of dividends paid during year
			Declared	Payable		
		Per cent				
Common stock	$13, 000, 000	2	Mar. 25, 1930	Mar. 31, 1930	$260, 000	$260, 000
Do	13, 000, 000	2	June 24, 1930	June 30, 1930	260, 000	260, 000
Do	13, 000, 000	2	Sept. 23, 1930	Sept. 30, 1930	260, 000	260, 000
Do	15, 000, 000	2	Dec. 30, 1930	Dec. 31, 1930	300, 000	300, 000
Total					1, 080, 000	1, 080, 000

Long-term advances payable

	Total amount owing at close of year
American Telephone & Telegraph Co., construction and betterments of plant and equipment	$5, 722, 651. 18

Sundry working liabilities

Name of creditor or of obligation	Character of transactions involved	Credit balance at close of year
BILLS PAYABLE		
Bankers Trust Co., trustee of pension fund, New York, N. Y.	Demand notes sold	$1, 071, 124. 61
ACCOUNTS PAYABLE TO SYSTEM CORPORATIONS		
American Telephone & Telegraph Co.	Traffic settlement and miscellaneous	232, 168. 34
Western Electric Co. (Inc.)	Supplies and equipment, including installation charges.	181, 062. 71
The Chesapeake & Potomac Telephone Co. of Baltimore City.	Collections from subscribers of that company, traffic settlements, etc.	40, 445. 17
Minor accounts, 10 in number, each less than $1,000.		35. 80
Total		453, 712. 02
MATURED FUNDED DEBT UNPAID		
Consolidate mortgage 5 per cent bonds, matured on July 1, 1929, not presented for redemption.		15, 000. 00

Reserve for accrued depreciation

Debit item:	
Amount of "Repairs charged to reserves"	$2, 726. 13
Retirement of tangible fixed capital	2, 149, 472. 09
Balance at close of year	6, 020, 377. 15
Total	8, 172, 575. 37
Credit item:	
Balance at beginning of year	6, 846, 618. 91
Amount charged for "Depreciation of plant and equipment"	1, 283, 581. 53
Depreciation charges in "Shop expense"	3, 681. 34
Depreciation charges in "Stable and garage expense"	18, 764. 23
Depreciation charges in "Tool expense"	18, 930. 43
Depreciation charges in "Supply expense"	998. 93
Total	8, 172, 575. 37

Reserve for amortization of intangible capital

Debit item:	
Expiration or relinquishment of intangible capital	$2, 212. 57
Balance at close of year	33, 642. 41
Total	35, 854. 98
Credit item:	
Balance at beginning of year	30, 502. 38
Amount charged for "Amortization of landed capital"	5, 352. 59
Total	35, 854. 98

BASES OF CHARGES FOR DEPRECIATION AND AMORTIZATION OF CAPITAL

During the year 1930 provision for depreciation of plant and equipment aggregated $1,325,956.46, being at an annual rate of 4.61 per cent of the average investment in telephone plant and equipment (except land and right of way) in service during the year.

During the year 1930 provision for amortization of right of way aggregated $5,352.59, being at an annual rate of 4 per cent of the average investment in right of way in service during the year.

Analysis of charges made during the year to reserve for accrued depreciation on account of tangible fixed capital

Item	Plant removed or abandoned			Plant sold, selling price	Extraordinary repairs		Net charge to "Reserve for accrued depreciation"
	Original cost	Cost of removal	Salvage		Gross cost	Salvage	
Pole lines	$24, 983. 98	$4, 962, 67	$1, 465. 26				$28, 481. 39
Aerial cable	36, 893. 84	4, 042. 31	7, 510. 41				33, 425. 74
Aerial wire	862. 57	100. 83	1, 390. 91				*427. 51*
Underground conduit	13, 032. 31	1, 802. 29	20. 78				14, 813. 82
Underground cable	230, 295. 94	25, 340. 62	36, 727. 59		$744. 80	*$23. 10*	219, 676. 87
Submarine cable							
Central office equipment	1, 441, 410. 97	6, 003. 82	90, 102. 81				1, 357, 311. 98
Station equipment	992, 379. 76	12, 361. 19	664, 149. 84		2, 528. 01	569. 78	342, 549. 34
Buildings	38, 862. 26	2, 184. 86	1, 215. 00				39, 832. 12
Office furniture and fixtures	24, 979. 47		5, 113. 45	[1] *$66. 00*			19, 932. 02
General shop equipment	4, 211. 34		126. 25				4, 085. 09
General store equipment	4, 636. 53		380. 25	[1] 66. 00			4, 190. 28
General stable and garage equipment	45, 182. 00		7, 871. 72				37, 310. 28
General tools and implements	27, 225. 83		7, 152. 62				20, 073. 21
Interest during construction	26, 159. 31						26, 159. 31
Miscellaneous construction expense	4, 795. 97		11. 69				4, 784. 28
Total	2, 915, 912. 08	56, 798. 59	823, 238. 58		3, 272. 81	546. 68	2, 152, 198. 22

