to the benefice. In the case of *Galashiels*, which first altered the general practice of providing a clause reserving minerals, the minister did not ask a reservation, and it does not appear that such a reservation there would have been of the slightest use or benefit. The case of *Blantyre* does show the existence of valuable minerals, but the mention by Lord Shand of the probable purchase by the conterminous proprietor, 'at present working the adjoining minerals,' seems to indicate that the purchase was made by that proprietor mainly, if not solely, for the purpose of working the minerals under the glebe along with those under his own property, and that he probably would not have made the purchase with any reservation. On the other hand, the cases favourable to the reservation of minerals are (1) *Dalziel* applications, in which the minerals had not been let or worked, and which were reserved even from a conterminous proprietor; (2) *Hamilton*, where the minerals had been let, but not worked; and (3) *West Calder* and *Rutherglen*, where the minerals had been already worked, and where it was necessary to provide for the exclusion of claims through past workings.

"The Court have not, in any of the cases in which the minerals have been reserved, laid down any regulations as to their working—Lord Barcaple in the case of *Burntisland* observing that he did not understand 'there is any special object for introducing detailed provisions as to working minerals.' The attention of the Court was, however, directed by Lord Curriehill's interlocutor and note of 2d March 1876 to what had been done in the case of *Hamilton*. There, after the application had been presented to the Court in May 1875, the heritors, presbytery, and minister concurred in granting a lease of the minerals in the beginning of 1876 to the Bent Colliery Company (Limited), commencing at Whitsunday 1873, the date at which negotiations had commenced; and Lord Curriehill remarked that the arrangements for uplifting the mineral rents and applying the same seemed reasonable, and in accordance with the decision of the Court in the case of *Newton* (1807), Mor. Glebe, Appendix No. 6. That case arose out of a proposal by the minister of Newton to work the coals under the glebe, at the sight of the Presbytery of Dalkeith, for the benefit of himself and his successors. The matter having been brought into Court by a bill of suspension at the instance of the heritors, it was held that the minister had right to work the coal in question below his glebe, 'at the sight and under the direction of the heritors and the presbytery, and that the value and proceeds of the coal are also to be under their control and management for behoof of the minister and his successors.' The case is also reported 3d June 1807, F.C., No. 281."

This detailed report having been laid before the Court with a view to the settlement of the question, the Court pronounced the following interlocutor:—

> "The Lords, &c., authorise and empower the petitioner and his successors in office, ministers serving the cure of the parish of Scoonie, subject to the provisions of the Glebe Lands (Scotland) Act 1866, and under the reservation of minerals hereinafter expressed, to dispone the six parcels of which the glebe of the parish consists, as follows—*First*, that portion of the glebe marked number one, &c.—[here follow the different lots and rates of feuing]—which several portions of said glebe shall be disponed under reservation of the minerals, and power to work the same at the sight of the heritors and presbytery, who shall make provision for claims of damages through the working of minerals out of the mines realised from the minerals or in connection therewith: Approve of the form of feu-charter, so far as already adjusted by the clerk, and appoint a clause to be inserted therein reserving the minerals, the same to be adjusted by the clerk; and remit to the Auditor, &c."

The clause, as adjusted and inserted in the feu-charter, was—Reserving always to those having right thereto as proprietors or incumbents of the said glebe for their respective rights and interests, the whole mines, metals, minerals, fossils, coal, ironstone, limestone, and others, within the ground hereby disponed, and full power and liberty to them or any person authorised by them to search for, work, win, and carry away the same, but declaring always not only that they shall have no right to work or win the mines, metals, minerals, or others, from the surface of the said piece of ground, or in such a manner as to injure the surface thereof, or the buildings that may be erected thereon, but also that they shall be bound to satisfy and pay all damages that may be occasioned to the surface of the ground or buildings thereon by their working thereof, as such damages shall be ascertained by two arbiters to be mutually chosen, or by an oversman to be appointed by such arbiters in case of their differing in opinion

Counsel for Petitioner—Russell Bell. Agents—Macrae, Flett, & Rennie, W.S.

Friday, January 22.

FIRST DIVISION.

[Sheriff of Inverness.

UNDERWOOD *v.* FORBES AND ANOTHER.

Jurisdiction—Sheriff—Arbiter—Exclusive Jurisdiction of Supreme Court over all Inferior Judges.

