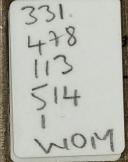
Women Civil Servants' Joint Committee

GENERAL REPORT

six months ending March 31st, 1932



Pamphlet



Office :

1, MARSHAM STREET, WESTMINSTER, S.W.1

Women Civil Servants' Joint Committee

GENERAL REPORT SIX MONTHS ENDING MARCH 31st, 1932.

HE six months of experiment are now over and the provisional amalgamation about to become an accomplished fact.

Of the Societies which originally comprised the Federation of Women Civil Servants all with the exception of the Women Pension Officers' Association have approved of the amalgamation. We regret that the Pension Officers' Association did not see their way to continue in membership of the women's organization, but their departure from us does not affect our representative capacity in respect of officers of the Treasury grades

With regard to the temporary staffs, with the exception of some dozen or so, all who were members of the Association of Women Clerks and Secretaries as at September 30th transferred their allegiance to the new joint body. Two groups of temporary women who had previously been connected with the A.W.C.S., namely the temporary typists in the Ministry of Health and the temporary machine operators of the Customs and Excise, had resigned from the A.W.C.S. before the amalgamation negotiations had been concluded.

Of the transferred A.W.C.S. members, a few have since become established officers as a result of examination success, and have retained their allegiance with us.

The most encouraging feature of the amalgamation is, however, the number of new members who have been attracted to us. As previously neither party to the amalgamation was in a position to cater for established shorthand typists, typists and superintendents, and only in certain Departments had any real effort been made to organize the writing assistants, there was a wide field for propaganda ready.

Throughout the whole of the provisional period propaganda has been incessant, and as a result our membership among these grades has been considerably strengthened.

After making allowances for the members who have resigned as referred to above, we actually have an increase of 500 as compared with the position obtaining before the amalgamation took place.

Our relations with the National Whitley Council.

One of the first decisions our new Executive took was to apply to the Civil Service Confederation for admission, this being the only way in which participation in the activities of the National Whitley Council could be secured. The Confederation rejected our application.

REPORT

Other Channels of approach to the Treasury.

Our efforts to share in joint approaches to the Treasury with the mixed Associations having failed, it remained for us to make separate representations to the Treasury on matters arising out of the Tomlin Report. In December a statement was submitted to the Financial Secretary setting out our views on the Report and urging that no time should be lost in dealing with certain of the matters most urgent to women, amongst which we instanced the "Fair Field" clauses, the Establishment issue, and the salary scales of the lower grades. We urged that a deputation should be received. The Financial Secretary replied that "at present" he was unable to receive a deputation.

At the same time a letter was addressed to the Director of Establishments at the Treasury informing him of our amalgamation and claiming that in future negotiations in respect of the grades for which we catered should not be concluded without our having a share therein. To this letter a reply was received asking for our numbers grade by grade

During the interval that figures were being prepared for submission, the C.S.C.A. received a letter from the Treasury to the effect that as at February 18th theirs was the recognized Association in respect of the established typing and writing assistant grade and of the general clerical class.

Our figures were received by the Treasury the following day, and at the time of writing we are awaiting a reply from the Treasury as to what the future position is to be. The figures as originally submitted have had to be amplified by subsequent correspondence.

The claim which we are making to a share in all future negotiations, is one which we feel confident will meet with a considerable measure of success. In the Clerical Officer Grade we have more women in membership than any other organization, and in the other established grades of the Treasury Classes our membership is not inconsiderable. As far as the temporary women are concerned, no difficulties can arise. The A.W.C.S. was latterly the only organization which claimed to speak for the temporary women, and our Association had automatically stepped into the position of the A.W.C.S. in this respect.

Tomlin Negotiations.

Meanwhile certain steps have been taken by the Government with regard to the Tomlin recommendations. A Committee dealing with the bonus question has been set up and its membership confined to the Whitley Council.

The Staff Side have also been informed that other Committees to deal with establishment of temporary staffs, the position of women, superannuation, grade questions, etc., are to be set up, but that the constitution of all these Committees has not yet been decided upon. As far as the Temporary Staffs Committee is concerned, it is clear that our organization will be asked to appoint representatives as on behalf of the temporary women.