[1] Adjusting error in 1929.

Sundry deferred credit items

	Credit balance at close of year
Liability on account of provident funds, other liabilities: Estimated liability for pending employees' accident and accident-death cases	$400. 00
Credit balances in clearing accounts	8. 99

Corporate surplus or deficit account

CREDITS

Credit balance at beginning of year	$3, 155, 654. 45
Credit balance transferred from income	218, 235. 74
Miscellaneous additions to surplus	373. 63
Total	3, 374, 263. 82

DEBITS

Amortization unprovided for elsewhere	$1, 000. 00
Other deductions from surplus	279. 72
Balance carried forward to credit side of balance sheet	3, 372, 984. 10
Total	3, 374, 263. 82

Income account for the year

Item	Amount applicable to the year	Comparison with preceding year (increase in roman, decrease in italic)
OPERATING INCOME		
Telephone operating revenues	$8, 654, 334. 19	$320, 168. 13
Telephone operating expenses	6, 286, 029. 42	140, 362. 92
Net telephone operating revenue	2, 368, 304. 77	179, 805. 21
Uncollectible operating revenues	43, 768. 00	10, 775. 00
Taxes assignable to operations	570, 369. 51	57, 354. 59
Deductions from net operating revenues	614, 137. 51	68, 129. 59
Operating income	1, 754, 167. 26	111, 675. 62
NONOPERATING INCOME		
Interest revenues	60, 959. 33	*8, 093. 68*
Sinking and other reserve fund accretions		*11, 833. 84*
Miscellaneous nonoperating revenues	21. 01	3. 30
Total nonoperating revenues	60, 980. 34	*19, 924. 22*
ent expense		*151. 53*
Total nonoperating expense		*151. 53*
Nonoperating taxes	821. 01	*4, 783. 00*
Deductions from nonoperating revenues	821. 01	*4, 934. 53*
Nonoperating income	60, 159. 33	*14, 989. 69*
Gross income	1, 814, 326. 59	96, 685. 93
DEDUCTIONS FROM GROSS INCOME		
Rent deductions for telephone offices	22, 350. 56	*1, 736. 94*
Rent deductions for conduits, poles, and other supports	10, 970. 33	*186. 82*
Rent deductions for instruments and equipment	13, 063. 65	6, 300. 08
Miscellaneous rent deductions	268. 73	*1, 679. 32*
Interest deductions for funded debt		*27, 168. 60*
Other interest deductions	464, 084. 99	140, 521. 14
Amortization of landed capital	5, 352. 59	228. 29
Miscellaneous deductions from income		*100. 00*
Total deductions from gross income	516, 090. 85	116, 177. 83
Net income	1, 298, 235. 74	*19, 491. 90*
DISPOSITION OF NET INCOME		
Dividend appropriations of income	1, 080, 000. 00	40, 000. 00
Amount transferred to credit of corporate surplus or deficit	218, 235. 74	*59, 491. 90*

The operating revenues and expenses above stated relate to the period beginning January 1, 1930, and ending December 31, 1930.

