

In the Matter of

Arbitration Proceedings

CITY OF MUSKEGO

DISCUSSION & AWARD

and

Case VIII

No. 17406

DRIVERS, SALESMEN, WAREHOUSEMEN,
MILK PROCESSORS, CANNERY, DAIRY
EMPLOYEES AND HELPERS UNION
LOCAL NO. 695

MIA-71

Decision No. 12630-A

On May 10, 1974 the Wisconsin Employment Relations Commission, pursuant to Section 111.77(3)(b) of the Municipal Employment Relations Act of the Wisconsin Statutes, appointed the undersigned as an arbitrator to hear the matter in dispute.

Pursuant to such designation, the matter came on for hearing at Muskego, Wisconsin on July 8, 1974.

Appearing for the Union: Goldberg, Previant & Uelmen, by Thomas J. Kennedy, attorney; and Glen Van Keuren, Business Agent.

Appearing for the City: Peck, Brigden, Petajan, Lindner, Honzik & Peck, by Roger E. Walsh, attorney; and Jerome J. Gottfried, Mayor.

At the outset of the hearing, it was stipulated and agreed by counsel for both parties that this was to be a Form 2 proceeding pursuant to Section 111.77(4)(b) of the Wisconsin Statutes, which in material part provides:

"The arbitrator shall select the final offer of one of the parties and shall issue an award incorporating that offer without modification."

Consequently, the arbitrator is without power to make any determination of the issues separately but is required to select the final offer of either the Union or the City without modification. There are three outstanding issues in dispute which when resolved by this proceeding will complete the collective bargaining agreement of the parties for the year 1974. Those issues are: (1) Wages; (2) Holidays; and (3) Educational Incentive Pay.

I - WAGES

There are but two classifications involved - that of Patrolman and Sergeant. Set forth below are the current salary levels which are applicable for the year 1973, the Union offer and the City offer, both of which contemplate the salary level which would be made effective on January 1, 1974.

PATROLMAN:

	<u>1973</u>	<u>UNION OFFER</u>	<u>CITY OFFER</u>
Start:	\$ 10,330.00	\$ 10,950.00	\$ 10,440.00
After 1 year:	10,865.00	11,662.00	11,328.00
After 2 years:	11,400.00	12,296.00	12,204.00

SERGEANT:

	\$ 12,430.00	\$ 13,462.00	\$ 13,302.00
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In his post-hearing brief, counsel for the Union summarizes its position as follows:

"The Union's wage proposal is set forth below along with the percentage increases the figures represent over present salary levels:

Starting Patrolman	\$10,950	6%
After 1 year	11,622	6.9%
After 2 years	12,296	7.85%
Sergeants	13,462	8.3%

In contrast, the City wage offer is as follows:

Starting Patrolman	\$10,440	1%
After 1 year	11,328	4.2%
After 2 years	12,204	7%
Sergeants	13,302	7%

"Even a cursory examination of the competing wage proposals, reveals that the City's offer is utterly unrealistic in the face of the dramatic increases in the cost of living which the Milwaukee metropolitan area has witnessed in the last year and which has continued unabated. As Exh. 7 demonstrates, the cost of living in the Milwaukee metropolitan area has risen 9.4% from February, 1973 through February, 1974. In June, 1974, it was reported that the cost of living in the Milwaukee metropolitan area rose in excess of 10%. (Exh. 6) Consumer prices advanced an additional 1% in June alone according to recently released government figures. The marked increase in the cost of living scarcely needs documentation. Anyone who has purchased any item in the past year from food to hard goods has personally experienced the painful erosion of the purchasing power of the dollar. No palliative, let alone a solution, for the economic malaise is in sight.

* * *

"Furthermore, the Union wage proposal is well within the contours of wages paid police officers in surrounding communities. (Exh. 3) But, it should be noted that the work of Muskego police officers cannot be equated with the traditional work of patrolmen or sergeants. As Sgt. Johnson explained, Muskego employs a team policing concept. Team policing means that a patrolman is responsible for a given crime -- murder, vice or whatever -- from the crime's discovery until the investigation is completed; a Muskego patrolman, therefore, performs tasks typically assigned to the detective bureau in the conventional police department. Detectives generally are compensated at a rate between top patrolman and sergeant. Thus, the tasks performed by Muskego police officers are qualitatively different than the work of officers not functioning under the unique team policing concept. Their pay should reflect these additional skills and responsibilities."