We are, meanwhile, making representations to the powers that be with a view to our being included on as many as possible of the other committees. "Ad hoc" committees, we feel sure, will be found to be necessary to deal with more questions than that of the establishment issue, and we consider that at this stage it would be more satisfactory to be definitely included as part of the negotiating committees rather than to press our earlier request for a deputation.

Bonus Negotiations.

Consideration has been given by the Executive Committee to the con-

solidation offer made by the Government to the National Staff Side. Mr. Chase, the Staff Side Secretary, attended a meeting of the Committee to explain the Staff Side attitude.

Considerable doubt was expressed by members of the Committee as to whether any considerable rise in prices affecting the index figure would actually occur in the near future and the opinion was general that more might have been done by the Staff Side to improve upon the original offer of the Government, in view of the fact that the Tomlin proposals now represented an increase in pay to the whole of our membership. Meanwhile considerable feeling has been evidenced among members that the consolidation proposals should have been further explored, and steps are being taken to ascertain the views of the membership on the question.

Equal Pay.

In December a letter signed jointly by our organization and the Council of Women Civil Servants (Higher Grades) was addressed to the Prime Minister deploring the lack of an equal pay recommendation in the Report and urging the Government to make a pronouncement in favour of equal pay as a principle, and in favour of its adoption as conditions become more normal. This letter was merely acknowledged.

SECTIONAL MATTERS

Clerical Officer Grade Committee.

Meetings of this Committee have been held regularly and have been fairly well attended. Miss Lawrie was appointed as Chairman. The Committee considered the question of seniority on voluntary transfer, but was unable to come to any agreement.

Consideration was given to the overlap grade proposals of the Commission and it was considered that we should oppose the introduction of the grade. The question of the introduction of the grade is likely to lead to an acute position shortly in the Public Trustee Department where certain work which the staff considered should be of Executive Grading has been considered by the Public Trustee as of "overlap grade" calibre.

The Committee has also given consideration to the allocation of clerical officers from the open examinations and to the small number of women promoted to the Executive and Higher Clerical Grades as compared with the men. On this matter a letter has recently been addressed to the Director of Establishments at the Treasury asking that a deputation should be received.

The redundancy position which made itself apparent in the Ministry of Health some months ago has been carefully watched, and the opening up of vacancies in the Customs Department has relieved the tension very considerably. With regard to the Customs vacancies, both the Department and the Treasury were helpful in providing us with information for circulation to would-be transferees as to the prospects for women in the Department.

It may be noted that although the number of women transferred is very small as compared with the number of men, there have been nevertheless quite a substantial number of women added to the Departmental Class Clerical Officers and it is hoped that it may be possible to establish a branch on a proper footing in the Department before long.

Further efforts have been made by the Post Office Section during the year to induce the Department to open up an avenue of promotion for women to the Executive Grade, with special reference to the A.G.D., at

present the only Department of the Post Office where women are employed in the grade, two having been appointed from open competition. The reply of the Department has been that nothing can be done pending consideration of the aggregation recommendations of the Tomlin Report by the Government. The Financial Secretary has been advised of the position.

Temporary Staff Affairs.

When the financial crisis occurred some months ago, it was rumoured that no more would be heard of the establishment of the temporary staffs. We, however, have never had any doubts as to the Government's intentions on this matter, and now that an announcement has been made, we can assure members that it only remains to have an agreed form of Committee set up for the purpose of thrashing out the final details. We have been led to expect that such Committee will be set up very shortly.

Consideration has been given by the Section to the advisability of reopening before the Industrial Court the adjourned temporary women's pay claim. A specially convened meeting was held in February which reviewed the whole position, including the award in the men's case. The meeting unanimously decided that in view of the imminence of an announcement on the establishment issue no action on the pay question should be taken at this stage.

We are glad to be able to say that the Government have honoured the intentions of the Report on establishment by safeguarding the position of the five-year women in every possible way. Staff have been transferred in the provinces from office to office and to London where redundancy has occurred in order that dismissals of those with "Tomlin cover" might be avoided, and throughout the period since the Report was published no long-service woman whose efficiency was up to the necessary standard has been dismissed unless she has not taken advantage of the alternative employment offered. Of late the expanding work in certain Departments has enabled staff dismissed some years ago to re-enter Government service and as far as the typists' transfer pool is concerned, this is now lighter than it has been for some months past.

Various matters of grading, leave, hours of attendance, etc., have been taken up for individual members and groups of members during the period under review.

The Typists' Campaign.