Telephone operating revenues

Class of telephone operating revenues	Amount of revenue for the year	Comparison with revenue of preceding year (increases in roman, decreases in italic)
Exchange service revenues:		
Subscribers' station revenues	$6,566,311.66	$250,925.22
Public pay station revenues	798,116.61	*9,773.52*
Service stations	5,271.84	475.30
Private exchange lines	68,362.51	22,147.22
Minor rents of exchange plant	20,835.73	1,392.34
Miscellaneous exchange service revenues	94,470.08	24,014.86
Total exchange service revenues	7,458,898.35	265,166.56
Toll service revenues:		
Message tolls	815,819.04	43,786.97
Leased toll lines	7,696.10	*843.60*
Telegraph service on toll lines	18,859.14	5,167.22
Minor rents of toll plant	61.20	2.88
Miscellaneous toll line revenues	26,616.44	4,326.50
Total toll service revenues	842,435.48	48,113.47
Miscellaneous operating revenues:		
Telegraph commissions	14,166.01	*293.94*
Advertising and directory	304,876.82	9,162.99
Rents from other operating property	145,304.14	*571.20*
Other miscellaneous revenue	10,792.29	3,136.37
Miscellaneous direct revenues	475,139.26	11,434.22
Licensee revenue (Dr.)	122,138.90	4,546.12
Total miscellaneous operating revenues	353,000.36	6,888.10
Grand total	8,654,334.19	320,168.13
Summary of operating revenues:		
Direct operating revenues	8,776,473.09	324,714.25
Licensee revenues	*122,138.90*	*4,546.12*
Total	8,654,334.19	320,168.13

Telephone operating expenses

Name of operating expense account	Amount of operating expenses for the year	Comparison with expenses of preceding year (increases in roman, decreases in italic)
Maintenance expenses:		
Supervision of maintenance	$152,399.94	*$34,061.91*
Repairs of aerial plant	81,407.98	*20,308.42*
Repairs of underground plant	153,974.60	29,008.10
Repairs of central office equipment	349,544.59	30,167.00
Repairs of station equipment	425,841.35	100,804.25
Repairs of buildings and grounds	47,369.79	*6,387.24*
Station removals and changes	211,809.00	13,684.24
Depreciation of plant and equipment	1,283,581.53	82,517.17
Other maintenance expenses	4,345.84	*384.70*
Repairs charged to reserves (Cr.)	2,726.13	2,726.13
Total maintenance expenses	2,707,548.49	192,312.36

Telephone operating expenses—Continued

Name of operating expense account	Amount of operating expenses for the year	Comparison with expenses of preceding year (increases in roman decreases in italic)
Traffic expenses:		
Traffic superintendence	$166,151.66	$3,515.93
Service inspection	59,232.31	15,014.65
Clerical operating wages	44,438.09	1,503.97
Central office superintendence	269,822.06	20,034.55
Operators' wages	1,630,933.33	*108,291.45*
Rest and lunch rooms	*927.07*	2,945.02
Operators' schooling	34,988.80	*23,940.08*
Transmission power	54,400.65	2,427.89
Central office stationery and printing	13,063.59	470.86
Miscellaneous central office expenses	102,757.68	12,157.58
Central office supplies and expenses	204,283.65	*5,938.73*
Pay station expenses	17,981.06	4,898.23
Other traffic expenses	35,343.64	25,800.51
Total traffic expenses	2,158,363.74	*63,496.89*
Commercial expenses:		
Commercial administration	221,477.84	*21,645.69*
Advertising	50,606.66	11,116.51
Canvassing	18,700.73	6,203.64
Promotion expenses	69,307.39	17,320.15
Revenue accounting	121,449.30	2,468.66
Revenue collecting	136,734.48	*3,774.74*
Pay station commissions	154,160.64	*317.10*
Collection expenses	412,344.42	*1,623.18*
Directory expenses	237,864.36	*13,827.26*
Total commercial expenses	940,994.01	*19,775.98*
General and miscellaneous expenses:		
Salaries of general officers	96,849.21	23,805.25
Salaries of general office clerks	109,733.31	6,187.72
General office salaries	206,582.52	29,992.97
Expenses of general officers and clerks	10,275.78	*7,129.69*
General office stationery and printing	10,476.64	*2,791.79*
Other general office supplies and expenses	16,911.20	*656.66*
General office supplies and expenses	37,663.62	*10,578.14*
General law expenses	21,561.61	9,750.28
Insurance	7,228.40	1,349.57
Accidents and damages	5,121.02	818.74
Law expenses connected with damages	5,293.89	202.57
Relief department and pensions	181,419.11	9,853.80
Other general expenses	14,253.01	*10,066.36*
Miscellaneous general expenses	195,672.12	*212.56*
Total general expenses	479,123.18	31,323.43
Grand total	6,286,029.42	140,362.92

Op erating ratio, i. e., ratio of operating expenses to operating revenues 72.63 per cent.