Counsel for the City, in his post-hearing brief, counters the Union argument in material part as follows:

"The City has offered a 7.1% increase to its top step patrolman rate and a 7% increase to its sergeant rate. The Union's offer on the other hand would provide for a 7.9% increase to the top step patrolman rate and an 8.3% increase to its sergeant rate. Under the City's offer, the starting rate for Muskego police officers is \$7.62 per month above the average starting rate in the Milwaukee area and the top rate is \$6.81 per month above the average top rate in the Milwaukee area. (Exhibit 15)

"The City's basic position is that it has offered its patrolmen a wage increase which exceeds any wage increase which has been granted in Milwaukee area suburban municipalities for 1974 and one which provides a salary structure that is extremely comparable to any in the Milwaukee area.

"One of the most significant aspects of the salary structure for policemen in the City of Muskego is that an employee reaches the maximum patrolman rate in Muskego after only two years of service with the City. Almost every other policeman in the Milwaukee area must wait until his fourth or fifth year of service to receive his top rate.

"When this accelerated wage progression schedule is taken into consideration, the Muskego police officer's average monthly salary in his first five years of service is \$23.08 per month more than police officers in the other Milwaukee area suburban communities. Muskego police are actually one of the highest paid police officers in the Milwaukee area during their first five years of service under the City's offer.

"The Union's offer reaches the excessive heights that it does (\$41.08 per month above the average monthly five year rate and the highest five year rate in the Milwaukee area) because it compounds the factor of the accelerated wage progression scale with a demand for the second highest starting salary among Milwaukee area suburban communities, a starting salary that is \$50 more than the average in the area. This high starting salary is absolutely unwarranted. Chief Kraus testified that there were over 75 applications for the patrolman position that was just filled on July 1, 1974.

* * *

"If increases in the CPI are to be used as one of the criteria in these arbitration proceedings, they should be related to comparisons over a period of time longer than one year. From a rate of \$885.83 in February, 1972 (Exhibit 1), to a rate of \$1,017 in February, 1974 (City offer), Muskego patrolmen will have realized an increase in wages of \$131.17 per month, or a 15% increase. The CPI index for Milwaukee has risen from 122.2 in February, 1972 to 139.0 in February, 1974 - a 14% increase. Thus, in the last two years, salary increases for Muskego patrolmen have risen more than increases in the Consumer Price Index."

The Union's position is largely based on the increase which has occurred in the cost of living and the prospects for its continued rise. The Union emphasizes that the City offer contemplates but a 1% increase in the salary of the starting Patrolman and only 4.2% after one year of service in comparison with the Union's 6% increase in the starting rate of Patrolman and a 6.9% increase after one year. It is true that the starting and one year salary levels of the Patrolman classification as proposed by the City drastically reduces the differential between the starting rate and the maximum rate. However, the City justifies these proposed salary levels on the grounds that its starting rate is already out of line with comparable communities in the Milwaukee labor market area; and that the City has experienced no difficulty in attracting new recruits for the few vacancies that have occurred.

The City also emphasizes that Patrolmen in the City of Muskego attain the maximum rate after two years of service while most of the communities in the Milwaukee area require four, five and even six years of service. An analysis of the data submitted (Exhibit 15) reveals that there are eight communities which require four years of service and seven which require five years of service.

While there appears to be some justification for narrowing the differential between the starting and maximum salary rate for Patrolmen, the City's offer appears to narrow the differential precipitously. It is true, however, that the comparative salary data in the Milwaukee labor market area would seem to lend some measure of support to the City's position. It might also be observed that because of the fact that the maximum Patrolmen's rate is reached after two years of service (rather than four or five years in the surrounding communities), most members of the current work force are already at the maximum and are consequently unaffected by the starting and one year salary levels. Only three of a labor force of fifteen have not as yet reached the maximum.

At the beginning of the last contract year - January 1973 - the cost of living index (CPI) stood at 127.7. At the end of the contract year - December 1973 - the CPI had risen to 138.5, an increase of 8.457%. The maximum Patrolmen's rate proposed by the City would result in an increase of slightly over 7%, while that proposed by the Union would result in an approximate 7.85% increase. It should be noted that the Union also proposes a slightly higher percentage increase for Sergeants of 8.3% while the City proposes the same 7% increase for Sergeants as that for Patrolmen.