> A Sheriff has no jurisdiction to compel an arbiter to perform his duty—the jurisdiction to compel an inferior judge to perform his duty as such being vested only in the Supreme Court as part of its supereminent jurisdiction.

Donald Forbes, ironmonger, Inverness, was at Whitsunday 1884 the outgoing tenant of the farm of Essich, in the county of Inverness, and Peter Underwood, farmer, was the incoming tenant. Underwood was to take over the first year's grass, dung, and fallow (including one ploughing of the fallow), and such other articles as might be specified. In order to settle prices between the parties a reference was entered into on 22d May 1884, by which Duncan Ross and Alexander Winton were named valuators and arbiters, and John Maclennan (whom the valuators had selected) was oversman.

On 12th August 1884 Forbes raised an action in the Sheriff Court at Inverness against Winton and Underwood, concluding to have Winton ordained to concur with Ross in devolving the submission on Maclennan. He stated that the arbiters had differed in opinion, and that Underwood had persuaded Winton, with the object of making the reference abortive, to refuse to sign a minute of devolution, or at all events that Winton had refused to sign one.

The pursuer concluded to have the defenders found jointly and severally liable in expenses.

Underwood denied the averment that he had persuaded Winton to decline to devolve, and in the further proceedings in the action as hereafter detailed, no evidence was led by the pursuer in support of that allegation.

Both defenders stated that so far as they knew there was no difference of opinion, but if such there were there must be a devolution.

The pursuer pleaded—"The said Alexander Winton having accepted of the said reference, and proceeded therein, and a difference having arisen between him and his co-referee, he is bound, and ought to be compelled, to execute a minute of devolution upon the oversman."

The defender Winton pleaded, *inter alia*—"(1) The Court has no jurisdiction to try the question raised in this action."

Underwood pleaded—"(1) The statements of the pursuer disclose no relevant case against the defender Underwood."

The Sheriff-Substitute (BLAIR) appointed Winton and Ross to appear in Court with the object of its being ascertained if there was a division of opinion between them.

Thereafter, having examined them, he found that there was a disagreement or non-agreement as to the value of the subjects of valuation, and appointed them to execute a devolution on Maclennan.

On appeal the Sheriff (IVORY) adhered, "in respect of the judgment of the Court of Session in the case of *Sinclair* v. *Fraser*" [cited *infra*].

Thereafter Winton executed a minute of devolution, and by interlocutor of 20th March 1885 the Sheriff-Substitute, *inter alia*, found the pursuer "entitled to expenses," and to this interlocutor the Sheriff on 11th June following adhered.

Underwood appealed to the Court of Session, and Winton availed himself of the appeal and sought to have his plea on the question of jurisdiction sustained.

Argued for Underwood—The Sheriff had gone wrong in finding him liable in expenses, as there was no proof whatever of the averment made against him, and that was the only averment which could possibly affect him.

Argued for Winton—The application was one which the Sheriff had no jurisdiction to entertain. The position of an arbiter was very much that of an inferior judge, and the inferior judges could not exercise jurisdiction over each other.

Authorities—*Sinclair* v. *Fraser*, July 19, 1884, 11 R. 1139; *Heritors of Corstorphine* v. *Ramsay*, 1812, F.C.; Bankton, iii. 89; Bell on Arbitration, 2d ed. 209; *Jerviswood*, 1702, M. 9435; *Marshall* v. *Edinburgh and Glasgow Railway Company*, March 20, 1853, 15 D. 603.

Replied for Forbes—What the Sheriff was dealing with was a breach of contract. The arbiters on differing were bound to execute a minute of devolution, and the Sheriff had jurisdiction to compel them to complete their contract. As to the competency of the Sheriff compelling arbiters to go on with a reference, see Ersk. i. 4, 3, and Bankton, x. 14; *Sinclair* v. *Fraser*, *supra*.

