

1940 Supplement  
To  
**Mason's Minnesota Statutes**  
1927

(1927 to 1940)  
(Superseding Mason's 1931, 1934, 1936 and 1938  
Supplements)

Containing the text of the acts of the 1929, 1931, 1933, 1935, 1937 and 1939 General Sessions,  
and the 1933-34, 1935-36, 1936 and 1937 Special Sessions of the Legislature, both new and  
amendatory, and notes showing repeals, together with annotations from the  
various courts, state and federal, and the opinions of the Attorney  
General, construing the constitution, statutes, charters  
and court rules of Minnesota together with digest  
of all common law decisions.



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**5188. Commission to fix rates and regulations.**

Warehousemen's leasing rentals are to be fixed same as other rates. Op. Atty. Gen. (645b-22), Dec. 23, 1935.

**5189. Obligation to obtain license.**—Every person desiring to engage in the business of warehouseman before engaging therein shall be licensed annually by and shall be under the supervision and subject to the inspection of the commission. Written application, under oath in such form as shall be prescribed by the commission, shall be made to the commission for license, specifying the city in which it is proposed to carry on the business of warehousing, the location, size, character and equipment of the building or buildings or premises to be used by the said warehouseman, the kind of goods, wares and merchandise intended to be stored therein, the name of the person or corporation operating the same, and of each member of the firm or officer of the corporation, and any other facts necessary to satisfy the commission that the property proposed to be used is suitable for warehouse purposes, and that the warehouseman making the application is qualified to carry on the business of warehousing. Should the commission decide that the building or other property proposed to be used as a warehouse is suitable for the proposed purpose, and that the applicant or applicants are entitled to a license, notice of such decision shall be given the interested parties, and upon the applicant or applicants filing with the commission the necessary bond, as provided for in this act, the commission shall issue the license provided for, upon the payment of the license fee, as in this section provided.

A warehouseman to whom a license is issued shall pay for such license a fee of one hundred dollars (\$100.00). Such license may be renewed from year to year, but shall never be valid for a period of more than one year, and always upon payment of the full license fee, as provided for in this section for such renewal; provided, that no license shall be issued for any portion of a year for less than the full amount of the license fee, as provided for in this section. Each license obtained under this act shall be publicly displayed in the main office of the place of business of the warehouseman to whom it is issued. Such license shall authorize the warehouseman to carry on the business of warehousing only in the one city named in said application, and in the buildings therein described. But the commission, without requiring an additional bond and license may issue permits from time to time to any warehouseman already duly licensed under the provisions of this act, to operate an additional warehouse or warehouses in the same city for which his original license was issued during the term thereof, upon his filing an application for such permit, and in such form as shall be prescribed by the commission.

Licenses and permits may be revoked by the commission for violation of law, or of any rule or regulation by it prescribed, upon notice and hearing. A license may be refused to any warehouseman whose license has been revoked during the preceding year. (As amended Apr. 8, 1939, c. 159.)

Sec. 2 of Act Apr. 8, 1939, cited, provides that the act shall take effect from its passage.

## CHAPTER 28A

## Department of Weights and Measures

**5270. Department created—Jurisdiction of railroad and warehouse commission.**

Op. Atty. Gen. (371b-2), July 5, 1934; note under §5282. Statutory provisions relative to weighing supersede any charter or ordinance provisions on same subject. Op. Atty. Gen. (495), Dec. 27, 1935.

**5276. Duties and powers of department.**

175M276, 221NW6.

**5277. Inspecting, testing, sealing—Incorrect weights, measures, etc.**

Statutory provisions relative to weighing supersede any charter or ordinance provisions on same subject. Op. Atty. Gen. (495), Dec. 27, 1935.

**5282. Abolishing fee for inspection of weights and measures.**

But see §5273 as to "weights and measures fund". This section has no application to question as to whether common carriers or warehouse or elevator should be billed for cost of testing track scales used by common carrier for purpose of weighing carload freight. Op. Atty. Gen. (371b-2), July 5, 1934.