It would therefore appear that if the wage issue were to be judged on an exclusive cost of living criteria, and that issue was standing alone, the Union's proposal would appear to be the more reasonable of the two. However, this does not take into account comparative wage or salary rates for Patrolmen in the Milwaukee area nor does it take into account consideration that must be given to the other two issues involved, i.e., holidays and educational incentive pay (which will be dealt with hereafter).

As to comparative wage data for the Milwaukee area, the following Exhibit 15 was received in evidence:

1974 PATROLMEN WAGE RATES
IN THE MILWAUKEE AREA

<u>Municipality</u>	<u>Min.</u>	<u>Max.</u>	<u>1974 Incr. to Max.</u>		<u>Yr. of service Max. Starts</u>	<u>Av. rate 1st 5 yrs.</u>
			<u>\$ Amt.</u>	<u>% Amt.</u>		
Waukesha	763	974	56	6.1%	5	882.40
Menomonee Falls	885	1023	63	6.5%	4	968.73
New Berlin	813	989	45	4.7%	4	933.55
Elm Grove	830	1000	50	5.3%	4	940.50
West Allis	880	1040	57	5.8%	5	969.00
Hales Corners	878	1002	49	5.1%	5	949.93
Greendale	794	1029	68	7.0%	5	954.93
St. Francis	843	982	64	7.0%	6	898.60
Brown Deer	884	1004	39	4.0%	4	965.00
Whitefish Bay	887	1022	42	4.3%	4	968.00
Cudahy	920	1028	45	4.6%	4	988.60
River Hills	870	1020	53	5.5%	3	985.00
Fox Point	985	1039	54	5.6%	4	982.20
West Milwaukee	880	1055	55	5.5%	5	959.00
Butler	770	940	30	3.3%	5	873.00
Brookfield	916	1016 ave.	61	6.4%	4	980.25
AVERAGE	862.38	1010.19	51.94	5.4%		949.92
Muskego						
(City Offer)	870	1017	67	7.1%	3	973.00
(Union Offer)	912.50	1024.67	74.67	7.9%	3	991.00

An analysis of these data seems to suggest that both the increase proposed by the City and that proposed by the Union (at least insofar as the maximum Patrolmen's rate is concerned) are both at least average or better than average. Neither proposal could be said to be unreasonable. The City insisted that the last column above quoted, that giving the "Average rate 1st 5 years", is highly significant and entitled to great weight. While it is true that the Muskego Patrolmen are accelerated to the maximum rate in a shorter period of time than those of surrounding communities (except for River Hills) and that consequently their average rate for the first five years of employment would of course be higher than those communities with a slower rate of escalation; however, the arbitrator is of the opinion that mathematical demonstrations of this kind do not go to the real heart of the problem.

In sum, as to the wage issue standing alone, neither proposal can be said to be unreasonable. Both could be justified on the basis of a cost of living criteria or comparative wage and salary data. While some reduction in the differential between the starting and maximum rate for Patrolmen can be justified (and indeed the Union's proposal recognizes this) it does not seem reasonable to narrow this differential as precipitously as that proposed by the City in a one year contract such as here involved.

II - HOLIDAYS

The present contract of the parties, Article V Section 4, provides for 8-1/2 paid holidays each year: New Years Day; One-Half Day on Good Friday; Memorial Day; July Fourth; Labor Day; Thanksgiving Day; Day after Thanksgiving; One-Half Day December 24; Christmas Day; One-Half Day December 31st. The contract further provides in the same Section that: "The eight and one half (8 1/2) paid holidays are understood to be absorbed in the regular short work week throughout the year."

During the current contract negotiations, both parties recognized the fact that the 5-2, 4-2 work schedule would leave the police department short of the 8-1/2 paid holidays accorded the other City employees. Consequently, it was agreed that the police department employees were entitled to extra compensation. The matter in dispute in this regard is how many of the 8-1/2 holidays are not absorbed in the regular short workweek. While both parties are agreed on the principle involved, there is a difference in their mathematical approach to the problem. The City insists that one-half of a holiday (or 4 hours) is actually not absorbed in the regular short workweek. Therefore, the City offers to pay employees for these four hours. The Union on the other hand, using the more traditional 2,080 hours as constituting a normal year's workweek (40 hours x 52 weeks), arrives at a different figure. According to the City's mathematical approach to the problem there are 2,087.2 hours per year rather than 2,080 hours as commonly believed. On a yearly basis the difference is not substantial (City - Payment for 4 hours; Union - Payment for 17 1/2 hours which includes an additional paid holiday). However, it nonetheless does represent a difference of some significance. The City's mathematical approach to the problem, as fulsomely set forth in Exhibit 16, is a bit of mathematical legerdemain which escapes my understanding.

