all members of the commission, and it shall be the duty of the commission to guard the interests of the policyholders. The decisions and orders of the commission shall be in writing and shall be signed by all members of the commission. Any final order of the commission authorizing or refusing to authorize any such merger, consolidation or total reinsurance as to all risks may be reviewed in the manner provided in chapter 227.

(c) All expenses incident to proceedings before the commission shall be paid by the companies petitioning. The commission shall file an itemized statement of such expenses in the department with its order.

SECTION 2. 201.03 (8m) of the statutes is created to read:

201.03 (8m) The power and authority conferred by subsection (8) shall be in addition to the power and authority heretofore existing under section 201.27 and nothing contained in subsection (8) shall be deemed to limit or place any restriction on any power or authority existing under said section or on the manner of exercise thereof.

Approved May 26, 1947.

No. 300, S.]

[Published May 29, 1947.

CHAPTER 175.

AN ACT to amend 97.02 (9) (g) of the statutes, relating to the butter fat content of Swiss or Emmenthaler cheese.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

97.02 (9) (g) of the statutes is amended to read:

97.02 (9) (g) Emmenthaler cheese, commonly known as domestic Swiss cheese, is made from whole milk or partly skimmed milk, and contains, in the water-free substance, not less than 45 per cent of milk fat with an allowance or tolerance of 2 per cent so that in no case or event shall the milk fat content in the water-free substance of such cheese fall below 43 per cent * * *

Approved May 26, 1947.