INSPECTION OF METERS AND DEVICES FOR  
MEASURING OF ELECTRICITY, GAS  
AND WATER

**5285-1. Inspection and test by railroad and warehouse commission—Petition for by residents of municipalities—Fees—Sealing and labeling devices.**—The railroad and warehouse commission shall have power to inspect and test all meters, mechanical devices and measures of every kind, and tools, appliances and accessories connected therewith, used, employed, kept, sold or offered or exposed for sale within this state for the purpose of measuring the amount, quantity or extent of electricity, gas or water furnished, sold or distributed to the public by any person, association, corporation or municipality except cities of the first class having, or which may hereafter have meter inspection departments. Upon petition of at least 10 consumers of electricity, gas or water within the territorial limits of any municipality and upon the

deposit with the clerk of such municipality by each of such consumers of a fee of 25 cents for each such meter, mechanical device and measure installed or used upon the premises of each such petitioning consumer, the governing body of such municipality may request the commission to make an inspection and test of all such meters, mechanical devices and measures upon the premises of such petitioning consumers. Thereupon the commission, within a reasonable time after the receipt by it of such request shall proceed to make an inspection and test of all such meters, mechanical devices and measures upon the premises of all such petitioning consumers and upon the premises of all other consumers within such municipality who, at the time of such inspection and test, shall have deposited with the clerk of such municipality said fee of 25 cents for each such meter, mechanical device and measure upon the premises of such consumers. All such fees collected by the clerk of any such municipality shall be remitted by such municipality to the commission within 30 days of the completion of such inspection and test, and deposited to the credit of the Weights and Measures fund. All such meters, mechanical devices and measures found, upon inspection, to be correct and accurate, shall be sealed with proper devices to be approved by the commission. The commission, or any of its employees, shall condemn, seize and destroy all incorrect and inaccurate meters, mechanical devices and measures which, in the judgment of the commission, cannot be satisfactorily repaired; and such as are incorrect and inaccurate and yet may be repaired, shall be marked as "Condemned for Repair," in the manner to be prescribed by the commission. The owners of such meters, mechanical devices and measures which have been so "Condemned for Repair," shall have the same repaired and corrected within 30 days; and such meters, mechanical devices and measures shall not be disposed of without the consent of the commission. In the general performance of its duty the commission, or any of its employees, may

enter or go into or upon any premises, building, stand or place at all reasonable times. ('27, c. 291, §1 [Eff. July 1, 1927, by §3]; Mar. 27, 1931, c. 98.)

Mandatory jurisdiction of commission to test meters may only be invoked by governing body of municipality. Op. Atty. Gen. (371b), Sept. 24, 1936.

#### WEIGHING AND GRADING OF SLAUGHTER LIVESTOCK

**5285-11. Definitions.**—(a) As used herein, the terms "packing plants" and "slaughtering houses" shall mean plants, houses and places of business where livestock purchased or acquired at places within the state of Minnesota are slaughtered.

(b) The term "concentration point" shall mean any stockyards at which livestock is assembled by rail, or by rail and/or other means of transportation, and at which livestock is bought and sold or is assembled for shipment or reshipment to a packing plant or a public stockyards, or graded or weighed for the purpose of establishing a basis for sale or reshipment. A concentration point shall not be considered to be a railroad stockyards owned and operated by a railroad company and used as a railroad shipping facility and which is used by the public only for loading and unloading of livestock shipped by rail. A concentration point shall not be considered to be a stockyard or place where only feeder pigs weighing 50 pounds or less are sold.

(c) The term "buyer" shall mean any person, firm, corporation, or his or its employees, agents and representatives, engaged in buying slaughter livestock direct from producers, their agents or representatives, except persons engaged exclusively in the sale of meats at retail.

(d) The term "packers" shall mean any person engaged in the business of buying livestock for purposes of slaughter or of manufacturing or preparing meats or meat products for sale or shipment within the state of Minnesota. "Packers" shall not include persons engaged exclusively in the sale of meats at retail.

(e) The term livestock commission merchant shall mean any person or firm engaged in selling or buying livestock at a public terminal livestock market. (Act Apr. 20, 1935, c. 216, §1.)

Act includes stockyards defined by the Packers and Stockyards Act, but is inoperative as to stockyards under supervision of Secretary of Agriculture, except that Secretary may appoint a state agency for weighing of livestock. Op. Atty. Gen. (371b-10), Aug. 29, 1936.

Packers at public terminal livestock market are not "buyers" where the purchasers are from commission firms and not directly from producers. Id.

This act amends in several respects Laws 1919, Ex. Sess., c. 40 (§§4685, et seq.). Id.

"Other than veal" as used in Laws 1931, c. 394, §2, (§6240-184a) means "live calves", and jurisdiction of buyers thereof is under that act rather than this act. Op. Atty. Gen. (832j-8), Dec. 31, 1938.

