

ANNUAL REPORT 1972 CLASS I

210500

ALIGUIPPA & SOUTHERN RAILROAD CO. 1 OF 3

210500

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Batch 01

INTERSTATE  
COMMERCE COMMISSION  
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ADMINISTRATIVE SERVICES  
MAIL BRANCH

# Railroad Annual Report Form A

(Class I Line haul and Switching and Terminal Companies)

OMB No. 60-R0098

## ANNUAL REPORT

OF

ALQUIPPA AND SOUTHERN RAILROAD COMPANY

CORRECT NAME AND ADDRESS IF DIFFERENT THAN SHOWN.

FULL NAME AND ADDRESS OF REPORTING CARRIER.  
(USE MAILING LABEL ON ORIGINAL, COPY IN FULL ON DUPLICATE.)

125000405ALQUIPSOUT 1 210500  
CHIEF ACCOUNTING OFFICER  
ALQUIPPA & SOUTHERN R.R.CO  
3600 SECOND AVE.  
PITTSBURGH, PA 15219

FORM-A

TO THE

# INTERSTATE COMMERCE COMMISSION

FOR THE

## YEAR ENDED DECEMBER 31, 1972

100

# ANNUAL REPORT

OF

ALIQUPPA AND SOUTHERN RAILROAD COMPANY

*Aliquippa, Pa - 15001*

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1972

Name, official title, telephone number, and office address of officer in charge of correspondence with the Commission regarding this report:

(Name) *Charles Denovi* (Title) *Controller*

(Telephone number) *412* *565-4952*  
(Area code) (Telephone number)

(Office address) *3600 Second Avenue, Pittsburgh, Pa 15219*  
(Street and number, city, State, and ZIP code)

## SPECIAL NOTICE

The attention of the respondent is directed below to certain particulars, if any, in which this report form differs from the corresponding form for the preceding year. It should be understood that mention is not made of necessary substitutions of dates or, in general, such other things as simple modifications intended to make requirements clearer, other minor adjustments, and typographical corrections.

All pages of this report form have been renumbered in sequence. See revised Index on pages 131 and 132.

- Page 4: Schedule 104, Relationship of Respondent with Affiliated Companies**  
Schedule 104A, Companies Controlled by Respondent  
Schedule 104B, Companies Indirectly Controlled by Respondent  
Schedule 104C, Companies Under Common Control with Respondent  
Schedule 104D, Companies Controlling Respondent

These schedules revise and amend former Schedules 104A and 104B, to reflect relationship of affiliated companies.

- Pages 10 and 11: Schedules 200A and 200L, Comparative General Balance Sheet - Assets, and Liabilities and Shareholders' Equity**

Columns for reporting opening balances data have been moved to right side of respective schedules.

- Pages 12 and 13: Comparative General Balance Sheet - Explanatory Notes**

The Explanatory Notes have been revised to reflect affiliated company transactions and the Revenue Act of 1971.

- Page 41: Schedule 211-I, Unit Cost of Equipment Installed During the Year**

Instructions have been amended to require reporting of TOFC/COFC equipment.

- Page 83: Schedule 351, Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes**

This is a new schedule provided to show a reconciliation of Federal tax net income with net income reported in Schedule 300.

- Page 84: Schedule 352, Computation of Federal Income Taxes**

This is a new schedule principally requiring the breakdown of taxes paid on ordinary income and those paid on capital gains.

- Page 85: Schedule 353, Consolidated Federal Income Tax Information**

This is a new schedule to disclose income and tax liability information with respect to carrier and noncarrier affiliates.

- Page 93: Schedule 397, Statement of Changes in Financial Position**

This is a new schedule provided for reporting the source and application of funds during the year.

- Pages 100-105: Schedule 417, Inventory of Equipment**

Car type codes on pages 102 and 103 revised to reflect changes in AAR car type codes.

Provision has been made for reporting of highway revenue equipment on pages 104 and 105.

- Page 120: Schedule 562, Compensation of Officers, Directors, etc.**

Minimum dollar amount has been increased to \$40,000 and instructions clarified as to what compensation must be reported.

- Page 121: Schedule 563, Payments for Services Rendered by Other Than Employees and Affiliates**

Minimum dollar amounts will be increased to \$50,000 and \$100,000, respectively. Instruction 4 modified to require only the total amount paid for other management services.

- Pages 122: Schedule 564, Transactions Between Respondent and Companies or Persons Affiliated With Respondent for Services Received or Provided**

**123: Schedule 565, Other Transactions Between Respondent and Companies or Persons Affiliated With Respondent**

**124: Schedule 566A, Transactions Between Noncarrier Subsidiaries of Respondent and Other Affiliated Companies or Persons for Services Received or Provided**

**125: Schedule 566B, Other Transactions Between Noncarrier Subsidiaries of Respondent and Other Affiliated Companies or Persons**

These are new schedules provided for reporting transactions among affiliated companies.

- Page 127: Schedule 581, Contracts, Agreements, etc.**

Instructions revised to exclude through route arrangements for the handling of traffic between the reporting carrier and carrier affiliates.



# 101. IDENTITY OF RESPONDENT

Answers to the questions asked should be made in full, without reference to data returned on the corresponding page of previous reports. In case any changes of the nature referred to under inquiry 4 or 5 on this page have taken place during the year covered by this report, they should be explained in detail on page 128.

1. Give in full the exact name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between *railroad* and *railway*. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification" (p. 129). If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision.

2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date when such receivership or other

possession began. If a partnership, give date of formation and also names in full of present partners.

3. Give specific reference to laws of each State or Territory under which organized, citing chapter and section. Include all grants of corporate powers by the United States, or by Canada or other foreign country; also, all amendments to charter.

4. Give specific reference to special or general laws under which each consolidation or merger or combination of other form was effected, citing chapter and section. Specify Government, State, or Territory under the laws of which each company consolidated or merged or otherwise combined into the present company was organized; give reference to the charters of each and to all amendments of them.

5. State the occasion for the reorganization, whether by reason of foreclosure of mortgage or otherwise, according to the fact. Give date of organization of original corporation and refer to laws under which organized.

1. Exact name of common carrier making this report

*Allegheny and Southern Railroad Company*

2. Date of incorporation

*November 27, 1906*

3. Under laws of what Government, State, or Territory organized? If more than one, name all. Give specific reference to each charter or statute and all amendments thereof, effected during the year. If previously effected, show the year(s) of the report(s) setting forth details. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees.

*State of Pennsylvania*

*Act of April 4, 1868 and supplements thereto*

4. If the respondent was formed as the result of a consolidation or merger during the year, name all constituent and all merged companies

DOES NOT APPLY TO THIS COMPANY

5. If respondent was reorganized during the year, give name of original corporation and state the occasion for the reorganization

DOES NOT APPLY TO THIS COMPANY

6. State whether or not the respondent during the year conducted any part of its business under a name or names other than that shown in response to inquiry No. 1, above; if so, give full particulars

*No*

7. Class of switching and terminal company  
(See section No. 7 on inside of front cover)

*S-1*

## NOTES AND REMARKS



1. Give particulars of the various directors and officers of the respondent at the close of the year.

2. State in column (e) of schedule No. 102 and column (d) of schedule No. 103, the number of voting shares of the respondent, other than directors' qualifying shares, that were beneficially owned, directly or indirectly, by each director or principal general officer at the close of the year. This includes shares owned of record, shares owned through holding companies, trusts or other mediums, and shares owned but held in the names of brokers or other nominees. Insert the word "None" where applicable.

3. In schedule No. 103 give the title, name, and address of the principal general officers having system jurisdiction by departments, as follows: Executive, Legal, Fiscal and Accounting, Purchasing, Operating, and Traffic. If there are receivers, trustees, or committees, who are recognized as in the controlling management of the road or of some department of it, give also their names and titles, and the location of their offices, separately grouped and identified.

4. If the duties of an officer extend to more than one department, or if his duties are not in accordance with the customary acceptance of his given title, state briefly the facts in a footnote.

102 DIRECTORS

Line No.	Name of director (a)	Office address (b)	Date of beginning of term (c)	Date of expiration of term (d)	Number of voting shares actually or beneficially owned (e)	Remarks (f)
1	L. E. Smith	Pittsburgh, Pa.	1/24/72	1/15/73	None	
2	J. L. Hadley	"	"	"	"	
3	C. R. Cain	Aliquippa, Pa.	"	"	"	
4	R. L. Kirkpatrick	Pittsburgh, Pa.	"	"	"	
5	C. B. Wingo	"	"	"	"	
6	L. M. Campbell	Oil City, Pa.	"	"	"	
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21. Give the names and titles of all officers of the Board of Directors in control of the respondent at the close of the year:

President ~~of~~ of board L. E. Smith Secretary ~~of~~ of board J. L. Hadley

22. Name the members of the executive committee of the Board of Directors of the respondent at the close of the year (naming first the chairman), and state briefly the powers and duties of that committee: L. E. Smith, C. R. Cain, J. L. Hadley

To fix compensation of employees and to transact or execute such business as may be referred to them by the President or Board of Directors

103. PRINCIPAL GENERAL OFFICERS OF CORPORATION, RECEIVER, OR TRUSTEE

Line No.	Title of general officer (a)	Department or departments over which jurisdiction is exercised (b)	Name of person holding office at close of year (c)	Number of voting shares actually or beneficially owned (d)	Office address (e)
	GENERAL OFFICERS OF CORPORATION				
31	President	Executive	L. E. Smith	None	Pittsburgh, Pa.
32	Vice-President	"	J. L. Hadley	"	"
33	General Superintendent	Operating	C. R. Cain	"	Aliquippa, Pa.
34	Secretary	Secretarial	J. L. Hadley	"	Pittsburgh, Pa.
35	Treasurer	Treasury	L. E. Smith	"	"
36	Controller	Accounting	C. Benovi	"	"
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## 104. RELATIONSHIP OF RESPONDENT WITH AFFILIATED COMPANIES

Enter below in the appropriate schedule, No. 104A through 104D, the names of all companies, corporate and noncorporate, which are affiliated with the respondent and submit the information requested in each schedule. Control for the purpose of these schedules shall be construed to include sole or jointly held control, whether maintained or exercised through or by reason of the method of or circumstances surrounding organization or operation, through or by common directors, officers, or stockholders a voting trust or trusts, a holding or investment company or companies, or through or by any other direct or indirect means; and to include the power to exercise control. For the purposes of these schedules, forms of control shall include the following (among others):

1. Right through ownership of securities, an agreement of some character or through some other source to name the majority of the board of directors, managers, or trustees of the controlled company.
  2. Right to foreclose a first lien upon all or a major part in value of the tangible property of the controlled company.
  3. Right to secure control in consequence of advances made for construction of the operating property of the controlled company.
- Right to control only in a specific respect the action of the controlled company or a lessee interest in the property of a company is not to be classed as a form of control over the lessor company.

### 104 A. COMPANIES CONTROLLED BY RESPONDENT

1. Enter in column (a) the names of all companies which are controlled solely or jointly by the respondent. If the respondent obtained control over a company during the year, indicate by footnote the date and manner in which control was established such as exchange of stock, exchange of assets for stock, cash purchase, etc.
2. In column (b) indicate the principal business activity of each company listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised over companies listed in column (a).
4. In column (d) indicate the extent of the control of the respondent in the controlled company. If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.
5. In column (e) enter names of other companies, if any, that jointly control the companies listed in column (a).

Line No.	Name of Company Controlled (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)	If Jointly Controlled Name Other Parties to the Agreement (e)
1					
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## 104 B. COMPANIES INDIRECTLY CONTROLLED BY RESPONDENT

1. Enter in column (a) the names of all companies which are controlled through intermediary companies. If control was obtained during the year, indicate by footnote the date and manner in which control was established such as exchange of stock, exchange of assets for stock, cash purchase, etc.
2. In column (b) indicate the principal business activity of the companies listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised over companies listed in column (a).
4. In Column (d) indicate the extent of the control over companies listed in column (a). If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.
5. In column (e) enter the names of intermediate companies through which control is exercised over companies listed in column (a).

Line No.	Name of Company Controlled (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)	Name of Intermediary Through Which Control Exists (e)
1	NONE				
2					
3					
4					
5					
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12					

## 104 C. COMPANIES UNDER COMMON CONTROL WITH RESPONDENT

1. Enter in column (a) the names of all companies which are controlled by the same interest that control the respondent.
2. In column (b) indicate the principal business activity of the companies listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised over companies listed in column (a).
4. In column (d) indicate the extent of the control over companies listed in column (a). If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.
5. In column (e) enter the name of companies controlling those listed in column (a).

Line No.	Name of Company Controlled (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)	Name of Controlling Company or Individual (e)
1	Monongahela Connecting Railroad Co.	Terminal Switching Railroad	Stock	100%	Jonestown Laughlin Steel Corp.
2	Cuyahoga Valley Railway Co.	Terminal Switching Railroad	Stock	100%	" " " "
3	Gateway Coal Company	Mining	Stock	64.1%	" " " "
4	Houston Dock Co.	Water Transportation	Stock	100%	" " " "
5	G & L Mining Co. Ltd.	Mining	Stock	100%	" " " "
6	Galbre Mining Co. Ltd.	Mining	Stock	100%	" " " "
7	G & L Environmental Properties, Inc.	Leasing	Stock	100%	" " " "
8	G & L Ore Mining Co.	Mining	Stock	100%	" " " "
9	Magdalena Mining Co.	Mining	Stock	100%	" " " "
10	Normanville Mining Co.	Mining	Stock	100%	" " " "
11	Voss Steel Corp.	Manufacturing	Stock	51.0%	" " " "
12					
13					
14					

### 104 D. COMPANIES CONTROLLING RESPONDENT

1. Enter in column (a) the names of all companies controlling the respondent. Commence with the company which is most remote followed by the company immediately controlled by it. If control over the respondent or control over an intermediary through which respondent is controlled has changed during the year, indicate by footnote the date and manner in which control was established such as exchange of stock, exchange of assets for stock, cash purchase, etc.
2. In column (b) indicate the principal business activity of the companies listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised by the company immediately controlled by it.
4. In column (d) indicate the extent of control. If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.

Line No.	Name of Controlling Company or Individual (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)
1	<i>The L. R. V. Corp.</i>	<i>Holding Co.</i>	<i>Stock</i>	<i>100%</i>
2	<i>Jones &amp; Laughlin Industries Inc.</i>	<i>Holding Co.</i>	<i>Stock</i>	<i>81.4%</i>
3	<i>Jones &amp; Laughlin Steel Corp.</i>	<i>Manufacturing</i>	<i>Stock</i>	<i>100%</i>
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### 108 STOCKHOLDERS REPORTS

1. The respondent is required to send to the Bureau of Accounts, immediately upon preparation, two copies of its latest annual report to stockholders. Check appropriate box:

- ☐ Two copies are attached to this report.
- ☐ Two copies will be submitted \_\_\_\_\_ (date)
- ☒ No annual report to stockholders is prepared.

## FOOTNOTES



## 109. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$<sup>00</sup>~~100~~ per share; first preferred, \$..... per share; second preferred, \$<sup>None</sup> per share; debenture stock, \$<sup>None</sup> per share.

2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Yes

3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.

4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock, to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency.

5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.

6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing Does not close

7. State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year. 1,500 votes, as of December 31, 1972

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. 9 stockholders.

9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information on page 13, the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			
				STOCKS			Other securities with voting power
				Common	PREFERRED		
	(a)	(b)	(c)	(d)	Second (e)	First (f)	(g)
1	Jones & Laughlin Steel Corp	Pittsburgh, Pa.	1,491	1,491	None	None	None
2	L. E. Smith	Allegheny, Pa.	2	2	"	"	"
3	J. S. Bradley	Pittsburgh, Pa.	1	1	"	"	"
4	C. A. Caird	Beaver Falls, Pa.	1	1	"	"	"
5	R. L. Kirkpatrick	Pittsburgh, Pa.	1	1	"	"	"
6	C. J. Strong	"	1	1	"	"	"
7	C. Benson	"	1	1	"	"	"
8	L. M. Campbell	Oil City, Pa.	1	1	"	"	"
9	D. D. Walters	Pittsburgh, Pa.	1	1	"	"	"
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10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 1,499 votes cast.

11. Give the date of such meeting January 24, 1972

12. Give the place of such meeting Pittsburgh, Pa.



## 110. GUARANTIES AND SURETYSHIPS

1. If the respondent was under obligation as guarantor or surety for the performance by any other corporation or other association of any agreement or obligation, show for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired

during the year, the particulars called for hereunder.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue.

Line No.	Names of all parties principally and primarily liable (a)	Finance Docket number, title, maturity date and concise description of agreement or obligation (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1				
2				
3				
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2. If any corporation or other association was under obligation as guarantor or surety for the performance by the respondent of any agreement or obligation, show for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year, the particulars called for hereunder.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue, nor does it include ordinary surety bonds or undertakings on appeals in court proceedings.

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount of contingent liability of guarantors (c)	Sole or joint contingent liability (d)
41				
42				
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49				
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## 200A. COMPARATIVE GENERAL BALANCE SHEET—ASSETS

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (c) should be restated to conform with the account-

ing requirements followed in column (b). The entries in the short column (a2) should be deducted from those in column (a1) in order to obtain corresponding entries for column (b). All contra entries hereunder should be indicated in parenthesis.

Line No.	Account or Item (a)	Balance at close of year (b)			Balance at beginning of year (c)		
CURRENT ASSETS							
1	(701) Cash.....	\$	25	142	\$	37	351
2	(702) Temporary cash investments (p. 15) .....		2	162 409		2	014 945
3	(703) Special deposits (p. 15) .....			51 578			32 484
4	(704) Loans and notes receivable (p. 15) .....						
5	(705) Traffic and car-service balances—Debit.....						
6	(706) Net balance receivable from agents and conductors.....						
7	(707) Miscellaneous accounts receivable.....			259 977			203 393
8	(708) Interest and dividends receivable.....			22 229			17 364
9	(709) Accrued accounts receivable (p. 15) .....			159 458			25 484
10	(710) Working fund advances.....			4 999			27 876
11	(711) Prepayments (p. 15) .....			17 208			5 133
12	(712) Material and supplies.....			226 419			169 451
13	(713) Other current assets (p. 15) .....						
14	Total current assets.....		3	079 959		2	533 446
SPECIAL FUNDS							
		(a1) Total book assets at close of year	(a2) Respondent's own issues included in (a1)				
15	(715) Sinking funds (pp. 16 and 17) .....						
16	(716) Capital and other reserve funds (pp. 16 and 17) .....						
17	(717) Insurance and other funds (pp. 16 and 17) .....						
18	Total special funds.....			NONE			NONE
INVESTMENTS							
19	(721) Investments in affiliated companies (pp. 20-23) .....						
20	(722) Other investments (pp. 20-23) .....						
21	(723) Reserve for adjustment of investment in securities—Credit (p. 19, Instruction 9) .....						
22	Total investments (accounts 721, 722 and 723).....			NONE			NONE
PROPERTIES							
23	(731) Road and equipment property (pp. 30-32) .....			10 067 791			
24	Road.....	\$	2	886 216	X	X	X
25	Equipment.....		6	816 074	X	X	X
26	General expenditures.....			2 272	X	X	X
27	Other elements of investment.....			16 136	X	X	X
28	Construction work in progress.....			342 093	X	X	X
29	(732) Improvements on leased property (pp. 30-32) .....						
30	Road.....	\$			X	X	X
31	Equipment.....				X	X	X
32	General expenditures.....				X	X	X
33	Total transportation property (accounts 731 and 732).....			10 067 791		9	816 601
34	(735) Accrued depreciation—Road and Equipment (pp. 36 and 38) .....			( 3 410 733)		( 3	338 739)
35	(736) Amortization of defense projects—Road and Equipment (p. 39) .....						
36	Recorded depreciation and amortization (accounts 735 and 736).....			( 3 410 733)		( 3	338 739)
37	Total transportation property less recorded depreciation and amortization (line 33 less line 36).....			6 657 058		6	477 862
38	(737) Miscellaneous physical property (pp. 44 and 45) .....						
39	(738) Accrued depreciation—Miscellaneous physical property (pp. 44 and 45) .....						
40	Miscellaneous physical property less recorded depreciation (account 737 less 738).....			NONE			NONE
41	Total properties less recorded depreciation and amortization (line 37 plus line 40).....			6 657 058		6	477 862
OTHER ASSETS AND DEFERRED CHARGES							
42	(741) Other assets (p. 46) .....						
43	(742) Unamortized discount on long-term debt.....						
44	(743) Other deferred charges (p. 46) .....						
45	Total other assets and deferred charges.....			NONE			NONE
46	TOTAL ASSETS.....		9	737 017		9	011 308

NOTE—See page 12 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.



## 200L. COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES AND SHAREHOLDERS' EQUITY

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (c) should be restated to conform with the accounting requirements followed

in column (b). The entries in short column (a1) should reflect total book liability at close of year. The entries in the short column (a2) should be deducted from those in column (a1) in order to obtain corresponding entries for column (b). All contra entries hereunder should be indicated in parenthesis.

Line No.	Account or item (a)	Balance at close of year (b)	Balance at beginning of year (c)
<b>CURRENT LIABILITIES</b>			
47	(751) Loans and notes payable (p. 55)		
48	(752) Traffic and car-service balances—Credit		
49	(753) Audited accounts and wages payable	256 395	238 287
50	(754) Miscellaneous accounts payable	76 482	110 072
51	(755) Interest matured unpaid		
52	(756) Dividends matured unpaid		
53	(757) Unmatured interest accrued		
54	(758) Unmatured dividends declared		
55	(759) Accrued accounts payable (p. 55)	1 011 765	586 482
56	(760) Federal income taxes accrued (p. 56)	920 223	5 100
57	(761) Other taxes accrued (p. 56)	491 318	325 616
58	(763) Other current liabilities (p. 55)		
59	Total current liabilities (exclusive of long-term debt due within one year)	2 756 175	1 265 557
<b>LONG-TERM DEBT DUE WITHIN ONE YEAR</b>			
	(a1) Total issued (a2) Held by or for respondent	NONE	NONE
60	(764) Equipment obligations and other debt (pp. 48-51)		
<b>LONG-TERM DEBT DUE AFTER ONE YEAR</b>			
	(a1) Total issued (a2) Held by or for respondent		
61	(765) Funded debt unmatured		
62	(766) Equipment obligations		
63	(767) Receivers' and Trustees' securities		
64	(768) Debt in default		
65	(769) Amounts payable to affiliated companies (p. 54)		
66	Total long-term debt due after one year	NONE	NONE
<b>RESERVES</b>			
67	(771) Pension and welfare reserves (p. 57)		
68	(772) Insurance reserves (p. 57)	92 573	52 168
69	(774) Casualty and other reserves (p. 57)	92 573	52 168
70	Total reserves		
<b>OTHER LIABILITIES AND DEFERRED CREDITS</b>			
71	(781) Interest in default (p. 50)		
72	(782) Other liabilities (p. 57)		
73	(783) Unamortized premium on long-term debt		
74	(784) Other deferred credits (p. 57)		904 060
75	(785) Accrued depreciation—Leased property (p. 37)		
76	Total other liabilities and deferred credits	NONE	904 060
<b>SHAREHOLDERS' EQUITY</b>			
<i>Capital stock (Par or stated value)</i>			
	(a1) Total issued (a2) Held by or for company		
77	(791) Capital stock issued—Total	150 000	150 000
78	Common stock (p. 59)	150 000	
79	Preferred stock (p. 59)	NONE	NONE
80	(792) Stock liability for conversion (p. 60)		
81	(793) Discount on capital stock		
82	Total capital stock	150 000	150 000
<i>Capital surplus</i>			
83	(794) Premiums and assessments on capital stock (p. 61)		
84	(795) Paid-in surplus (p. 61)	200 000	200 000
85	(796) Other capital surplus (p. 61)		
86	Total capital surplus	200 000	200 000
<i>Retained income</i>			
87	(797) Retained income—Appropriated (p. 61)		
88	(798) Retained income—Unappropriated (p. 68)	6 538 269	6 439 523
89	Total retained income	6 538 269	6 439 523
90	Total shareholders' equity	6 888 269	6 779 523
91	<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	9 737 017	9 011 308

NOTE—See page 12 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.