At advising—

LORD PRESIDENT—The respondent Donald Forbes was tenant of the farm of Essich, in Inverness-shire at Whitsunday 1884, and the appellant Peter Underwood was the incoming tenant. There were certain disputes between them in these capacities, which they referred to arbiters, and these arbiters had to name an oversman in the event of their differing in opinion. The allegation of the pursuer in his petition in the inferior Court was that the two arbiters had differed in opinion, but that one of them, Mr Winton, refused to sign a devolution to enable the oversman to dispose of the matter in dispute, and he brought his action in the Inferior Court for the purpose of having Mr Winton compelled to go on and discharge the duty which he had undertaken as an arbiter, and to execute a minute of devolution in the event, which had occurred, of a difference of opinion between the arbiters. The prayer of the petition is to ordain Winton to concur with the other arbiter in executing a minute of devolution, and that, he supposed, was the full remedy that he required in the circumstances. But in addition to that he called Underwood as a defender. Of course he could not conclude against him to do anything in the way of an arbiter because he was not an arbiter but a party to the submission, and the only conclusion against him, therefore, in the prayer of the petition is to find him liable in expenses jointly and severally with the arbiter who refused to discharge his duty. Now, the ground upon which Underwood is called and sought to be made liable jointly and severally with the defender in the expenses is to be found in the fifth article of the condescendence, which avers that "The valuators having differed in opinion, the reference falls to be devolved upon the oversman, but it is believed and averred that the defender Underwood has persuaded the defender Winton to decline to sign a minute of devolution of the reference, with the object of, if possible, rendering the evidence abortive." The answer which Underwood makes to that is this. He says—"He has been waiting for the issuing of the award in the terms indicated by Mr Winton to him. So far as the defender knows there is no occasion for a devolution, but if any difference of opinion does exist he is quite content there should be a devolution, and desires there should be. He has no interest in impeding the progress of the reference, and the statement that he has persuaded the defender Winton not to sign a minute of devolution is false." That is a pretty emphatic denial of the only charge made against him. The pursuer has not thought it worth while to ask leave to prove his averment, and it stands there upon record very distinctly denied by the defender. Now, in these circumstances it appears to me that the sole ground upon which the pursuer asked the Sheriff to find Mr Underwood liable jointly and severally with the

other defender in the expenses of process is entirely gone. But the Sheriff, notwithstanding, in his final judgment—the Sheriff-Substitute in the first place, and afterwards the Sheriff—has found the pursuer entitled to expenses, which means of course as concluded for against both defenders jointly and severally. Mr Underwood brings this matter under review by this appeal, and I think he is entitled to have the interlocutor altered in so far as he is thereby made liable in expenses. There seems to be no ground for that whatever.