However, the real difference in the holiday issue lies in the Union's demand for an additional paid holiday, i.e., an increase in the present 8-1/2 holidays to 9-1/2 holidays, and the City's insistence that 8-1/2 holidays is consistent with its uniform treatment of all other City employees and also in line with pay practices throughout the area.

In his post-hearing brief, counsel for the City in material part argues as follows:

"The City of Muskego grants 8-1/2 holidays to all of its employees, including police officers. Police officers in Muskego also have another holiday benefit contained in its holiday provisions, a benefit which police officers in none of the other municipalities listed on the City's exhibits receive. Besides granting time off for 8 holidays and pay for 1/2 holiday, as discussed above, the additional holiday benefit for Muskego police officers is that if one of the Muskego police officers regular workdays under his 5-2, 4-2 work schedule falls on one of the listed holidays, and the officer works that day, the officer receives an additional days' pay. In all of the other municipalities listed in the City exhibits, the police officers receive no additional pay if one of their regular workdays falls on a holiday. The other municipalities only give pay (usually in a lump sum once a year) or time off at some other time for the number of listed holidays.

"This additional holiday benefit granted to Muskego police officers is not considered an overtime premium, since it is an additional payment for one of his regular workdays. Besides, this provision is contained in Article V, Section 4, which is entitled Holidays. The overtime provision is contained in Article V, Section 2.

"Under the 5-2, 4-2 work schedule, a Muskego police officer, on the average, actually works on approximately 5.6 of the 8-1/2 listed holidays and thus, the average police officer receives pay for an additional 5.6 days per year under this additional holiday provision.

"Under the existing holiday provisions together with the City offer in this proceeding, Muskego police officers will receive time off for 8 holidays, pay for 1/2 of a holiday, and an additional 5.6 days pay for working on holidays which fall on regular workdays. Thus, under the City's offer, holiday benefits for a Muskego police officer actually amount to a total of 14.1 days paid or off, more than any other municipality listed in the City's exhibits.

Counsel for the Union, in his post-hearing brief, on the other hand, approaches the matter obliquely by arguing as follows:

". . . The City professed to be unaware that the entire police force was compelled to report 15 minutes before their shift. During the hearing, the City vowed to discontinue this practice which evidently was done by order of Chief Kraus on July 9, 1974. Obviously, the Chief knew of this practice or should have known and his knowledge must be imputed to the City.

"Given the fact that Muskego police officers have been required to report 15 minutes per day for more than half of this 1974 contract term, Muskego must be considered with other municipalities having a 15 minute per day reporting requirement. When considered in this group, only Elm Grove has fewer holiday hours off or paid for than Muskego.

"Since according to Exh. 17 the 15 minute per day reporting requirement amounts to 63 hours per year, Muskego's police officers in heeding the report time requirement spent 31.5 hours. Thus, even assuming arguendo that the Muskego police department should not be compared with other police departments having a 15 minute per day reporting requirement, which we do not for one moment concede, Muskego's police officers are entitled to recoupment for this 31.5 hours. The Union proposal offers significant recompense to the officers."

No support for an additional paid holiday, i.e., from 8-1/2 to 9-1/2, was put forth other than the argument that the Muskego police force was compelled to report 15 minutes before their shift. However, at the hearing representatives of the City pointed out that during contract negotiations in November of 1973, it had agreed to delete the present 15 minute reporting time, and at the hearing held in July of 1974, it announced that it was surprised to learn that this practice had not already been corrected. It agreed to do so forthwith. The very next day, on July 9, 1974 (by order of Chief Kraus), the practice was discontinued. I venture no opinion as to the validity of any grievance which might exist for payment of this time to the members of the police force from January 1 to the Chief's order of July 9, 1974. I shall, however, give no force to this argument advanced by the Union in judging the reasonableness of its proposal for an additional paid holiday. Any remedy for this alleged inequity, if indeed it does exist, lies outside of these proceedings.

