No. 13229[1]

SPENCER KELLOGG & SONS, INCORPORATED, *v.* DELAWARE, LACKAWANNA & WESTERN RAILROAD COMPANY ET AL.

Submitted April 7, 1926. Decided June 8, 1926

1. Upon further hearing, rates on flaxseed in carloads, from New York Harbor points to Buffalo, N. Y., found unreasonable and reparation awarded. Finding in original report, 77 I. C. C. 249, reversed.
2. Finding in *American Linseed Co.* v. *E. R. R. Co.*, 91 I. C. C. 663, affirmed on further hearing.
3. Rates on flaxseed, in carloads, from New York Harbor points to Chicago, Ill., and Toledo, Ohio, and from Philadelphia, Pa., to Toledo found unreasonable. Reparation awarded.

E. A. Hodkinson for complainants.

Parker McCollester, *E. H. Burgess*, and *W. J. Larrabee* for defendant carriers.

R. T. McKenna for Director General of Railroads, as agent.

REPORT OF THE COMMISSION ON FURTHER HEARING

BY THE COMMISSION:

In the original report in the title case, 77 I. C. C. 249, decided January 26, 1923, and hereinafter referred to as the *Kellogg case*, division 3 found that the sixth-class rates applicable on flaxseed, in carloads, from New York Harbor points to Buffalo, N. Y., on shipments moving in 1920 subsequent to Federal control were not unreasonable and denied reparation. In the original report in No. 14829, 91 I. C. C. 663, decided July 23, 1924, and hereinafter referred to as the *American Linseed case*, division 2 found that the same rates on the same commodity from and to the same points were unreasonable after January 1, 1922, and awarded reparation upon shipments of record, all of which moved subsequent to January 1, 1923, upon the

[1] This report also includes No. 14829, American Linseed Company *v.* Erie Railroad Company, on further hearing; No. 16585, Spencer Kellogg & Sons, Incorporated, *v.* Erie Railroad Company; No. 16781, Mann Brothers Company *v.* Delaware, Lackawanna & Western Railroad Company et al.; No. 16781 (Sub-No. 1), Spencer Kellogg & Sons, Incorporated, *v.* New York Central Railroad Company; and No. 13737, Midland Linseed Products Company *v.* Director General, as Agent, Delaware, Lackawanna & Western Railroad Company, et al.

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basis of a rate of 22 cents which was prescribed for the future. In distinguishing the latter case from the *Kellogg case* division 2 said:

> The record herein is similar to, and embodies the record in *Spencer Kellogg & Sons* v. *D., L. & W. R. R. Co.*, 77 I. C. C. 249. In that case we held that the sixth-class rate on imported flaxseed from and to the points here involved was not unreasonable. The shipments were there considered sporadic with slight indication of a future movement. In the present case we are considering a considerable movement with indications and assertions that there will be a future movement.

Many petitions in behalf of complainant in the *Kellogg case* and for the Erie, the sole defendant in the *American Linseed case*, have been separately presented seeking to reopen the one or the other of these cases, which we successively denied, up to the time of the present proceedings. Meanwhile other complaints against the Erie and other defendant carriers, attacking the rates from New York Harbor points to Buffalo and asking for reparation on shipments moving subsequent to 1922, were filed by these and other complainant corporations engaged in the manufacture of linseed products, which now stand submitted under our shortened procedure. This is the issue in Nos. 16585, 16781, and 16781 (Sub-No. 1). In the proposed report covering the last two cases the examiner recommended that the sixth-class rates be found unreasonable, following the finding in the *American Linseed case*. In No. 16585 the service of a proposed report was waived. In No. 13737 the issue is the reasonableness of the rates on flaxseed from New York Harbor points to Chicago, Ill., and Toledo, Ohio, and from Philadelphia, Pa., to Toledo, since December 28, 1917, and the prayer is for reparation and the establishment of reasonable rates for the future. This case was submitted on exceptions by the parties to the examiner's proposed report and after oral argument. In view of the apparent conflict in the findings in the *Kellogg case* and the *American Linseed case*, by agreement of the parties we reopened these two cases on July 11, 1925, for further hearing. At such further hearing, on account of the similarity or identity of the issues, it was agreed by counsel, who also represented the complainants and the defendant carriers in the other proceedings above mentioned, that these cases be disposed of in one report upon the combined records.