Taxes on telephone property

Name of property	Name of State	Amount accrued and charged to "Taxes assignable to operations"	Amount accrued and charged to nonoperating taxes	Taxes charged to construction	Taxes paid during the year
Other than United States Government taxes: All telephone properties of the respondent, Group A.	District of Columbia.	$409,867.31	----------	----------	$463,420.19
United States Government taxes:					
All telephone properties of the respondent, Group A—					
Net income	----------	160,502.20	$821.01	----------	149,404.94
Stamp tax on issue of capital stock.	----------	----------	----------	[1] $1,000.00	1,000.00
Total United States Government taxes.	----------	160,502.20	821.01	1,000.00	150,404.94
Grand total	----------	570,369.51	821.01	1,000.00	613,825.13

[1] Charged to account 201, organization.

Miscellaneous items in corporate surplus account for the year

Credit: Minor items, 3 in number, each less than $1,000	$373.63
Debit:	
Pay station commission checks paid after being written off to surplus	13.37
Architectural fees for proposed commercial display room abandoned	266.35
Total	279.72
Amortization of account 201, organization	1,000.00
Total	1,279.72

Plant statistics

PLANT MILEAGE

Kind of plant	Total in service at close of year (including that jointly owned)	Increase during the year	Miles of jointly owned plant included in column	
			Owned with one other company	Total jointly owned plant
Underground conduit:				
Miles of trench	296	8	2	2
Miles of single duct	1,263	38	40	40
Pole line: Miles of pole line	275	6	1	1
Aerial cable: Miles of wire in aerial cable	32,687	1,452	----------	----------
Aerial wire:				
Miles of bare copper wire—Exchange	63	----------	----------	----------
Miles of covered wire—Exchange	4,802	----------	----------	----------
Miles of bare copper wire—Toll	2	----------	----------	----------
Miles of covered wire, toll	1	----------	----------	----------
Total miles of aerial wire	4,868	65	----------	----------
Underground cable: Miles of wire in underground cable	577,980	11,858	[1] 6,735	6,735
Submarine cable: Miles of wire in submarine cable	330	[2] 4	----------	----------
Total miles of all wire	615,865	13,371	6,735	6,735
Phantom circuit: Miles of phantom circuit, exchange and toll	1,216	953	----------	----------

[1] 3,441 miles owned by respondent. [2] Decrease.

Plant statistics—Continued

EQUIPMENT OF TELEPHONE CENTRAL OFFICES

Type of switchboard	Number of central offices	Number of exchange circuits	Number of company stations
Common battery, manual	10	65,240	107,621
Dial (automatic) system	3	18,574	60,859
Total	13	83,814	168,480

STATIONS

	Number in service at close of year
Main stations	85,815
P. B. X. stations	65,713
Extension stations	16,952
Total company stations	168,480
Private-line stations	1,627
Service stations	159
Total stations	170,266

Operating statistics

GAIN AND LOSS OF COMPANY STATIONS

	Number
Stations added during year:	
Main stations	18,933
P. B. X. stations	10,901
Extension sets	4,502
Total company stations	34,336
Stations discontinued during year:	
Main stations	13,482
P. B. X. stations	8,126
Extension sets	3,161
Total company stations	24,769
Net gain during year	9,567

TELEPHONE CONNECTIONS

Item	This year	Last year
Average number of local exchange messages originated per month	17,087,751	16,762,595
Average number of toll messages originated per month	437,093	425,546
Average number of stations	162,669	
Average number of local exchange messages originated per station per month	105	109
Average number of toll messages originated per station per month	3	3

UNION TRANSFER CO.

Directors

Name	Office address	Expiration of term
S. P. Leeds	Hotel Chalfonte, Atlantic City	April, 1931
Wm. H. Woolverton, jr	605 West Forty-second Street, New York	Do.
C. M. Sheaffer	1004 Spring Garden Street, Philadelphia	Do.
A. T. Dice	Reading Terminal, Philadelphia	Do.
F. D. Patterson	2103 Locust Street, Philadelphia	Do.