(f) A packing company buying slaughter livestock direct from producers, their agents or representatives, and not engaged exclusively in sale of meats at retail, is a "buyer." Op. Atty. Gen. (371b-10), Mar. 17, 1937.

A packing establishment which is a "packer" within definition of federal packers and stockyards act, but which is not subject to federal regulation as a "stockyard," is subject to provisions of this act relating to licensing of buyers. Id.

**5285-12. Railroad and warehouse commission to appoint weighers.**—The railroad and warehouse commission shall appoint at packing plants, slaughtering houses and concentration points where the average daily number of livestock slaughtered or handled is 250 head or more, such weighers as may be necessary for weighing livestock, provided that no weighers shall be appointed at packing plants or slaughtering houses at which the only livestock slaughtered or handled is purchased or acquired at a public stockyards as defined by Laws 1919, Chapter 461 [§5255]. The commission shall prescribe and follow such reasonable regulations as it deems necessary for determining such daily average. Such weighers shall weigh all livestock coming to said places for sale or slaugh-

ter, unless the same has been previously weighed by state weighers, and shall keep a record thereof. Upon request the weighers shall furnish the interested parties a certificate setting forth the number of animals weighed and the actual weight of such animal or animals. Such certificate shall be prima facie evidence of the facts therein certified. The scales at all such places on which livestock is weighed shall be constructed and maintained in accordance with requirements of the state department of weights and measures, and shall be tested up to the maximum draft that may be weighed thereon by the state department of weights and measures at least once every 30 days. (Act Apr. 20, 1935, c. 216, §2.)

Commission is authorized to fix hours during which weighing services will be performed. Op. Atty. Gen. (271b-10), Aug. 29, 1936.

Commission has no power to relax apparent requirement as to weighing and feeding of livestock at concentration points. Id.

Commission has jurisdiction to weigh stock at packing plant slaughtering 250 head or more daily notwithstanding stock has been purchased elsewhere in state. Op. Atty. Gen. (371b-10), Feb. 17, 1937.

**5285-13. Commission to fix fees.**—The commission shall prescribe the fee necessary to cover the cost of such weighing, to be assessed and collected from the seller in such manner as the commission may prescribe, providing that the fee assessed be the same, and the manner of collection thereof be uniform at all markets, including the public terminal livestock market, in the state of Minnesota at which the average daily number of head of livestock bought and sold is 250 or more. All monies so collected shall be deposited in the state treasury and known as the livestock weighing fund, and shall be paid out only on the order of the commission and the auditor's warrant. (Act Apr. 20, 1935, c. 216, §3.)

Commission is authorized to appoint weighers at points like Austin, Amberton and Albert Lea and assess costs of weighing against interested packing company, if points referred to are packing plants, slaughter houses or concentration points where the average daily run is 250 head or more. Op. Atty. Gen. (371-10), Aug. 29, 1936.

**5285-14. Qualifications of weighers.**—No weigher shall during his term of service be in any manner interested in the handling, shipping, purchase or sale of livestock, nor in the employment of any person or corporation engaged therein. (Act Apr. 20, 1935, c. 216, §4.)

**5285-15. Bonds.**—Every such weigher shall give to the state a bond in the sum of \$2,000.00, conditioned for the faithful discharge of his duties. (Act Apr. 20, 1935, c. 216, §5.)

**5285-16. Certain acts deemed gross misdemeanor.**—Any weigher who shall knowingly or carelessly weigh any livestock improperly, or give any false certificate of weight, or accept money or other consideration directly or indirectly for any neglect or improper performance of duty, or who shall be guilty of any neglect of duty, and any person who shall, improperly, influence or attempt to influence any such weigher in the performance of his duty by preventing his proper access to the scales used in the weighing of livestock or otherwise, shall be guilty of a gross misdemeanor, and shall be punished by a fine of not less than \$100.00 nor more than \$1,000.00, or by imprisonment in the county jail for not less than 30 days, nor more than one year, or by both such fine and imprisonment. (Act Apr. 20, 1935, c. 216, §6.)

**5285-17. Commission to prescribe rules and regulations.**—(a) The railroad and warehouse commission shall prescribe rules and regulations relating to the weighing, fill, dockage, grades and inspection of livestock, and it shall be the duty of every owner or operator of any packing plant, slaughtering house and concentration point to comply with such rules and regulations, and the commission shall employ not more than nine inspectors at a salary not to exceed

\$3,000.00 each per annum to supervise and inspect the weighing, grading, fill and dockage of livestock at packing plants, slaughtering houses, concentration points and public stockyards, and to insure compliance with such rules and regulations and with the provisions of this act; provided, however, that nothing herein contained shall authorize or empower the commission to employ or designate any person or persons to fill, dock or grade livestock.