Exceptions were filed by complainants and defendants in the reopened cases to the consolidated report proposed by the examiner, and the cases were orally argued. We have modified his conclusions in certain respects. Rates are stated in cents per 100 pounds.

In all of the cases except No. 13737 the shipments were from New York Harbor points to Buffalo, and these rates will first be considered. Those assailed are the applicable sixth-class rates of 20.5

cents prior to August 26, 1920, 28.5 cents from that date until January 1, 1922, and 26.5 cents thereafter. Complainants contend that these rates were and are unreasonable to the extent that they exceed 20 cents subsequent to January 1, 1922, scaled back to reflect the general increases and decreases.

The pertinent facts and evidence relied on in the *Kellogg case* and the *American Linseed case* in connection with the question of the reasonableness of the rates paid are set forth in the original reports and will not be repeated except for purposes of clarity. Apart from the difference in the time during which the shipments in these two cases moved and the volume of the movement, present and potential, there is little to differentiate them. Approximately 1,000 cars moving in 1920 were involved in the *Kellogg case*, whereas in the later *American Linseed case* the cars moved were 322. The conclusion in the *Kellogg case* seems to have been influenced by the probability that there would be no future movement of flaxseed from New York to Buffalo and that the shipments in issue were of a sporadic nature. The records in the other cases consolidated herewith show a substantial movement during succeeding years and a strong likelihood of its continuance. It thus becomes apparent that the cases can not be disposed of on the theory of sporadic movement.

In the *American Linseed case* we said:

> The rate to Buffalo from New York made with relation to the Chicago rate would be 60 per cent of the New York-Chicago rate less 2 cents. The import rate on flaxseed from New York to Chicago as established March 26, 1923, about the time of the movements to Buffalo, was 40 cents, which would give a rate of 22 cents up to Buffalo.

The 22-cent rate which we found reasonable in that case was published by the Erie in compliance with our order therein and reparation was paid upon all of the shipments covered by that case. Within a short period thereafter the other New York-Buffalo lines published the same rate on short notice. The carriers now contend that they took this action not because they considered 22 cents a reasonable rate, but in order to meet the rate published by the Erie in compliance with our order, so that they might participate in the traffic to Buffalo. The objection most seriously urged against our finding in the *American Linseed case* is that if our conclusion is based on any relationship to the 40-cent rate from New York to Chicago, as the quoted expression from that case might imply, it announces a principle which defendants contend is both unsound and far-reaching. The circumstances of competition with the Gulf carriers which induced defendants to publish this 40-cent rate to Chicago and which are set forth more fully *infra* have no counterpart at Buffalo. There is no competition between the Gulf lines and de-

fendants with respect to traffic moving to Buffalo as there is with respect to traffic moving to Chicago, and defendants fear the effects of a decision which would appear to adopt a rate held down as they claim by carrier competition as a measure of reasonableness of a rate to such a point as Buffalo where no such competition exists.

Stated in this manner and without qualification the contention of the carriers is sound, but we think that important considerations hereinafter set forth in connection with the establishment and maintenance of the 40-cent rate to Chicago tend to weaken the pertinence of this objection in these cases. Be that as it may, our ultimate findings will not be based upon direct relationship to the Chicago rate. Among the elements which we will consider in determining a reasonable rate to Buffalo from the Atlantic seaboard will be the development of the flaxseed industry in this country, the conditions which have demanded the importation of flaxseed from abroad, the early rates on flaxseed, comparisons with other rates, and comparative earnings thereunder. In the matter of earnings car-mile revenue is particularly significant, flaxseed being a heavy-loading commodity and the records showing that some of the shipments herein considered weighed in excess of 110,000 pounds per car, the average loadings in some of the cases being between 76,000 and 84,000 pounds and in others between 72,000 and 73,000 pounds.