One of the most unsatisfactory features of the Tomlin Report has been the recommendations affecting the typing grades. This grade which undertakes some of the most responsible and confidential work of the Service and yet is denied any satisfactory outlet to other sections of the Service and is paid at rates definitely lower than those obtaining in firms of good repute outside has not unnaturally been aroused to a keen sense of injustice by the very inadequate attention paid to it by the Commissioners. The fact that this inadequacy is very largely attributable to the very unsatisfactory evidence tendered on behalf of the established grade does not ease the position now, but it has led many hundreds of typists and shorthand typists to sever their connection with an Association which would definitely downgrade the work of women in the Service.

To the typing grades it has been pointed out that the only hope of a permanent improvement in the position of the grade lies in linking up with the women's organization which does understand the problems of the grade.

Branches of the organization have been established in a very satisfactory number of the typing pools and already Whitley representation

on behalf of the established typing grade has been transferred to us in five different Departments.

Superintendents have also been keen to appreciate the possibilities of our organization and have responded to the appeal to join forces with us in very satisfactory numbers.

Representations are already being made to the Treasury with regard to a complete remodelling of the conditions and improvement in the remuneration of the different grades.

Meanwhile as the members were entering the organization efforts were made to secure much needed improvements in the conditions already obtaining in the different Departments. Representations as to more adequate promotions have been made in several instances and not without some sound results.

Representations as to the appointment of further superintendents have also had to be made, as in many Departments the original one in ten rule had been more observed in the breach than the performance. An interview on the matter took place at the Treasury and subsequently correspondence was conducted with several Departments. One Whitehall Department is, at the time of writing, still making exhaustive inquiries into the matter, and in another case, a Post Office Department, our representations were followed up within a month by the decision to appoint an additional superintendent and a chief superintendent.

The question of allocated allowances has been pursued, but so far without success.

Representations as to accommodation, etc., have also been made.

Writing Assistants.

The position of the writing assistant members has been carefully considered. A Grade Committee has been formed and special meetings held and propaganda leaflets issued for the purpose of letting the grade know something of our aims and objects.

With regard to the question of promotion, the position of the post-war years has created a large reserve of fully qualified adult women in the grade, very many of whom have had experience of and proved their worth upon clerical officer work, and it will be for us to ensure that a large proportion of such women are given an opportunity of using their faculties to better advantage on the more interesting work of the clerical officer grade.

The Tomlin recommendations for the betterment of the position of the grade are not such as we can support. Based largely on the recommendations made to them by the Civil Service Clerical Association, they involve the permanent downgrading of sections of the clerical work, and will make for less rather than a greater chance of promotion for members of the grade.

Propaganda.

The most effective form of propaganda has been that conducted with the help of the branches and constituent organizations direct among the unorganized staff in the various Departments. In this way the great bulk of our new members have been enrolled.

Soon after our formation in the autumn, the Executive decided to organize a Central Hall meeting for the purpose of voicing our views on the Tomlin Report and also of making ourselves known to the Service generally. Some months later a meeting on a smaller scale was organized for the typing staffs. Both meetings served a useful purpose in enabling new members to make their acquaintance with the organization as a whole.

Meetings for members and potential members have also been held in Manchester and Edinburgh.

Scottish Branch.

Arrangements have already been made for the centralization of the various departmental branches in the Edinburgh area. With Miss McAuslane and Miss Gunn as Hon. Secretary and Chairman the branch is in very capable hands. Regular meetings are held at which representatives from most of the Departments in Edinburgh attend, and members are being enrolled in Glasgow and Aberdeen. The branch has heavy work ahead of it in persuading the Departments to open up some of their "reserved" sections to women.

Manchester.

The amalgamation of the permanent and temporary sections in this area has also stimulated the local organization. Miss Patterson and Miss Morris are doing splendid work in making the organization a live concern.

Other Provincial Centres.

From Birmingham, Newcastle, and other centres, encouraging reports are to hand, whilst in most towns where Government Offices are to be found the National Association can count at least one member. The scattered provincial membership is kept in touch with our activities by the newsletter and the magazine and by correspondence. Though these members do not have the same opportunities as Londoners of attending our meetings, their enthusiasm is none the less keen.

Committee Attendances.

The following is a list of Committee attendances during the six months of the Joint Committee's existence:

Possible number of attendances, 12.