Principal general officers

Title	Name	Office address
President	C. M. Sheaffer	1004 Spring Garden Street, Philadelphia, Pa.
Vice president	D. K. Watson	Do.
Secretary	W. J. Crout	Do.
Treasurer	Jas. L. McGrory	Do.
General counsel	Roger J. Whitford	Washington, D. C.
General manager	D. K. Watson	1004 Spring Garden Street, Philadelphia, Pa.

Names and addresses of the 10 stockholders who at the last closing of the stock books had the highest voting powers, and the number of shares held by each

Name	Address	Number of shares
Henry Carpenter	719 North Avenue, Wilkinsburg, Pa	600
Estate of Geo. D. Murphy and Annie Murphy	135 South Broad Street, Philadelphia, Pa	3,299
Estate of Harry W. Souders	Care of Girard Trust Co., Philadelphia	915
Francis D. Patterson and Edith A. Patterson	2103 Locust Street, Philadelphia	1,679
Mumford & Company	Care of Bankers Trust Co., New York	600
Edward H. Reuss, jr	220 North Latches Lane, Merion, Pa	684
Estate of Amelia M. Boyd	409 Chestnut Street, Philadelphia, Pa	990
Prospect Hill School	Greenfield, Mass	800
Estate of Wm. H. Woolverton	Astor Trust Co., New York	961

Comparative general balance sheet, December 31, 1930

	Balance at beginning of year	Balance at end of year	Net change during year[1]
ASSETS			
Plant and equipment:			
Real estate	$328,162.86	$310,752.58	*$17,410.28*
Motive equipment	260,882.46	231,684.61	*29,197.85*
Office furniture and fixtures	12,831.20	8,481.35	*4,349.85*
Machinery and tools	14,978.53	9,260.28	*5,718.25*
Total	616,855.05	560,178.82	*56,676.23*
Investments	532,922.58	570,252.27	37,329.69
Mortgage receivable		11,500.00	11,500.00
Total	532,922.58	581,752.27	48,829.69

[1] Increase in roman, decrease in italic.

Comparative general balance sheet December 31, 1930—Continued

	Balance at beginning of year	Balance at end of year	Net change during year
Current assets:			
Cash	$4,007.51	$6,456.06	$2,448.55
Accounts receivable	11,584.58	12,316.13	731.55
Notes receivable	297.56	297.56	
Material and supplies	70.00		*70.00*
Total	15,959.65	19,069.75	3,110.10
Deferred assets:			
Insurance prepaid	9,715.15	6,957.81	*2,757.34*
Licenses prepaid		2,796.80	2,796.80
Accrued bond interest and preferred dividends	3,327.06	4,411.14	1,084.08
Other deferred assets	1,377.35	1,334.51	*42.84*
Total	14,419.56	15,500.26	1,080.70
Total assets	1,180,156.84	1,176,501.10	*3,655.74*
LIABILITIES, CAPITAL, AND SURPLUS			
Capital stock, common	667,750.00	667,750.00	
Fixed liabilities:			
Mortgage payable	9,000.00	9,000.00	
Ground rents capitalized	9,255.25	9,255.25	
Total	18,255.25	18,255.25	
Current liabilities:			
Notes payable	5,652.52	2,950.12	*2,702.40*
Vouchers payable	19,742.39	14,869.39	*4,873.00*
Due on investments		7,617.00	7,617.00
	25,394.91	25,436.51	41.60
Accruals:			
Taxes accrued	1,421.09	4,832.60	3,411.51
Mortgage interest	199.50	199.50	
Ground rent interest	260.66	61.70	*198.96*
Miscellaneous		48.71	48.71
	1,881.25	5,142.51	3,261.26
Reserves:			
Depreciation on buildings	60,589.83	61,067.08	477.25
Depreciation of equipment	186,450.79	171,442.22	*15,008.57*
Losses, damage, and other contingencies	14,441.57	14,224.82	*216.75*
Income taxes	7,578.34		*7,578.34*
Bad and doubtful accounts	984.41	1,685.75	701.34
Total	270,044.94	248,419.87	*21,625.07*
Surplus	196,830.49	211,496.96	14,666.47
Total capital, liabilities, and surplus	1,180,156.84	1,176,501.10	*3,655.74*

Motive equipment

	Value on books Dec. 31, 1930
Gas trucks, complete cost	$98,633.19
Electric trucks, complete cost	104,165.62
Batteries, complete cost	28,885.80
Machinery and tools, complete cost	9,260.28
Furniture and fixtures, complete cost	8,481.35
Tubes material and supplies	None.
Miscellaneous equipment	None.