## 200. COMPARATIVE GENERAL BALANCE SHEET-EXPLANATORY NOTES

The notes listed below are provided for the purpose of disclosing supplementary information concerning matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word "none"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes explanatory statements explaining (1) service interruption insurance policies and indicate the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements.

1. Show hereunder the estimated accumulated tax reductions realized during current and prior years under section 168 (formerly section 124-A) and under section 167 of the Internal Revenue Code because of accelerated amortization of emergency facilities and accelerated depreciation of other facilities and also depreciation deductions resulting from the use of the new guideline lives, since December 31, 1961, pursuant to Revenue Procedure 62-21 in excess of recorded depreciation. The amount to be shown in each case is the net accumulated reductions in taxes realized less subsequent increases in taxes due to expired or lower allowances for amortization or depreciation as a consequence of accelerated allowances in earlier years. Also, show the estimated accumulated net income tax reduction realized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962. In the event provision has been made in the accounts through appropriations of surplus or otherwise for the contingency of increase in future tax payments, the amounts thereof and the accounting performed should be shown.

(a) Estimated accumulated net reduction in Federal income taxes since December 31, 1949, because of accelerated amortization of emergency facilities in excess of recorded depreciation under section 168 (formerly section 124-A) of the Internal Revenue Code ----- \$ 479,989

(b) Estimated accumulated savings in Federal income taxes resulting from computing book depreciation under Commission rules and computing tax depreciation using the items listed below ----- \$ 760,813

-Accelerated depreciation since December 31, 1953, under section 167 of the Internal Revenue Code.

-Guideline lives since December 31, 1961, pursuant to Revenue Procedure 62-21.

-Guideline lives under Class Life System (Asset Depreciation Range) since December 31, 1970, as provided in the Revenue Act of 1971.

(c)(i) Estimated accumulated net income tax reduction utilized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962, as amended ----- \$ 277,306

(ii) If carrier elected, as provided in the Revenue Act of 1971, to account for the investment tax credit under the deferral method, indicate the total deferred investment tax credit in account 784, other deferred credits, at beginning of year ----- \$ NONE

Add investment tax credits applied to reduction of current year's tax liability but deferred for accounting purposes ----- \$ NONE

Deduct deferred portion of prior year's investment tax credit used to reduce current year's tax accrual ----- \$ NONE

Other adjustments (indicate nature such as recapture on early disposition) ----- \$ NONE

Total deferred investment tax credit in account 784 at close of year ----- \$ NONE

(d) Estimated accumulated net reduction in Federal income taxes because of accelerated amortization of certain rolling stock since December 31, 1969, under provisions of Section 184 of the Internal Revenue Code ----- \$ 181,838

(e) Estimated accumulated net reduction in Federal income taxes because of amortization of certain rights-of-way investments since December 31, 1969, under the provisions of Section 185 of the Internal Revenue Code ----- \$ NONE

2. Amount of accrued contingent interest on funded debt recorded in the balance sheet:

Description of obligation	Year accrued	Account No.	Amount
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	<b>NONE</b>
_____	_____	_____	\$ _____

3. As a result of dispute concerning the recent increase in per diem rates for use of freight cars interchanged, settlement of disputed amounts has been deferred awaiting final disposition of the matter. The amounts in dispute for which settlement has been deferred are as follows:

**NONE**

NONE		As recorded on books		
Item	Amount in dispute	Account Nos.		Amount not recorded
		Debit	Credit	
Per diem receivable-----	\$ _____	_____	_____	\$ _____
Per diem payable-----	_____	_____	_____	_____
Net amount-----	\$ _____	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	\$ _____

Continued on following page



## 200. COMPARATIVE GENERAL BALANCE SHEET-EXPLANATORY NOTES-Continued

4. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts-----\$ NONE

5. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made-----\$ NONE

6. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year-----

SEE ATTACHMENTS

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. \$-----

(c) Is any part of pension plan funded? Specify. Yes----- No-----

(i) If funding is by insurance, give name of insuring company-----

(ii) If funding is by trust agreement, list trustee(s)-----

Date of trust agreement or latest amendment-----

If respondent is affiliated in any way with the trustee(s), explain affiliation-----

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement-----

(e)(i) Is any part of the pension plan fund invested in stock or other securities of the respondent or any of its affiliates? Specify.

Yes----- No-----

If yes, give number of the shares for each class of stock or other security-----

(ii) Are voting rights attached to any securities held by the pension plan? Specify. Yes----- No----- If yes, who determines how stock is voted?-----

## NOTES AND REMARKS

ALIQUIPPA AND SOUTHERN RAILROAD COMPANY

ATTACHMENT - Schedule 200 Comparative General Balance Sheet -  
Explanatory Notes

ANSWER - Question 6

6(a) - Consolidated Pension Plan for Salaried Employees

The respondent participates in the Consolidated Pension Plan for salaried employees with its parent and certain affiliated Companies.

Procedure for accounting for this pension plan is based on an independent actuarial valuation of the respondent's liability.

Payments made (Normal Cost plus Past Service Cost) are as computed by independent actuaries. These payments are charged to operating expenses. Accounting and recording in the accounts are consistent with prior years.

6(b) - \$27,400,000

6(c) - Yes

6(c) (i) - Mellon Bank, N.A., Pittsburgh, Pa.  
Latest Amendment - July 20, 1972.  
Respondent not affiliated.

6(d) - Jones & Laughlin Steel Corporation  
Union Dock Company  
The Monongahela Connecting Railroad Company  
Aliquippa and Southern Railroad Company  
The Cuyahoga Valley Railway Company

Allocation of charges are made based on an independent Actuarial Valuation of charges distributed to each of the participants in the plan.

6(e) (i) - Yes - Jones & Laughlin Steel Corporation  
1st Mortgage Bonds, Series E - principle amount \$2,603,000.

(ii) - Yes - Voting by Trustee, Mellon Bank, N. A.



ALIQUPPA AND SOUTHERN RAILROAD COMPANY

ATTACHMENT - Schedule 200 Comparative General Balance Sheet -  
Explanatory Notes

ANSWER - Question 6

6(a) - Non-Contributory Pension Plan for Organized Employees

Procedure for accounting for this pension plan is based on actuarial valuation of the respondent's liability under its Group Annuity contract with the Equitable Life Assurance Society of the United States.

Payments (Normal Cost plus Interest on Unfunded Accrued Liability due at beginning of valuation year) are as computed by aforementioned insurance carrier.

Payments made are charged to operating expenses. Accounting for pension funds and recording in the accounts are consistent with prior years.

6(b) - None

6(c) - Yes

6(c) (i) - Equitable Life Assurance Society of the United States

6(d) - The Monongahela Connecting Railroad Company  
The Cuyahoga Valley Railway Company

6(e) (i) - No

(ii) - No



## 201. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

Give brief description for each item or class of items of like description in accounts Nos. 702, "Temporary cash investments"; 703, "Special deposits"; 704, "Loans and notes receivable"; 709, "Accrued accounts receivable"; 711, Prepayments; and 713, "Other current assets," at the close of the year. Show description of the temporary cash investments, the names of depositaries for the special deposits, the character of loans and notes, with name of debtor (or class of debtors), dates of issue and maturity, and appropriate description for each class of accrued accounts receivable and for the other current assets. Show each item (or

the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in schedule 200A. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)		
1	702	U. S. Treasury Bills	\$	1	462 409
2	702	Commercial Papers		700	000
3	703	Special Deposits - Amts. withheld from payrolls for taxes, etc.		51	578
4	709	Amts. due and not billed as of closing		159	458
5	711	Prepayments		17	708
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## 204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS

Give the particulars called for with respect to reserve funds included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

In column (b) give the name by which the fund is designated in the respondent's records; the kind of fund, such as sinking, capital, property

insurance, pension, and relief; the rate of interest (if any); and the date of maturity.

Insert totals separately for each account. Such totals of columns (g) and (j) should be the same as those stated in short columns (b<sub>1</sub>) and (b<sub>2</sub>), respectively, in the comparative general balance sheet statement.

Entries in column (g) should be the sums of corresponding entries in

Line No.	Account No.	Name, kind, and purpose of fund	Name of trustee or depository	Balance at beginning of year—Book value		
	(a)	(b)	(c)	(d)		
		NONE		\$		
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## 204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS—Concluded

columns (d) and (e), less those shown in column (f), and the sum of entries in columns (h), (j), and (l) should equal those in column (g).

All conversions of cash into securities, or vice versa, shall be treated as withdrawals from the fund in column (f) and as additions to the fund in column (e).

Funds representing net credit balances of earmarked incentive per diem

should be reported separately for each year. The amount of income earned on these funds should be reported in footnote to this schedule.<sup>1</sup> Wholly owned Canadian subsidiary lines should subdivide the earmarked funds between monies received from Canadian parent companies as a result of incentive charges and the carrier's own credit balances.

Additions during the year—Book value			Withdrawals during the year—Book value			Balance at close of year—Book value			ASSETS IN FUNDS AT CLOSE OF YEAR												Line No.					
									Cash	SECURITIES ISSUED OR ASSUMED BY RESPONDENT				OTHER SECURITIES AND INVESTED ASSETS												
										Par value	Book value			Par value	Book value											
(e)			(f)			(g)			(h)			(i)			(j)			(k)				(l)				
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# GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 205 AND 206

1. Schedules 205 and 206 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated and nonaffiliated companies held by respondent at close of year specifically as investments including obligations of the United States, of a State or local government, or of an individual, so held; investments made, disposed of, or written down during the year; and dividends and interest credited to income. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing account No. 721, "Investments in affiliated companies," in the Uniform System of Accounts for Railroad Companies.

2. These investments should be subdivided to show the par value pledged, unpledged, and held in fund accounts. Under "pledged" include the par value of securities recorded in accounts Nos. 721, "Investments in affiliated companies," and 722, "Other investments," which are deposited with some pledgee or other trustee, or held subject to the lien of a chattel mortgage, or subject to any other restriction or condition which makes them unavailable for general corporate purposes. "Unpledged" should include all securities held by or for the respondent free from any lien or restriction, recorded in the accounts mentioned above. Under "In sinking, insurance, and other funds" include the par value of securities recorded in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

3. List the investments in the following order and show a total for each group and each class of investments by accounts in numerical order:

(A) Stocks:

- (1) Carriers—active.
- (2) Carriers—inactive.
- (3) Noncarriers—active.
- (4) Noncarriers—inactive.

(B) Bonds (including U. S. Government Bonds):

(C) Other secured obligations:

(D) Unsecured notes:

(E) Investment advances:

4. The subclassification of classes (B), (C), (D), and (E) should be the same as that provided for class (A).

5. The kinds of industry represented by respondent's investments in the securities of other companies should be shown by symbol opposite the names of the issuing corporations, the symbols and industrial classifications to be as follows:

Symbol	Kind of industry
I	Agriculture, forestry, and fisheries.
II	Mining.
III	Construction.
IV	Manufacturing.
V	Wholesale and retail trade.
VI	Finance, insurance, and real estate.
VII	Transportation, communications, and other public utilities.
VIII	Services.
IX	Government.
X	All other.

6. By carriers, as the term is here used, is meant companies owning or operating railroads, facilities auxiliary thereto such as bridges, ferries, union depots, and other terminal facilities, sleeping cars, parlor cars, dining cars, freight cars, express service and facilities, electric railways, highway motor vehicles, steamboats and other marine transportation equipment, pipe lines (other than those for transportation of water), and other instrumentalities devoted to the transportation of persons or property for hire. Telegraph and telephone companies are not meant to be included.

7. Noncarrier companies should, for the purposes of these schedules, include telephone companies, telegraph companies, mining companies, manufacturing companies, hotel companies, etc. Purely "holding companies" are to be classed as noncarrier companies, even though the securities held by such companies are largely or entirely those issued or assumed by carriers.

8. By an active corporation is meant one which maintains an organization for operating property or administering its financial affairs. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

9. Any balance in account 723, Reserve for adjustment of investment in securities - Credit, shall be disclosed by footnote to the securities against which such reserves were established.

NONE



## 205. INVESTMENTS IN AFFILIATED COMPANIES

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of companies affiliated with respondent, included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 721, "Investments in affiliated companies"; and 717, "Insurance and other funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 19, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).

3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise

encumbered, giving names and other important particulars of such obligations in footnotes.

4. Give totals for each class and for each subclass and a grand total for each account.

5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19..... to 19....." In making entries in this column, abbreviations in common use in standard financial publications may be used where necessary on account of limited space.

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held; also lien reference if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR											
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR											
						Pledged		Unpledged			In sinking, insurance, and other funds			Total par value			
	(a)	(b)	(c)	(d)	(e)	(f)		(g)			(h)			(i)			
1				NONE	%	\$		\$			\$			\$			
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## 205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

6. If any of the companies included in this schedule are controlled by respondent, the percent of control should be given in column (e). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In cases of joint control, give names of other parties and particulars of control.

7. For nonpar stock, show the number of shares in lieu of the par value in columns (f), (g), (h), (i), (k), and (m).

8. In reporting advances, columns (f), (g), (h), (i), (k), and (m) should be left blank. If any advances are pledged, give particulars in a footnote.

9. Particulars of investments made, disposed of, or written down during

the year should be given in columns (k) to (o), inclusive. If the cost of any investment made during the year differs from the book value reported in column (i), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote. Identify all entries in column (n), which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

10. This schedule should not include securities issued or assumed by respondent.

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR									DIVIDENDS OR INTEREST DURING YEAR				Line No.
Total book value			Par value			Book value			Par value			Book value			Selling price			Rate	Amount credited to income			
(j)			(k)			(l)			(m)			(n)			(o)			(p)	(q)			
\$			\$			\$			\$			\$			\$			%	\$			
NONE																						1
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## 205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company and description of security held; also lien reference, if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR							
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
						Pledged		Unpledged		In sinking, insurance, and other funds		Total par value	
	(a)	(b)	(c)	(d)	(e)	(f)		(g)		(h)		(i)	
				NONE	%	\$		\$		\$		\$	
50													
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## 205. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR									DIVIDENDS OR INTEREST DURING YEAR				Line No.	
Total book value			Par value			Book value			Par value			Book value			Selling price			Rate	Amount credited to income				
(j)			(k)			(l)			(m)			(n)			(o)			(p)	(q)				
\$			\$			\$			\$			\$			\$			%	\$				
NONE																							50
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## 206. OTHER INVESTMENTS

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of others than affiliated companies, included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 722, "Other investments"; and 717, "Insurance and other funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 19, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c). Investment in U. S. Treasury obligations may be reported as one item.

3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.

4. Give totals for each class and for each subclass and a grand total for each account.

5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19..... to 19....." In making entries in this column, abbreviations

Line No.	Ac- count No.	Class No.	Kind of indus- try	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR							
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
					Pledged		Unpledged		In sinking, insurance, and other funds		Total par value	
	(a)	(b)	(c)	(d)	(e)		(f)		(g)		(h)	
1				NONE	\$				\$		\$	
2												
3												
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## 206. OTHER INVESTMENTS—Continued

in common use in standard financial publications may be used where necessary on account of limited space.

6. For nonpar stock, show the number of shares in lieu of the par value in columns (e), (f), (g), (h), (j), and (l).

7. In reporting advances, columns (e), (f), (g), (h), (j), and (l) should be left blank. If any advances are pledged, give particulars in a footnote.

8. Particulars of investments made, disposed of, or written down during the year should be given in columns (j) to (n), inclusive. If the cost of any investment made during the year differs from the book value reported in column (k), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote. Identify all entries in column (m) which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR				Line No.			
Total book value			Par value			Book value			Selling price			Rate	Amount credited to income						
(l)			(j)			(k)			(n)			(o)	(p)						
\$			\$			\$			\$			\$			%		\$		
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## 206. OTHER INVESTMENTS—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR											
					FAIR VALUE OF AMOUNT HELD AT CLOSE OF YEAR											
					Pledged			Unpledged			In sinking, insurance, and other funds			Total par value		
	(a)	(b)	(c)	(d)	(e)			(f)			(g)			(h)		
				NONE	\$			\$			\$			\$		
54																
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## 206. OTHER INVESTMENTS—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR		Line No.
Total book value			Par value		Book value				Par value		Book value		Selling price		Rate	Amount credited to income	
(l)			(j)		(k)				(l)		(m)		(n)		(o)	(p)	
\$			\$		\$				\$		\$		\$		%	\$	
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**209. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING  
CARRIER AND NONCARRIER SUBSIDIARIES**

1. Give particulars of investments represented by securities and advances (including securities issued or assumed by respondent), and of other intangible property, indirectly owned or controlled by respondent through any subsidiary which does not report to the Commission under

the provisions of Part 1 of the Interstate Commerce Act, without regard to any question of whether the company issuing the securities, or the obligor, is controlled by the subsidiary.

2. This schedule should include all securities, open account advances, and other intangible

Line No.	Class No. (a)	Name of issuing company and security or other intangible thing in which investment is made (b)	INVESTMENTS AT CLOSE OF YEAR				INVESTMENTS MADE DURING YEAR			
			Total par value (c)		Total book value (d)		Par value (e)		Book value (f)	
		<b>NONE</b>	\$		\$		\$		\$	
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**NOTES AND REMARKS**

**209. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING  
CARRIER AND NONCARRIER SUBSIDIARIES—Continued**

property owned or controlled by nonreporting companies shown in schedules 104A, 104B, and 205, as well as those owned or controlled by any other organization or individual whose action respondent is able to determine.

3. Investments in U.S. Treasury obligations may be combined in a single item.

4. Column (a), Class No., should show classifications as provided in instructions 3 and 4, page 19.

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						Names of subsidiaries in connection with things owned or controlled through them	Line No.
Par value (g)		Book value (h)		Selling price (i)			
\$		\$		\$			
		NONE					1
							2
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**NOTES AND REMARKS**



## 211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 32)

Line No.	Account (a)	Balance at beginning of year (b)		Expenditures during the year for original road and equipment, and road extensions (c)		Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	
1	(1) Engineering.....	26	247				
2	(2) Land for transportation purposes.....	74	855				
3	(2½) Other right-of-way expenditures.....						
4	(3) Grading.....	241	327				
5	(5) Tunnels and subways.....						
6	(6) Bridges, trestles, and culverts.....	48	128				
7	(7) Elevated structures.....						
8	(8) Ties.....	245	247				
9	(9) Rails.....	410	293				
10	(10) Other track material.....	406	829				
11	(11) Ballast.....						
12	(12) Track laying and surfacing.....	327	442				
13	(13) Fences, snowsheds, and signs.....	6	432				
14	(16) Station and office buildings.....	199	024				
15	(17) Roadway buildings.....	22	189				
16	(18) Water stations.....						
17	(19) Fuel stations.....	6	459				
18	(20) Shops and enginehouses.....	203	092				
19	(21) Grain elevators.....						
20	(22) Storage warehouses.....						
21	(23) Wharves and docks.....						
22	(24) Coal and ore wharves.....						
23	(25) TOFC/COFC terminals.....						
24	(26) Communication systems.....	56	552				
25	(27) Signals and interlockers.....	31	180				
26	(29) Power plants.....	2	851				
27	(31) Power-transmission systems.....	44	723				
28	(35) Miscellaneous structures.....						
29	(37) Roadway machines.....	259	982				
30	(38) Roadway small tools.....	3	130				
31	(39) Public improvements—Construction.....						
32	(43) Other expenditures—Road.....	1	013				
33	(44) Shop machinery.....	198	267				
34	(45) Power-plant machinery.....						
35	Other (specify and explain).....						
36	Total expenditures for road.....	2	835	262			
37	(52) Locomotives.....	1	917	067			
38	(53) Freight-train cars.....	4	556	176			
39	(54) Passenger-train cars.....						
40	(55) Highway revenue equipment.....						
41	(56) Floating equipment.....						
42	(57) Work equipment.....	131	669				
43	(58) Miscellaneous equipment.....	64	861				
44	Total expenditures for equipment.....	6	669	773			
45	(71) Organization expenses.....						
46	(76) Interest during construction.....						
47	(77) Other expenditures—General.....	7	272				
48	Total general expenditures.....	7	272				
49	TOTAL.....	9	512	307			
50	(80) Other elements of investment (p. 33).....	16	136				
51	(90) Construction work in progress.....	288	158				
52	GRAND TOTAL.....	9	816	601	NONE	NONE	

## 211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 32)

[illegible]

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 211 ON PAGES 30 and 31

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in account No. 731, "Road and Equipment Property," and account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (h), inclusive. Column (j) is the aggregate of columns (b) to (h), inclusive. Grand totals of columns (b) and (j) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies, for such items.

3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.

4. In columns (e) and (f), should be included all entries covering expenditures for additions and betterments, as defined, whether replacing other property or not.

5. In column (f) show particulars for improvements made on property held under lease or other form of long-term contract and not charged to the owning company.

6. In columns (g) and (h) should be entered all credits representing property sold, abandoned, or otherwise retired.

7. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.

8. If during the year an individual charge of \$100,000 or more was made to account No. 2, "Land for transportation purposes," state in a footnote the cost, location, area, and other details which will identify the property.

9. Report on line 35 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

10. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.

11. If an amount of less than \$500 is used as the minimum debit or credit for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

## NOTES AND REMARKS



## 211A. OTHER ELEMENTS OF INVESTMENT

1. Give particulars and explanation of all entries in account No. 80, "Other elements of investment," during the year.

2. In column (b) show the account number to which the entries in column (c) were credited and the account number to which the entries in

column (d) were charged. If more than one contra account is involved in an item, the amount applicable to each account and total for the item should be shown.

Line No.	Item (a)	Contra account number (b)	Charges during the year (c)			Credits during the year (d)		
			\$			\$		
	NONE							
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# 211B. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (e), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used in computing the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be

shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

2. All leased properties may be combined and one composite rate computed for each primary account, or a separate schedule may be included for each such property.

3. Show in columns (e), (f), and (g), data applicable to property, used but not owned, when the rent therefor is included in account 542. Report data applicable to improvements to such property, the cost of which is included in account 732, in columns (b), (c) and (d).