Flaxseed is rated sixth class in the governing official classification, minimum 56,000 pounds. That which is herein considered was imported from the Argentine, unloaded from vessels into defendants' grain boats or barges, lightered to their terminals on the New Jersey shore, there transferred into cars and forwarded to destination over defendants' lines. A great volume of flaxseed is produced in the Northwestern States and in Canada, and this constitutes the primary supply from which linseed oil and other products are manufactured at the destination points covered by these cases. But this supply is supplemented from year to year by imports from South America, the volume of such importation depending in a large measure upon economic considerations such as the yield of the domestic crop, the price of flaxseed in the United States and Canada, the price of South American flaxseed, the ocean-freight rate to New York and New Orleans, La., the import tariff duty, and the increasing demand for linseed oil and other flaxseed products in this country. In 1913 the duty on flaxseed was 20 cents per bushel and it so remained until 1921 when it was increased to 30 cents. In 1922 the present duty of 40 cents became effective. During the period of the lower import duties there was a marked decline in the production in this

country and a large importation from abroad. Shipments received from the Argentine through various United States ports amounted to 22,000,000 bushels in 1920, 13,000,000 in 1921, and 12,000,000 in 1922. The yield in the United States in 1922 was 12,000,000 bushels. The acreage in 1923 was 75 per cent greater than that of 1922 and in 1924 the acreage was 64 per cent greater than that of 1923. Against the showing made by defendants of the probability that the increasing production of flaxseed in this country will tend to shrink correspondingly imports from abroad there stands the increasing demand in the United States for linseed oil in industry, and the fact that our domestic supply of flaxseed has not been sufficiently great to take care of the increasing demand for its products, as is shown by the continuance in large volume of the importations from abroad. This insufficiency in the domestic and Canadian production is stated to be from 10,000,000 to 20,000,000 bushels annually. Complainants in these cases have mills at various locations including Minneapolis, Chicago, Toledo, Buffalo, and points at New York Harbor. In normal times, taking into consideration the volume of the domestic crop and the duty on imported seed, it is cheaper for the mills at interior points to draw their supply from the West. In the ultimate analysis, supply and demand being material elements, the price of flaxseed at Winnipeg, Canada, and Minneapolis determines whether or not this commodity will be imported from Argentina. The ocean rate from that country to New Orleans and New York is said to be about the same as a rule, but at times it is about 75 cents per ton higher to New Orleans. The mills at New York Harbor depend to a great extent on the foreign supply.

For many years prior to 1913, commodity rates of 10, 17, and 22 cents were published from New York Harbor points to Buffalo, Toledo, and Chicago, respectively. In *Major Co.* v. *D., L. & W. R. R. Co.*, Docket No. 4807, unreported, decided May 13, 1913, hereinafter referred to as the *Major case*, we found that the maintenance of the 10-cent rate to Buffalo resulted in undue prejudice to Toledo, and required defendant to establish rates not to exceed those to Buffalo by more than 50 per cent. We also found that the 17-cent rate to Toledo was not unreasonable. The Delaware, Lackawanna & Western, hereinafter called the Lackawanna, undertook to comply with our order by canceling the commodity rate to Buffalo, thereby making applicable the sixth-class rate of 13 cents, and the same action was taken by the other New York-Buffalo lines. The shippers made no objection to this cancellation because it was made at a time when the domestic production of flaxseed was large as compared with the demand and there was then no present or pro-

spective movement of the imported product. The consent of the shippers to such cancellation was given upon the assurance of the Lackawanna that the commodity rate would be republished whenever importations of flaxseed should be resumed. Complainants insist that their consent to the withdrawal of the 10-cent rate was obtained upon this condition and they assert that the promise of the Lackawanna, which was the sole defendant in the *Major case*, was made as spokesman for the other New York-Buffalo lines not defendants in that case. If the 10-cent rate had been republished or had remained in effect, complainants point out, it would now be 19 cents. If on the other hand the carriers had removed the undue prejudice against Toledo found to exist in the *Major case* by continuing the 17-cent commodity rate to Toledo which we found not unreasonable and by publishing a rate of 11.5 cents to Buffalo instead of restoring the application of the class rate to flaxseed from New York to Buffalo, such a rate of 11.5 cents with the subsequent rate changes would have resulted in a rate of 22 cents at the present time, which is the exact rate found reasonable in the *American Linseed case* and is now maintained by all the New York-Buffalo carriers.

Keen competition has existed between the Gulf ports and north Atlantic ports, particularly New York, with respect to import traffic to Chicago. Effective December 1, 1922, an import commodity rate of 34 cents was established on flaxseed from New Orleans and other Gulf ports to Chicago. The publication of this rate followed the request of one of these complainants for a 30-cent rate. Defendants were told that unless correspondingly reduced rates were published from New York they could not hope to share in the rail movement of any imported seed. Effective March 26, 1923, between the time of our decisions in the *Kellogg case* and *American Linseed case*, the commodity rate of 40 cents was established from New York to Chicago and a rate of 38 cents from Philadelphia, reflecting the customary port differential. These rates are still in effect.