In short, it is the opinion of the arbitrator, that while the Union's request for extra compensation for holiday hours not absorbed in the regular short work week throughout the year is a reasonable one, its proposal for an additional paid holiday is without any justification whatever on the basis of the evidence and the arguments advanced in these proceedings.

III - EDUCATIONAL INCENTIVE PAY

The Union's proposal for an educational incentive plan is set forth in detail in Exhibit B of its final offer. Its proposal reads as follows:

"Provide for the following article: The City will agree to an Educational Incentive Pay Plan as stipulated below:

"Statement of Intent - The philosophy or intent in the formulation of an incentive pay plan for the Police Department is to improve the educational level of law enforcement personnel. It is for this purpose that the benefits within this pay plan are offered. Implied in this pay plan is the premise that this plan act as an incentive for the attainment of a broader background in higher education. Also implied is the premise that the broader educational background should reflect itself in job performance.

"GOALS - There are three specific goals which are a part of this incentive pay plan. These are:

1. To up-grade the educational level of the personnel of the Muskego Police Department.
2. To assist in the attraction of individuals who have an interest in law enforcement.
3. To retain qualified police officers who have exhibited a desire for self-improvement.

"CREDITS - The incentive pay shall only be paid for credits of recognized college-level courses as established by a credited vocational school or schools of higher learning in the State of Wisconsin. Whenever a Vocational District or an institution of higher learning in the State of Wisconsin certifies to the Chief that an officer has received credits in the required courses, the City shall increase the officer's monthly compensation as follows:

\$1.00 for the first six credits
\$1.00 for the next three credits
\$2.00 for each additional nine credits.

This shall be considered a "Merit for Training" increase. This monthly remuneration for credits earned shall commence on January 1st, following satisfactory course completion."

In support of this proposal, counsel for the Union in his post-hearing brief argues in part as follows:

". . . At this time, the Union's educational incentive plan would cost on the average \$192 per year per man or approximately \$16 per month per man. On a percentage basis, this plan would add a 1.7% pay increment to Starting Patrolmen; 1.65% pay increment to Patrolmen after 1 year; 1.5% pay increment to Patrolmen after 2 years, and 1.4% pay increment to Sergeants. These figures are based upon the Union's wage proposals.

* * *

"An examination of Exh. 3 establishes that surrounding municipalities have both an educational pay incentive and longevity for their police officers.

* * *

". . . lacking both longevity and educational incentive pay, the Union decided to bargain for educational incentive pay. The specter raised by the City that the Union's educational pay plan would be unreasonably invoked for courses unrelated to police work is unfounded and speculative."

The City offered no counter-proposal to the educational incentive plan proposed by the Union. It argues that, "arbitration is not the place to obtain uncommon benefits"; that "the Union's plan itself is unreasonable and unrelated to police work"; and further that "the Union's plan is an attempt to dictate policy. Under the Union's plan, the Union is, in effect, attempting to set the qualifications of Muskego police officers." Counsel for the City concludes by saying that, "If any education type plan is to be adopted, it needs further discussion"; and that:

"The whole concept of educational levels and requirements for police officers is a complex one, one that must be tailor-made to the goals of the particular municipality involved. The current round of negotiations is the first time this whole concept has been discussed between the parties. A program of this magnitude and importance should not be forced upon the City through the arbitration process. If it comes into being, it should be after further detailed discussions and through the process of negotiations.

"The City argues that the Union's demand for an educational incentive payment plan is nothing more than a coverup for a mere increase in pay. It is not truly in the best interests of the department and could lead to absurd results because of its non-relationship to police science."

The educational incentive pay plan proposal of the Union contemplates an increase in the monthly compensation of police officers of \$1.00 for the first six credits earned; an additional \$1.00 for the next three credits; and \$2.00 for each additional nine credits. This would result in an average monthly increase of \$180.80. Exhibit 20 demonstrates that the police personnel of the City of Muskego have been remarkably diligent in securing college credits. There is only one officer of the entire force who has failed to secure any college credits. Credits earned range from a low of 27 to a high of 140. Four members of a force of fifteen are college graduates or have earned sufficient credits to be a candidate for the same. Three officers are within striking distance of having enough credits to qualify for a master's degree. Six members of the force have earned from 6 to 12 credits during the spring semester of 1974. It appears self-evident that the City of Muskego police force is an exceedingly well educated and academically oriented group of police officers.