4. If the depreciation base for accounts 1, 2 1/2, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

5. If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.

Line No.	Account	OWNED AND USED				LEASED FROM OTHERS			
		DEPRECIATION BASE		Annual composite rate (percent)		DEPRECIATION BASE		Annual composite rate (percent)	
		At beginning of year	At close of year			At beginning of year	At close of year		
	(a)	(b)	(c)	(d)		(e)	(f)	(g)	
		\$	\$	%		\$	\$	%	
1	ROAD								
2	(1) Engineering	45 003	45 003	1.26					
3	(2 1/2) Other right-of-way expenditures								
4	(3) Grading	553 455	553 455	0.13					
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts	89 114	89 114	1.35					
7	(7) Elevated structures								
8	(13) Fences, snowsheds, and signs	5 162	5 162	3.57					
9	(16) Station and office buildings	201 723	250 625	2.65					
10	(17) Roadway buildings	21 555	21 555	2.48					
11	(18) Water stations								
12	(19) Fuel stations	6 459	6 459	1.90					
13	(20) Shops and enginehouses	202 113	202 113	2.13					
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(25) TOFC/COFC terminals								
19	(26) Communication systems	56 552	56 552	6.67					
20	(27) Signals and interlockers	30 633	30 633	2.04					
21	(29) Power plants	2 851	2 851	1.13					
22	(31) Power transmission systems	44 723	44 723	2.37					
23	(35) Miscellaneous structures								
24	(37) Roadway machines	260 231	262 332	5.96					
25	(39) Public improvements—Construction								
26	(44) Shop machinery	199 372	199 372	2.75					
27	(45) Power-plant machinery								
28	All other road accounts								
29	Amortization (other than defense projects)								
30	Total road	1 718 996	1 769 950	2.27					
31	EQUIPMENT								
32	(52) Locomotives	1 917 067	1 917 067	3.88					
33	(53) Freight-train cars	4 556 176	4 719 876	3.70					
34	(54) Passenger-train cars								
35	(55) Highway revenue equipment								
36	(56) Floating equipment								
37	(57) Work equipment	131 669	131 669	3.36					
38	(58) Miscellaneous equipment	64 861	47 462	14.41					
39	Total equipment	6 669 723	6 816 074	3.76					
40	GRAND TOTAL	8 388 769	8 586 024	3.31					



## 211C. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS

1. This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in account No. 509.

2. Show in columns (b) and (c), for each primary account, the depreciation base used in computing the depreciation for the months of January and December, respectively, with respect to road and equipment owned by the respondent but leased to others, the depreciation charges for which are not includible in operating expenses of the respondent, but for which the depreciation reserve is recorded in the accounts of the respondent. If the base for road is other than the original cost or estimated original cost as found by the Commission's Bureau of Accounts, brought to a current date by the respondent from its Order No. 3 records and accounts, or is other than ledger value for equipment, a full explanation should be given.

3. In column (d) show the composite rates used in computing the depreciation for the month of December and on lines 29 and 38 of this column

show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used in computing the depreciation for December and dividing the total so computed by the depreciation base.

4. If the depreciation base for accounts 1, 2½, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

5. If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.

Line No.	Account  (a)	DEPRECIATION BASE						Annual com- posite rate (percent)	
		Beginning of year (b)			Close of year (c)			(d)	
		\$			\$				%
1	ROAD								
	NONE								
2	(1) Engineering.....								
3	(2½) Other right-of-way expenditures.....								
4	(3) Grading.....								
5	(5) Tunnels and subways.....								
6	(6) Bridges, trestles, and culverts.....								
7	(7) Elevated structures.....								
8	(13) Fences, snowsheds, and signs.....								
9	(16) Station and office buildings.....								
10	(17) Roadway buildings.....								
11	(18) Water stations.....								
12	(19) Fuel stations.....								
13	(20) Shops and enginehouses.....								
14	(21) Grain elevators.....								
15	(22) Storage warehouses.....								
16	(23) Wharves and docks.....								
17	(24) Coal and ore wharves.....								
18	(25) TOFC/COFC terminals.....								
19	(26) Communication systems.....								
20	(27) Signals and interlockers.....								
21	(29) Power plants.....								
22	(31) Power transmission systems.....								
23	(35) Miscellaneous structures.....								
24	(37) Roadway machines.....								
25	(39) Public improvements—Construction.....								
26	(44) Shop machinery.....								
27	(45) Power-plant machinery.....								
28	All other road accounts.....								
29	Total road.....								
30	EQUIPMENT								
31	(52) Locomotives.....								
32	(53) Freight-train cars.....								
33	(54) Passenger-train cars.....								
34	(55) Highway revenue equipment.....								
35	(56) Floating equipment.....								
36	(57) Work equipment.....								
37	(58) Miscellaneous equipment.....								
38	Total equipment.....								
39	GRAND TOTAL.....								



## 211D. DEPRECIATION RESERVE—ROAD AND EQUIPMENT OWNED AND USED

1. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment owned and used. This schedule should not include any entries for depreciation of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include entries for depreciation of equipment owned but not used when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. (See schedule 211F for the reserve relating to road and equipment owned but not used by the respondent.) If any

entries are made for "Other credits" or "Other debits," state the facts occasioning such entries. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

2. If there is any inconsistency between the credit to the reserve as shown in column (c) and the charges to operating expenses, a full explanation should be given.

3. All credits or debits to the reserve representing amortization other than for defense projects, if a general amortization program has been authorized, should be entered on line 29.

Line No.	Account (a)	Balance at beginning of year (b)		CREDITS TO RESERVE DURING THE YEAR		DEBITS TO RESERVE DURING THE YEAR		Balance at close of year (g)	
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
1	ROAD								
2	(1) Engineering	3	170	567				3	737
3	(2½) Other right-of-way expenditures								
4	(3) Grading	4	262	780				5	482
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts	8	224	1203				8	427
7	(7) Elevated structures								
8	(13) Fences, snow sheds, and signs	2	109	185				2	294
9	(16) Station and office buildings	18	689	5957		3	001	18	685
10	(17) Roadway buildings	4	072	534				4	606
11	(18) Water stations	13	842					13	843
12	(19) Fuel stations	2	664	122				2	786
13	(20) Shops and enginehouses	90	689	4305				94	994
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(25) TOFC/COFC terminals								
19	(26) Communication systems	18	365	3772				22	137
20	(27) Signals and interlockers	(	2055)	625				(	6430)
21	(29) Power plants	1	962	40				2	007
22	(31) Power-transmission systems	13	355	1060				14	415
23	(35) Miscellaneous structures								
24	(37) Roadway machines	34	241	15593				50	334
25	(39) Public improvements—Constructive								
26	(44) Shop Machinery *	157	422	5483				162	905
27	(45) Power-plant machinery *								
28	All other road accounts								
29	Amortization (other than defense projects)								
30	Total road	605	017	40166		3	001	642	182
31	EQUIPMENT								
32	(52) Locomotives	1	218208	74382				1	292590
33	(53) Freight-train cars	1	370918	170085		205	498	1	335505
34	(54) Passenger-train cars								
35	(55) Highway revenue equipment								
36	(56) Floating equipment								
37	(57) Work equipment	83	855	4484				88	279
38	(58) Miscellaneous equipment	60	741	7486		16	050	53	172
39	Total equipment	2	733722	256377		221	548	2	768551
40	GRAND TOTAL	3	338739	296543		224	549	3	410733

\*Chargeable to account 305.

## 211E. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Give full particulars called for hereunder with respect to credits and debits to account No. 785, "Accrued depreciation—Leased property," during the year relating to road and equipment leased from others, the depreciation charges for which are includible in operating expenses of the respondent.

2. Show in column (c) amounts which were charged to operating expenses, and in column (f) show payments made to the lessor in settlement thereof. A full explanation should be given of all entries in columns (d) and (f).

3. Any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses should be fully explained.

4. Show in column (e) the debits to the reserve arising from retirements.

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 785 are made by the accounting company, show in column (e) the charges to operating expenses and in column (f) show payments made to the lessor in settlement thereof.

Line No.	Account	Balance at beginning of year			CREDITS TO RESERVE DURING THE YEAR						DEBITS TO RESERVE DURING THE YEAR						Balance at close of year						
					Charges to operating expenses			Other credits			Retirements			Other debits									
		(a)	(b)			(c)			(d)			(e)			(f)			(g)					
		\$			\$			\$			\$			\$			\$			\$			
1	ROAD <b>NONE</b>		XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
2	(1) Engineering.....																						
3	(2) Other right-of-way expenditures.....																						
4	(3) Grading.....																						
5	(5) Tunnels and subways.....																						
6	(6) Bridges, trestles, and culverts.....																						
7	(7) Elevated structures.....																						
8	(13) Fences, snow sheds, and signs.....																						
9	(16) Station and office buildings.....																						
10	(17) Roadway buildings.....																						
11	(18) Water stations.....																						
12	(19) Fuel stations.....																						
13	(20) Shops and enginehouses.....																						
14	(21) Grain elevators.....																						
15	(22) Storage warehouses.....																						
16	(23) Wharves and docks.....																						
17	(24) Coal and ore wharves.....																						
18	(25) TOFC/COFC terminals.....																						
19	(26) Communication systems.....																						
20	(27) Signals and interlockers.....																						
21	(29) Power plants.....																						
22	(31) Power-transmission systems.....																						
23	(35) Miscellaneous structures.....																						
24	(37) Roadway machines.....																						
25	(39) Public improvements—Construction.....																						
26	(44) Shop machinery*.....																						
27	(45) Power-plant machinery*.....																						
28	All other road accounts.....																						
29	Total road.....																						
30	EQUIPMENT <b>NONE</b>		XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
31	(52) Locomotives.....																						
32	(53) Freight-train cars.....																						
33	(54) Passenger-train cars.....																						
34	(55) Highway revenue equipment.....																						
35	(56) Floating equipment.....																						
36	(57) Work equipment.....																						
37	(58) Miscellaneous equipment.....																						
38	Total equipment.....																						
39	GRAND TOTAL.....																						

\*Chargeable to account 305.



## 211F. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED TO OTHERS

1. This schedule is to be used in cases where the depreciation reserve is carried in the accounts of the respondent, and the rent therefrom is included in account No. 509.

2. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses

of the response it. (See schedule 211D for the reserve relating to road and equipment owned and used by the respondent.)

3. If any entries are made for "Other credits" and "Other debits," state the facts occasioning such entries. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

Line No.	Account	Balance at beginning of year			CREDITS TO RESERVE DURING THE YEAR						DEBITS TO RESERVE DURING THE YEAR						Balance at close of year		
					Charges to others			Other credits			Retirements			Other debits					
(a)	(b)	(c)	(d)	(e)	(f)	(g)													
1	ROAD <b>NONE</b>																		
2	(1) Engineering.....																		
3	(2) Other right-of-way expenditures.....																		
4	(3) Grading.....																		
5	(5) Tunnels and subways.....																		
6	(6) Bridges, trestles, and culverts.....																		
7	(7) Elevated structures.....																		
8	(13) Fences, snow sheds, and signs.....																		
9	(16) Station and office buildings.....																		
10	(17) Roadway buildings.....																		
11	(18) Water stations.....																		
12	(19) Fuel stations.....																		
13	(20) Shops and enginehouses.....																		
14	(21) Grain elevators.....																		
15	(22) Storage warehouses.....																		
16	(23) Wharves and docks.....																		
17	(24) Coal and ore wharves.....																		
18	(25) TOFC/COFC terminals.....																		
19	(26) Communication systems.....																		
20	(27) Signals and interlockers.....																		
21	(29) Power plants.....																		
22	(31) Power-transmission systems.....																		
23	(35) Miscellaneous structures.....																		
24	(37) Roadway machines.....																		
25	(39) Public improvements—Construction.....																		
26	(44) Shop machinery.....																		
27	(45) Power-plant machinery.....																		
28	All other road accounts.....																		
29	Total road.....																		
30	EQUIPMENT <b>NONE</b>																		
31	(52) Locomotives.....																		
32	(53) Freight-train cars.....																		
33	(54) Passenger-train cars.....																		
34	(55) Highway revenue equipment.....																		
35	(56) Floating equipment.....																		
36	(57) Work equipment.....																		
37	(58) Miscellaneous equipment.....																		
38	Total equipment.....																		
39	GRAND TOTAL.....																		



## 211G. AMORTIZATION OF DEFENSE PROJECTS—ROAD AND EQUIPMENT OWNED AND LEASED FROM OTHERS

1. Show in columns (b) to (e) the amount of base of road and equipment property for which amortization reserve is provided in account No. 736, "Accrued amortization of defense projects—Road and Equipment" of the respondent. If the amortization base is other than the ledger value stated in the investment account, a full explanation should be given.

2. Show in columns (f) to (i) the balance at the close of the

year and all credits and debits during the year in reserve account No. 736, "Accrued amortization of defense projects—Road and Equipment."

3. The information requested for "Road" by columns (b) through (i) may be shown by projects amounting to \$100,000 or more, or by single entries as "Total road" in line 28. If

reported by projects, each project should be briefly described, stating kind, location, and authorization date and number. Projects amounting to less than \$100,000 should be combined in a single entry designated "Minor items, each less than \$100,000."

4. Any amounts included in columns (b) and (f), and in column (h) affecting operating expenses, should be fully explained.

Line No.	Description of property or account (a)	BASE										RESERVE													
		Debits during year (b)			Credits during year (c)			Adjustments (d)			Balance at close of year (e)			Credits during year (f)			Debits during year (g)			Adjustments (h)			Balance at close of year (i)		
		\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX
1	ROAD: <b>NONE</b>	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
2																									
3																									
4																									
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24																									
25																									
26																									
27																									
28	TOTAL ROAD.....	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	
29	EQUIPMENT: <b>NONE</b>	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	
30	(52) Locomotives.....																								
31	(53) Freight-train cars.....																								
32	(54) Passenger-train cars.....																								
33	(55) Highway revenue equipment.....																								
34	(56) Floating equipment.....																								
35	(57) Work equipment.....																								
36	(58) Miscellaneous equipment.....																								
37	TOTAL EQUIPMENT.....																								
38	GRAND TOTAL.....																								

## NOTES AND REMARKS

## 2111. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

1. Give particulars as requested, separately, for the various classes of new units and rebuilt units of equipment installed by respondent during the year. If information regarding the cost of any units installed is not complete at time of filing of report, the units should be omitted, but reference to the number of units omitted should be given in a footnote, the details as to cost to be given in the report of the following year. The cost of units under construction at the close of the year should not be reflected in this schedule even though part of the cost appears in the property account for the year. Indicate in column (e) whether an installation represents equipment purchased, (P), built or rebuilt by contract in outside railroad shops, (C), or built or rebuilt in company or system shops, (S).

2. In column (a) list each class or type of locomotive unit, car, or TOFC/COFC equipment on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars or other equipment, adopted by the Association of American Railroads; and should include physical characteristics requested by Schedule 417. Locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit; and cars should be identified as to special construction or service characteristics, such as Multiple purpose diesel locomotive A units (B-B), 2500 HP.

Aluminum covered hopper cars, LO; Steel boxcars—special service, XAP, etc.; for TOFC/COFC show type of equipment as enumerated in Schedule 417, lines 70-81, and type of construction.

3. In column (c) show the total weight in tons of 2,000 pounds. The weight of the equipment acquired should be the weight empty.

4. The cost should be the complete cost as entered on the ledger, including foreign line freight charges and handling charges.

5. Data for this schedule should be confined to the units reportable in columns (c), (e), (p), and (r) of schedule 417, showing returns for new units in the upper section of this schedule and showing returns for rebuilt units acquired and rebuilt units rewritten into respondent's property investment account in the lower section. The term "new" as used herein shall refer to and mean a unit or units placed in service for the first time on any railroad.

6. All unequipped box cars acquired whole or in part with incentive per diem funds should be reported on separate lines and appropriately identified by footnote or sub-heading.

## NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)
1	Dondolas	20	744	173,227	5
2	Coke Hoppers	5	188	51,032	5
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	TOTAL	25	XX XX	224,259	XXXXX

## REBUILT UNITS

41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54	TOTAL	25	XX XX	224,259	XXXXX
55	GRAND TOTAL	25	XX XX	224,259	XXXXX



## 211N-1. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE (SEE INSTRUCTION 2)

1. Give particulars, as requested, of the investment in transportation property at the close of the year, as related to "Net railway operating income," of the respondent for the year.

2. The term "Investment in railway property used in transportation service" means the aggregate of property owned, and property not owned but used by the respondent, in transportation service: (a) the investment in which is represented in accounts 731 and 732 of the respondent, including operating, lessor, and inactive railroads; (b) road and equipment property leased to or from others, the rentals of which are included in accounts 509 and 542; (c) equipment owned or leased, the lease-rental from which is included in accounts 503 to 507, inclusive, of the respondent, minus (d) investment in property leased to others the lease-rental from which is included in account 509. It does not include investment of others in equipment used by the respondent, rent for which is included in accounts 536 to 540, inclusive, nor does it include investment of other carriers in property jointly used by the respondent, such as trackage rights, rent for which is included in account 541 of the respondent. In column (a), classify each company in this schedule as respondent (R), lessor railroad (L), inactive or proprietary company (P), and other leased properties (O).

3. In columns (a) to (e), inclusive, first show the data requested for the respondent (R); next the data for companies whose entire properties are used in transportation service of the respondent, divided between lessor (L) and proprietary (P) companies; followed by data for carriers and others (O), portions of whose property are used in transportation service of the respondent.

Show a total for each class of company. Then show, as deductions, data for transportation property leased to carriers and others, rentals from which are included in account 509.

4. In column (c) line-haul carriers should report the miles of road used in line-haul service, and switching and terminal companies should report the miles of all tracks owned.

5. In column (d) show the amount applicable in accounts 731 and 732 on the books of the companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to the deductions made by the owners in their reports. If separate value is not available, explanation should be given. Differences between the amounts in column (d) of this schedule and the amounts shown in column (c), line 33, on the asset side of the comparative general balance sheet of each individual railway should be explained in a footnote. Book value included in accounts 731 and 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

6. In column (e) show the amount of depreciation and amortization accrued as of the close of the year in accounts 735, 736 and 785 that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road owned (See Ins. 4) (c)		Investment in property (See Ins. 5) (d)		Depreciation and amortization of defense projects (See Ins. 6) (e)	
			(c)		(d)		(e)	
1	R	Albany & Southern Railroad Company	45	57	\$ 10 067	79	\$ 3 410	733
2								
3	O	Pittsburgh & Lake Erie Railroad Co	2	67	67	481		
4								
5	O	Jones & Laughlin Steel Corp	20		15	938		
6								
7								
8								
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46								
47								
48								
49								
50								
TOTAL			48	44	10	151 210	3 410	733

## 211N-2. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE—Continued

1. In columns (b) through (e) give, by primary accounts, the amount of investment at the close of the year in property of respondent and each group or class of companies and properties.

2. The amounts for respondent and for each group or class of companies and properties on line 53 herein, should correspond with the amount for respondent and with the aggregate amounts for each class of company and properties shown in schedule 211N-1 on page 42. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in this schedule.

3. Report on line 35 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property

leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain methods of estimating value of property of non-carriers or property of other carriers under "Notes and Remarks," page 40.

4. Report on line 36 amounts not includable in the accounts shown, or in line 35. The items reported should be briefly identified and explained under "Notes and Remarks," page 40. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Insulative (proprietary) companies (d)	Other leased properties (e)
1	(1) Engineering.....	\$ 26 247	\$	\$	\$ 1 181
2	(2) Land for transportation purposes.....	74 855			15 595
3	(2½) Other right-of-way expenditures.....				
4	(3) Grading.....	261 327			
5	(5) Tunnels and subways.....				
6	(6) Bridges, trestles, and culverts.....	48 128			
7	(7) Elevated structures.....				
8	(8) Ties.....	245 247			10 786
9	(9) Rails.....	410 293			15 881
10	(10) Other track material.....	406 839			12 683
11	(11) Ballast.....				15 675
12	(12) Track laying and surfacing.....	327 442			11 418
13	(13) Fences, snowsheds, and signs.....	6 432			
14	(16) Station and office buildings.....	247 876			
15	(17) Roadway buildings.....	22 189			
16	(18) Water stations.....				
17	(19) Fuel stations.....	6 459			
18	(20) Shops and enginehouses.....	203 092			
19	(21) Grain elevators.....				
20	(22) Storage warehouses.....				
21	(23) Wharves and docks.....				
22	(24) Coal and ore wharves.....				
23	(25) TOFC/COFC terminals.....				
24	(26) Communication systems.....	56 552			
25	(27) Signals and interlockers.....	31 180			
26	(29) Power plants.....	2 851			
27	(31) Power-transmission systems.....	44 723			
28	(35) Miscellaneous structures.....				
29	(37) Roadway machines.....	312 084			
30	(38) Roadway small tools.....	3 130			
31	(39) Public improvements—Construction.....				
32	(43) Other expenditures—Road.....	1 013			
33	(44) Shop machinery.....	198 267			
34	(45) Power-plant machinery.....				
35	Leased property capitalized rentals (explain).....				
36	Other (specify & explain).....				
37	Total expenditures for road.....	2 886 216			83 419
38	(52) Locomotives.....	1 977 067			
39	(53) Freight-train cars.....	4 719 876			
40	(54) Passenger-train cars.....				
41	(55) Highway revenue equipment.....				
42	(56) Floating equipment.....				
43	(57) Work equipment.....	131 669			
44	(58) Miscellaneous equipment.....	47 462			
45	Total expenditures for equipment.....	6 816 074			
46	(71) Organization expenses.....				
47	(76) Interest during construction.....				
48	(77) Other expenditures—General.....	2 272			
49	Total general expenditures.....	2 272			
50	TOTAL.....	9 709 562			83 419
51	(80) Other elements of investment.....	16 136			
52	(90) Construction work in progress.....	342 093			
53	GRAND TOTAL.....	10 067 791			83 419

## 214. MISCELLANEOUS PHYSICAL PROPERTY

1. Give particulars of all investments of the respondent in physical property includible in account No. 737, "Miscellaneous physical property," together with the revenue, income, expenses, taxes, and depreciation data on such property, as requested.

2. Show in column (a) a description and location of the physical property, and, if operated, the kind of business in which engaged, stating whether the respondent's title is that of ownership or whether the property is held under lease or other incomplete title. All peculiarities of title should be explained. Each item of property investment amounting to \$1,000,000 or more should be separately stated and each item whose net profit or net loss for the year (as per column (f), regardless of amount of investment) is \$50,000 or more should also be separately stated. All other items may be combined in a single entry designated "All other items."

3. If any of the individual items of property shown in column (a) were acquired in consideration of stocks, or of bonds or other evidence of debt, or in exchange for other property, enter in column (c) only the amount at which carried in respondent's books and in a footnote give a full description of the consideration actually paid. Also if the actual money cost to respondent is different from that shown in column (c), give particulars in a footnote.

4. If any property investment includible in this schedule, amounting to \$250,000 or more, was disposed of during the year, give particulars in a footnote.

Line No.	ITEM (Kind and location of property, and nature of business, if any) (a)	A. INVESTMENT (ACCOUNT 737)			
		Year of acquisition (b)	Charges during the year (c)	Credits during the year (d)	Balance at close of year (See ins. 3) (e)
1	NONE		\$	\$	\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
	TOTAL				

## NOTES AND REMARKS



## 214. MISCELLANEOUS PHYSICAL PROPERTY—Continued

5. In section B include in column (f) the gross amount of revenue or income included in accounts 502 and 511, in column (g) the gross amount of expenses (including depreciation) charged to accounts 511 and 534, in column (h) the amount of taxes charged to accounts 535 and 544 for the year, and in column (i) the net profit or loss of columns (f) minus (g) and (h).

6. Any differences between the total of column (h) and the totals of accounts 535 and 544, and differences between the total of column (i) and the net total of accounts 502, 511, 534, 535, and 544, of such accounts in Schedule 300, "Income Account for the Year," should be explained in a footnote.

7. In section C give an analysis of account 738, "Accrued depreciation—Miscellaneous physical property," for each item shown in column (a). Show in column (n) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account during the year. Any adjustments of importance included in columns (j) and (k) should be fully explained in a footnote.

8. The word "item" as herein used means a unit or composite of an investment in or operation of property such as a powerplant, a mine, an amusement park, etc., together with ancillary property or operations.

