

the manufacture, distribution, sale or furnishing of gas (natural or manufactured) for light, heat or power.

The term "electric plant," when used in this sub-title, includes (1) engines, boilers, dynamos, generators, storage batteries, converters, motors, transformers, cables, wires, services, poles, lamps, meters, real estate, easements, materials, apparatus, devices and property of every kind operated, controlled, owned, used, or to be used, for or in connection with, or to facilitate the generation, transmission, distribution, sale or furnishing of electricity for light, heat or power; and (2) any conduits, ducts or other devices, materials, apparatus or property for containing, holding or carrying electrical conductors used or to be used, wholly or in part, for the transmission of electricity for light, heat or power.

The term "transportation of property or freight," when used in this sub-title, includes any service in connection with the receiving, delivering, elevation, transfer in transit, ventilation, refrigeration, icing, storage and handling of the property or freight transported.

The term "telephone company," when used in this sub-title, includes every corporation, company, association, joint stock company or association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, managing or controlling any plant, wires, poles or property, for the reception, transmission or communication of messages by telephone or telephonic apparatus or instruments, or which licenses, lets or permits telephonic communication for hire.

The term "telegraph company," when used in this sub-title, includes every corporation, company, association, joint stock company or association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, managing or controlling any plant, wires, poles or property for the purposes of communication or of transmitting or receiving messages by telegraph, or by any telegraphic apparatus or instrument, or which licenses, lets or permits telegraphic communication for hire.

The term "telephone lines," when used in this sub-title, includes the system, or any part of the system of poles, wires, crossbars, receivers, transmitters, instruments, machines, appliances, real estate, easements, apparatus, appurtenances and property used, operated, controlled or owned by or in connection with the business of any telephone company.

The term "telegraph lines," when used in this sub-title, includes the system, or any part of the system of poles, wires, crossbars, instruments, machines, appliances, real estate, easements, appurtenances, apparatus and property used, operated, controlled or owned by or in connection with the business of any telegraph company.

The term "water company," when used in this sub-title, includes every corporation, company, association, joint stock company or association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, managing or controlling any plant or property, dam or water supply, canal, or power station, distributing or selling for distribution, or selling or supplying for gain any water.

The term "heat or refrigerating company," when used in this sub-title, includes every corporation, company, association, joint stock company or association, partnership and person, their lessees, trustees, or receivers appointed by any court whatsoever, owning, operating, managing or controlling any plant or property for manufacturing and distributing and selling for distribution, or distributing hot or cold water, steam or