The Union proposal for educational incentive pay provides for a bonus for college credits earned without regard to any particular subject or course of study. It could conceivably include credits earned in every subject from basket weaving to graduate study in electro thermodynamics. Likewise, the Union proposal places no outside limits to the additional compensation attainable; although it is true that this facet of the problem is almost self-regulatory. It is well nigh impossible to become a "campus bum" while at the sametime holding down a fulltime police officer position.

The payment of a salary bonus for educational attainments when properly job-related is to be commended. It is true a "Merit for Training" increase (as denominated by the Union) would result to the benefit of the quality of the Muskego police force and to the community as a whole.

SUMMARY AND AWARD

Under Section 111.77(6) of the Wisconsin Statutes, the criteria or factors to be given weight in reaching a decision under either Form 1 or Form 2 are treated alike even though it seems clear that Form 2 presents a special problem to any arbitrator. Where all of the issues in the final offer of either one side or the other could be denominated as unreasonable or unrealistic in the light of the statutory factors (which are all-inclusive), there is of course no difficulty in selecting the final offer. However, such is usually not the case and certainly not to be found in these proceedings.

Where an arbitrator in an interest dispute is called upon to select the final offer of one of the parties and where by application of any reasonable criteria to each of them, he would come to different conclusions even though he may not be faced with a classical dilemma, he is forced to decide which one or more of several issues in the final offer is the critical or overriding one. Where one of several issues is

without any reasonable justification, should that taint the whole of the package or should the arbitrator decide that such an issue should be subordinated to the other issues involved? All of the judgments involved in any such chain of logical analysis are largely subjective.

I do believe, however, that the parties are entitled to know the arbitrator's reaction to the several issues involved; and this I have attempted to do in the preceding analysis.

In summary, as to the wage issue, the final offer of both the City and the Union could not be called unreasonable. I do think that the City unduly narrowed the differential between the starting rate and the final rate for Patrolmen and that the wage proposal of the Union is overall slightly closer to the mark than that proposed by the City. However, it should be noted that there is no substantial difference between the two proposals when one considers not only the cost of living factor but also the negotiated increases in a number of other communities in the labor market area which are set forth in Exhibit 15 quoted in full above. As stated above, the Consumer Price Index between January 1973 and December 1973 showed an increase of 8.457%. The City proposed an increase of slightly over 7% while that proposed by the Union is approximately 7.85%. Consequently, on this issue standing alone, the arbitrator would have selected the final offer of the Union largely on the cost of living factor.

The arbitrator sees no justification in the Union's proposal for an extra paid holiday nor indeed was any justification advanced for the proposition that the police department was entitled to 9-1/2 holidays rather the 8-1/2 holidays granted to other City employees nor was it shown that the extra holiday was justified on the basis of a prevailing practice in the area. As to this issue standing alone, the arbitrator would have adopted the final offer of the City.

While there is substantial merit to the Union's proposal for an educational bonus, the specific final offer it made in this regard has little to commend it. It proposes an educational bonus without regard to the relationship of educational attainment to job duties, and without any dollar limit, two characteristics which typify educational incentive bonuses which are in existence in other communities elsewhere as well as in the Milwaukee area. In an ordinary interest arbitration dispute in the private sector, an issue of this kind would customarily be referred back to the parties for further bargaining.

Another factor to be considered is that the total economic effect of the Union's final offer, i.e., the salary increase, the holiday pay increase, and the average increase over \$150 per month it proposes as an educational bonus, would substantially exceed the increase in the CPI for the calendar year of 1973. The Union appears to recognize this when it places heavy reliance on the sharp increase in the cost of living which has occurred during the first six months of 1974. If the arbitrator were to give weight to the escalation which has occurred in 1974, he would in effect be superimposing an escalator clause on the labor contract even though none was ever proposed. This he is without power to do. Cost of living increases which have occurred thus far in 1974 are part of the collective bargaining picture for the succeeding contract year.

In sum, it is my opinion on the basis of the analysis set forth above, the final offer of the City is the more reasonable of the two and therefore adopt it as the final award in these proceedings.

Respectfully submitted,

Philip G. Marshall /s/
Philip G. Marshall

August 23, 1974