

Dow, which were in large part unsound for reasons already discussed herein and more fully discussed in applicant's brief.

Moreover, protestants have no reason to quarrel with the Examiner's suggestion of crediting the Branch with an assumed annual net of \$8,507 or 50 per cent of the off-branch revenues of \$17,014, and the concessions made by Mr. Dow and errors in certain of his claims leave protestants with no sound ground for insisting on any material reductions in the result reached by the Examiner, viz. — that (1) the Branch considered as a separate unit is showing an annual loss of \$36,870; (2) if it were credited with 50 per cent of the off-branch revenue the net loss would be reduced to \$28,363; (3) even if credit were given for *all* the revenue from Topsfield traffic — and carload service to that point will not be discontinued — there will still be an annual deficit of \$7,249. This last figure results from very generous, and in our view unwarranted, concessions to protestants, particularly in the case of the Topsfield revenue.

On page 27 of the Exceptions an attempt is made to balance the savings to the applicant in case of abandonment against the additional expense which might be suffered by protestants. In this connection the claim is made that, dealing with Exhibit 16, the item "operating freight trains — \$4,950" should be changed to an added expense of \$1,000, and this change is carried into a table on page 30. Great point is made of the contention that abandonment would result in a slight increase in freight train mileage each

day, that the applicant ignored the need of switching at Topsfield, and the pro-rated cost of freight train operation is thrown into the picture where it has no place. All these matters were taken into consideration by the applicant.

The facts as to the effect of abandonment on the costs of trains involved in this change are ignored by the protestants. These facts are dealt with on pages 186 and 377, *et seq.*, of the record, the gist of which is that there would be a substantial saving in wages of the freight train now serving the Branch and no increase in wages on the freight train now serving Danvers which would take over the Topsfield business (p. 377). In passing, it should be borne in mind that if the matter of costs is to be determined on the basis of savings, account should be taken of the annual saving of \$4,550 in the wages of towermen at Newburyport.

In balancing the expense of operating the branch against the added expense to the shippers or receivers of freight, the exceptions are based on certain testimony on the latter point, which in some respects at least is of questionable accuracy. For example, Homer Rowell stated that his additional cost for trucking grain would be \$30.00 per car, although the additional truck haul from the railroad to his farm would be about 2.5 miles (467). It is impossible to accept his estimate of an added expense of \$30.00 per car for such a slight increase in trucking haul. Mr. Elliott of Georgetown estimated his additional cost of trucking coal to Georgetown at 50 cents per ton, while Mr. Dewhurst at the adjoining station of Groveland