(b) Every owner or proprietor of a packing plant, slaughtering house or concentration point and every livestock commission merchant shall keep within the state of Minnesota such accounts, records and memoranda as to fully and correctly disclose all transactions involved in his business, including the true ownership of such business by stock holding or otherwise. The commission is authorized to require annual or more frequent reports from every owner or proprietor of any packing plant, slaughtering house, concentration point or public stockyards subject to the provisions of this act, in such form or forms and relating to such matters and things connected with such business as the commission may prescribe. The commission shall at all times have access to all accounts, records and memoranda, including all documents, papers and correspondence on the date that this act becomes a law or thereafter existing and kept or required to be kept by owners or operators of packing houses, slaughtering houses, concentration points and public stockyards subject to this act. The commission may prescribe the manner and form in which such accounts, records and memoranda shall be kept and the matters and things connected with the business of such person or persons which such accounts, records and memoranda shall disclose. Thereafter any person who fails to keep accounts, records and memoranda in the manner and form prescribed or approved by the commission shall upon conviction be fined not more than \$10,000.00, or imprisoned not more than one year, or both.

(c) Any employee or agent of the commission duly authorized in writing by the commission shall at all reasonable times, for the purpose of examination, have access to and the right to copy any book, account, record, paper or correspondence relating to the business of any owner or operator of a packing plant, slaughtering house, concentration point or public stockyards, or to which the commission is authorized to have access under the provisions hereof. Any person who upon demand refuses any duly authorized employee or agent of the commission such right of access or copying, or hinders, obstructs or resists him in the exercise of such right, shall upon conviction thereof be liable to a penalty of \$500.00 for each such offense. Each day during any part of which such offense continues shall constitute a separate offense. Said penalty shall be recoverable in a civil suit brought in the name of the state of Minnesota and shall be paid into the treasury of the state as miscellaneous receipts.

(d) Upon the application of the attorney general of the state of Minnesota at the request of the commission, the district courts of the state of Minnesota shall have jurisdiction to issue writs of mandamus commanding the owner or operator of any packing plant, slaughtering house or concentration point to comply with the provisions of this section of this act, or any order of the commission made in pursuance thereof. (Act Apr. 20, 1935, c. 216, §7.)

Power granted to commission to make rules and regulations is not delegation of legislative power. Op. Atty. Gen. (820), Mar. 21, 1935.

(b). Commission is to prescribe form but packers must provide printing costs for themselves. Op. Atty. Gen. (371b-10), Aug. 29, 1936.

**5285-18. Buyers must be licensed after June 30, 1935.**—On and after June 30, 1935, all buyers of livestock as herein defined shall be duly licensed as hereinafter provided. No agent shall act for any such buy-

er unless the buyer is duly licensed and has designated such agent to act in his behalf and notified the railroad and warehouse commission in his application for license or in writing of such appointment, and requested the commission to issue to such agent an agent's license. The buyer shall be accountable and responsible for the acts of his or its agents.

Each livestock commission merchant, person, firm, corporation, or his or its employees, agents and representatives, before engaging in the business of buying livestock, shall annually on or before June 30th of each year file an application with the railroad and warehouse commission on a form prescribed by it for a license to transact such business. The application shall state the nature of the business as hereinabove set forth, the name or names of the person or persons applying for the license, and if the applicant be a firm, association, partnership or corporation, the full name of each member of such firm, association or partnership, or the names of the officers of the corporation, and the name of the agent or agents of such person, firm, association, partnership or corporation, the postoffice address of the principal place of business of the applicant and such other facts as the commission shall prescribe.

Each applicant shall file with his application a surety bond issued by a responsible surety company in the sum of \$2,000.00, in which the commission shall be the obligee but which shall be for the purpose of protecting any person dealing with such applicant, or his or their agent or agents, from loss by reason of acts of fraud, dishonesty, forgery and theft on the part of the principal and/or his or their agents and representatives. The commission shall thereupon issue to such applicant on payment of the sum of five dollars a license entitling the applicant to conduct the business of buying livestock at the place or places named in the application until the 31st day of March next following. A similar license shall be issued to each agent upon the payment of five dollars, and no agent shall engage in the buying of livestock without first securing a license.