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 502, 511, 534, 535 AND 544 DURING THE YEAR				C. DEPRECIATION RESERVE (ACCOUNT 738)					Line No.
Revenues or income (f)	Expenses (g)	Taxes (h)	Net profit for year after taxes (L, loss) (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rate (n)	
\$	NONE	\$	\$	\$	\$	\$	\$	%	1
									2
									3
									4
									5
									6
									7
									8
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								XXXXX	22

## NOTES AND REMARKS

## 216. OTHER ASSETS AND DEFERRED CHARGES

Give description and particulars for each item or class of items of like description in accounts Nos. 741, "Other assets," and 743, "Other deferred charges," at the close of the year. Show debtor (or class of debtors) for deferred assets and appropriate description for items or class of items of deferred charges. Show each item (or the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be

combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200A. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)		
			\$		
1		NONE			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 218 ON PAGES 48, 49, 50 AND 51

Give particulars of the various issues of securities in accounts Nos. 765, "Funded debt unmatured," 768, "Debt in default," 767, "Receivers' and trustees' securities," 766, "Equipment obligations," and 764, "Equipment obligations and other debt due within 1 year," at the close of the year, together with interest accrued and interest paid during the year and total amount of matured interest in default. Include receipts outstanding for funded debt with their respective issues. List entries under captions of account numbers and titles, and insert total for each account.

In column (a) show the symbol and name, and account number of each bond or other obligation according to the following designations in the numerical order given, and give a total for each such numerical alphabetical and each numerical group and for each account:

- (1) MORTGAGE BONDS:
  - (a) With fixed interest.
  - (b) With contingent interest.
- (2) COLLATERAL TRUST BONDS:
  - (a) With fixed interest.
  - (b) With contingent interest.
- (3) UNSECURED BONDS (Debentures):
  - (a) With fixed interest.
  - (b) With contingent interest.
- (4) EQUIPMENT OBLIGATIONS:
  - (a) Equipment securities (Corporation).
  - (b) Equipment securities (Receivers' and Trustees').
  - (c) Conditional or deferred payment contracts.
- (5) MISCELLANEOUS OBLIGATIONS.
- (6) RECEIVERS' AND TRUSTEES' SECURITIES (Other than equipment obligations).
- (7) SHORT-TERM NOTES IN DEFAULT.

Columns (f), (g), (h), (i), and (j) are intended further to classify the obligations of the company and are to be answered "yes" or "no."

If an issue is a serial issue, the last date of maturity should be shown in column (c) preceded by the letter "S." If the payments required in the contracts for equipment obligations are unequal in amount (except for the last payment) or are to be made at irregular intervals, show a symbol against the entry made in column (c) opposite the name of such obligations and give particulars in a footnote.

If the issue is an income bond, the entry in column (d) should be the annual maximum rate of interest specified by the indenture. In column (k) show the approximate number of miles of road on which the mortgage is a direct first lien and in column (l) the approximate number of miles of road on which the mortgage is a direct junior lien. Do not consider any road or other property indirectly subject to either a first or junior lien through the pledge of collateral, leaseholds, or other contractual rights in making the returns required in columns (i), (j), (k), and (l).

In column (m) enter the amount of debt both nominally and actually issued up to the date of the report and not the amount authorized. In the event debt is assumed, column (m) should include the amount of debt issued by the original debtor.

No entries shall be made in this schedule with respect to issues of matured obligations nominally issued or nominally outstanding when no parts of such issues are actually outstanding.

For definitions of "nominally issued," "nominally outstanding," "actually issued," and "actually outstanding," see schedule 278.

Entries in columns (v) and (w) should include interest accrued on funded debt reacquired, matured during the year, even though no portion of the issue is outstanding at the close of the year.

In column (y) enter the total in account No. 781, "Interest in default," at the close of the year.

The grand totals of columns (n) and (r), when combined, should equal the sum of the amounts stated in short column (b<sub>2</sub>) for accounts Nos. 764, 765, 766, 767, and 768 in schedule 200L, "Comparative General Balance Sheet—Liabilities and Shareholders' Equity."

On page 51 give particulars of changes during the year in funded debt and other obligations. In column (z), state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. Also, give the number and date of authorization by the public authority under whose control such issue was made, naming such authority. For nominally issued securities, show returns in columns (z) and (aa) only.

For each class of securities actually issued, the sum of the entries in columns (bb) and (cc), plus discounts or less premiums, such discounts or premiums to be shown in a footnote applicable to each issue, should equal the entry in column (aa). For definition of expense, reportable in column (cc), see Definition 10 in the Uniform System of Accounts for Railroad Companies.

For each class of securities actually issued or assumed, the sum of the entries in columns (bb) and (cc), plus discounts or less premiums, such discounts or premiums to be shown in a footnote applicable to each issue, should equal the entry in column (aa). For definition of expense, reportable in column (cc), see Definition 10 in the Uniform System of Accounts for Railroad Companies.

Particulars concerning the reacquisition of securities that were actually outstanding should be reported on pages 50 and 51, columns (a), (dd), and (ee). Include those securities that have been called for payment during the year for which liability has been transferred to account No. 763, "Other current liabilities."

## NOTES AND REMARKS

NONE



## 218. FUNDED DEBT AND OTHER OBLIGATIONS

Line No.	Name and character of obligation (a)	Nominal date of issue (b)	Date of maturity (c)	INTEREST PROVISIONS		DOES OBLIGATION PROVIDE FOR— (Answer "Yes" or "No")			IS OTHER PROPERTY (REAL OR PERSONAL OR LEASEHOLD) SUBJECT TO LIEN OF THE OBLIGATION? (Answer "Yes" or "No")		APPROXIMATE NUMBER OF MILES OF LINE DIRECTLY SUBJECT TO—	
				Rate percent per annum (current year) (d)	Dates due (e)	Con- version (f)	Call prior to maturity, other than for sinking fund (g)	Sinking fund (h)	First lien (i)	Junior to first lien (j)	First lien (k)	Junior to first lien (l)
1	NONE											
2												
3												
4												
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55												
56												
GRAND TOTAL									XXXX	XXXX	XXXXX	XXXXX

## 218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Total amount nominally and actually issued				AMOUNT NOMINALLY ISSUED AND—				Total amount actually issued				AMOUNT REACQUIRED AND—				TOTAL AMOUNT ACTUALLY OUTSTANDING												Line No.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
				Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P"; matured by symbol "M")								Canceled				Canceled through sinking fund or otherwise canceled (Identify canceled through sinking fund by symbol "S")				Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P"; matured by symbol "M")				Unmatured (accounts 765, 766, and 767)					Unmatured (account 764)				Matured and no provision made for payment (account 768)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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## 218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Line No.	Name and character of obligation (List on same lines and in same order as on page 234)	AMOUNT OF INTEREST ACCRUED DURING YEAR						Amount of interest paid during year	Total amount of interest in default
		Charged to income			Charged to investment accounts				
		(v)			(w)				
	(a)	\$			\$			\$	(y)
1	NONE								
2									
3									
4									
5									
6									
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54									
55									
56	GRAND TOTAL								



## 218. FUNDED DEBT AND OTHER OBLIGATIONS—Concluded

SECURITIES ISSUED OR ASSUMED DURING YEAR										SECURITIES REACQUIRED DURING YEAR						Line No.
Purpose of the issue and authority  (a)	Par value  (aa)			Net proceeds received for issue (cash or its equivalent)  (bb)			Expense of issuing securities  (cc)			AMOUNT REACQUIRED						
										Par value  (dd)			Purchase price  (ee)			
	\$			\$			\$			\$			\$			
NONE																1
																2
																3
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																55
GRAND TOTAL																56

## 219. EQUIPMENT COVERED BY EQUIPMENT OBLIGATIONS

Give the particulars called for regarding the equipment obligations included in schedule 218, "Funded Debt and Other Obligations" (accounts Nos. 764, "Equipment obligations and other debt due within 1 year" and 766, "Equipment obligations") at the close of the year. In column (a) show the name by which the equipment obligation is designated and in

column (b) show the classes of equipment and the number of units covered by the obligation. In column (c) show the contract price to the original debtor; in column (d) show the cash paid on acceptance of equipment by the original debtor; do not report the price paid on a subsequent sale and assumption of balance of debt.

Line No.	Designation of equipment obligation (List names in the same order as in schedule 218) (a)	Description of equipment covered (b)	Contract price of equipment acquired (c)			Cash paid on acceptance of equipment (d)		
			\$			\$		
1	NONE							
2								
3								
4								
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## 220. INTEREST ON INCOME BONDS

1. Give particulars concerning interest payable, accrued, paid, and accumulated and unpaid on the securities having contingent interest provisions classified as (1) Mortgage Bonds, (2) Collateral Trust Bonds, and (3) Unsecured Bonds (Debentures), in schedule 218, "Funded Debt and Other Obligations."

2. In columns (a), (b), and (c) state the name, amount, and nominal rate of interest shown in columns (a), (v), and (d), respectively, in schedule 218, for each security of the kind indicated. List the names of such securities in the same order as in schedule 218.

3. In column (d) show the amount of interest payable for the year at the nominal rate, if earned, on all of the bonds outstanding at the close of the year plus those retired during the year.

4. In column (e) show the amount of interest charged to the income account for the year.

5. In column (f) show the difference between columns (d) and (e).

6. In columns (h), (i), and (j) show the amounts of interest actually paid during the year, segregated in columns (h) and (i) between payments applicable to the current year's accruals, and those applicable to past accruals.

7. In column (k) enter the maximum accumulation of unpaid interest as provided for in the bonds.

8. In column (l) show the sum of unearned interest accumulated under the provisions of the security plus the earned interest unpaid at the close of the year.

9. In the second section of this schedule show the particulars of the several items on the same line and in the same order as in the first section.

Line No.	Name of issue (from schedule 218)	Amount actually outstanding (from schedule 218)	Nominal rate of interest (from schedule 218)	AMOUNT OF INTEREST					
				Maximum amount payable, if earned			Amount actually payable under contingent interest provisions, charged to income for the year		
	(a)	(b)	(c)	(d)			(e)		
1	NONE	\$		\$			\$		
2									
3									
4									
5									
6									
7									
8									
9									
10									

## AMOUNT OF INTEREST—Concluded

Line No.	DIFFERENCE BETWEEN MAXIMUM PAYABLE IF EARNED AND AMOUNT ACTUALLY PAYABLE						TOTAL PAID WITHIN YEAR												Maximum period, or percentage, for which cumulative, if any (k)	Total accumulated un-earned interest plus earned interest unpaid at the close of year (l)
	Current year (f)			All years to date (g)			On account of current year (h)			On account of prior years (i)			Total (j)							
	\$			\$			\$			\$			\$					\$		
1																				
2																				
3																				
4																				
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10																				



## 222. AMOUNTS PAYABLE TO AFFILIATED COMPANIES

Give full particulars of amounts payable by the respondent to affiliated companies, as defined in connection with account No. 769, "Amounts payable to affiliated companies," in the Uniform System of Accounts for Railroad Companies. If any such amounts are evidenced by notes, each note should be separately shown in column (a). Entries in columns (e) and (f) should include interest accruals and interest payments on debt retired during the year, even though no portion of the debt remained outstanding at the close of the year. Show, also, in a footnote, particulars of interest charged to cost of property.

Line No.	Name of creditor company (a)	Rate of interest (b)	Balance at beginning of year (c)			Balance at close of year (d)			Interest accrued during year (e)			Interest paid during year (f)		
			%	\$		\$			\$			\$		
1	NONE													
2														
3														
4														
5														
6														
7														
8														
9														
10														
					TOTAL									

## NOTES AND REMARKS

## 223. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 751, "Loans and notes payable"; 759, "Accrued accounts payable"; and 763, "Other current liabilities," at the close of the year. Show character of loans and notes, with name of creditor (or class of creditors), dates of issue and maturity, and appropriate description for each class of accrued accounts payable and for the other current liabilities. Show each item (or the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class

of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200L. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)		
			\$		
1	759	Estimated Personal Injuries		175	000
2	759	Estimated Retiree Payrolls		500	480
3	759	Other Items		336	255
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
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25					
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27					
28					
29					
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32					
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34					
35					
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37					
38					
39					
40					
41					
42					
43					
44					
45					

## 224. FEDERAL INCOME AND OTHER TAXES ACCRUED

Give the particulars called for with respect to the balances at close of year in accounts Nos. 760, "Federal income taxes accrued" and 761, "Other taxes accrued."

Line No.	Kind of tax (a)	Previous years (b)		Current year (c)		Balance at close of year (d)	
		\$		\$		\$	
1	Federal income taxes ..... TOTAL (account 760)		5 823		914 400		920 223
2	Railway property State and local taxes (532).....				423 805		423 805
3	Old-age retirement (532).....				44 179		44 179
4	Unemployment insurance (532).....				23 326		23 326
5	Miscellaneous operating property (535).....						
6	Miscellaneous tax accruals (544).....						
7	All other taxes.....						
8	TOTAL (account 761).....				491 310		491 310

## NOTES AND REMARKS



## 225. ITEMS IN SELECTED RESERVE AND OTHER LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 771, "Pension and welfare reserves"; 772, "Insurance reserves"; 774, "Casualty and other reserves"; 782, "Other liabilities"; and 784, "Other deferred credits," at the close of the year. Show creditor (or class of creditors) for deferred liabilities, and appropriate description of each class of operating reserve and for items of deferred credits. Show each item (or the aggregate of a class

of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200L. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)	
1	774	Casualty and Other Reserves	\$	92 573
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				

## NOTES AND REMARKS

## 228. CAPITAL STOCK

Give particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.

In the second section list particulars of the various issues on the same lines and in the same order as in the first section.

Identify the entries in columns (m) to (s), inclusive, in a manner which will indicate whether par value or the number of shares is shown.

In stating the date of an authorization the date of the latest assent or ratification necessary to its validity should be shown; e. g., in case an authorization is required to be ratified by stockholders after action by the board of directors, but is not required to be approved by any State or other governmental board or officer, give the date of approval by stockholders; if the assent

of a State railroad commission or other public board or officer is necessary, give the date of such assent, or if subsequent to such assent notice has to be filed with a secretary of state or other public officer and a tax or other fee has to be paid as a condition precedent to the validity of the issue, give the date of such payment.

In case some condition precedent has to be complied with after the approval and ratification of the stockholders has been obtained, state, in a footnote, the particulars of such condition and of the respondent's compliance therewith.

For the purposes of this report, capital stock and other securities are considered to be *nominally issued* when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be *actually*

issued when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds them free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be *actually outstanding*. If reacquired by or for the respondent under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be *nominally outstanding*.

Column (d) refers to the initial preference dividend payable before any common dividend; columns (k) and (l) to participations in excess of initial preference dividend; at a specified percentage or amount (nonpar stock) (column (k)) or a percentage or proportion of the profits (column (l)).

Line No.	Class of stock	Date issue was authorized	Par value per share (if nonpar, so state)	PREFERRED STOCK										
				Dividend rate specified in contract	Total amount of accumulated dividends			CUMULATIVE			OTHER PROVISIONS OF CONTRACT			
								To extent earned ("Yes" or "No")	Fixed \$ rate or percent specified by contract	Noncumulative ("Yes" or "No")	Convertible ("Yes" or "No")	Callable or redeemable ("Yes" or "No")	PARTICIPATING DIVIDENDS	
													Fixed amount or percent (Specify)	Fixed ratio with common (Specify)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)			
1	Common	12/10/1906	\$ 100 <sup>00</sup> x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x		
2				x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x		
3				x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x		
4				x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x		
5	Preferred	NONE												
6														
7														
8	Debenture	NONE												
9														
10	Receipts outstanding for installments paid*	NONE												
11														
12														
13	TOTAL			x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x	x x x x x		

  

Line No.	PAR VALUE OF PAR-VALUE STOCK OR NUMBER OF SHARES OF NONPAR STOCK										STOCK ACTUALLY OUTSTANDING AT CLOSE OF YEAR						
	Authorized		Authenticated		NOMINALLY ISSUED AND				Actually issued		REACQUIRED AND				Number of shares	Par value of par-value stock	Book value of stock without par value
					Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")		Canceled	Canceled			Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")						
													(m)	(n)			
1	150	000	150	000					150	000					1500	\$ 150 000	\$
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	1500	150 000	

\*State the class of capital stock covered by the receipts.



### 229. CAPITAL STOCK CHANGES DURING THE YEAR

Give full particulars of stocks actually or nominally issued (either original issues or reissues) and of stocks reacquired or canceled during the year.

In the second section of the schedule show the particulars of the several issues on the same lines and in the same order as in the first section.

In column (c) state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. If an issue of securities was authorized for more than one purpose, state amount applicable to each purpose. Also

give the number and date of the authorization by the public authority under whose control such issue was made, naming such authority. In column (e) include as cash all money, checks, drafts, bills of exchange and other commercial paper payable at par on demand. For nominally issued stock, show returns in columns (a), (b), (c), and (d) only. For each class of stock actually issued, the sum of the entries in columns (e), (f), and (h), plus discounts or less premiums in column (g), should equal the total par value or the book value represented by the total number of shares reported in column (d).

Particulars concerning the reacquirement of stock that was actually outstanding should be given in columns (a), (i), and (j).

Line No.	Class of stock (a)	STOCKS ISSUED DURING YEAR					
		Date of issue (b)	Purpose of the issue and authority (c)			Par value (for nonpar stock show the number of shares) (d)	Net proceeds received for issue (cash or its equivalent) (e)
1	<b>NONE</b>						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
Total							

Line No.	STOCKS ISSUED DURING YEAR—Concluded			STOCKS REACQUIRED DURING YEAR			Remarks (k)
	Cash value of other property acquired or services received as consideration for issue (f)	Net total discounts (in black) or premiums (in red). Excludes entries in column (h) (g)	Expense of issuing capital stock (h)	Par value (For nonpar stock show the number of shares) (i)	Purchase price (j)		
1	\$	\$	\$	\$	\$		
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

### 230. STOCK LIABILITY FOR CONVERSION OF SECURITIES OF OTHER COMPANIES

If at the close of the year respondent was subject to any liability to issue its own capital stock in exchange for outstanding securities of constituent of other companies, give full particulars thereof hereunder, including names of parties to contracts and abstracts of terms of contracts whereunder such liability exists.

**NONE**

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## 231. CAPITAL SURPLUS

Give an analysis in the form called for below of capital surplus accounts. In column (a) give a brief description of the item added or deducted and in column (b) insert the contra account number to which the amount stated in column (c), (d) or (e) was charged or credited.

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.					
			794. Premiums and Assessments on Capital Stock (c)		795. Paid-In Surplus (d)		796. Other Capital Surplus (e)	
1	Balance at beginning of year.....	x x x	\$		\$	200 000	\$	
2	Additions during the year (describe):							
3								
4								
5								
6								
7	Total additions during the year...	x x x				NONE		
8	Deductions during the year (describe):							
9								
10								
11								
12	Total deductions...	x x x				NONE		
13	Balance at close of year.....	x x x				200 000		

## 232. RETAINED INCOME—APPROPRIATED

Give an analysis in the form called for below of account No. 797, "Retained income—Appropriated."

Line No.	Class of appropriation (a)	Credits during year (b)			Debits during year (c)			Balance at close of year (d)		
		\$			\$			\$		
31	Additions to property through retained income.....									
32	Funded debt retired through retained income.....									
33	Sinking fund reserves.....									
34	Incentive per diem funds.....									
35	Miscellaneous fund reserves.....									
36	Retained income—Appropriated not specifically invested.....									
37	Other appropriations (specify):									
38										
39										
40										
41										
42										
43										
44										
45										
46	TOTAL.....								NONE	



## 233. CONTINGENT ASSETS AND LIABILITIES

1. Give particulars with respect to contingent assets and liabilities at the close of the year, in accordance with Instruction 5-6 in the Uniform System of Accounts for Railroad Companies, that are not reflected in the accounts of the respondent and the value of the item amounts to \$100,000 or more. If an actual monetary amount is not known and an estimate of the amount of any item involved is not feasible, disclosure should be made describing the contingency and explaining why an estimate is not determinable.

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation, assessments or possi-

ble assessments of additional taxes, and agreements or obligations to repurchase securities or property.

2. Information concerning the guaranties and suretyships are to be shown in other schedules provided for those items and not in this schedule.

3. In column (a) give a description of each item of contingent assets and liabilities under an inserted caption "CONTINGENT ASSETS" or "CONTINGENT LIABILITIES," as appropriate, and in column (b) show the amount of each item.

Line No.	Item (a)	Amount (b)	
		\$	
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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38			
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40			
41			
42			
43			
44			
45			

## 234. PROPRIETARY COMPANIES

Give particulars called for regarding inactive proprietary companies, as defined in Schedule No. 411, page 94. The separation of accounts 731 and 732 into the various subdivisions shown below should be estimated, if not actually shown on respondent's books. Enter brief designations of the several proprietary companies at the heads of their respective columns.

Line No.	Item	DOES NOT APPLY TO THIS COMPANY											
1	Mileage owned:												
2	Road, State of _____												
3	Road, State of _____												
4	Road, State of _____												
5	Second and additional main tracks.....												
6	Passing tracks, cross-overs, and turn-outs.....												
7	Way switching tracks.....												
8	Yard switching tracks.....												
9	Road and equipment property:												
10	Road.....												
11	Equipment.....												
12	General expenditures.....												
13	Other property accounts*.....												
14	Total (account 731).....												
15	Improvements on leased property:												
16	Road.....												
17	Equipment.....												
18	General expenditures.....												
19	Total (account 732).....												
20	Depreciation and amortization (accounts 735, 736, and 785).....												
21	Capital stock (account 791).....												
22	Funded debt unmatured (account 765).....												
23	Debt in default (account 768).....												
24	Amounts payable to affiliated companies (account 769).....												

  

Line No.	Item												
1	Mileage owned:												
2	Road, State of _____												
3	Road, State of _____												
4	Road, State of _____												
5	Second and additional main tracks.....												
6	Passing tracks, cross-overs, and turn-outs.....												
7	Way switching tracks.....												
8	Yard switching tracks.....												
9	Road and equipment property:												
10	Road.....												
11	Equipment.....												
12	General expenditures.....												
13	Other property accounts*.....												
14	Total (account 731).....												
15	Improvements on leased property:												
16	Road.....												
17	Equipment.....												
18	General expenditures.....												
19	Total (account 732).....												
20	Depreciation and amortization (accounts 735, 736, and 785).....												
21	Capital stock (account 791).....												
22	Funded debt unmatured (account 765).....												
23	Debt in default (account 768).....												
24	Amounts payable to affiliated companies (account 769).....												

\*Includes account Nos. 80, "Other elements of investment," and 90, "Construction work in progress."

## 300. INCOME ACCOUNT FOR THE YEAR

1. Give the Income Account of the respondent for the year in accordance with the rules prescribed in the Uniform System of Accounts for Railroad Companies.