Perry, A. G. (Chai	rman)				PROPERTY.	12
Appleby, V.					298 10		9
Bastain, E		TO LO		93,616	Post Sec		9
Dunford, L. M.							12
Duke, K. E.		estin.		a fixtre	SASTERION.		
Edgington, A.		b. 19		(1933) to			3 8
Element, A.							No. of the last
Fowler, G							II
Goode, H	•••	•••					8
Gunning, C.		•••	•••	•••	•••		II
							II
Harrison, I. (Resig	ned J	jan.	1932)		•••	•••	4
Jackson, I	11		•••	•••			8
Jarrett, E., then SI					• • • •		9
James, D. E.							12
King, O., then Ad	amson	1, J.					II
Lashly, C. O.						SALINO.	6
Lawrie, M				maile.	· · · · ·	0	II
Leach, N				90.7. 14	60	111.	II
Lloyd, L. L		7		9.1.5	1	180.11	9
Swire, E. M. M.			T	SIM OF	All to contact	800.0	II
Tucker, E. A.						de . 191	II
Worsfold, M. E.	272	1	EDIV.		dans i		II
Wynne, M							9
							9

Press.

The activities of the Joint Committee have from time to time been reported in the Press, our typists' campaign particularly having attracted widespread attention.

Action in Special Cases.

Action was taken in several instances in November and December last to bring Departments into line in the matter of the deductions from Income Tax in respect of established and unestablished members. In some instances Departments refused to deal with weekly staff and in other cases with temporary staff until we took the matter up with the Inland Revenue authorities. Action in cases arising out of the increases on promotion award, downgrading and promotion has also been taken.

Social Events.

Early in our development a social activities Committee was appointed. The Committee organized a very successful Party in the New Year, and planned a week-end school for March. The school, however, had to be postponed owing to last-minute cancellations due to illness. The postponed school will be held in mid-October, when it is hoped that it will be more widely supported.

Specialist Service.

We are glad to be able to report that it has been possible to arrange with the National Federation of Professional Workers a scheme whereby our members who need specialist advice may consult a number of leading specialists for a very considerably reduced fee. We are indebted to the National Federation and to the specialists in question for allowing us to make use of this facility.

So far the scheme is confined to London, but efforts are being made to extend it to a number of the principal provincial centres.

Shopping List and Boots' Library Service, etc.

The Shopping Lists of the Federation and the A.W.C.S. have been amalgamated and added to, and have proved very useful to a large number of members. Boots' Library Service has been in great demand and it is encouraging to note that some 1,180 members took advantage of the reduced French Art Tickets which we were able to purchase for members.

The Organization's Development.

Concurrently with our growth and the activities conducted on behalf of the members, attention has had to be paid to the construction of our permanent constitution. A set of rules was prepared by the Executive, and the main principles have been generally approved.

For the interim period of the "Joint Committee," the dual method of functioning has not proved ideal for quick action, and we are confidently looking forward to a more rapid development when our new constitution is in operation.

Of late the lack of certainty as to our final form, our name and the general details of our constitution has meant that it has been impossible to have new propaganda and other leaflets printed, and has to that extent undoubtedly retarded our progress.

The Higher Women Officers' Association.

We are glad to be able to report that agreement has now been reached as to the position in the new organization of the Higher Women Officers' Association.

REPORT

This organization, unlike the other constituent organizations of the Federation, will not become merged in the main fabric of the new organization, and form itself into a branch or series of branches, but will continue to function as a separate Association affiliated to the parent body. This will mean that higher women officers will not form part of office branches of the main Association, and every effort will be made to ensure that these officers are linked up with the Higher Women Officers' Association. The Association will have two seats on the Executive Committee and will pay affiliation fees on the old basis.

New Offices.

The removal to new and more commodious offices has already taken place, and it is gratifying to be able to house our many Committees on our own premises. Our headquarters is still at Women's Service-House, as the Committee felt that it was very desirable that so long as suitable accommodation could be provided on these premises we should be housed under the roof of this women's organization which has done so much to further the cause of women and especially of women in the Civil Service.

The Executive is also making arrangements to increase the office staff to cope with the growing work.

The Outlook.

The outlook is full of promise. Our expectations when the organization was tentatively formed some months ago have been more than fulfilled.

There are already signs that the attempted strangle-hold of the Whitley Council will be broken through, and that we shall be accorded direct access to the Treasury.