That disposes of Mr Underwood's grievance. But under the provision of the recent statute the other defender Mr Winton avails himself of this appeal to bring under review the interlocutors of the Sheriff in other respects, and the ground upon which he does that is that he desires the Court to sustain his first plea-in-law, which is, "that the Court"—that is, the Sheriff — "has no jurisdiction to try the question raised in this action." The question raised in this action is, Whether Mr Winton has wrongfully failed to perform his duty as arbiter? and the remedy sought is a decree against him to compel him to do so. The question whether the Sheriff has jurisdiction in such a case I think is one of very great importance. The position of an arbiter is very much like that of a judge in many respects, and there is no doubt whatever that whenever an inferior Judge, no matter of what kind, fails to perform his duty, or trangresses his duty, either by going beyond his jurisdiction, or by failing to exercise his jurisdiction when called upon to do so by a party entitled to come before him, there is a remedy in this Court, and the inferior Judge, if it turns out that he is wrong, may be ordered by this Court to go on and perform his duty, and if he fails to do so he will be liable to imprisonment as upon a decree *ad factum præstandum*. The same rule applies to a variety of other public officers, such as statutory trustees and commissioners, who are under an obligation to exercise their functions for the benefit of the parties for whose benefit these functions are entrusted to them, and if they capriciously and without just cause refuse to perform their duty they will be ordained to do so by decree of this Court, and failing their performance will, in like manner, be committed to prison. Now, all this belongs to the Court of Session as the Supreme Civil Court of this country in the exercise of what is called, very properly, its supereminent jurisdiction. It is not of very much consequence to determine whether it is in the exercise of its high equitable jurisdiction, or in the performance of what is sometimes called its *nobile officium*. But of one thing there can be no doubt, that in making such orders against inferior Judges, or statutory trustees, or commissioners, or the like, this Court is exercising an exclusive jurisdiction—a jurisdiction which cannot possibly belong to any other Court in the country. It is enough to suggest the idea—that an inferior Judge should be called upon to ordain another inferior Judge to perform his duty—the very idea carries absurdity with it. It can only be the Supreme Court of the country that can possibly exercise such jurisdiction. Now, if that be true in the case of all inferior Judges, and in the case of statutory officers, the question which we have to determine is, whether the same rule must not, by parity of reasoning, apply to the case of arbiters. At one period of our jurisprudence, the decrees of arbiters were certainly not esteemed so sacred as they have been in later times, and it was quite a common practice to review decrees-arbitral on the ground of inequity—that is to say, upon the ground that they were wrong in fact or law. But the Act of Regulations of 1693, by its 25th article, altered all this, and surrounded the decrees of arbiters with a very large amount of protection. It declared that they should be unchallengeable, except upon certain specified grounds, such as corruption or falsehood, and in short placed the decree of an arbiter quite in the same position as if it had been the decree of a judge, and the statute itself under that 25th section describes arbiters as being "judges arbitrators." Now, the passing of this Act of Regulations had a very great effect upon the practice of this Court, and there is a case which occurred within nine years of the time of that Act being passed, which illustrates this in a very instructive manner—I mean the case of *Jerviswoode*, which occurred in 1702, and which seems to me to place arbiters, in the opinion of the Court, precisely in the same position as other judges. It was declared in that case, as the opinion of the Court, "that the Lords of Session and all other judges are bound *impertiri officium suum*, and to decern when required by the parties, and by the same rule arbiters accepting are tied to do the same." That illustrates I think in a very satisfactory manner the effect of the passing of the Act of Regulations, and the new position which arbiters in consequence occupied in the view of the law. In other and more recent cases the same views have been expressed by Judges, and I refer particularly to the case of *Mackenzie* v. *Clark*, 7 S. 215, in which there was a submission appointing two arbiters to dispose of a dispute between the parties as sole arbiters with power to name an oversman. One of the arbiters became disqualified by a supervening interest, and the case was brought into Court for the purpose of having it ascertained what should be done in the circumstances. The Lord Ordinary (Lord Medwyn) thought the circumstance of one of the arbiters having become disqualified was of no moment, because they had it in their power to devolve the submission upon the oversman, but the Judges of the Inner House took a different view, and held that the submission had become abortive altogether in consequence of the disqualification of one of the arbiters, and the ground on which they based that opinion is, I think, very material to the present consideration. The Lord Justice-Clerk (Boyle) said—"I never can concur in the ground taken by the Lord Ordinary, that the objection is cured by the power to name an oversman. Next to that of a judge, the situation of an arbiter is the most delicate. There must be nothing to bias him the one way or the other." Lord Alloway says—"The situation of an arbiter appears to me to be even more delicate than that of a judge, as what he does cannot be corrected;" and the other Judges, Lord Glenlee and Lord Pitmilly, expressed themselves as concurring in these views. I think if we consider the sort of question that may arise in an action to compel an arbiter to proceed to exercise the functions which

he has undertaken by accepting a submission, we shall at once see that cases may arise, and generally will arise, of a very delicate kind, where the arbiter comes into Court to defend his conduct, and to assign his reasons for refusing to exercise his functions. Various reasons may be stated by an arbiter for so doing, and various reasons have been stated in the cases which have been reported. An arbiter may come into Court excusing himself from proceeding further in a submission upon the ground that he accepted the submission believing that what he had to determine was a mere question of fact, and that unexpectedly it turned out that there were very delicate questions of law involved in the dispute between the parties, which he considered himself totally unfit to solve. Another man comes into the Court and says he has a conscientious objection to proceeding further with the submission, because he finds—what he was not at all aware of at the outset—that he really has an interest or bias in the matter referred to him, and that he cannot with safety to his own conscience proceed to decide in the matter. In another case an interest may supervene, just as it did in the case of *Mackenzie*, and that would be a very sufficient reason for an arbiter declining to go further. Another case might be that the arbiter finds that since he accepted the submission his health, either mental or bodily, has rendered him not so capable of exercising those functions as he was when he accepted the duty. Now, all these are considerations which require the most delicate handling by a Court that is called upon to enforce under the penalty of imprisonment the duty of the arbiter to go on and close the submission. I can hardly conceive anything more suitable for the interpretation of the Supreme Court, or less suitable for the jurisdiction of an inferior Judge. It appears to me that the parallel between the case of an arbiter and the case of inferior Judges—Judges in the proper sense of the term—is quite undistinguishable in this question of jurisdiction. The case of *Marshall* against *The Edinburgh and Glasgow Railway Company* [*sup. cit.*]—which is a very well-known case—was one in which the arbiter was unwilling to proceed, but still expressed himself as ready to do so if the Court were of opinion that it was his duty. I refer to that case for the purpose, in the first place, of shewing that all the Judges seemed to regard it, although not presenting any difficulty in point of fact, as calling upon them to exercise a very important and delicate jurisdiction; and among others, Lord Cuninghame made this very pregnant observation. He said—"The Court will not probably scan the objections critically when they occur, as the leaning of the law must be to liberate a conscientious man from a duty which he feels, on reasons satisfactory to himself, he cannot discharge with propriety." I think I must have said enough to satisfy your Lordships that the parallel between the case of an arbiter and the case of an inferior Judge is complete, and that there are really the same reasons in all respects for confining the jurisdiction in such a case as we are dealing with here to the Supreme Court. I am therefore for reversing the Sheriff's judgment, and sustaining the plea of no jurisdiction.