Analysis of investments held by company

BONDS

Corporation	Amount	Due date	Rate
			Per cent
Philadelphia & Reading Coal & Iron	$23,000	1973	5
American Telephone & Telegraph Co	20,000	1960	5
Philadelphia Suburban Water Co	23,000	1955	5
Indianapolis Water Works	5,000	1958	5
Philadelphia Co	10,000	1967	5
Philadelphia Electric Co	12,000	1947	5½
Phillips Petroleum	10,000	1939	5¼
Dominion of Canada	20,000	1952	5
Chesapeake & Ohio Railway	10,000	1995	4½
Baltimore & Ohio R. R. equipment trust	10,000	1932	5
New York, Chicago & St. Louis equipment trust	6,000	1935	5

PREFERRED STOCKS

	Number of shares	Rate
Philadelphia Suburban Water	200	$6.00
Baltimore & Ohio preferred	300	4.00
Curtis Publishing Co. preferred	550	7.00
Electric Bond & Share preferred	100	6.00
Standard Gas & Electric preferred	200	4.00
United Corporation preferred	200	3.00
Electric Power & Light preferred	300	7.00
General Motors Corporation preferred	135	5.00
Sun Oil Co. preferred	100	6.00

COMMON STOCKS

Union Carbon & Carbide Co	108	$2.60
New York, New Haven & Hartford R. R	100	6.00
Baltimore & Ohio R. R	200	7.00
New York Central R. R	108	8.00
Pennsylvania R. R	400	4.00
American Telephone & Telegraph Co	350	9.00
Electric Storage Battery Co	200	5.00
Corporate trust shares	2,335	-------

Estimated valuation of equipment December 31, 1930

Electrical work, per commission valuation	$1,537.95
Furniture and fixtures	2,000.00
Electric trucks (see schedule)	29,841.54
Electric batteries (see schedule)	16,521.80
Garage equipment, per commission valuation	2,247.72
Counter cells and charging plant-union station cost	1,384.63
Baggage trucks and sundry fixtures per commission valuation	590.00
Gasoline trucks, cost	3,766.00
	57,889.64
Add 11 per cent (as shown on commission orders)	6,367.86
Extra for sundry material and supplies (as shown on commission orders)	1,500.00
Working capital (as shown on commission orders)	1,500.00
Estimated valuation	67,257.50

Capital stock

Common stock:	
Amount authorized (par value $25)	$750,000
Amount outstanding	663,750

Note payable

Electric Storage Battery Co., promissory note	$2,950.12

Income statement for year ending December 31, 1930

	Applicable to the year	Comparison with previous year [1]
Revenue from transportation	$87,288.36	*$7,732.55*
Operating expenses:		
Electric truck operation—		
Electricity	2,832.37	245.23
Repairs and maintenance, trucks	283.44	*465.19*
Repairs and maintenance, batteries	22.75	16.07
Tires	373.89	*176.11*
Licenses	307.96	3.60
Garage rentals and washing	306.65	*155.35*
Gas truck operation—		
Gasoline	753.21	234.87
Lubricants	94.70	10.00
Maintenance	212.53	*120.53*
Licenses	2.00	----------
Tires and tire repair	250.50	171.02
Agents and drivers incidental expenses	149.91	8.19
Pay roll	36,545.14	*2,485.75*
Advertising	234.00	----------
Baggage privileges	2,535.11	*1,282.39*
Cleaning and sanitation	50.00	10.00
Commissions	5,209.62	*1,683.25*
Drivers bonus	770.00	*115.00*
Heat, light, and power	----------	*17.00*
Insurance	1,770.67	*144.60*
Legal expenses	150.50	150.00
Loss and damage	1,310.00	*165.00*
Postage	16.50	*1.50*
Pensions	300.00	*35.00*
Printing and stationery	552.17	105.51
Surety bonds	37.00	*2.00*
Special-delivery service	5,557.22	*1,051.60*
Taxes, real and personal	335.97	*598.12*
Telephone and telegraph	1,020.67	40.44
Unclassified	4.50	*217.81*
Water rent	7.20	7.20
Percentage of general office expenses	8,870.39	*962.31*
Total operating expenses	70,866.57	*8,676.38*
Profit prior to depreciation	16,421.79	943.83
Depreciation:		
Gasoline trucks	753.20	*67.15*
Electric trucks	2,984.16	----------
Electric batteries	2,105.40	*956.68*
Furniture and fixtures	216.40	----------
Garage equipment	102.95	----------
Miscellaneous equipment	124.21	9.00
Counter cells and charging plant, Union Station	103.85	----------
Buildings	----------	*179.15*
Total depreciation	6,390.17	----------
Net operating revenue	10,031.62	2,137.81
Nonoperating revenue:		
Interest on deposit, Washington bank	33.65	*18.94*
Rentals	180.00	*595.00*
	213.65	*613.94*
Net corporate income	10,245.27	1,523.87