2. In column (d) show against the appropriate account the amount of income that is offset by deductions in other income accounts of respondent so far as they relate to companies the operations of which are covered by this operating report, the amount of such deductions or dispositions to be also shown against appropriate accounts. For example, road (A) operates road (B) under lease for a

rental of \$1,000,000, but road (A) owns 50 percent of the stock of road (B) on which it receives \$250,000 in dividends. The entries in column (d) should be: Account No. 513, "Dividend income," \$250,000; Account No. 542, "Rent for leased roads and equipment," \$250,000. Again, if road (C) has issued its own securities to acquire a part or all of the securities of road (D), a separately operated carrier, no entries should be made in column (d) by road (C) even though dividends or interest is received on such securities held by road (C). But if road (D) is a

Line No.	Item	Amount for current year			Amount for preceding year			Offsetting debits and credits for current year		
	(a)	(b)			(c)			(d)		
	<b>ORDINARY ITEMS</b>	\$			\$			\$		
1	<b>OPERATING INCOME</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
2	<b>RAILWAY OPERATING INCOME</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
3	(501) Railway operating revenues (p. 69) -----	13	247	220	9	746	923			
4	(531) Railway operating expenses (p. 76) -----	7	115	143	6	163	042			
5	Net revenue from railway operations -----	6	132	587	3	583	881			
6	(532) Railway tax accruals (p. 82) -----	3	445	096	2	188	365			
7	Railway operating income -----	2	687	491	1	395	516			
8	<b>RENT INCOME</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
9	(503) Hire of freight cars and highway revenue equipment—									
10	Credit balance (p. 88) -----		8	175						
11	(504) Rent from locomotives (p. 89) -----									
12	(505) Rent from passenger-train cars (p. 89) -----									
13	(506) Rent from floating equipment -----		1	630		1	430			
14	(507) Rent from work equipment -----									
15	(508) Joint facility rent income -----		9	805		1	430			
16	Total rent income -----									
17	<b>RENTS PAYABLE</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
18	(536) Hire of freight cars and highway revenue equipment—		432	571		279	291			
19	Debit balance (p. 88) -----		16	221						
20	(537) Rent for locomotives (p. 89) -----									
21	(538) Rent for passenger-train cars (p. 89) -----									
22	(539) Rent for floating equipment -----		18	031		8	030			
23	(540) Rent for work equipment -----									
24	(541) Joint facility rents -----		460	823		287	321			
25	Total rents payable -----		451	019		285	891			
26	Net rents (lines 15, 23) -----	2	236	473	1	109	625			
27	Net railway operating income (lines 7, 24) -----									
28	<b>OTHER INCOME</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
29	(502) Revenues from miscellaneous operations (p. 45) -----									
30	(509) Income from lease of road and equipment (p. 86) -----		52	106		52	769			
31	(510) Miscellaneous rent income (p. 86) -----									
32	(511) Income from nonoperating property (p. 45) -----									
33	(512) Separately operated properties—Profit (p. 87) -----									
34	(513) Dividend income -----		110	135		102	612			
35	(514) Interest income -----									
36	(516) Income from sinking and other reserve funds -----									
37	(517) Release of premiums on funded debt -----									
38	(518) Contributions from other companies -----			95			95			
39	(519) Miscellaneous income (p. 92) -----		162	336		155	476			
40	Total other income -----	2	398	809	1	265	101			
41	Total income (lines 25, 38) -----									
42	<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
43	(534) Expenses of miscellaneous operations (p. 45) -----									
44	(535) Taxes on miscellaneous operating property (p. 45) -----		32	959		34	574			
45	(543) Miscellaneous rents (p. 91) -----									
46	(544) Miscellaneous tax accruals (p. 45) -----									
47	(545) Separately operated properties—Loss (p. 87) -----									
48	(549) Maintenance of investment organization -----									
49	(550) Income transferred to other companies -----			491			250			
50	(551) Miscellaneous income charges (p. 92) -----		33	450		37	824			
51	Total miscellaneous deductions -----	2	365	359	1	230	277			
52	Income available for fixed charges (lines 39, 49) -----									



## 300. INCOME ACCOUNT FOR THE YEAR—Continued

"proprietary" company for which no separate operating report is rendered, appropriate entries in column (d) should be made by road (C). If a leased road is assigned to another company for operation, the rent paid should be offset by the rent received. The examples indicated should not be taken to exclude others of a similar nature.

3. Returns for the year reported on lines 1 to 25, inclusive, should be analyzed in columns (e) to (k) in accordance with the Commission's rules governing the separation of operating

expenses between freight and passenger service; railroads.

4. Any unusual accruals involving substantial amounts included in column (b) on lines 9 to 25, inclusive, should be fully explained in a footnote.

5. All contra entries hereunder should be indicated in parenthesis.

## RAIL LINE, INCLUDING WATER TRANSFERS

Related solely to freight service (e)			Apportioned to freight service (f)			Total freight service (g)			Related solely to passenger and allied services (h)			Apportioned to passenger and allied services (i)			Total passenger service (j)			Other items not related to either freight or to passenger and allied services (k)			Line No.
\$			\$			\$			\$			\$			\$			\$			
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	1
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	2
13	247	730	xx	xx	xx	13	247	730	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	3
7	115	143				7	115	143				xx	xx	xx							4
xx	xx	xx	xx	xx	xx	6	132	587	xx	xx	xx	xx	xx	xx							6
3	445	096				3	445	096													6
xx	xx	xx	xx	xx	xx	2	687	491	xx	xx	xx	xx	xx	xx							7
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	8
	8	175				8	175														9
																					10
	1	630				1	630														11
																					12
xx	xx	xx	xx	xx	xx	9	805		xx	xx	xx	xx	xx	xx							13
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	14
432	571					432	571														15
14	221					14	221														16
																					17
																					18
																					19
	12	031				12	031														20
																					21
xx	xx	xx	xx	xx	xx	440	823		xx	xx	xx	xx	xx	xx							22
xx	xx	xx	xx	xx	xx	(	451	018	xx	xx	xx	xx	xx	xx							23
xx	xx	xx	xx	xx	xx	2	236	472	xx	xx	xx	xx	xx	xx							24
																					25

If this report is made for a system, list hereunder the names of all companies included in the system returns:

## 300. INCOME ACCOUNT FOR THE YEAR—Concluded

Line No.	Item (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		\$			\$			\$		
51	<b>FIXED CHARGES</b>	x x	x x	x x	x x	x x	x x	x x	x x	x x
52	(542) Rent for leased roads and equipment (p. 90).....		16	613		15	000			
53	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
54	(a) Fixed interest not in default.....									
55	(b) Interest in default.....									
56	(547) Interest on unfunded debt.....									
57	(548) Amortization of discount on funded debt.....									
58	Total fixed charges.....		16	613		15	000			
59	Income after fixed charges (lines 50, 58).....	2	348	746	1	215	277			
60	<b>OTHER DEDUCTIONS</b>	x x	x x	x x	x x	x x	x x	x x	x x	x x
61	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
62	(c) Contingent interest.....									
63	Ordinary income (lines 59, 62).....	2	348	746	1	215	277			
64	<b>EXTRAORDINARY AND PRIOR PERIOD ITEMS</b>	x x	x x	x x	x x	x x	x x	x x	x x	x x
65	(570) Extraordinary items — Net Credit (Debit)(p. 92) .....									
66	(580) Prior period items — Net Credit (Debit)(p. 92) .....									
67	(590) Federal income taxes on extraordinary and prior period items— Debit (Credit)(p. 92).....									
68	Total extraordinary and prior period items — Credit (Debit).....									
69	Net income transferred to Retained Income-Unappropriated (lines 63, 68).....	2	348	746	1	215	277			

NOTE.—See page 301B for explanatory notes, which are an integral part of the Income Account for the Year.

## NOTES AND REMARKS

## INCOME ACCOUNT FOR THE YEAR—EXPLANATORY NOTES

The space below is provided for the purpose of disclosing additional information concerning items of income for the current year. Each carrier shall give the particulars of items herein. Enter in separate notes with suitable explanation, amounts included in income accounts in connection with any unusual and material accrual or changeover in accounting practice, and other matters of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles. Minor items which have no consequential

effect on net income for the year need not be reported. If carrier has nothing to report, insert the word "None". The tax consequences of use of accelerated depreciation and tax guideline service lives, the investment tax credit, as well as other unusual and significant tax items and matters, are to be disclosed in Schedule 350, under Section C pertaining to analysis of Federal income taxes. The explanation of items included in accounts 570, "Extraordinary items"; 580, "Prior period items"; and 590, "Federal income taxes on extraordinary and prior period items" are to be disclosed in Schedule 396, page 92.

Railway Operating Revenue for the year 1972 includes \$ 904,062  
for 1971 Demurrage Revenue held in Reserve at 12/31/71  
pending final decision on increased Demurrage Rates  
in I & S docket 8527



## 305. RETAINED INCOME—UNAPPROPRIATED

1. Show hereunder the items of the Retained Income Accounts of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies.

2. All contra entries hereunder should be indicated in parentheses.  
3. Indicate under "Remarks" the amount of assigned Federal income tax consequences, accounts 606 and 616.

Line No.	Item (a)	Amount (b)			Remarks (c)
	CREDITS				
1	(602) Credit balance transferred from Income (p. 66) -----	\$ 2	348	746	
2	(606) Other credits to retained income -----				Net of Federal income taxes ----- \$ _____
3	(622) Appropriations released -----				
4	Total -----	2	348	746	
	DEBITS				
5	(612) Debit balance transferred from Income (p. 66) -----				
6	(616) Other debits to retained income -----				Net of Federal income taxes ----- \$ _____
7	(620) Appropriations for sinking and other reserve funds -----				
8	(621) Appropriations for other purposes -----				
9	(623) Dividends (p. 68) -----	2	250	000	
10	Total -----	2	250	000	
11	Net increase during year* -----		98	746	
12	Balance at beginning of year (p. 11) -----	6	439	523	
13	Balance at end of year (carried to p. 11)* -----	6	538	269	

\* Amount in parentheses indicates debit balance.

Note.—See p. 92, schedule 396, for analysis of Retained Income accounts.

## 308. DIVIDEND APPROPRIATIONS

1. Give particulars of each dividend declared. For par value or nonpar stock, show in column (d) the respective total par value or total number of shares on which dividend was declared and the corresponding rate percent or per share in column (b) or (c). If any such dividend was payable in anything other than cash, explain the matter fully in a footnote.  
2. If an obligation of any character has been incurred for the purpose of procuring funds for the payment of any dividend or for the purpose of

replenishing the treasury of the respondent after payment of any dividend, give full particulars in a footnote. If any class of stock received a return not reportable in this schedule, state the particulars of the case in a footnote.

3. The sum of the dividends stated in column (e) should equal the amount shown in schedule No. 305.

Line No.	Name of security on which dividend was declared (a)	Rate percent (par value stock) or rate per share (nonpar stock)		Total par value of stock or total number of shares of nonpar stock on which dividend was declared (d)	Dividends (account 623) (e)	DATES	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
41	Capital Stock	50.00		\$ 150 000	\$ 75 000	1/24/72	1/28/72
42	" "	50.00		150 000	75 000	4/17/72	5/11/72
43	" "		300.00	150 000	450 000	4/17/72	5/11/72
44	" "	50.00		150 000	75 000	7/13/72	7/25/72
45	" "	50.00		150 000	75 000	10/23/72	10/31/72
46			1,000.00	150 000	1,500 000	12/18/72	12/27/72
47		200.00	1,300.00				
48							
49							
50							
51							
52							
53					2 250 000		

## 310. RAILWAY OPERATING REVENUES

1. State the railway operating revenues of the respondent for the year classifying them in accordance with the Uniform System of Accounts for Railroad Companies and distribute the amounts among the classes of service as indicated. In the absence of records separating revenues between freight and passenger trains, the distribution should be estimated on the basis of the best data available.

2. Assign rail-line revenues, including revenues from water transfers and highway motor vehicle operations, to "Freight service" or to "Passenger and allied services" according to the type of train (or other equipment) by which the traffic moved.

3. Incidental revenues should be assigned as provided for in the schedule.

4. Revenues which are not assignable to freight service or to passenger and allied services are includible in column (e) only in cases where the related operating expenses are reportable in column (i) of schedule No. 320. If the expenses are assigned to the classes of service mentioned, the revenues, likewise, should be distributed on an equitable basis.

5. Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.

Line No.	Class of railway operating revenues	Amount of revenue for the year			RAIL-LINE REVENUES, INCLUDING WATER TRANSFERS						Other revenues not assignable to freight or to passenger and allied services			Remarks
					Assignable to freight service			Assignable to passenger and allied services						
	(a)	(b)			(c)			(d)			(e)			(f)
	TRANSPORTATION—RAIL LINE	\$			\$			\$			\$			
1	(101) Freight*										X	X	X	
2	(102) Passenger*										X	X	X	
3	(103) Baggage										X	X	X	
4	(104) Sleeping car										X	X	X	
5	(105) Parlor and chair car										X	X	X	
6	(106) Mail										X	X	X	
7	(107) Express										X	X	X	
8	(108) Other passenger-train†										X	X	X	
9	(109) Milk										X	X	X	
10	(110) Switching*	9	880	560	9	880	560				X	X	X	
11	(113) Water transfers													
12	Total rail line transportation revenue	9	880	560	9	880	560							
	INCIDENTAL													
13	(131) Dining and buffet										X	X	X	
14	(132) Hotel and restaurant													
15	(133) Station, train, and boat privileges													
16	(135) Storage—Freight							X	X	X	X	X	X	
17	(137) Demurrage	3	250	635	3	250	635	X	X	X	X	X	X	
18	(138) Communication													
19	(139) Grain elevator							X	X	X	X	X	X	
20	(141) Power													
21	(142) Rents of buildings and other property													
22	(143) Miscellaneous		116	535		116	535							
23	Total incidental operating revenue	3	367	170	3	367	170							
	JOINT FACILITY													
24	(151) Joint facility—Cr.													
25	(152) Joint facility—De													
26	Total joint facility operating revenue		NONE			NONE								
27	Total railway operating revenues	13	247	730	13	247	730							

\*Report hereunder the charges to these accounts representing:

A. Payments made to others for—

1. Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates: \$ NONE

(a) Of the amount reported for item A.1, \_\_\_\_\_ % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (check one):  
Actual ( ) Estimated ( )

2. Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement: \$ NONE

3. Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates): \$ NONE

(a) Payments for transportation of persons: \$ NONE

(b) Payments for transportation of freight shipments: \$ NONE

†Governmental aid for providing passenger commuter or other passenger-train service included in account 108, as provided in item (d) of that account: \$ NONE

NOTE—Gross charges for protective services to perishable freight, without deduction for any proportion thereof credited to account No. 101, "Freight" (not required from switching and terminal companies): \$ NONE

1. Charges for service for the protection against heat: \$ NONE

2. Charges for service for the protection against cold: \$ NONE

## 320. RAILWAY OPERATING EXPENSES

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and analyzing them in accordance with the Commission's rules governing the separation of operating expenses between freight and passenger service; railroads. The returns to accounts 207-221 should be classified as provided for by instructions pertaining to those accounts in the effective rules. The designations shown in column (a) for these accounts are defined as follows:

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year		
		\$		
1	MAINTENANCE OF WAY AND STRUCTURES			
2	(201) Superintendence.....		24	267
3	(202) Roadway maintenance—Yard switching tracks.....		90	504
4	Roadway maintenance—Way switching tracks.....			
5	Roadway maintenance—Running tracks.....			
6	(206) Tunnels and subways—Yard switching tracks.....			
7	Tunnels and subways—Way switching tracks.....			
8	Tunnels and subways—Running tracks.....			
9	(208) Bridges, trestles, and culverts—Yard switching tracks.....		1	991
10	Bridges, trestles, and culverts—Way switching tracks.....			
11	Bridges, trestles, and culverts—Running tracks.....			
12	(210) Elevated structures—Yard switching tracks.....			
13	Elevated structures—Way switching tracks.....			
14	Elevated structures—Running tracks.....			
15	(212) Ties—Yard switching tracks.....		13	857
16	Ties—Way switching tracks.....			
17	Ties—Running tracks.....			
18	(214) Rails—Yard switching tracks.....		27	280
19	Rails—Way switching tracks.....			
20	Rails—Running tracks.....			
21	(216) Other track material—Yard switching tracks.....		65	795
22	Other track material—Way switching tracks.....			
23	Other track material—Running tracks.....			
24	(218) Ballast—Yard switching tracks.....			442
25	Ballast—Way switching tracks.....			
26	Ballast—Running tracks.....			
27	(220) Track laying and surfacing—Yard switching tracks.....		211	835
28	Track laying and surfacing—Way switching tracks.....			
29	Track laying and surfacing—Running tracks.....			
30	(221) Fences, snowsheds, and signs—Yard switching tracks.....			
31	Fences, snowsheds, and signs—Way switching tracks.....			
32	Fences, snowsheds, and signs—Running tracks.....			
33	(227) Station and office buildings.....		86	367
34	(229) Roadway buildings.....		15	434
35	(231) Water stations.....			
36	(233) Fuel stations.....			273
37	(235) Shops and engine houses.....		32	847
38	(237) Grain elevators.....			
39	(239) Storage warehouses.....			
40	(241) Wharves and docks.....			
41	(243) Coal and ore wharves.....			
42	(244) TOFC/COFC terminals.....			
43	(247) Communication systems.....		2	648
44	(249) Signals and interlockers.....		13	982
45	(253) Power plants.....			
46	(257) Power-transmission systems.....			
47	(265) Miscellaneous structures.....			
48	(266) Road property—Depreciation (p. 78).....		34	683
49	(267) Retirements—Road (p. 78).....			
50	(269) Roadway machines.....		29	011
51				
52				
53				



## 320. RAILWAY OPERATING EXPENSES—Continued

*Yard switching tracks.*—Yards where separate switching services are maintained, including classification, house, team, industry, and other tracks switched by yard locomotives.

*Way switching tracks.*—Station, team, industry, and other switching tracks for which no separate switching service is maintained.

*Running tracks.*—Running tracks, passing tracks, cross-overs, etc., including turn-outs from those tracks to clearance points.

Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																					Line No.
Expenses related solely to freight service			Common expenses apportioned to freight service			Total freight expense			Related solely to passenger and allied services			Common expenses apportioned to passenger and allied services			Total passenger expense			Other expenses not related to either freight or to passenger and allied services			
(c)			(d)			(e)			(f)			(g)			(h)			(i)			
\$			\$			\$			\$			\$			\$			\$			
x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	

## 320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	XX	XX
MAINTENANCE OF WAY AND STRUCTURES—Continued				
54	(270) Dismantling retired road property.....			
55	(271) Small tools and supplies.....		67	055
56	(272) Removing snow, ice, and sand.....		11	850
57	(273) Public improvements—Maintenance.....			
58	(274) Injuries to persons.....		61	435
59	(275) Insurance.....		9	587
60	(276) Stationery and printing.....		6	362
61	(277) Employees' health and welfare benefits.....		55	174
62	(281) Right-of-way expenses.....			
63	(282) Other expenses.....		31	087
64	(278) Maintaining joint tracks, yards, and other facilities—Dr.....			
65	(279) Maintaining joint tracks, yards, and other facilities—Cr.....			
66	Total—All road property depreciation (account 266).....		34	683
67	Total—All other maintenance of way and structures accounts.....		859	033
68	Total maintenance of way and structures.....		893	716
MAINTENANCE OF EQUIPMENT				
69	(301) Superintendence.....		111	949
70	(302) Shop machinery.....		11	705
71	(304) Power-plant machinery.....			
72	(305) Shop and power-plant machinery—Depreciation (p. 80).....		5	483
73	(306) Dismantling retired shop and power-plant machinery.....			
74	(311) Locomotives—Repairs, Diesel locomotives—Yard.....		233	547
75	Locomotives—Repairs, Diesel locomotives—Other.....			
76	Locomotives—Repairs, Other than Diesel—Yard.....			
77	Locomotives—Repairs, Other than Diesel—Other.....			
78	(314) Freight-train cars—Repairs*.....		355	265
79	(317) Passenger-train cars—Repairs.....			
80	(318) Highway revenue equipment—Repairs.....			
81	(323) Floating equipment—Repairs.....			
82	(326) Work equipment—Repairs.....		5	652
83	(328) Miscellaneous equipment—Repairs.....		20	862
84	(329) Dismantling retired equipment.....		16	770
85	(330) Retirements—Equipment (p. 80).....			
86	(331) Equipment—Depreciation (p. 80).....		256	377
87	(332) Injuries to persons.....		36	897
88	(333) Insurance.....		14	247
89	(334) Stationery and printing.....		7	507
90	(335) Employees' health and welfare benefits.....		57	338
91	(339) Other expenses.....		36	551
92	(336) Joint maintenance of equipment expenses—Dr.....			
93	(337) Joint maintenance of equipment expenses—Cr.....			
94	Total—All equipment depreciation (accounts 305 and 331).....		261	860
95	Total—All other maintenance of equipment accounts.....		908	295
96	Total maintenance of equipment.....		1	170
TRAFFIC				
97	(351) Superintendence.....			
98	(352) Outside agencies.....			
99	(353) Advertising**.....			
100	(354) Traffic associations.....			
101	(355) Fast freight lines.....			
102	(356) Industrial and immigration bureaus.....			
103	(357) Insurance.....			
104	(358) Stationery and printing.....			
105	(359) Employees' health and welfare benefits.....			
106	(360) Other expenses.....			
107	Total traffic.....		NONE	
108	*Includes debits of \$ 1,142 for charges on account of work done by others and includes credits of \$ 51,534 on account of work charged to others.			
109	**Value of transportation issued in exchange for advertising. \$ NONE			







## 320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																					
Expenses related solely to freight service (e)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
\$	x	x	\$	x	x	\$	x	x	\$	x	x	\$	x	x	\$	x	x	\$	x	x	
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Line No.	Name of railway operating expense account	Amount of operating expenses for the year	
	(a)	(b)	
	TRANSPORTATION—RAIL LINE		
110	(371) Superintendence.....	427	142
111	(372) Dispatching trains.....	73	055
112	(273) Station employees.....	48	166
113	(374) Weighing, inspection, and demurrage bureaus.....		60
114	(375) Coal and ore wharves.....	40	698
115	(376) Station supplies and expenses.....	459	26
116	(377) Yardmasters and yard clerks.....	1,865	420
117	(378) Yard conductors and brakemen.....		
118	(379) Yard switch and signal tenders.....	986	472
119	(380) Yard enginemen.....	82	470
120	(382) Yard switching fuel.....		
121	(383) Yard switching power produced.....		
122	(384) Yard switching power purchased.....	64	826
123	(388) Servicing yard locomotives.....	49	567
124	(389) Yard supplies and expenses.....		
125	(392) Train enginemen.....		
126	(394) Train fuel.....		
127	(395) Train power produced.....		
128	(396) Train power purchased.....		
129	(400) Servicing train locomotives.....		
130	(401) Trainmen.....		
131	(402) Train supplies and expenses*.....		
132	(403) Operating sleeping cars.....		
133	(404) Signal and interlocker operation.....		
134	(405) Crossing protection.....		
135	(406) Drawbridge operation.....		
136	(407) Communication system operation.....	2	425
137	(408) Operating floating equipment.....		
138	(409) Employees' health and welfare benefits.....	252	326
139	(410) Stationery and printing.....	11	518
140	(411) Other expenses.....	202	402
141	(414) Insurance.....	21	294
142	(415) Clearing wrecks.....	27	516
143	(416) Damage to property.....	9	618
144	(417) Damage to livestock on right of way.....		
145	(418) Loss and damage—Freight.....		
146	(419) Loss and damage—Baggage.....		
147	(420) Injuries to persons.....	73	241
148	(421) TOFC/COFC terminals.....		
149	(422) Other highway transportation expenses.....		
150	(390) Operating joint yards and terminals—Dr.....		
151	(391) Operating joint yards and terminals—Cr.....		
152	(412) Operating joint tracks and facilities—Dr.....		
153	(413) Operating joint tracks and facilities—Cr.....		
154	Total transportation—Rail line.....	4	697, 966
	*Includes gross charges and credits for heater and refrigerator service as follows:		
155	Freight train cars: Refrigerator—Charges.....	NONE	
156	—Credits.....		
157	Heater—Charges.....		
158	—Credits.....		
159	TOFC trailers: Refrigerator—Charges.....		
160	—Credits.....		
161	Heater—Charges.....		
162	—Credits.....		