The commission may decline to grant or may revoke a license when it is satisfied that (a) the applicant or licensee has violated the laws of this state governing the shipment or transportation of livestock; (b) that the applicant or licensee has been guilty of fraudulent practices in the purchase of livestock or in dealing in livestock; or (c) that the applicant or licensee has violated or failed to comply with the provisions of this act. Before any license shall be revoked the licensee shall be furnished with a copy of the complaint made against him and a hearing shall be had before the commission upon at least ten days' notice to the licensee to determine whether such license shall be revoked or declined, which notice may be served either by registered mail addressed to the address of the licensee as shown in his application or in the manner provided by law for the service of a summons. At the time and place fixed for hearing the commission or any official, employee or agent of the commission authorized by the commission shall receive evidence, administer oaths, examine witnesses and hear the testimony, and shall thereafter file an order either dismissing the proceedings or revoking the license. (Act Apr. 20, 1935, c. 216, §8.)

License fee must be paid into state treasury pursuant to Mason's Stats. 1927, §121. Op. Atty. Gen. (1961), Oct. 4, 1935.

Commission may have licenses expire on June 30 of each year instead of March 31. Op. Atty. Gen. (832j-8), May 18, 1936.

Commission is not required to recognize any bond cancellation notice. Op. Atty. Gen. (371a-2), July 21, 1936.

Livestock buyers' bond expires on June 30 of each year and a new bond must be written annually. Id.

Penal sum of bond is surety's maximum liability. Id. Packers operating at South St. Paul are not required to secure a license or file a bond. Op. Atty. Gen. (371b-10), Aug. 29, 1936.

**5285-19. Buyers must keep records.**—Each buyer shall keep a record in form satisfactory to the railroad and warehouse commission showing the grading of animals purchased, the number and weight of

animals of each grade included in the purchase, the price per hundred pounds paid for the animals of each grade, the number of animals docked, the number of animals in each grade docked, and the amount of dockage of each grade and such other accounts, records and memoranda concerning his buying transactions as may from time to time be required by the commission, and the commission shall at all times have access to such accounts, records and memoranda and may at any time examine livestock purchased by buyer and may take such action as it deems necessary to prevent or discover violations of this act. (Act Apr. 20, 1935, c. 216, §9.)

**5285-20. Scales must be tested regularly.**—The buyers of slaughter livestock operating at concentration points shall have the scales upon which the animals are weighed, inspected and tested by a scale inspector of the state department of weights and measures at least once every thirty days at their own expense. All such scales shall be tested up to the maximum draft that may be weighed on the scales. (Act Apr. 20, 1935, c. 216, §10.)

Buyers of livestock must bear expense of testing and inspecting railroad stockyard scales at concentration point. Op. Atty. Gen. (495f-2), Oct. 14, 1935.

Expense of testing scales at union stockyards may not be charged against the stockyards company. Op. Atty. Gen. (371b-10), Nov. 20, 1935.

**5285-21. Livestock must be fed before weighing.**—The seller may require the buyer of his livestock to give the livestock such feed as it will consume during a two-hour period prior to weighing, the feed to be furnished by the buyer at the expense of the seller, and after such feeding the animals shall be given by the buyer free access to water until their thirst is

fully quenched. If, however, feeding is omitted, the actual scale weight shall apply as the sole basis for settlement with the shipper. (Act Apr. 20, 1935, c. 216, §11.)

Commission has no power to relax apparent requirement as to weighing and feeding of livestock at concentration points. Op. Atty. Gen. (371b-10), Aug. 29, 1936.

**5285-22. Bonds to be filed with secretary of state.**—All bonds required by this act shall be filed with the secretary of state. Suit may be brought thereon by any person injured by the misconduct of the principal. (Act Apr. 20, 1935, c. 216, §12.)

**5285-23. Violations to be gross misdemeanor.**—Any person who shall violate any of the provisions of this act, and for which violation no penalty is hereinbefore specified, shall be guilty of a gross misdemeanor and shall be punished for each such offense by a fine of not less than \$100.00 nor more than \$1,000.00, or by imprisonment in the county jail for not less than 30 days nor more than one year, or by both such fine and imprisonment. (Act Apr. 20, 1935, c. 216, §13.)