The carriers contend that the 6-cent spread between the commodity rates from New Orleans and New York to Chicago is the usual basis prevailing on traffic to Chicago imported through these ports, but the records show that this spread was observed only as to traffic from Europe and Africa, whereas from South America the import rates on other commodities to Chicago from New York were the same as, equal to, or less than, the rates from New Orleans, and complainants contend that the 40-cent rate from New York represents a wider spread over New Orleans than is justified by comparison with the import rates on these other commodities from these points to Chicago. The sixth-class rate from New York to

Chicago paid on the shipments between January 1, 1922, and March 20, 1923, was 47.5 cents, which was 2.5 cents higher than the sixth-class rate from New Orleans and 13.5 cents higher than the commodity rate established from the latter port on December 1, 1922. The discussion of the competitive situation, New York as against New Orleans, occupies a considerable portion of the combined records. Enough has been set forth to show that any determination of what would be or would have been a reasonable rate to Chicago, or any determination of other rates, such as that from New York to Buffalo, upon the basis of their relationship to the rate to Chicago, if arrived at from comparison with the 34-cent rate from New Orleans, would be involved in considerable uncertainty.

When the shipments in the *Major case* moved, the commodity rate from New York to Chicago was 22 cents and to Toledo 17 cents, and a properly related rate to Buffalo in the light of the decision in that case would have been 11.5 cents. The equivalent of these rates at the present time to Chicago and to Toledo would be 41.5 and 32.5 cents, respectively, and to Buffalo 22 cents as hereinbefore noted.

Complainants endeavor to show an analogy between the rates on flaxseed and on grain and certain complainants contend for rates on flaxseed which shall be the same as the lower rates on grain. Flaxseed is notably more valuable than wheat, which is more valuable than various other grains in the list of grain and grain products. Flaxseed is not included in that list. There is no competition between it and grain, and defendants assert that there is no fixed relationship between the respective rates. In increasing the rates on flaxseed and other grains, the Director General of Railroads did not accord the two commodities the same treatment, flaxseed rates being increased 25 per cent, while rates on grain and grain products were subject to a minimum increase of 6 cents. We have recognized the greater transportation hazards of flaxseed and that shipments of flaxseed in bulk require a higher class of equipment than that required for the transportation of grain. *In Re Rates for Transportation of Flaxseed*, 25 I. C. C. 337; *South Dakota R. R. Commissioners* v. *C. & N. W. Ry. Co.*, 85 I. C. C. 217. There has been little, if any, movement of grain from New York to central territory. Rates on flaxseed from Chicago, Toledo, Cleveland, and West Fairport, Ohio, to New York are from 6 to 9.5 cents higher than the domestic rates on grain and from 6 to 17.5 cents higher than the reshipping rates from and to the same points. For complainants, rates on flaxseed from Iowa, Minnesota, and Dakota points to Duluth and Superior, Wis., are referred to, in effect during the early part of the period here considered, which are slightly lower or no higher than the contem-

poraneous rates on wheat from and to the same points. Defendants were not parties to those rates. They have since been increased and are now generally higher than the rates on wheat.

Complainants again refer to the long-continued maintenance of the eastbound ex-lake commodity rate on flaxseed from Buffalo to New York which yields 20 cents net to the carrier after deduction of the elevator allowance and contend that since the westbound movement is againts the flow of the traffic, these shipments furnish loads for cars which would otherwise move empty and that the westbound rate to Buffalo should be at least no higher than the eastbound rate. But the fact that the rate to the seaboard is influenced by the availability of the foreign supply of flaxseed at the seaboard must also be given consideration.