[1] Increase in roman, decrease in italic.

Complete schedule of depreciation, year 1930

	Estimated or cost new	Rate	Amount of depreciation
		Per cent	
Furniture and fixtures per commission value	$2,000.00	10.82	$216.40
Electric work per commission value (D Street)	1,537.95	4.24	65.21
Garage equipment	2,247.72	4.58	102.95
Counter cells and charging plant (Union Station)	1,384.63	10	103.85
Baggage hand trucks and sundry equipment (Union Station)	590.00	10	59.00
Electric trucks (schedule)	29,841.54	10	2,984.16
Electric batteries (schedule)	16,521.80	[1] 40	2,105.40
Gasoline trucks (schedule)	3,766.00	20	753.20
Total depreciation for year 1930	57,889.64	----------	6,390.17

[1] Monthly basis.

THE WESTERN UNION TELEGRAPH CO.

Officers	Title	Address
Carlton, Newcomb	President	60 Hudson Street, New York City.
Willever, J. C	First vice president, commercial department	Do.
Gallaher, E. Y	Vice president and comptroller	Do.
Yorke, G. M	Vice president, engineering	Do.
Welch, J. J	Vice president, traffic	Do.
Titley, W. C	Vice president, plant	Do.
Cronkhite, A. C	Acting vice president, commercial department.	Do.
Goddard, S. J	Vice president	London, England.
Burleigh, A. F	Vice president and secretary	60 Hudson Street, New York City.
Huntington, G. K	Treasurer	Do.

Directors

Name	Post-office address	Expiration of term
Vincent Astor	23 West Twenty-sixth Street, New York City	April, 1931
Henry A. Bishop	Post-office box 86, Bridgeport, Conn	Do.
Newcomb Carlton	60 Hudson Street, New York City	Do.
Jay Cooke	1428 Walnut Street, Philadelphia, Pa	Do.
Patrick E. Crowley	466 Lexington Avenue, New York City	Do.
George W. Davison	80 Broadway, New York City	Do.
Henry W. de Forest	165 Broadway, New York City	Do.
William Fahnestock	2 Wall Street, New York City	Do.
Donald G. Geddes	61 Wall Street, New York City	Do.
W. A. Harriman	39 Broadway, New York City	Do.
Robert S. Lovett	do	Do.
Edwin G. Merrill	48 Wall Street, New York City	Do.
Percy A. Rockefeller	25 Broadway, New York City	Do.
Mortimer L. Schiff	52 William Street, New York City	Do.
Charles B. Seger	39 Broadway, New York City	Do.
Henry Tatnall	Philadelphia Bank Building, 1416 Chestnut Street, Philadelphia, Pa.	Do.
Sir Henry W. Thornton, K. B. E	Care of Canadian National Railways, Montreal, Canada.	Do.
William H. Truesdale	90 West Street, New York City	Do.
William K. Vanderbilt	Grand Central Station, New York City	Do.
Paul M. Warburg	52 Cedar Street, New York City	Do.
Albert H. Wiggin	18 Pine Street, New York City	Do.