Before us lies the need for intensive propaganda in all Departments, and our work to ensure that full effect is in fact given to the Royal Commission recommendations which favour our cause, and to see even beyond the Commission to the day when all barriers as between men and women in the Service are finally broken down.

We do, indeed, look forward with confidence to the day when ours shall be everywhere *the* most powerful organization for women in the Service, so strong in fact as to be able to ensure that our programme is possible of fulfilment.

"Opportunity."

Opportunity, under the able editorship of Mrs. White, continues to maintain the high standard which has obtained for it a prominent place amongst Civil Service journals. The setting up of a sub-committee, to deal with special Service matter for the journal, has more than justified its existence by the material which it has provided month by month for that very important part of Opportunity "the Outlook," and also for many of the leading articles.

The green cover has helped to make the journal more conspicuous and, therefore, more useful as a means of advertising the Joint Committee, and the additional information provided on the cover, as to the date of publication, has definitely removed any doubts from the minds of subscribers that they are receiving a paper published a considerable time after its proper date.

The Editor and the Sub-Committee always welcome articles not only on Service matters, but on matters concerning other outside organizations, and accounts of holidays, humorous articles, and last, but by no means least, poems and sonnets are especially acceptable.

1931 PROMOTION FIGURES

The state of the s	Men	Women
Promotions to Executive Class, April 1930-December 1931	53	4
Promotions to H.C. Grade, April 1930-March 1931	225	50

PROMOTION TO GENERAL AND DEPARTMENTAL CLERICAL CLASSES

Number of promotions of Writing Assistants, Shorthand-Typists and Typists effected, and of promotions of "P." and "P.U." Class Clerks, authorized during the year ended December 31st, 1931:

Promotions from	To General Clerical Class	To Departmental Classes	Total
Writing Assistant Shorthand-Typist and Clerk Shorthand-		110	265
Typist Typist and Clerk-Typist	60(a) 19 163	52 47(b) 465(c)	112 66 628
Totals	397	674	1,071

(a) Includes 1 Clerk Shorthand-Typist; (b) includes 13 Clerk-Typists; (c) includes 80 "P.U." Class Clerks.

Hon. Treasurer's Report.

The Treasurer has much pleasure in submitting a Statement of Accounts for the year ending March 31st, 1932.

It is difficult to compare this statement with any of those of the past owing to our recent amalgamation with the Association of Women Clerks and Secretaries (Civil Service Section) which has involved a certain amount of overlapping expenditure, and until our temporary members are established it is not possible to show the full financial benefit from this amalgamation.

It is, however, very gratifying to know that our membership has increased considerably, and for this second half of the year the subscriptions show a considerable increase.

There has been some delay in the payment of subscriptions, partly owing to certain arrears having accumulated, but it is contemplated that all these arrears will be cleared in the near future.

£300 has been transferred from Deposit and Current Accounts and invested in 4 per cent. Funding Stock.

Following on the amalgamation with its larger and wider activities, necessitating more staff and larger office accommodation, it was only to be expected that our salary, stationery, office and social expenses would be increased.

The Equal Pay Fund has been shown separately, and it will be noticed that of the £1,500 invested in 5 per cent. War Stock, £226 9s. 4d. is proper to the General Fund.

The Treasurer would like to take this opportunity of thanking all those members who have so kindly assisted her during the past year.

THE WOMEN CIVIL SERVANTS'