Comparisons are made between the rate and earnings on flaxseed from New York to Buffalo with those on linseed oil, which is about three times as valuable as the flaxseed from which it is made. By exception to the classification the commodity rate of 26.5 cents applicable on cottonseed oil applies also on linseed oil from New York and New York Harbor points to Buffalo over the Lackawanna. The fifth-class rate of 32 cents is applicable over other New York-Buffalo lines. The heaviest loading of linseed oil is said to be in tank cars in which the average loading is about 62,000 pounds. The rate assailed, the rate claimed, and the earnings yielded thereby are compared with the rate and earnings over the direct line of the Lackawanna, 396 miles, on linseed oil from New York to Buffalo in the following statement:

	Rate	Ton-mile earnings	Car earnings	Car-mile earnings
	Cents	*Mills*		*Cents*
Flaxseed, loading of 76,000 pounds	26.5	13.38	$201.40	50.80
Linseed oil:				
Loading of 76,000 pounds	22	11.11	167.20	42.42
Loading of 62,000 pounds	26.5	13.38	164.30	41.45

Prior to the decision in *Midland Linseed Products Co.* v. *Director General*, 68 I. C. C. 522, fifth-class rates generally applied on linseed oil in official territory. In that and subsequent cases the fifth-class rates from Edgewater, N. J., and New York Harbor points to various destinations in official territory were found unreasonable to the extent that they exceeded the rates on cottonseed oil. *Midland Linseed Products Co.* v. *Director General*, *supra*, was reopened with respect to rates for the future and consolidated with Investigation and Suspension Docket No. 2125, *Vegetable Oils from Trunk Line Points*, 100 I. C. C. 736. In the latter case it was

shown that sixth-class rates applied on cottonseed oil from New York Harbor, Philadelphia, Baltimore, and the Virginia cities to destinations in central territory. Varying bases of rates applied on linseed oil as indicated in the report. Proposals made by the carriers to establish the fifth-class basis on linseed and cottonseed oils between points in trunk-line territory and from points in trunk-line territory to destinations in central territory were found not justified.

Defendants compare the rate assailed of 26.5 cents to Buffalo, yielding ton-mile earnings of 13.38 mills over the shortest route from New York, 396 miles, and 11.8 mills over the longest route, 447 miles, with commodity rates in effect from Utah, Montana, and Colorado points, Dallas, Tex., and St. Paul and Minneapolis, Minn., to various destinations for distances of 292 to 1,300 miles and yielding ton-mile earnings of 9.2 to 16.7 mills. Complainants show that these rates are from 48 to 64 per cent of the class rates which would otherwise apply, while the 22-cent rate found reasonable in the *American Linseed case* is 83 per cent of the class rate. Proportional rates of 21 cents from St. Paul to St. Louis, Mo., 576 miles, and 15.5 cents from Minneapolis to Chicago, 411 miles, are in effect, yielding ton-mile earnings of 7.29 and 7.54 mills respectively.

The general basis of domestic class and commodity rates from New York to Toledo is 78 per cent of the New York-Chicago basis. The commodity rates of 22 and 17 cents to Chicago and Toledo, respectively, in effect when the shipments in the *Major case* moved, bore this relationship. In No. 13737, approximately 1,000 cars of flaxseed were shipped by one complainant from New York to Toledo and Chicago during Federal control and about 1,000 or 1,100 cars subsequent to April 6, 1920. No shipments have been made from New York to these points since May, 1923, but the records show that when there has been a movement from the seaboard it was sometimes in strings of from 10 to 25 or more cars at a time. Earnings yielded under the sixth-class rate of 37 cents, applicable from New York to Toledo in 1922 and still in effect, are 40 cents per car-mile; and similar earnings under the applicable sixth-class rate to Chicago under attack of 47.5 cents immediately preceding the publication of the 40-cent rate on March 26, 1923, based on a loading of 76,000 pounds, are 39.7 cents. Similar earnings yielded by rates to these points of 32.5 and 41.5 cents, respectively, which reflect the increases and decreases since our report in the *Major case* would be 34.75 and 34.65 cents, respectively, per car-mile. The distances used are 705 miles to Toledo and 912 miles to Chicago. These earnings compare favorably with similar earnings of 42.42 cents under

the 22-cent rate for the shorter distance from New York to Buffalo. These rates represent the present-day equivalent of a reasonable commodity-rate adjustment at a time long prior to that when the New Orleans rate became a complicating element in the situation at Chicago.

The shipments in No. 13229 moved between February 29, 1920, and the date of filing complaint on September 23, 1921, and those in No. 16585 within the two-year period prior to filing of complaint on December 17, 1924.