Total amount of capital stock outstanding	$102, 381, 177. 91
Total amount of bonds outstanding	107, 955, 000. 00
Total amount of securities owned (not held in sinking or other funds)	12, 103, 075. 66
Total amount acquired during year	36, 521. 83
Sinking and other funds added during year	134, 358. 63
Total in sinking and other funds at end of year	1, 299, 429. 21

Balance sheet

ASSETS

Permanent and long term investments	$343, 991, 909. 85
Working assets	40, 198, 762. 33
Accrued income not due	170, 006. 26
Deferred debit items	4, 555, 802. 22
Total	388, 916, 480. 66

Balance sheet—Continued

LIABILITIES

Stock:		
Western Union	$102, 381, 177. 91	
Subsidiary companies	1, 762, 650. 00	
		$104, 143, 827. 91
Long-term debt		121, 200, 867. 37
Working liabilities		11, 018, 226. 52
Accrued liabilities not due		7, 485, 701. 84
Deferred credit items		40, 150, 961. 19
Appropriated surplus		9, 743, 479. 04
Profit and loss		95, 173, 416. 79
Total		388, 916, 480. 66

Income account

Operating revenues		$130, 581, 857. 98
Operating expenses		110, 986, 817. 10
Net operating revenue		19, 595, 040. 88
Miscellaneous income		2, 653, 893. 02
Gross income less operating expenses		22, 248, 933. 90
Deductions from income:		
Taxes	$4, 268, 400. 00	
Interest	5, 236, 515. 67	
Other deductions from income	3, 496, 985. 91	
Total deductions		13, 001, 901. 58
Net income		9, 247, 032. 32
Disposition of net income:		
Surplus adjustments (net)	1, 001, 939. 38	
Dividends, 8 per cent on common stock	8, 188, 344. 00	
		9, 190, 283. 38
Surplus or deficit for year		56, 748. 94
Surplus or deficit at beginning of year		95, 116, 667. 85
Surplus or deficit at close of year		95, 173, 416. 79
Revenue from business done in District of Columbia only		43, 999. 67

POSTAL TELEGRAPH-CABLE CO. (DELAWARE)

Officers	Title	Address
Clarence H. Mackay	President	677 Broad Street, New York City
A. H. Griswold	Executive vice president	Do.
R. A. Gantt	Vice president	Do.
W. E. Leigh	do	Do.
L. R. Scovill	do	Do.
C. B. Allsopp	do	Do.
W. B. Dunn	Secretary	Do.
J. H. Wharton	Assistant secretary	Do.
J. J. Cardona	Treasurer	Do.
C. R. Rimpo	Assistant treasurer	Do.
C. H. Strickland	Comptroller	Do.
W. P. Marshall	Assistant comptroller	Do.
W. Boning	do	Do.

Directors

Name	Post-office address	Expiration of term
Clarence H. Mackay	67 Broad Street, New York City	June 9, 1931
A. H. Griswold	do	Do.
R. A. Gantt	do	Do.
W. E. Leigh	do	Do.
L. R. Scovill	do	Do.
C. B. Allsopp	do	Do.
H. L. Kern	do	Do.
J. J. Cardona	do	Do.
W. B. Dunn	do	Do.

Total amount of capital stock outstanding, $50,000.

Balance sheet

ASSETS

Permanent and long-term investments	$50, 000. 00
Working assets	2, 029, 907. 37
Profit and loss	977, 596. 81
Total	3, 057, 504. 18

LIABILITIES

Stock	50, 000. 00
Working liabilities	3, 007, 504. 18
Total	3, 057, 504. 18

Income account [1]

Operating revenues	$2, 802, 292. 44
Operating expenses	3, 796, 491. 01
Net operating revenue	*994, 198. 57*
Miscellaneous income	29. 98
Gross income less operating expenses	*994, 168. 59*

[1] Increase in roman, decrease in italic.

Income account—Continued

Deductions from income:		
Taxes	$105, 148. 29	
Interest	37, 039. 68	
Other deductions from income	49, 585. 16	
Total deductions		$191, 773. 13
Net income		*1, 185, 941. 72*
Surplus or deficit for year		*1, 185, 941. 72*
Surplus or deficit at beginning of year		208, 344. 91
Surplus or deficit at close of year		*977, 596. 81*
Revenue from business done in District of Columbia only		16, 699. 67