Lord Mure—I have come to the same conclusion upon both points. I think that Mr Underwood has been improperly held liable in the expenses of the proceedings in the inferior Court, and that he is entitled to prevail in his appeal. I also concur with your Lordships in regard to the law applicable to the very important question which has been raised as to the jurisdiction of the Sheriff to deal with a matter of this sort relating to the conduct of an arbiter. I have looked into the authorities that bear upon this question, some of which your Lordship has referred to, and I am satisfied that it is by the interposition of the Supreme Court, generally by way of declarator, that such a question as this can alone be competently dealt with, and that the Sheriff has no jurisdiction to pronounce an order upon an arbiter of the description here sought. In these circumstances the plea of Mr Winton, taken in the inferior Court, falls to be sustained. What is to be the precise effect of that in the rather confused state of these proceedings one does not exactly see. So far as the practical result is concerned, it, in one view, resolves itself into a question of expenses; and I cannot help expressing my extreme regret that for the last eighteen months apparently these parties seem to have been doing nothing else but disputing as to a matter of expenses. It appears from the proceedings that on 25th October 1884 Mr Winton recognises the difference of opinion between the arbiters, and sends a minute of devolution to the other arbiter to sign; and notwithstanding that I see from the interlocutor sheet that from that date down to the month of March 1885 there has been a mere speculative litigation going on about the jurisdiction of the Sheriff to entertain such a question. I think there must have been some very strange miscarriage not to have stopped such a litigation as that by some means or other long before this time.

Lord Shand—I agree with your Lordship upon both matters. So far as the defender Underwood is concerned there could be no case against him, and no claim for expenses against him unless the pursuer's averment be true that he "persuaded the defender to decline to sign a minute of devolution of the reference, with the object of, if possible, rendering the reference abortive." There is no other ground that can be suggested from the proceedings upon which one could reach the conclusion that Underwood ought to pay the expenses. Nevertheless, although that averment has not been proved, the Sheriff and the Sheriff-Substitute, it may be without precisely noticing that that was so, have given such a decree for expenses. In that state of matters—Underwood coming here complaining of that decree—I do not think that we have any alternative but to recal it.

In regard to the more important general question which has been raised, it is perhaps due to the Sheriff and Sheriff-Substitute to say, that I do not think they could have taken any other course than that which they took, because the case of *Sinclair*, *supra cit.*, was a sufficient authority for their entertaining the process. In regard to that case I shall only say that it was decided by a very narrow majority. One of the three Judges who were present when it was decided expressly differed from the judgment, and we have on record the opinion of only one