The complaint in No. 16781, filed February 19, 1925, asks for reparation on shipments moving in 1923 and subsequent thereto. The claim was originally presented informally within the statutory period. As then filed it was shown that the first shipment on which reparation was claimed was made on January 25, 1923. Under the formal complaint it is sought to extend the reparation period so as to include shipments moving on and subsequent to January 3, 1923. Reparation on shipments moving between that date and January 25, 1923, but which were not delivered or tendered for delivery within two years prior to the filing of the formal complaint, is barred. The complaint in Sub-No. 1 was filed February 21, 1925, and asks for reparation on shipments moving within the statutory period. The American Linseed Company, complainant in No. 14829, intervened by petition filed April 27, 1925, and asks for reparation on 15 carload shipments made since May 1, 1923.

Two complaints of the Archer-Daniels-Midland Company, No. 16782, filed February 19, 1925, which involve the same issue as the foregoing cases, and No. 16499 filed December 1, 1924, which involves the rates on flaxseed from New York to Minneapolis and Toledo during 1923 and asks for reasonable rates for the future, upon request of that complainant have been placed upon the suspense calendar pending our decision herein.

The formal complaint in No. 13737 was filed April 5, 1922, by the Midland Linseed Products Company. The prayer is for reparation on shipments moving since December 28, 1917, and for reasonable rates for the future. On July 1, 1923, complainant's plants and business were purchased by the Archer-Daniels-Midland Company, a corporation manufacturing linseed oil and other products at Minneapolis, Buffalo, and Toledo, so that the original complainant is obviously not directly interested in rates for the future. The American Linseed Company intervened at the hearing on November 23, 1924, seeking reparation on shipments from New York Harbor points to Chicago delivered within two years prior to the date of its intervention, and reasonable future rates. An informal complaint filed

February 24, 1921, states that "during the fall of 1919, especially within the months of October," complainant shipped 32 carloads of flaxseed from New York lighterage points to Chicago and 11 carloads to Toledo on sixth-class rates of 37.5 cents and 29.5 cents, respectively. It is alleged that the charges collected on these shipments were unreasonable and it is stated that claim was filed thereon "so as to toll the statute of limitations." On February 28, 1921, an itemized statement was filed covering the 43 carloads on which "reparation is requested." Complainant now contends that these 43 shipments were merely illustrative. This contention is without merit, and any claims on shipments other than the 43 cars above mentioned which may have moved during or prior to Federal control are barred; moreover, as the formal complaint was filed April 5, 1922, claims on shipments that moved after the termination of Federal control and prior to the two-year period immediately preceding the date of filing are also barred. On certain shipments which moved from New York to Toledo between June 20, 1921, and December 31, 1921, 41.5 cents was charged. The applicable sixth-class rate was 41 cents. Such shipments were therefore overcharged.

No testimony dealing in particular with the rates from Philadelphia was offered, but the relationship of rates from this point to the rates from New York is well enough established to justify a finding as to those shipments which have heretofore moved. There is nothing of record indicating a movement from Philadelphia to Toledo subsequent to March 26, 1923, the complaint only relating in that respect to the period from August 26, 1920, to January 1, 1922.

We find that the assailed rates from New York Harbor points to Buffalo were unreasonable to the extent that they exceeded 17.5 cents prior to August 26, 1920, 24.5 cents between August 26, 1920, and January 1, 1922, and 22 cents thereafter; that the assailed rates from New York Harbor points to Toledo were unreasonable to the extent that they exceeded 25.5 cents prior to August 26, 1920, 36 cents between August 26, 1920, and January 1, 1922, and 32.5 cents thereafter; that the assailed rates from Philadelphia to Toledo were unreasonable to the extent that they exceeded rates made on the established differential of 2 cents under the contemporaneous rates herein found reasonable from New York Harbor points; that the assailed rates from New York Harbor points to Chicago were unreasonable to the extent that they exceeded 33 cents prior to August 26, 1920, 46 cents between August 26, 1920, and January 1, 1922, and 41.5 cents between January 1, 1922, and March 26, 1923, and that the present rate is not unreasonable. We further find that the complainants and interveners in these cases made the shipments as described

and paid and bore the charges thereon at the rates herein found unreasonable; that they were damaged thereby in the amount of the difference between the charges paid and those which would have accrued under the rates herein found reasonable and are entitled to reparation, with interest, upon all shipments included within the scope of these proceedings, except those which elsewhere in our report have been excluded from further consideration. Complainants should comply with Rule V of the Rules of Practice. The finding in No. 14829 is affirmed. Rates of 22 and 40 cents are now in effect to Buffalo and Chicago. The complainant interested in the rates to Toledo is in process of liquidation. No orders for the future are necessary.