CASH STATEMENT FOR THE

	RECEIPTS												
								f.	S.	d.	£	S.	d.
To	BALANCES, APRIL IST, 1931:							~			~		
	£606 18 5, 31% Conversion	Loan :	тобт					500	0	0			
	5% War Loan 1929-47 (Equal							1,500	0	0			
	East of Scotland Nursing Hom							20	0	0			
	7,420										2,020	0	0
	Cash on Deposit							200	0	0	-,		
	Cash on Current Account (Equ	al Pa	v Fund		10 8)			664	TT	7			
	Cash in hand	iai i a	, I dild	6/3				80	2	81			
	Stamps in hand								17				
	Stamps in hand			•••					-/		945	TO	21/2
											943	1-	-2
											2,965	TO	21
	RECEIPTS DURING THE YEAR:										2,903	14	42
"	Affiliation Fees and Subscription	one						1,261	7	2			
	Opportunity Subscriptions			•••		•••	•••	245	0	3 8			
	Opportunity Advertisements	•••								0			
		•••	•••	•••	10:11			109	5	01			
		***	•••	•••		•••	•••			~			
	T '1	•••						30	II	9			
	Literature	•••	•••	•••		•••	•••	16	3	I			
	Persian Art Exhibition		•••		•••	· · · · ·		2	4	0			
	French Art Exhibition	•••		•••	•••	•••	•••	58	9	0			
	Social Events	•••	•••	•••	•••	•••	•••	90	10	6			
	Donation to Mass Meeting			•••	•••			18		0			
	Sundries		•••			•••		4	15	6			
									A STATE	V/852	1,855	13	9章
,,	Interest:				•								
	3½% Conversion Loan (gross)	•••						21	4	IO			
					•••			75	0	0			
	East of Scotland Nursing Hom	e Bon	ds (gros	ss)					8	0			
	Deposit at Bank							6	12	4			
											103	5	2

£4,924 II 2

							EQ	UAL	PA	Y
	R	ECEII	PTS							
To Balance, April 1st, 1931:								£	S.	d.
5% War Loan				•••	•••	•••		1,500	0	0
Cash on Current Account					****			73	10	8
									15185	_
								£1,573	10	8

We have examined the above Cash Statement with the Books and Vouchers of the Joint Committee the Cash at Bank.

ro6 St. Clement's House, Clement's Lane, Lombard Street, E.C.4.

JOINT COMMITTEE

YEAR ENDED MARCH 31st, 1932.

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				PA	YME	NTS								
						1,10	£	s. d	. £	, s.	d.	£	S.	d.
	PAYMENTS DURING THE	YEAR	:											
"	Office Expenses: Salaries and Insurance								ETC		1			
									210	17	6			
	Rent, Gas and Electric									14	I			
	Telephone								14	. 10	8			
	Postage Printing			•••		•••				II	42			
	Stationery									16	9			
	Furniture									17	9			
	Officers' Expenses						41	9 10						
	Delegates' Expenses						17	8						
	Bank Charges									18	0			
	Miscellaneous Office Ex	 xpenses							26	3	5			
										3		1,118	8	I
,,	Opportunity											466	8	8
"	LITERATURE:	4:						0						
	Reports and Publica Press Cuttings		•••	•••		•••	50	18 1	1					
	Tress Cuttings					•••	12	12 (-			60	10	TT.
"	Accountancy Charges											3	13	6
,,	Honoraria											236	10	0
,,	Calendars Income Tax			•••	•••	•••						26	0	0
"	Organising Expenses											25	2 10	4
,,	Affiliation Fees											2	2	0
,,	Hire of Halls											47	7	0
,,	Social Events					•••						70		II
"	French Art Exhibition Association of Women	Clerks	and S	ecretar	ies	•••						59	0	0
,,	random of Women	CICINS	and S	ccrctar	ics	•••						75	0	0
												2,211	14	4
"	BALANCES, MARCH 3183	r, 1932	:											
	£606 18 5, 3½% Conv	rersion	Loan	1901	•••	•••			500		0			
	*£1,500, 5% War Loa £20 East of Scotland	Nursin	g Ho	me Bon					1,500		0			
	£350 13 6, 4% Fundi	ng Sto	ck						300		0			
	C1 D - ''											2,320	0	0
	Cash on Deposit Cash on Current Acco	···	•••		•••	•••				12	4			
	Cash in hand								259 75	10	5			
	Stamps in hand								13		2			
		+ 6										392	16	10
						the Equ	ial Pa	y Fui	id.					
		566	separ	ate acco	ount.									
												4,924	II	2
FI	ND													
10	112													
				PA	YME	NTS								
Rv	Payment of part cost of	f Rozza	1 Com	mission	E.i.	onac						£	S.	d.
	Payment of part cost of Balance, March 31st, 19					ence	•••	•••			••	300 T 272	0	0 8
	, , , , , , , , , , , , , , , , , , , ,	,5- 5,		_ Louir			•••	•••	•••		••	1,273	10	
											£	(1,573	10	8
											THE REAL PROPERTY.		NAME OF TAXABLE	100000

and find it to be correct and in accordance therewith. The Bankers have verified the securities and April 6th, 1932.

HOMERSHAM & CO.,
Incorporated Accountants.