of their Lordships of the other Division, concurred in by Lord Rutherfurd Clark. If in the present case there had been a similar difference of opinion I should not have thought it would have been right to decide the case without consulting our brethren, and having a re-hearing before seven Judges, although I should have greatly regretted such a course, seeing that the parties come here after all on a question of expenses. But having regard to the circumstance that, as I understand, the judgment which we are to pronounce is a unanimous one, and that one of our brethren in the other Division entertained the view to which we are now to give effect, I can see no difficulty in our entertaining this question on its merits. And upon its merits I have only to say that as it is clear that in the case of public officials failing to do their duty, or a Judge of the Sheriff Courts or Justice of Peace Courts failing to do his duty, the complaint would necessarily lie to one of the Divisions of this Court, so, I think, on the ground so very clearly stated by your Lordship—in which I entirely concur—and by a close analogy, the same very delicate power of compelling an arbiter to fulfil his duty must be exercised by this Court, and by this Court alone. If the case had been one in which there was not really a proper *lis* or dispute between the parties where arbiters were called upon to exercise their function, but had been one simply where persons had agreed to purchase a subject, it may be, at the valuation to be put upon it by a third party, and the person so nominated had agreed to act, I am not prepared to say that in a case of that kind the Sheriff might not have jurisdiction to entertain a proceeding to compel performance of that duty. All I desire to say is, that I think that case may be distinguishable from such a case as a proper arbitration, and upon that I desire to reserve my opinion. Otherwise I entirely concur in the views which have been expressed by your Lordship.

Lord Adam—I concur, and can add nothing to what your Lordship has already said.

The Court pronounced the following interlocutor:—

> "On the appeal of the defender Underwood, Recal the interdict of the Sheriff and the Sheriff-Substitute in so far as they find him liable in expenses; sustain the defence for Underwood; assoilzie him and decern: Find him entitled to expenses in both Courts . . . And on the motion of the defender Winton, availing himself of the appeal by Underwood, Sustain the first plea-in-law stated by the defender Winton, and in respect thereof recal all the interlocutors of the Sheriff and the Sheriff-Substitute after closing the record: Dismiss the action *quoad* the defender Winton, and decern: Find no expenses due to or by either party as between the pursuer and the defender Winton."

Counsel for Forbes—Mackintosh — Guthrie. Agents—J. C. Brodie & Sons, W.S.

Counsel for Underwood — Jameson — Begg. Agents—Morton, Neilson, & Smart, W.S.

Counsel for Winton — Kennedy. Agents—Gordon, Pringle, Dallas, & Company, W.S.

Friday, January 22.

SECOND DIVISION.

DUMBARTONSHIRE ROAD TRUSTEES *v.* ORR EWING AND OTHERS.

Road—Roads and Bridges Scotland Act 1878 (41 *and* 42 *Vict. c.* 51), *secs.* 30 *and* 93 — *Road Trustees—Powers and Rights of Road Trustees —Pontages.*

At the passing of the Roads and Bridges Act 1878, the Dumbartonshire Road Trustees acquired two bridges over the Leven, with the right to levy pontages thereon, all under the 93d section of the Act, which provided that the value to be paid for these rights to the proprietors of the bridges was, failing agreement, to be decided by arbitration, and to be provided by the trustees as follows—"One-half thereof in the same manner as is by this Act provided with respect to road debts, and the other half by means of the pontages levied at the said bridges . . . and these pontages shall be levied by the trustees until the moneys which they shall have borrowed in terms of the provision hereinafter contained, so far as required for the purpose of paying such last-mentioned half to the proprietors, with interest, together with one-half of the expense of maintaining the bridges, and the whole expense of collecting the said pontages shall have been paid out of such pontages, whereupon the said bridges shall become highways and be free of toll. The said County Road Trustees may borrow the money required for paying the said values to the proprietors on the security of the pontages." *Held*, in questions between the trustees and the proprietors of heritages in the Vale of Leven, that on a sound construction of the 93d section—(1) the trustees were entitled to charge against the Bridge Revenues (*a*) one-half of the expense of arbitrations entered into to fix the values of the bridges and pontages to be paid to the proprietors; (*b*) the expenses connected with a loan to pay off half of the values of the bridges directed to be paid out of Bridge Revenues, both of these items being a necessary and incidental appropriation of the funds for the purposes of the section, although the statute was silent as regards them; (*c*) (*dub.* Lord Justice-Clerk) the annual expense of letting out the pontages; (*d*) the expenses incurred in connection with litigations on the question whether the bridges ought to be rated; (*e*) the owners' proportions of county, parish, and road rates; (*f*) the expenses of fees paid to engineers for inspecting and reporting on the condition of one of the bridges, and the expenses incurred in consequence of extra precautions adopted for regulating the traffic; (*g*) expenses of litigations with the general public as regards the right to levy pontages: (2) That the salaries payable to the county and district road clerks and treasurers and the district road surveyor were not chargeable against Bridge Revenues, but as part of the cost of the