## 320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS															Line No.							
Expenses related solely to freight service (c)			Common expenses appor- tioned to freight service (d)			Total freight expense (e)			Related solely to passen- ger and allied services (f)			Common expenses appor- tioned to passenger and allied services (g)				Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			
\$			\$			\$			\$			\$				\$			\$			
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## 320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)			
		\$	XX	XX	XX
	<b>MISCELLANEOUS OPERATIONS</b>				
163	(441) Dining and buffet service.....				
164	(442) Hotels and restaurants.....				
165	(443) Grain elevators.....				
166	(445) Producing power sold.....				
167	(446) Other miscellaneous operations.....				
168	(449) Employees' health and welfare benefits.....				
169	(447) Operating joint miscellaneous facilities—Dr.....				
170	(448) Operating joint miscellaneous facilities—Cr.....				
171	Total miscellaneous operations.....		<b>NONE</b>		
	<b>GENERAL</b>		XX	XX	XX
172	(451) Salaries and expenses of general officers.....		81	088	
173	(452) Salaries and expenses of clerks and attendants.....		61	728	
174	(453) General office supplies and expenses.....		18	428	
175	(454) Law expenses.....		22	991	
176	(455) Insurance.....		4	165	
177	(456) Employees' health and welfare benefits.....		6	238	
178	(457) Pensions.....		151	161	
179	(458) Stationery and printing.....		1	178	
180	(460) Other expenses*.....		6	269	
181	(461) General joint facilities—Dr.....				
182	(462) General joint facilities—Cr.....				
183	Total general expenses.....		353	306	
184	Grand total railway operating expenses.....		2	115	143
185	Operating ratio (ratio of operating expenses to operating revenues) <u>53.71</u> percent. (Two decimal places required).....				

186 Amount of employee compensation† (applicable to the current year) chargeable to operating expenses: \$ 5,247,736

\*Give description and amount of charges to account No. 460, "Other expenses," for severance payments made to employees. This includes payments made as a result of agreements with employee organizations and awards pursuant to decisions of arbitration boards or by specific orders of this Commission or by voluntary action on the part of respondent. This also includes severance payments in cases relating to mergers and situations involving reduction in employees because of abandonment or consolidation of facilities.

Description of payments

Amount

\$

**NONE**

†Includes "straight time paid for" in train and engine service, and "time actually worked and paid for at straight time rates" in other services; all overtime in train and engine service, and overtime paid for at punitive rates in other services; and "constructive allowances, including vacations and holidays" in train and engine service and "vacations, holidays, and other allowances" in other services. (Compensation chargeable to operating expenses applicable to prior years, which was paid or is payable under labor awards of the current year or for other reasons, should be shown in Schedule 361C and not included in this return.)

## 320. RAILWAY OPERATING EXPENSES—Concluded

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																	Line No.									
Expenses related solely to freight service (c)				Common expenses apportioned to freight service (d)				Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)				Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)					
\$				\$				\$			\$			\$				\$			\$			\$		
x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
																							</			

**322. ROAD PROPERTY—DEPRECIATION**

Give the particulars called for with respect to the amount charged to account 266, "Road property—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
301	(1) Engineering.....			567
302	(2½) Other right-of-way expenditures.....			
303	(3) Grading.....			220
304	(5) Tunnels and subways.....			
305	(6) Bridges, trestles, and culverts.....		1	203
306	(7) Elevated structures.....			
307	(13) Fences, snowsheds, and signs.....			185
308	(16) Station and office buildings.....		5	257
309	(17) Roadway buildings.....			534
310	(18) Water stations.....			
311	(19) Fuel stations.....			122
312	(20) Shops and enginehouses.....		4	305
313	(21) Grain elevators.....			
314	(22) Storage warehouses.....			
315	(23) Wharves and docks.....			
316	(24) Coal and ore wharves.....			
317	(25) TOFC/COFC terminals.....			
318	(26) Communication systems.....		3	722
319	(27) Signals and interlockers.....			625
320	(29) Power plants.....			40
321	(31) Power-transmission systems.....		1	060
322	(35) Miscellaneous structures.....			
323	(37) Roadway machines.....		15	593
324	(39) Public improvements—Construction.....			
325	All other road accounts.....			
326	Total (account 266).....		34	683

**324. RETIREMENTS—ROAD**

Give the particulars called for with respect to the amount included in account 267, "Retirements—Road," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
341	(1) Engineering.....			
342	(2½) Other right-of-way expenditures.....			
343	(3) Grading.....			
344	(5) Tunnels and subways.....			
345	(8) Ties.....			
346	(9) Rails.....			
347	(10) Other track material.....			
348	(11) Ballast.....			
349	(12) Track laying and surfacing.....			
350	(38) Roadway small tools.....			
351	(39) Public improvements—Construction.....			
352	(43) Other expenditures—Road.....			
353	(76) Interest during construction.....			
354	(77) Other expenditures—General.....			
355	(80) Other elements of investment.....			
356	All other road accounts.....			
357	Total (account 267).....		NONE	



### 322. ROAD PROPERTY—DEPRECIATION

[illegible]

### 324. RETIREMENTS—ROAD

[illegible]

**326. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION**

Give the particulars called for with respect to the amount charged to account 305, "Shop and power-plant machinery—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)	
		\$	
391	(44) Shop machinery.....		5 483
392	(45) Power-plant machinery.....		5 483
393	Total (account 305).....		

**328. RETIREMENTS—EQUIPMENT**

Give the particulars called for with respect to the amount included in account 330, "Retirements—Equipment," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)	
		\$	
401	(52) Locomotives-----		
402	(53) Freight-train cars.....		
403	(54) Passenger-train cars.....		
404	(55) Highway revenue equipment-----		
405	(56) Floating equipment.....		
406	(57) Work equipment.....		
407	(58) Miscellaneous equipment.....		
408	(76) Interest during construction.....		
409	(77) Other expenditures—General.....		
410	(80) Other elements of investment.....		
411	Total (account 330).....		NONE

**330. EQUIPMENT—DEPRECIATION**

Give the particulars called for with respect to the amount charged to account 331, "Equipment—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)	
		\$	
431	(52) Locomotives—Yard-----		74 382
432	(52) Locomotives—Other-----		170 085
433	(53) Freight-train cars.....		
434	(54) Passenger-train cars.....		
435	(55) Highway revenue equipment-----		
436	(56) Floating equipment.....		4 424
437	(57) Work equipment.....		7 486
438	(58) Miscellaneous equipment.....		256 377
439	Total (account 331).....		

## 326. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS														Other expenses not related to either freight or to passenger and allied services				Line No.			
Expenses related solely to freight service (e)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)							Total passenger expense (h)		
\$			\$			\$			\$			\$			\$			\$			
																					391
																					392
																					393

## 328. RETIREMENTS—EQUIPMENT—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS															Other expenses not related to either freight or to passenger and allied services			Line No.		
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)							Total passenger expense (h)	
\$			\$			\$			\$			\$			\$			\$		
																				401
																				402
																				403
																				404
																				405
																				406
																				407
																				408
																				409
																				410
																				411

## 330. EQUIPMENT—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS														Other expenses not related to either freight or to passenger and allied services	Line No.					
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)				Total passenger expense (h)				
\$			\$			\$			\$			\$			\$			\$		
																				431
																				432
																				433
																				434
																				435
																				436
																				437
																				438
																				439



## 350. RAILWAY TAX ACCRUALS

1. In Sections A and B show the particulars called for with respect to net accruals of taxes on railroad property, and U.S. Government taxes charged to account 532, "Railway tax accruals" of the re-

spondent's Income account for the year.

2. In Section C show an analysis and distribution of Federal income taxes.

A. Other Than U.S. Government Taxes				B. U.S. Government Taxes					
Line No.	State (a)	Amount (b)			Kind of tax (c)	Amount (d)			Line No.
		\$				\$	x x	x x	
1	Alabama				Income taxes:				
2	Alaska				Normal tax and surtax	3	012	500	58
3	Arizona				Excess profits				59
4	Arkansas				TOTAL--Income taxes	2	012	500	60
5	California				Old-age retirement*		404	609	61
6	Colorado				Unemployment insurance		80	524	62
7	Connecticut				All other United States taxes				63
8	Delaware				Total--U.S. Government taxes	2	497	630	64
9	Florida				GRAND TOTAL--Railway Tax Accruals				
10	Georgia				(account 532)	3	48	096	65
11	Hawaii				C. Analysis of Federal Income Taxes				
12	Idaho				Provision for income taxes based on taxable net income recorded in the accounts for the year	2	062	320	66
13	Illinois				Net decrease (or increase) because of use of accelerated depreciation under section 167 of the Internal Revenue Code and guideline lives pursuant to Revenue Procedure 62-21 and different basis used for book depreciation		12	165	67
14	Indiana				Net increase (or decrease) because of accelerated amortization of facilities under section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation				68
15	Iowa				Net decrease (or increase) because of investment tax credit authorized in Revenue Act of 1962	(	12	137	69
16	Kansas				Net decrease (or increase) because of accelerated amortization of certain rolling stock under section 184 of the Internal Revenue Code and basis used for book depreciation	(	25	148	70
17	Kentucky				Net decrease or (or increase) because of amortization of certain rights-of-way investment under section 185 of the Internal Revenue Code				71
18	Louisiana								72
19	Maine								73
20	Maryland								74
21	Massachusetts								75
22	Michigan								76
23	Minnesota								77
24	Mississippi				Net applicable to the current year	1	987	200	78
25	Missouri				Adjustments applicable to previous years (net debit or credit), except carry-backs and carry-overs				79
26	Montana				Adjustments for carry-backs				80
27	Nebraska				Adjustments for carry-overs		25	300	81
28	Nevada				Total	2	012	500	82
29	New Hampshire				Distribution:	x x	x x	x x	
30	New Jersey				Account 532	2	012	500	83
31	New Mexico				Account 590				84
32	New York				Other (Specify)				85
33	North Carolina				Total	2	012	500	86
34	North Dakota				Note.--The amount shown on line 60 should equal line 83; the amount shown on line 82 should equal line 87.				
35	Ohio				*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:				
36	Oklahoma				Hospital insurance	\$	25	306	88
37	Oregon				Supplemental annuities		28	882	89
38	Pennsylvania								
39	Rhode Island								
40	South Carolina								
41	South Dakota								
42	Tennessee								
43	Texas								
44	Utah								
45	Vermont								
46	Virginia								
47	Washington								
48	West Virginia								
49	Wisconsin								
50	Wyoming								
51	District of Columbia								
52	OTHER	x x	x x	x x					
53	Canada								
54	Mexico								
55	Puerto Rico								
56									
57	TOTAL--Other than U.S. Government taxes		247	466					

### 351. RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the respondent is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating however, intercompany amounts to be eliminated in such consolidated return.

Line No.		
1	Net income for year from Schedule 300 (p. 66)-----	\$-----
	Reconciling amounts (list additional income and unallowable deductions followed by additional deductions and nontaxable income)	
2	-----	-----
3	-----	-----
4	-----	-----
5	-----	-----
6	-----	-----
7	-----	-----
8	-----	-----
9	-----	-----
10	-----	-----
11	-----	-----
12	-----	-----
13	-----	-----
14	-----	-----
15	-----	-----
16	-----	-----
17	-----	-----
18	-----	-----
19	-----	-----
20	-----	-----
21	-----	-----
22	-----	-----
23	-----	-----
24	-----	-----
25	-----	-----
26	-----	-----
27	-----	-----
28	-----	-----
29	-----	-----
30	Federal tax net income-----	
31	Amount taxed as ordinary income -----	\$-----
32	Amount taxed as capital gains -----	XXXXXXXXXX
33	Total (should be same as line 30)-----	XXXXXXXXXX



## 352. COMPUTATION OF FEDERAL INCOME TAXES

All carriers who are not members of a group which files a consolidated Federal tax return shall complete parts 1 and 3. Carriers who are members of a group which files a consolidated Federal tax return shall complete parts 2 and 3. All carriers shall furnish information requested at bottom of schedule.

Line No.		
	1. Computation of tax accrual on a separate return:	
1	Tax on ordinary income .....	\$ .....
2	Tax on capital gains .....	.....
3	Total tax .....	.....
4	Less tax credits .....	.....
5	Tax accrual for year .....	=====
	2. If respondent is a member of an affiliated group which files a consolidated tax return, compute tax accrual in (a) as if filing on a separate return basis. Also compute tax accrual in (b) to reflect tax liability as allocated to respondent on consolidated tax return and complete Schedule 353.	
	(a) Computation of tax on separate return basis:	
6	Tax on ordinary income .....	\$ .....
7	Tax on capital gains .....	.....
8	Total tax .....	.....
9	Less tax credits .....	.....
10	Tax accrual for year .....	=====
	(b) Allocation of tax on consolidated return:	
11	Allocated tax on ordinary income .....	\$ .....
12	Allocated tax on capital gains .....	.....
13	Total tax .....	.....
14	Less tax credits allocated to respondent .....	.....
15	Tax accrual for year .....	=====
	3. Distribution of tax accrual:	
16	Account 532 .....	\$ .....
17	Account 590 .....	.....
18	Other (Specify) .....	.....
19	.....	.....
20	Tax accrual for year .....	=====
21	Net decrease (or increase) in tax because of computing book depreciation under Commission rules and computing tax depreciation using the items listed below.....	\$ .....
	-Accelerated depreciation under section 167 of the Internal Revenue Code.	
	-Guideline lives pursuant to Revenue Procedure 62-21.	
	-Guideline lives under Class Life System (Asset Depreciation Range) as provided in the Revenue Act of 1971.	
22	Net increase (or decrease) in tax because of accelerated amortization of facilities under Section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation.....	\$ .....
23	(a) Indicate method elected by carrier, as provided in the Revenue Act of 1971, to account for the investment tax credit.	
	Flow-through ..... Deferral .....	
24	(b) If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit.....	\$ .....
25	(c) If deferral method was elected, indicate amount of investment tax credit utilized as a reduction of tax liability for current year.....	\$ .....
26	Deduct amount of current year's investment tax credit applied to reduction of tax liability but deferred for accounting purposes.....	\$ .....
27	Balance of current year's investment tax credit used to reduce current year's tax accrual.....	\$ .....
28	Add amount of prior years' deferred investment tax credits being amortized and used to reduce current year's tax accrual.....	\$ .....
29	Total decrease in current year's tax accrual resulting from use of investment tax credits.....	\$ .....
30	Net decrease (or increase) in tax because of accelerated amortization of certain rolling stock under Section 184 of the Internal Revenue Code and basis used for book depreciation.....	\$ .....
31	Net decrease (or increase) in tax because of amortization of certain rights-of-way investment under Section 185 of the Internal Revenue Code.....	\$ .....



## 353. CONSOLIDATED FEDERAL INCOME TAX INFORMATION

To be completed by carriers who are members of a group which files a consolidated Federal tax return. Give particulars for latest consolidated return filed.

Line No.				
1	1. Schedule of affiliated companies included in consolidated return and allocation of tax liability for tax year ended ....., 19....			
	Name of Company	Book Income	Taxable Income	Tax liability on separate return basis
				Tax allocated on consolidated return
2	Carriers regulated by ICC:			
	Respondent:-----	\$.....	\$.....	\$.....
	Other carriers:			
3	.....	.....	.....	.....
4	.....	.....	.....	.....
5	.....	.....	.....	.....
6	.....	.....	.....	.....
7	.....	.....	.....	.....
8	.....	.....	.....	.....
9	.....	.....	.....	.....
10	Totals-ICC regulated carriers	.....	.....	.....
	Other affiliates:			
11	.....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
12	.....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13	.....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14	.....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15	.....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
16	.....	.....	.....	.....
17	Totals-Other affiliates	.....	.....	.....
18	Grand totals	=====	=====	=====
	2. Indicate method of allocating the consolidated tax liability to the affiliated companies as elected under the provisions of Internal Revenue Code Section 1552 by specifying subsection 1, 2, 3 or 4. If subsection 4 is designated, describe method of allocation.			
19	Consolidated tax liability is allocated under Section 1552 (a) (....)			
20	.....			
21	.....			
22	.....			
23	3. (a) Are tax loss companies paid by the group for the tax benefits arising from the inclusion of their losses in the consolidated return? Specify. Yes.... No....			
	(b) If loss companies are paid for tax benefits, describe method of allocating the tax savings and the method of payment.			
24	.....			
25	.....			

### 371. INCOME FROM LEASE OF ROAD AND EQUIPMENT

1. Give particulars called for with respect to road and equipment leased to others during the year, the rent of which is includible in account No. 509, "Income from lease of road and equipment."

2. If the respondent leased to others during all or any part of the year any road and equipment upon which no rent receivable accrued, give particulars in a footnote. Properties leasing at less than \$100,000 per annum may be combined under a single entry designated, "Minor items, each less than \$100,000 per annum."

Line No.	Description of property (a)	Name of lessee (b)	Total rent accrued during year (account 509) (c)		
	<b>NONE</b>		\$		
1					
2					
3					
4					
5					
Total					

### 371A. ABSTRACT OF TERMS AND CONDITIONS OF LEASES

Give brief abstracts of the terms and conditions of the leases under which the above-stated rents are derived, showing particularly (1) the date of the grant, (2) the chain of title (in case of assignment or subletting) and dates of transfer connecting the original parties with the present parties, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease will terminate, or, if the date of termination has not yet been fixed, the provisions governing the termination of the lease. Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefor.

Copies of leases may be filed in lieu of abstracts above called for. References to copies filed in prior years should be specific.

If the respondent has any reversionary interest in railroad property from which it derives no rent, give the particulars hereunder; if it has no such reversionary interest, state that fact.

NOTE.—Only changes during the year are required.—Indicate the year in which reference was made to the original lease, and also the year or years in which any change in lease was mentioned.

NONE

### 372. MISCELLANEOUS RENT INCOME

Give particulars of rents receivable accrued for use of all properties not otherwise specified under rents receivable. This account is for rent income from property not operated by the respondent but the cost of which is properly included in cost of road and equipment. It should not be confused with operating revenue account No. 142, "Rents of buildings and other property", which is for rent revenue from operated property

in road and equipment the cost of operation of which cannot be separately stated.

Properties renting at less than \$100,000 per annum may be combined under a single entry designated "Minor items, each less than \$100,000 per annum."

Line No.	DESCRIPTION OF PROPERTY		Name of lessee (e)	Amount of rent (d)	
	Name (a)	Location (b)		\$	
31	Minor Items				
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
Total					

### 375. SEPARATELY OPERATED PROPERTIES—PROFIT OR LOSS

Give particulars of the several separately operated properties of companies having a corporate existence separate and distinct from that of the respondent, the profits or losses resulting from the operation of which are receivable or payable in whole or in part by the respondent, and for each such separately operated property state the amount of such profits or losses accrued to the respondent during the year. Separately operated prop-

erties, each having a profit or loss accrued to respondent of less than \$100,000 during the year, may be combined under a single entry designated "Minor items, each less than \$100,000."

No dividends or other returns on securities held by or for the respondent should be shown hereunder nor any interest on construction advances or other loans.

Line No.	Description of property operated (a)	Location of property (b)	Name of operator (c)	ACCRUED TO RESPONDENT			
				Profit (d)		Loss (e)	
1	NONE			\$		\$	
2							
3							
4							
5							
6							
7							
8							
9							
10			TOTAL				



## 376. HIRE OF FREIGHT CARS

1. Show a recapitulation of the total amounts credited and charged during the year to hire of freight cars on account of freight cars leased, freight cars interchanged, private and individual cars, auto racks and highway trailers. The difference between the total amount receivable and the total amount payable should be entered as a balance, receivable or payable as the case may be, and should be consistent with the entry for hire of freight cars in the Income Account, on page 300.

2. In column (b) show the total car-miles, both loaded and empty whether paid for on loaded and empty basis or loaded basis only. Car-miles, loaded and empty, reported in column (b), lines 1 through 4, relate to total car-miles incurred on lines of respondent by cars rented on a mileage basis, for which payments are reported in columns (d) and (f). Exclude from lines 1 through 4, data applicable to TOFC and COFC cars and cars rented on a combination mileage and per diem\* basis. These exclusions should be reported in lines 5 and 6 through 16.

3. On line 5, column (b), enter the total miles, loaded plus empty, incurred on lines of respondent by TOFC and COFC cars for which payments are reported in columns (d) and (f). In columns (c) through (f), as applicable, enter the rentals paid for TOFC and COFC cars regardless of basis for charges.

4. On lines 6, 7, and 8 report data applicable to all cars the rentals for which are charged only on a combination mileage and per diem\* basis. Car-miles loaded and empty, reported in column (b), lines 6, 7, and 8, relate to total car-miles incurred on lines of respondent by cars rented on a combination mileage and time basis\* for which payments are reported in columns (d) and (f). Exclude from lines 6, 7, and 8, data reported on lines 1 through 5 and 9 through 16.

5. On lines 9 through 14 report the per diem (time portion) charges applicable to cars rented on a combination mileage and per diem\* basis for which the mileage portion was reported on lines 6, 7, and 8. Report on line 15, columns (c) and (d), the car-days paid for and for which payments were received applicable to the unequipped boxcar charges reported on lines 9 through 12. Report on line 16, columns (c) and (d), the car-days paid for and for which payments were received applicable to cars, other than unequipped box cars, for which charges are reported on line 13.

6. Amounts payable to insurance companies and to other non-carrier companies for lease rental of cars should be included on line 17, column (f). Amounts receivable from railroads or other carriers for per diem rental of these cars should be reported on lines 6 through 16, column (c).

7. Line 21 refers to the auto racks separate and apart from the cars on which the racks are installed.

\*Combination mileage and per diem refers to cars moving at rates per mile and per day prescribed by the Commission in Docket No. 31358 or updated computations thereof.

Line No.	Item (a)	Car-miles (loaded and empty) See Instructions 2, 3, and 4 (b)	CARS OF RESPONDENT OR OTHER CARRIERS (Excluding cars of private car lines)		CARS OF INDIVIDUALS AND COMPANIES NOT CARRIERS (Including cars of private car lines)	
			Gross amount receivable (c)	Gross amount payable (d)	Gross amount receivable (e)	Gross amount payable (f)
<b>FREIGHT CARS</b>						
<u>Mileage Basis:</u>						
1	Tank cars-----		\$	\$	\$	\$
2	Refrigerator cars-----					
3	All other cars-----					
4	Total (Lines 1-3)-----					
5	TOFC and/or COFC Cars -----					
<u>Combination Mileage and</u>						
<u>Per Diem Basis:</u>						
<u>Mileage Portion:</u>						
6	Unequipped box cars-----					
7	All other per diem cars-----					
8	Total (Lines 6 and 7) -----					
<u>Per Diem Portion:</u>						
<u>Unequipped Box Cars:</u>						
<u>U.S. Ownership:</u>						
9	Basic -----			500		
10	Incentive -----					
<u>Canadian Ownership:</u>						
11	Basic -----			28		
12	Incentive -----					
13	All Other Per Diem Cars -----		606,791	103,883		
14	Total Per Diem Portion (Lines 9-13)-----		606,791	103,936		
15	Car-days Paid For Unequipped Box Cars-----		589	804		
16	Car-days Paid For, All Other Per Diem Cars-----		26,367	44,375		
17	Leased Rental-Railroad, Insurance and Other Companies-----		\$	\$	\$	\$
18	Other Basis -----					
<b>OTHER FREIGHT CARRYING EQUIPMENT</b>						
19	Refrigerated Highway Trailers-----					
20	Other Highway Trailers -----					
21	Auto Racks -----					
22	GRAND TOTAL (Lines 4, 5, 8, 14 & 17-21)-----		606,791	103,936		
23	NET BALANCE CARRIED TO INCOME ACCOUNT: CREDIT \$ or DEBIT \$ 432,571					
Net Balance of Unequipped box car rentals included in Line 23:						
24	Basic-----		Credit \$-----	or Debit \$-----		
25	Incentive-----		Credit \$-----	or Debit \$-----		528

## 377. LOCOMOTIVE RENTALS

Give an analysis as requested of amounts credited to account 504, "Rent from locomotives," and amounts charged to account 537, "Rent for locomotives," on account of locomotives leased or otherwise rented.