**5285-24. Acts severable.**—If any part or provision of this Act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not impair nor invalidate any other part or provision in the remainder of the Act; and if any part or provision of this Act shall for any reason be adjudged by any such court constitutionally inapplicable to any case within the terms of such part or provision, such judgment shall not impair or invalidate such part or provision as applied to any other type of case within their terms. (Act Apr. 20, 1935, c. 216, §14.)

## CHAPTER 28A-1

### Telephone Companies

#### 5287. Construction of "Telephone Company."

A telephone company after expiration of term of its original franchise, which was conditioned upon its furnishing to city free poles, wires, conductors, and conduits for its separate police and fire alarm systems, cannot be compelled by Railroad and Warehouse Commission to furnish such facilities to city; such use of its property not being a public use subject to commission supervision, but a strictly private use, to be covered, if at all, by voluntary contract. City of St. Paul v. T., 193M484, 258 NW322. See Dun. Dig. 9583a.

#### 5289. Rates to be fair and reasonable.

Issue of confiscation as to telephone rates must be submitted to a judicial tribunal for determination upon its own independent judgment as to both law and facts. Western Buse Telephone Co. v. N., 188M524, 248NW220.

In determining rates, rural subscribers are not entitled to have considered profits made from advertisement in telephone directories. Id.

Co-operative farm line telephone companies come under jurisdiction of commission as provided in this section. Op. Atty. Gen., Mar. 2, 1933.

#### 5290. Schedule of rates, etc.

Interstate business of telegraph and telephone companies comes under the federal law regulating commerce (Mason's U. S. Code. Title 49, Chap. 1.). 173M424, 217 NW336.

A telephone company after expiration of term of its original franchise, which was conditioned upon its furnishing to city free poles, wires, conductors, and conduits for its separate police and fire alarm systems, cannot be compelled by Railroad and Warehouse Commission to furnish such facilities to city; such use of its property not being a public use subject to commission supervision, but a strictly private use, to be covered, if at all, by voluntary contract. City of St. Paul v. T., 193M484, 258 NW322. See Dun. Dig. 9583a.

#### 5291. Commission to fix reasonable rates.

Act July 24, 1937, Sp. Ses., c. 98, §9, makes an appropriation of \$25,000 to constitute a revolving fund with which to conduct investigations of telephone rates. It is omitted as temporary.

Western Buse Telephone Co. v. N., 188M524, 248NW220; note under §5296.

Property included in exchange revenues are revenues derived from property used to render interurban service, the value of which property is included in the rate base,

and a share of the revenues derived from toll charges for long-distance calls originating in the area, provided such toll charges are not also assessed to subscribers and provided further that the share is related to the cost of the use of the facilities used and maintained to connect the subscribers' station to the toll switchboard. State v. Tri-State Telephone & Telegraph Co., 204M516, 234NW294. See Dun. Dig. 8078a.

Within limits expenditures by public utilities by way of pension to superannuated employees should be treated as an expense of operation for ratemaking purposes. Id. See Dun. Dig. 8078a.

Action of commission respecting amount that should be allowed for advertising and canvassing will generally be sustained unless arbitrary. Id. See Dun. Dig. 8078a.

Reasonable amount for rate case expenses are allowable where utility prevails or rates fixed by commission are retroactive, but such expenses need not be allowed if rates charged are found to be greater than are fair and reasonable. Id. See Dun. Dig. 8078a.

In fixing the "fair value" of the property, it is proper to consider historical cost (the cost of the original plant plus additions, less retirements and accrued depreciation) provided consideration is given to changes in the price level; reproduction cost at the time of the inquiry, less accrued depreciation, provided the reproduction costs of the components can be found with reasonable certainty; the financial history of the company and all other relevant facts. Id. See Dun. Dig. 8078a.

Annual depreciation charges may be determined by computing and weighing the losses from depreciation for each class of property, provided there is some relation between the depreciation reserve fund and the amount of actual depreciation which has accrued. Id. See Dun. Dig. 8078a.

#### 5295. Connections between telephone companies not discontinued.

In determining whether one is guilty of an offense under §5310 in severing the connection between a company's exchange and the rural telephone company, the fact that the connection was made under private arrangements and not pursuant to an order of the Railroad and Warehouse Commission would be immaterial. Op. Atty. Gen., April 7, 1931.

A nonstockholder served by co-operative farm line telephone company has no enforceable right where majority of stockholders disconnect line from exchanges of other companies. Op. Atty. Gen., Mar. 2, 1933.