State engaged in the business of manufacturing and supplying or of supplying gas or electricity for other than municipal purposes shall be included within the terms "Gas Corporation" and "Electrical Corporation," as defined in the next preceding section of this sub-title, and shall be subject, as other gas and electrical corporations are, to the provisions of this subtitle, except that the provisions of Sections 388 and 392 of Article 23 of the Annotated Code of Maryland shall not apply to such municipalities as owned, operated and maintained on and prior to the date of the creation of the Public Service Commission, and presently own, operate and maintain a gas or an electrical plant devoted in whole or in part to the supplying of the inhabitants of such municipalities with gas or electricity, for lighting or power purposes, nor shall said Sections 388 and 392 apply to the Mayor and Council of Hagerstown nor to such municipality or municipalities having a population in excess of 20,000, and an assessable basis in excess of \$15,000,000, when the majority of voters of such municipality or municipalities shall vote in favor of municipal ownership of lighting or power plant.

City of Hagerstown required under this section and sec. 390 to obtain the authority of the public service commission before constructing and operating an electric light plant for the sale of current to residents of that city, and before issuing bonds for that purpose. Injunction. Hagerstown v. Littleton, 143 Md. 595. See notes to sec. 346.

An. Code, sec. 413B. 1916, ch. 272, sec. 14.

348. The term Common Carrier when used in this sub-title shall likewise include all bridges now or hereafter erected over a stream or river dividing two counties in the State of Maryland or between this State and another State by any corporation authorized to charge and collect toll from persons using the same as foot passengers and for vehicular traffic of every kind.

Public service commission law does not withdraw from a corporation the control of its financial policy. Commission has no jurisdiction to direct establishment of depreciation reserve and annual addition thereto. Supervision of commission over corporate accounts. Function of court in reviewing finding of commission as to reasonable rates. Burden of proof. Fair value of bridge held to be the issue rather than original cost or cost of acquisition. Method of finding value. Rates, and allowance for maintenance, held unreasonable. Havre de Grace Bridge Co. v. P. S. C. of Md., 132 Md. 18.

An. Code, sec. 414. 1910, ch. 180, sec. 2 (p. 342). 1914, ch. 750. 1916, ch. 713. 1924, ch. 534, sec. 414.

349. There shall be a Public Service Commission, and the same is hereby created and established, which said Public Service Commission shall be vested with and possessed of the powers and duties in this sub-title specified, and also all powers necessary or proper to enable it to carry out fully and effectually all the purposes of this sub-title.

The said Public Service Commission shall consist of three members, all of whom shall be appointed by the Governor, and one of whom shall be designated by the Governor to be and, upon being so designated, shall be the chairman of said commission.

Each commissioner, at the time of his appointment and qualification, shall be a resident of the State of Maryland, and shall have resided in said