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Locomotives of respondent or other carriers:	x x	x x	x x	x x	x x	x x	
2	Mileage basis.....							
3	Per diem basis.....		8	125		16	221	
4	Other basis.....							
5	Locomotives of individuals and companies not carriers:	x x	x x	x x	x x	x x	x x	
6	Mileage basis.....							
7	Per diem basis.....							
8	Lease rental—insurance and other companies.....							
9	Other basis.....							
10	Total.....		8	125		16	221	

## 378. PASSENGER-TRAIN CAR RENTALS

Show a recapitulation of the total amounts credited to account 505, "Rent from passenger-train cars," and amounts charged to account 538, "Rent for passenger-train cars," on account of passenger cars leased, passenger cars interchanged, and private or individual cars.

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Cars of respondent or other carriers:	x x	x x	x x	x x	x x	x x	
2	Mileage basis.....							
3	Per diem basis.....							
4	Other basis.....							
5	Cars of individuals and companies not carriers:	x x	x x	x x	x x	x x	x x	
6	Mileage basis.....							
7	Per diem basis.....							
8	Lease rental—insurance and other companies.....							
9	Other basis.....							
10	Total.....		NONE			NONE		

## 383. RENT FOR LEASED ROADS AND EQUIPMENT

1. Give particulars called for with respect to roads and equipment leased from others during the year, the rent for which is includible in account No. 542, "Rent for leased roads and equipment."

2. Rents payable which are not classifiable under one of the three heads provided should be explained in a footnote.

3. If the respondent held under lease during all or any part of the

year any road upon which no rent payable accrued, or if any portion of the charge shown hereunder is for construction on a line in which the respondent's leasehold interest will soon expire, give full particulars in a footnote.

4. Properties rented for less than \$100,000 per annum may be combined under a single entry designated, "Minor items, each less than \$100,000 per annum."

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (Acct. 542) (b)			CLASSIFICATION OF AMOUNT IN COLUMN (b)								
					Interest on bonds (c)			Dividends on stocks (d)			Cash (e)		
1	Minor Items	\$	16	613	\$			\$			\$	16	613
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTAL		16	613								16	613

## 383A. ABSTRACTS OF LEASEHOLD CONTRACTS

1. Give brief abstracts of the terms and conditions of the leases under which the respondent holds the properties above named, showing particularly (1) the date of the lease, (2) the chain of title and dates of transfers connecting the original lessee with the respondent in case of assignment or subletting, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease is to terminate, or, if such

date has not yet been determined, the provisions governing its determination. Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefor.

2. In lieu of the abstracts here called for, the respondent may file copies of lease agreements and give specific references to copies heretofore filed with the Commission.

NOTE.—Only changes during the year are required.



## 384. MISCELLANEOUS RENTS

Give particulars of all properties the rents on which were charged by the respondent during the year to Income, under the head "Miscellaneous rents," showing for each item the total charge therefor to Income. Items amounting to less than \$100,000 for the year may be combined into a single entry designated "Minor items, each less than \$100,000."

Line No.	DESCRIPTION OF PROPERTY		Name of lessor (c)	Amount charged to Income (d)	
	Name (a)	Location (b)		\$	
31	Minor Items				
32					
33					
34					
35					
36					
37					
38					
39					
40					
TOTAL					32 959

### 396. ITEMS IN SELECTED INCOME AND RETAINED INCOME ACCOUNTS FOR THE YEAR

Give a brief description for all items, regardless of amount, included during the year in accounts 570, "Extraordinary items"; 580, "Prior period items"; 590, "Federal income taxes on extraordinary and prior period items"; 606, "Other credits to retained income"; 616, "Other debits to retained income"; 620, "Appropriations for sinking and other reserve funds"; 621, "Appropriations for other purposes"; and 622, "Appropriations released". Give brief description of each item amounting to \$100,000 or more included during the year in accounts 519,

"Miscellaneous income", and 551, "Miscellaneous income charges"; items less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the total for each account shall be shown corresponding to the amounts in Schedules 300 and 305, as appropriate. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Debits (c)		Credits (d)	
			\$		\$	
1	519	<i>Misc. Items</i>				95
2	551			4.96		
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

### MEMORANDA RELATING TO SELECTED INCOME AND RETAINED INCOME ACCOUNTS

## 397. STATEMENT OF CHANGES IN FINANCIAL POSITION

Give the information as requested concerning the source and application of funds during the year. Funds for the purpose of this schedule shall include all assets or financial resources even though a transaction may not directly affect cash or working capital. For example, the purchase of property in exchange for shares of stock or bonds would be an application of funds for investment in property provided by the issue of securities. Sources and uses of funds should be individually disclosed. For example, outlays for fixed assets should not be reported net of retirements.

Line No.			
	<b>Sources of funds:</b>		
1	Net income (page 66, line 69).....	\$ 2,348,786	
	Add non-cash charges for -	296,543	
2	Depreciation and amortization .....		
3	Retirements of nondepreciable property .....		
	Add non-cash charges for additions (deduct for decreases) to reserves:		
4	Pension and welfare reserves .....		
5	Insurance reserves .....		
6	Casualty and other reserves .....	40,405	
7	Interest in default .....		
8	Other important items (specify) <i>Demerit Reserve</i> .....	(904,060)	
9			
10	Funds provided by operations .....		\$ 1,718,634
11	Proceeds from sale of capital stock of own issue .....		
12	Proceeds from sale of funded debt and other obligations of own issue (except equipment obligations) .....		
13	Proceeds from sale of equipment obligations of own issue .....		
14	Book value of depreciable transportation property retired during year .....	\$ 30,224.2	
15	Less service value charged to accrued depreciation account .....	224,549	82,698
16	Net book value of miscellaneous physical property disposed of during year .....		
17	Net book value of investment securities disposed of during year .....		
18	Advances, notes and other debts repaid by affiliated companies .....		
19	Advances, notes and other debts repaid by other companies .....		
20	Net decrease in sinking and other reserve funds .....		944,105
21	Net decrease in working capital (total current assets less total current liabilities)* .....		
22	Other sources (specify) .....		
23			
24			
25			
26	Total Sources of funds (should be same as line 43) .....		\$ 2,808,437
	<b>Application of funds:</b>		
27	Investment in transportation property (excluding donations and grants) .....		\$ 558,437
28	Investment in miscellaneous physical property .....		
29	Investments and advances, affiliated ICC regulated carriers .....	\$ .....	
30	Investments and advances, other affiliated companies .....		
31	Investments in nonaffiliated companies .....		
32	Advances, notes and other debts repaid to other companies .....		
33	Capital stock of own issue reacquired .....		
34	Funded debt and other obligations paid or reacquired. (except equipment obligations) .....		
35	Equipment obligations paid or reacquired .....		
36	Net increase in sinking and other reserve funds .....		2,210,000
37	Payment of dividends (other than stock dividends) .....		
38	Net increase in working capital* .....		
39	Other applications (specify) .....		
40			
41			
42			
43	Total Application of funds (should be same as line 26) .....		\$ 2,808,437

\* For the purpose of this schedule, account 764, Long-term Debt Due Within One Year, shall be classified as a current liability in the determination of working capital.



## INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 411

State particulars of all tracks *operated* by the respondent at the close of the year, according to the following classification:

- (1) Line owned by respondent;
- (2) Line owned by proprietary companies;
- (3) Line operated under lease for a specified sum, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (4) Line operated under contract or agreement for contingent rent, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (5) Line operated under *trackage rights*.

Give subtotals for each of the several numbered classes, in the order listed above, as well as the total for all classes.

Lengths should be stated to the nearest hundredth of a mile.

In column (a) insert the figure (and letter, if any) indicating its class in accordance with the preceding classification.

In column (b) give the various proportions of each class owned or leased by respondent, listing each proportion once in any grouping. Canadian mileage should be segregated and identified on separate lines in the various groupings. For each listing, in column (d) give its entire length (the distances between termini of single or first main track), and in the following columns the lengths of second main track; all other main tracks; passing tracks, cross-overs and turn-outs; way switching tracks; and yard switching tracks. These classes of tracks are defined as follows:

*Running tracks*.—Running tracks, passing tracks, cross-overs, etc., including turn-outs from those tracks to clearance points.

*Way switching tracks*.—Station, team, industry and other switching tracks for which no separate service is maintained.

*Yard switching tracks*.—Yards where separate switching services are maintained, including classification, house, team, industry and other tracks switched by yard locomotives.

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc., not classifiable under "branch lines" as defined below. Tracks belonging to an industry for which no rent is payable should not be included.

Tracks leading to and in gravel and sand pits and quarries, the cost of which is chargeable to a clearing account and which are used in getting out material for the respondent's use, should not be included.

Class (1) includes all lines operated by the respondent at the close of the year to which it has title in perpetuity.

In classifying line between *main* and *branch* (column (c)), use the distinction usually followed by respondent. Branch lines are distinguished from industrial tracks or yard tracks and sidings in that branch lines serve one or more stations beyond the point of junction with the main line or another branch line and to or from which stations train service, or its equivalent, is performed.

Class (2) includes each line full title to which is in an inactive proprietary corporation of the respondent (i.e., one *all* of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rests in a corporation controlled by or controlling the respondent; *but in the case of any such inclusion, the facts of the relation to the respondent of the corporation holding the securities should be fully set forth in a footnote.* An *inactive corporation* is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

Class (4) is the same as class (3) except that the rent reserved is conditional upon earnings or other fact.

Class (5) includes all tracks operated and maintained by others but over which the respondent has the right to operate some or all of its trains. In the road of this class the respondent has no proprietary rights but only the rights of a licensee. Include in this class, also, all *main* tracks, industrial tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them but does not have exclusive possession of them.

Road held by the respondent as *joint or common owner* or a *joint lessee* or under *any joint arrangement* should be shown in its appropriate class and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached.

Road operated by the respondent as agent for another carrier should not be included in this schedule.

DOES NOT APPLY TO THIS COMPANY

411. MILEAGE OPERATED AT CLOSE OF YEAR  
(For other than switching and terminal companies)

Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
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40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55		TOTAL MAIN LINE.....								
56		TOTAL BRANCH LINES.....								
57		GRAND TOTAL.....								
58		Miles of road or track electrified (included in preceding grand total)								





DOES NOT APPLY TO THIS COMPANY

#### 412. MILES OF ROAD AT CLOSE OF YEAR—BY STATES AND TERRITORIES (SINGLE TRACK)

(For other than switching and terminal companies)

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement,

should be shown in columns (b), (c), (e), or (f), as may be appropriate. The remainder of jointly operated mileage should be shown in column (g). Respondent's proportion of road jointly owned, not operated, should be shown in columns (i) and (j), as

may be appropriate. Tracks which have been permanently abandoned should not be included in columns (i) and (j).  
Lengths should be stated to the nearest hundredth of a mile.

[illegible]

414. TRACKS OPERATED AT CLOSE OF YEAR

(For switching and terminal companies only)

Give particulars of all tracks operated by the respondent at the close of the year.

Classify the tracks, as follows:

- (1) Tracks owned by the respondent;
- (2) Tracks operated by the respondent but owned by the respondent's proprietary corporations;
- (3) Tracks operated under lease for a specified sum, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (4) Tracks operated under contract or agreement, or where the rent is contingent upon earnings or other consideration, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (5) Tracks operated under trackage rights.

Name all the tracks of each class before any of a later class, and insert in column (a) before the name of each owner the figure (and letter, if any) indicating its class in accordance with the preceding classification.

Give subtotals for each of the several numbered classes.

Class (1) includes all tracks operated by the respondent at the close of the year to which it has title in perpetuity.

Class (2) includes each line full title to which is in an inactive proprietary corporation of the respondent (i. e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rests in a corporation controlled by or controlling the respondent; but in the case of any such inclusion, the facts of the relation to the respondent of the corporation holding the securities should be fully set forth in a footnote. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

Class (4) is the same as class (3) except that the rent reserved is conditioned upon earnings or other fact.

Class (5) includes all tracks operated and maintained by another company but over which the respondent has the right to operate some or all of its trains. In the tracks of this class the respondent has no proprietary rights but only the rights of a licensee. Include in this class, also, all main tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them but does not have exclusive possession of them.

Lengths should be stated to the nearest hundredth of a mile.

Tracks belonging to an industry for which no rent is payable should not be reported.

Tracks held by the respondent as joint or common owner or a joint lessee or under any joint arrangement should be shown in its appropriate class and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached, and full particulars showing all of the joint or common title holders, and the extent of their respective interests should be shown in a memorandum attached to the schedule.

Line No.	Class (a)	Name of owner (b)	Location (c)	Character of business (d)	Total mileage operated (e)	
1	1	Allegany & Southern Railroad Co	Allegany, Pa	Switching Railroad	45	57
2						
3	3-B	Pittsburgh & Lake Erie R.R. Co	" "	Railroad	2	67
4						
5	3-A	Forest & Langdon Steel Corp	" "	Steel Manufacturing	1	20
6						
7						
8						
9						
10						
11						
12						
13						
TOTAL					48	44
Miles of road or track electrified (included in each preceding total)					NONE	

TRACKS OPERATED AT COST FOR JOINT BENEFIT--INCLUDED ABOVE

21						
22						
23						
24						
25						
26						
27						
28						
29						
TOTAL					NONE	

30 Are the tracks of the respondent operated primarily in the interest of any industrial, manufacturing, or other corporation, firm, or individual?

If so, give name, address, and character of business of corporation, firm, or individual. Name *Forest & Langdon Steel Corp* Address *Pittsburgh, Penna & Ohio*  
Character of business *Manufacturing & Industrial Plants interchange business with the Pittsburgh & Lake Erie Railroad Company and between local joints on line*



## 415. MILES OF TRACKS AT CLOSE OF YEAR—BY STATES AND TERRITORIES

(For switching and terminal companies only)

Give particulars, as of the close of the year, of all tracks operated and of all owned but not operated. The respondent's proportion of operated tracks held by it as joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (d), or (e), as may be appro-

prate. The remainder of jointly operated mileage should be shown in column (f). Tracks owned, not operated by respondent (including respondent's proportion of jointly owned tracks, not operated), should be shown in column (h). If any of the tracks returned in column (h) are operated by other than

the respondent, the name of the company or individual operating them and the conditions under which they are held for operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in column (h). Lengths should be stated to the nearest hundredth of a mile.

Line No.	State or Territory (a)	TRACKS OPERATED							Tracks owned, not operated by respondent (h)	New tracks constructed during year (i)						
		Tracks owned (b)		Tracks of proprietary companies (c)		Tracks operated under lease (d)		Tracks operated under contract, etc. (e)			Tracks operated under trackage rights (f)		Total mileage operated (g)			
1	Pennsylvania	45	57			2	87				11	48	55			
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16	TOTAL MILEAGE	45	57	5		2	87	3			11	—	48	55	8 NONE	NONE



## 417. INVENTORY OF EQUIPMENT

Instructions for reporting locomotive and passenger-train car data, pages 100 and 101:

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (i); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h); units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to

an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operating at terminals.

5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.

6. A "Diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive, and whether power may at times be supplied from external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "Electric" unit includes all units which receive electric power from an overhead contact wire or third rail, and use the power to drive one or more electric motors that propel the vehicle. An "Other" unit includes all units other than die-

sel or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification.

7. Column (k) should show aggregate capacity for all units reported in column (j), as follows: For locomotive units, report the manufacturers' rated horsepower (the maximum continuous power output from the diesel engine or engines delivered to the main generator or generators for tractive purposes), or tractive effort of steam locomotive units; for passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.

8. Passenger-train car types and service equipment car types correspond to AAR Mechanical Division designations. Descriptions of car codes and designations are published in The Official Railway Equipment Register.

## UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Type or design of units	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h)+(i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	<i>Locomotive Units</i>											
1	Diesel-Freight-----A units-----										(H.P.)	
2	Diesel-Freight-----B units-----											
3	Diesel-Passenger-----A units-----											
4	Diesel-Passenger-----B units-----											
5	Diesel-Multiple purpose--A units-----											
6	Diesel-Multiple purpose--B units-----											
7	Diesel-Switching-----A units-----	17						17		17	19,200	
8	Diesel-Switching-----B units-----											
9	Total (lines 1 to 8)-----	17						17		17	19,200	
10	Electric-Freight-----											
11	Electric-Passenger-----											
12	Electric-Multiple purpose-----											
13	Electric-Switching-----											
14	Total (lines 10 to 13)-----											
15	Other-----											
16	Grand total (lines 9, 14, 15)-----	17						17		17	XXXX	

## DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF REBUILDING

Type or design of units	Before Jan. 1, 1950	Between Jan. 1, 1950, and Dec. 31, 1954	Between Jan. 1, 1955, and Dec. 31, 1959	Between Jan. 1, 1960, and Dec. 31, 1964	Between Jan. 1, 1965, and Dec. 31, 1969	DURING CALENDAR YEAR					TOTAL
						1970	1971	1972	1973	1974	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
17 Diesel-----		2	10								
18 Electric-----											
19 Other-----											
20 Total (lines 17 to 19)-----		2	10								

## 417. INVENTORY OF EQUIPMENT—Continued

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h) + (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	PASSENGER-TRAIN CARS Non-Self-Propelled										(Seating capacity)	
21	Coaches [PA, PB, PBO]-----											
22	Combined cars [All class C, except CSB]-----											
23	Parlor cars [PBC, PC, PL, PO]-----											
24	Sleeping cars [PS, PT, PAS, PDS]-----											
25	Dining, grill and tavern cars [All class D, PD]-----										XXXX	
26	Postal cars [All class M]-----										XXXX	
27	Non-passenger carrying cars [All class B, CSB, PSA, IA]-----										XXXX	
28	Total (lines 21 to 27)-----											
	Self-Propelled Rail Motorcars											
29	Electric passenger cars [EP, ET]-----											
30	Electric combined cars [EC]-----											
31	Internal combustion rail motorcars [ED, EG]-----											
32	Other self-propelled cars (Specify types)-----											
33	Total (lines 29 to 32)-----											
34	Total (lines 28 and 33)-----											
	COMPANY SERVICE CARS											
35	Business cars [PV]-----										XXXX	
36	Boarding outfit cars [MWX]-----										XXXX	
37	Derrick and snow removal cars [MWU, MWV, MWW, MWK]-----	2						2		2	XXXX	
38	Dump and ballast cars [MWB, MWD]-----										XXXX	
39	Other maintenance and service equipment cars-----	4						4		4	XXXX	
40	Total (lines 35 to 39)-----	6						6		6	XXXX	

## 417. INVENTORY OF EQUIPMENT—Continued

Instructions for reporting freight-train car data, pages 102 and 103:

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.  
 2. In column (p) give the number of units purchased or built in company shops. In column (q) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.

3. Units leased to others for a period of one year or more are reportable in column (z); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (u); units rented from others for a period less than one year should not be included in column (v).

## UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Class of equipment and car designations  (m)	Units in service of respondent at beginning of year		CHANGES DURING THE YEAR				Units retired from service of respondent whether owned or leased, including reclassification (t)
		Per diem (n)	Non-per diem (o)	UNITS INSTALLED				
				New units purchased or built <sup>1</sup> (p)	New units leased from others (q)	Rebuilt units acquired and rebuilt units rewritten into property accounts <sup>1</sup> (r)	All other units, including reclassification and second hand units purchased or leased from others (s)	
	FREIGHT-TRAIN CARS							
41	Box-General Service (unequipped) (All B, L070, R-00, R-01)-----		3					
42	Box-General Service (equipped) (A-20, A-30, A-40, A-50, R-06, R-07)-----							
43	Box-Special Service (A-00, A-10)-----							
44	Gondola-General Service (All G (except G-9))-----		485	20				40
45	Gondola-Special Service (G-9, J-00, all C, all E)-----							
46	Hopper (open top)-General Service (All H (except H-70))-----		254	5			84	54
47	Hopper (open top)-Special Service (H-70, J-10, J-20, all K)-----							
48	Hopper (covered) (L-5)-----							
49	Tank, under 12,000 gallons (T-0, T-1, T-2, T-3)-----							
50	Tank, 12,000-18,999 gallons (T-4)-----							
51	Tank, 19,000-24,999 gallons (T-5, T-6)-----							
52	Tank, 25,000 gallons and up (T-7, T-8, T-9)-----							
53	Refrigerator (meat)-Mechanical (R-11, R-12)-----							
54	Refrigerator (other than meat) -Mechanical (R-04, R-10)-----							
55	Refrigerator (meat)-Non-Mechanical (R-02, R-08, R-09, R-14, R-15, R-17)-----							
56	Refrigerator (other than meat) -Non-Mechanical (R-03, R-05, R-13, R-16)-----							
57	Stock (All S)-----							
58	Autorack (F-5, F-6)-----							
59	Flat-General Service (F-0)-----		111				13	
60	Flat-Special Service (F-1, F-20, F-30, F-40, F-9, L-2, L-3)-----							
61	Flat-TOFC (F-7, F-8)-----							
62	All other (L-0, L-1, L-4, L080, L090)-----							
63	Total (lines 41 to 62)-----		853	25			97	94
64	Caboose (All N)-----	XXXX	1					
65	Total (lines 63 and 64)-----		854					
66	Grand total, all classes of cars (lines 34, 40 and 65)-----		860	25			97	94
		New units purchased or built		Units rebuilt or acquired				
		General funds		Incentive funds		General funds		Incentive funds
		25		NONE		NONE		NONE

<sup>1</sup>Box, unequipped (which relates to incentive per diem order)



## 417. INVENTORY OF EQUIPMENT--Continued

4. Column (y) should show aggregate capacity for all units reported in columns (w) and (x), as follows: for freight-train cars, report the nominal capacity (in tons of 2,000 lbs.) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.

5. Freight-train car type codes shown in column (m) correspond to the AAR Multilevel Per Diem Master List. Dashes are used in appropriate places to

permit a single code to represent several car type codes. Descriptions of car codes and designations are published in *The Official Railway Equipment Register*.

6. Per diem cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangement by U. S. Class I line-haul railroads, whose interline rental is settled on a per diem basis under the code of per diem rules, or would be so settled if used by another railroad.

## UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

## UNITS AT CLOSE OF YEAR

Owned and used (u)	Leased from others (v)	Total in service of respondent (col. (u) + (v))		Aggregate capacity of units reported in col. (w) + (x) (see ins. 4) (v)	Leased to others (z)	Line No.
		Per diem (w)	Non-per diem (x)			
3			3	Tons 120		41
465			465	44,900		42 43 44
289			289	19,325		45 46 47 48 49
						50 51 52 53 54 55 56 57
124			124	12,400		58 59 60 61 62
881			881	74,745		63
1		xxxx	1	xxxxxxxxxxxxxx		64
882			882			65
888			888			66

## 417. INVENTORY OF EQUIPMENT—Concluded

## UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Class of equipment and car designations  (m)	Units in service of respondent at beginning of year		CHANGES OF THE YEAR				
		Per diem (n)	Non-per diem (o)	UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification (t)
				New units purchased or built <sup>1</sup> (p)	New units leased from others (q)	Rebuilt units acquired and rebuilt units rewritten into property accounts (r)	All other units, including reclassification and second hand units purchased or leased from others (s)	
	FLOATING EQUIPMENT							
67	Self-propelled vessels (Tugboats, car ferries, etc.)-----	XXXX						
68	Non-self-propelled vessels (Car floats, lighters, etc.)-----	XXXX						
69	Total (lines 67 and 68)-----	XXXX	NONE					
	HIGHWAY REVENUE EQUIPMENT							
70	Bogie-chassis-----	XXXX						
71	Dry van-----	XXXX						
72	Flat bed-----	XXXX						
73	Open top-----	XXXX						
74	Mechanical refrigerator-----	XXXX						
75	Bulk-----	XXXX						
76	Insulated-----	XXXX						
77	Platform, removable sides-----	XXXX						
78	Other trailer or container-----	XXXX						
79	Tractor-----	XXXX						
80	Truck-----	XXXX						
81	Total (lines 70 to 80)-----	XXXX	NONE					

## NOTES AND REMARKS

## 417. INVENTORY OF EQUIPMENT—Concluded

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

UNITS AT CLOSE OF YEAR

Owned and used  (u)	Leased from others  (v)	Total in service of respondent (col. (u) + (v))		Aggregate capacity of units reported in col. (w) + (x) (see ins. 4)  (v)	Leased to others  (z)	Line No.
		Per diem  (w)	Non- per diem  (x)			
				(Tors)		
		xxxx				67
		xxxx				68
NONE		xxxx	NONE	NONE		69
		xxxx				70
		xxxx				71
		xxxx				72
		xxxx				73
		xxxx				74
		xxxx				75
		xxxx				76
		xxxx				77
		xxxx				78
		xxxx				79
NONE		xxxx	NONE	NONE		80
		xxxx				81

NOTES AND REMARKS



## 421. HIGHWAY MOTOR VEHICLE OPERATIONS

Give particulars of highway motor vehicles operated by respondent in revenue and nonrevenue service and of revenue traffic handled for the respondent by others under contractual arrangements.

In reporting highway motor vehicle miles in line-haul service, show the mileage of buses and combination bus-trucks on line 8; the mileage of trucks and of bogies, trailers and semitrailers with trucks on line 9; and the mileage of tractors and of bogies, trailers and semitrailers with tractors on line 10. Vehicle miles in terminal service should be reported on lines 12 and 13.

In reporting traffic carried and traffic handled 1 mile on lines 14 to 21, and on lines 40 to 45, both inclusive, show the total number of tons and ton-miles of revenue freight in column (i) and the total number of passengers carried and passenger-miles in column (c), regardless of the class of vehicle used to perform the transportation service.

In reporting highway motor vehicles in nonrevenue service include those used in maintenance, shops, and storehouses, and transportation of company material; also buses used for transportation of company employees. Exclude automobiles used by officials and employees.

A. OPERATED BY RESPONDENT  
(Revenue and nonrevenue service)

Line No.	Item (a)	Bogies (b)	Buses (c)	Chassis (d)
<b>REVENUE SERVICE</b>				
1	Vehicles owned or leased:	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
2	Number available at beginning of year			
3	Number installed during the year			
4	Number retired during the year			
5	Number available at close of year			
6	Vehicle miles (including loaded and empty):			
7	Line haul (station to station):			
8	Passenger vehicle miles	xxxxxx		xxxxxx
9	Truck miles		xxxxxx	xxxxxx
10	Tractor miles		xxxxxx	xxxxxx
11	Terminal service:			
12	Pick-up and delivery			
13	Transfer service			
14	Traffic carried:			
15	Tons—Revenue freight—Line haul	xxxxxx	xxxxxx	xxxxxx
16	Tons—Revenue freight—Terminal service only	xxxxxx	xxxxxx	xxxxxx
17	Revenue passengers—Line haul	xxxxxx		xxxxxx
18	Revenue passengers—Terminal service only	xxxxxx		xxxxxx
19	Traffic handled 1 mile:			
20	Ton-miles—Revenue freight—Line haul	xxxxxx	xxxxxx	xxxxxx
21	Revenue passenger-miles—Line haul	xxxxxx		xxxxxx
<b>NONREVENUE SERVICE</b>				
22	Vehicles owned or leased:			
23	Number available at beginning of year			
24	Number installed during the year			
25	Number retired during the year			
26	Number available at close of year	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>

\*When performed by vehicles other than those used for line haul.

B. OPERATED BY OTHERS  
(Revenue service)

Line No.	Item (a)	Bogies (b)	Buses (c)	Chassis (d)
40	Traffic carried:			
41	Tons—Revenue freight	xxxxxx	xxxxxx	xxxxxx
42	Revenue passengers	xxxxxx		xxxxxx
43	Traffic handled 1 mile:			
44	Ton-miles—Revenue freight	xxxxxx	xxxxxx	xxxxxx
45	Revenue passenger-miles	xxxxxx		xxxxxx

## 421. HIGHWAY MOTOR VEHICLE OPERATIONS - Concluded

"Trailers" means trailer bodies used in TOFC/COFC service which are permanently mounted on running gear. "Containers" means trailer bodies used in TOFC/COFC service which

are not permanently mounted on wheels or chassis, but are separated from such running gear before being loaded on flat cars.

A. OPERATED BY RESPONDENT - Concluded  
(Revenue and nonrevenue service)

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Trucks (i)	Combination bus-trucks (j)	Line No.
NONE	NONE	NONE	NONE	NONE	NONE	1
						2
						3
						4
						5
						6
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		7
XXXXXX		XXXXXX			XXXXXX	8
XXXXXX				XXXXXX	XXXXXX	9
						10
						11
						12
						13
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	14
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	15
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	16
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	17
						18
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		19
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	20
						21
				18		22
				2		23
				3		24
NONE	NONE	NONE	NONE	12	NONE	25
						26

NONE

B. OPERATED BY OTHERS - Concluded  
(Revenue service)

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Truck (i)	Combination bus-trucks (j)	Line No.
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	40
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	41
						42
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	43
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	44
						45

**422. HIGHWAY MOTOR-VEHICLE ENTERPRISES IN WHICH THE RESPONDENT HAD A DIRECT OR INDIRECT FINANCIAL INTEREST DURING THE YEAR**

Give particulars of highway motor-vehicle enterprises (excluding Railway Express Agency, Inc.) in which the respondent had a financial interest, either directly or indirectly, during the year.

In column (a) identify each motor-vehicle enterprise by name and address, and in column (b) state whether the respondent's interest in

such enterprise was direct or indirect. If the interest was indirect, give the names of all intermediaries.

In column (c) give the date on which respondent first acquired its direct or indirect interest in the enterprise.

Line No.	Name and address of highway motor-vehicle enterprise (a)	Nature of respondent's interest (b)	Date on which respondent's direct or indirect interest was originally acquired (c)
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			



# 510. GRADE CROSSINGS A—RAILROAD WITH RAILROAD

1. A crossing of a railroad with a railroad means the intersection of all the tracks on one right-of-way with all of the tracks on another right-of-way, whether or not owned or operated by the same company; thus, the intersection of one double-track line with another double-track line shall be reported as one crossing. Each such crossing shall be reported only by the carrier who performs the actual maintenance of the signal or interlocking protection, if so provided, or by the carrier who maintains the crossing frogs where no protection exists. The carrier which actually performs the maintenance shall be the reporting carrier, even though other party, or parties, assume a part or all of the expense of such maintenance. Where portions of the apparatus are maintained by two or more companies, as for example—the condition where one crossing frog is maintained by one company and the second frog by the other company, agreement should be made between carriers as to which shall report. Report should be made of each crossing, whether main line, branch line, or switching tracks are involved, so long as separate rights-of-way are involved, regardless of whether or not the rights-of-way involved are owned or leased

by the same company. A cross-over from one track to another on the same right-of-way, or the use of a crossing frog for the intersection of two tracks in the same right-of-way, is not to be considered as a crossing in this connection. If one right-of-way intersects two or more rights-of-way in the same vicinity a separate crossing shall be reported for each such intersection, even though all are controlled by one interlocking plant. In such case, this fact should be explained in a footnote in order that the interlocking plant may not be counted more than once.

2. The term "Protection" as used in this connection should include all signalling or derailing devices which may restrict the use of the crossing by either carrier. It shall not include stationary or other cautionary signs which merely indicate the proximity of a crossing. Where crossings are protected by more than one of the types of protection shown in columns (b) to (i) inclusive, the kind of protection, etc., should be reported in only one classification and that of the more elaborate type.

Line No.	Number of crossings (a)	Interlocking (b)	Automatic signals (automatic interlocking) (c)	Derails on one line, no protection on other (d)	Hand-operated signals, without interlocking (e)	Gates (f)	Total specially protected (g)	Total not specially protected (h)	Grand total (i)
1	Number at beginning of year	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
2	Crossings added: New crossings								
3	Change in protection								
4	Crossings eliminated: Separation of grade								
5	Change in protection								
6	Other causes								
7	Number at close of year	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
	NUMBER AT CLOSE OF YEAR BY STATES:								
8									
9	Pennsylvania	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									

## 510. GRADE CROSSINGS - Continued

## B-RAILROAD WITH HIGHWAY

1. A highway grade crossing is to be regarded as a single crossing of all of the tracks within the adjacent owned or leased right(s) of way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at the same grade to the extent that the tracks are located within the limits of a single set of grade crossing signs or protective devices having an integrated set of actuating circuits.

2. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads or driveways not dedicated to public use. All crossings of tracks at grade with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad right-of-way.

3. A private grade crossing which becomes public during the year should be reported as a new grade crossing. A grade crossing of a dual or multi-lane highway should be reported as one crossing. In the classification of protection, a crossing having more than one of the classes of protection listed below should be reported once only, using the furthest left column that

applies. To avoid duplicate reporting of jointly owned, jointly maintained or jointly used crossings, one railroad shall be designated the reporting road by mutual agreement of the interested parties.

4. In columns (b) and (c) include grade crossings with or without audible signals. In columns (d) and (e) include grade crossings with or without any type of audible or visible supplemental device. Exclude from columns (f) and (g) those crossings where train movement is protected only by a member of the train crew. Audible signals reportable in column (h) include any train-actuated bell, whistle, siren or other audible device located adjacent to the crossing. Other automatic signals reportable in column (i) include wigwags, Highway Traffic Signals or special types of train-activated devices with or without audible supplements. Include in column (j), in addition to "Railroad Crossing" crossbuck, any other static sign (except "Number of Tracks" sign) or any non-train-actuated signal such as amber continuous-flashing lights. In column (m) report other than railroad crossbuck. Totals in column (o), lines 38 and 39, should be equal, resulting in no change in the total number of crossings.

Line No.	Item of Annual Change	TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE													
		Automatic gates with flashing lights	Automatic flashing light signals	Gates manually operated		Watchmen only		Audible signals only	Other automatic signals	Total indicating warning of train approach	"Railroad Crossing" crossbuck signs only	Crossbuck signs with other fixed signs	Other fixed signs only	No signs or signals	Total crossings at grade
				24 hours per day	Less than 24 hours per day	24 hours per day	Less than 24 hours per day								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
30	Number at beginning of year-----	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
31	Added: By new, extended or relocated highway-----														
32	By new, extended or relocated railroad-----														
33	Total added-----														
34	Eliminated: By closing or relocation of highway-----														
35	By relocation or abandonment of railroad-----														
36	By separation of grades-----														
37	Total eliminated-----														
38	Changes in protection: Number of each type added-----														
39	Number of each type deducted-----														
40	Net of all changes-----	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
41	Number at close of year-----														
	Number at close of year by States:														
42	<i>Pennsylvania</i>	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
43															
44															
45															
46															
47															
48															
49															
50															
51															
52															
53															
54															
55															
56															

## 511. GRADE SEPARATIONS

## HIGHWAY-RAILROAD

1. (a) A highway-railroad grade separation is to be regarded as a single crossing of all of the tracks within the owned or leased right-of-way or contiguous rights-of-way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at separate grades.

(b) Not to be included are structures which serve some major purpose other than the avoidance of conflict of railway movements with highway movements and which contain no design features required for accommodation of the intersecting traffic flow as in the case of major tunnels.

(c) In order to avoid duplicate reporting and possible confusion, in reporting grade separations used or maintained by more than one railroad, the interested parties in each case should designate one line to

be the reporting railroad.

2. All separated crossings of tracks with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad owned right-of-way.

3. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads not dedicated to public use.

4. A private crossing which becomes public during the year should be reported as a new crossing.

5. A crossing of a dual or multi-lane highway should be reported as one crossing.

Line No.	Items of Annual Change (a)	Types and numbers of highway-railroad grade separations		
		Overpass (Highway above railroad) (b)	Underpass (Railroad above highway) (c)	TOTAL (d)
1	Number at beginning of year -----	2	NONE	2
2	Added: By new, extended or relocated highway -----			
3	By new, extended or relocated railroad -----			
4	By elimination of grade crossing <sup>1</sup> -----			
5	Total added -----			
6	Deducted: By closing or relocation of highway -----			
7	By relocation or abandonment of railroad -----			
8	Total deducted -----			
9	Net of all changes -----	2	NONE	2
10	Number at close of year -----			
	Number at close of year by States:			
11	Pennsylvania -----	2	NONE	2
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

<sup>1</sup>Total in column (d) should correspond to total number of grade crossings eliminated "By separation of grades", Schedule 510-B, line 36, column (c).



## 513. TIES LAID IN REPLACEMENT

Give particulars of ties laid during the year in previously constructed tracks maintained by the respondent. Do not include any ties used in any new tracks or in track extensions.

In column (a) classify the ties as follows:

- (U) Wooden ties untreated when applied.  
 (T) Wooden ties treated before application.  
 (S) Ties other than wooden (steel, concrete, etc.). Indicate type in column (h).

Report new and second-hand (relay) ties separately, indicating in column (h) which ties are new.

In columns (d) and (g) should be shown the total cost, including transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply, storage, and seasoning yards; and, in the case of treated ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines and placing the ties in tracks, and of train service, other than that necessary in connection with loading or treatment, should not be included in this schedule.

The sum of entries on lines 21, 22, and 23 should equal the total of columns (d) and (g).

Any material difference between the return on line 22 and the charge to operating expense account No. 212, or between the sum of charges to additions and betterments shown in schedules Nos. 513 and 514 and the related charge to investment account No. 8, should be explained in a footnote.

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in previously constructed tracks during year (d)	Number of feet (board measure) applied (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in previously constructed tracks during year (g)	
1	T	867	\$ 8.27	\$ 7,168	31,512	\$ 213.68	\$ 6,734	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	867	8.27	7,168	31,512	213.68	6,734	

21 Amount of salvage on ties withdrawn..... \$ - 0 -  
 22 Amount chargeable to operating expenses..... \$ 13,902  
 23 Amount chargeable to additions and betterments..... \$ - 0 -  
 24 Estimated number of crossties in all maintained tracks:

	Numt	Percent of Total
(a) Wooden ties.....	94,922	100.00
(b) Other than wooden ties (steel, concrete, etc.).....		
TOTAL.....	94,922	100.00

Note: The difference between line 22 and Operating A/c 212 is (\$45.) and is due to inventory adjustment.

## 514. TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of ties laid during the year in new construction, following the instructions given in the preceding schedule, so far as applicable.

Instructions for the use of this form: Fill in the blanks, following the instructions given in the preceding schedule, so far as applicable.														
Line No.	Class of ties (a)	CROSSTIES						SWITCH AND BRIDGE TIES						Remarks (h)
		Total number of ties applied (b)		Average cost per tie (c)		Total cost of crossties laid in new tracks during year (d)		Number of feet (board measure) laid in tracks (e)		Average cost per M feet (board measure) (f)		Total cost of switch and bridge ties laid in new tracks during year (g)		
				\$		\$				\$		\$		
1		NONE												
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20	TOTAL													

21. Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid .....

22. Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid .....

## 515. RAILS LAID IN REPLACEMENT

Give particulars of all rails applied during the year in connection with replacement of rails in previously constructed tracks maintained by the respondent.

In column (a) classify the kind of rail applied as follows:

- (1) New steel rails, Bessemer process.
- (2) New steel rails, open-hearth process.
- (3) New rails, special alloy (describe more fully in a footnote).
- (4) Relay rails.

Returns in columns (c) and (g) should be reported in whole numbers. Fractions of less than one-half should be disregarded, and fractions of one-half or more reckoned as one.

The returns in columns (d) and (h) should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines, and placing the rails in tracks, and of train service in connection with the distribution of the rails, should not be included in this schedule.

The sum of entries on lines 22, 23, and 24 should equal the total of columns (d) and (h).

Any material difference between the return on line 23 and the charge to operating expense account No. 214, or between the sum of charges to additions and betterments shown in schedules Nos. 515 and 516 and the related charge to investment account No. 9, should be explained in a footnote.

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		WEIGHT OF RAIL		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	2	115 #	24	\$ 4,524	\$ 188.50	115 #	152	\$ 29,481	\$ 193.95
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	X X X X	24	\$ 4,524	\$ 188.50	X X X X	152	\$ 29,481	\$ 193.95

- 21 Number of tons (2,000 lb.) of relayers and scrap rail taken up..... 120.3
- 22 Salvage value of rails released..... \$ 5,217
- 23 Amount chargeable to operating expenses..... \$ 28,788
- 24 Amount chargeable to additions and betterments..... \$ -0-
- 25 Miles of new rails laid in replacement (all classes of tracks) †..... 1.74 (rail-miles).
- 26 Miles of new and second-hand rails laid in replacement (all classes of tracks) †..... 1.74 (rail-miles).
- 27 Average weight per yard of new rails laid in replacement (running, passing, and cross-over tracks, etc.) \*..... 115 # (pounds).
- 28 Tons of rail sold as scrap and amount received therefor..... 376.0 (tons of 2,000 lb.); \$ 13,398
- 29 Track-miles of welded rail installed this year -0-; total to date..... 10

*Note: The difference between the return on line 23 and operating A/C 214 is (\$1,498) and is due to inventory adjustment.*

†Classes 1, 2, and 3 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in all classes of tracks; divide the total number of yards of new rails laid in all classes of tracks by 1,760; state the quotient with two decimal places.

‡Classes 1, 2, 3, and 4 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new and second-hand rail laid in all classes of tracks; divide the total number of yards of new and second-hand rails laid in all classes of tracks by 1,760; state the quotient with two decimal places.

\*Classes 1, 2, and 3 rails.—Reduce tonnage in column (c) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in running, passing, and cross-over tracks, etc.; divide the total number of pounds of new rails laid in running tracks, etc., by the total number of yards of new rails laid in such tracks.



### 516. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of rails applied during the year in the construction of new tracks, following the instructions given in the preceding schedule, so far as applicable.

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		WEIGHT OF RAIL		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	NONE			\$				\$	
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	X X X X				X X X X			

21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid

22 Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid

### 517. GAGE OF TRACK AND WEIGHT OF RAIL

Give the particulars below called for concerning the road and track operated by the respondent at the close of the year. Only the respondent's proportion of jointly-owned mileage should be included. Under "Weight of rail," the various weights of rails should be given. If any part of the road operated at the close of the year is other than standard

gage, 4 feet 8½ inches, show the gage of each part in column (d). Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
1	Pounds 90#		12.36	
2	100#		8.9	
3	110#		0.7	
4	112#		13.12	
5	115#		19.80	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## 531. STATISTICS OF RAIL-LINE OPERATIONS

1. Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Train-miles, car-miles and other particulars are to be reported in accordance with the classification of train-miles and car-miles prescribed in the Uniform System of Accounts for Railroad Companies (Mileage Accounts 800 to 805 and 820 to 825). Locomotive unit-miles should include all miles made by each locomotive unit.

2. Per diem cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangement by U.S. class I line-haul railroads, whose interline rental is settled on a per diem basis under the code of per diem rules, or would be so settled if used by another railroad.

3. Item No. 1 includes miles of road operated under trackage rights.

4. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Item 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 28 and 29 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in transportation trains. Use 150 pounds as the

average weight per passenger and four tons as the average weight of contents of each head-end car.

5. Item No. 35 should represent the ton-miles of revenue freight in water transfer service on the Great Lakes involving a rail-line haul, the revenue from which is includible in account No. 101, "Freight." Ton-miles of revenue freight in water transfer service which was moved on the basis of lawful local tariff rates, the revenue from which is creditable to account No. 113, "Water transfers," should be excluded. Item 36, Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS-B, Item 2.

6. For net ton-miles, Item 40, compute from conductors' train reports. This item represents the number of tons of revenue and non-revenue freight moved one mile in transportation trains. Include a reasonable proportion of the weight of exclusive work equipment moved one mile. Include net ton-miles in motorcar trains. Exclude LCL shipments handled in mixed baggage-express cars.

7. The mileage of company service equipment, designed exclusively for work service and moved in transportation trains, should be classed as loaded freight car-miles.

8. Highway vehicle operations should not be included in Schedule 531 but particulars thereof given in a footnote on page 117.

Item No.	Item (a)	Freight trains (b)	Passenger trains (c)	Total transportation service (d)	Work trains (e)
1	Average mileage of road operated (State in whole numbers)..... TRAIN-MILES				X X X X X X
2	Diesel locomotives.....				X X X X X X
3	Other locomotives.....				X X X X X X
4	Total locomotives.....				
5	Motorcars.....				
6	Total train-miles..... LOCOMOTIVE UNIT-MILES				
7	Road service.....				X X X X X X
8	Train switching.....				X X X X X X
9	Yard switching.....				X X X X X X
10	Total locomotive unit-miles..... CAR-MILES				X X X X X X
11	Total motorcar car-miles.....				X X X X X X
12	Loaded per diem freight cars.....				X X X X X X
13	Loaded non-per diem freight cars.....				X X X X X X
14	Empty per diem freight cars.....				X X X X X X
15	Empty non-per diem freight cars.....				X X X X X X
16	Caboose.....				X X X X X X
17	Total freight car-miles (lines 12, 13, 14, 15 and 16).....				X X X X X X
18	Passenger coaches.....				X X X X X X
19	Combination passenger cars (mail, express, or baggage, etc., with passenger).....				X X X X X X
20	Sleeping and parlor cars.....				X X X X X X
21	Dining, grill and tavern cars.....				X X X X X X
22	Head-end cars.....				X X X X X X
23	Total (lines 18, 19, 20, 21, and 22).....				X X X X X X
24	Business cars.....				X X X X X X
25	Crew cars (other than caboose).....				X X X X X X
26	Grand total car-miles (lines 11, 17, 23, 24 and 25)..... GROSS TON-MILES AND TRAIN-HOURS IN ROAD SERVICE				X X X X X X
27	Gross ton-miles of locomotives and tenders (thousands).....				X X X X X X
28	Gross ton-miles of freight-train cars, contents, and cabooses (thousands).....				X X X X X X
29	Gross ton-miles of passenger-train cars and contents (thousands).....				X X X X X X
30	Train-hours—Total.....				X X X X X X
31	REVENUE AND NONREVENUE FREIGHT TRAFFIC				
31	Tons of revenue freight.....	X X	X X	X X	X X
32	Tons of nonrevenue freight.....	X X	X X	X X	X X
33	Total tons revenue and nonrevenue freight.....	X X	X X	X X	X X
34	Ton-miles—Revenue freight in road service (thousands).....	X X	X X	X X	X X
35	Ton-miles—Revenue freight in lake transfer service (thousands).....	X X	X X	X X	X X
36	Total ton-miles—Revenue freight (thousands).....	X X	X X	X X	X X
37	Ton-miles—Nonrevenue freight in road service (thousands).....	X X	X X	X X	X X
38	Ton-miles—Nonrevenue freight in lake transfer service (thousands).....	X X	X X	X X	X X
39	Total ton-miles—Nonrevenue freight (thousands).....	X X	X X	X X	X X
40	Net ton-miles of freight—Revenue and nonrevenue (thousands).....				X X X X X X
41	REVENUE PASSENGER TRAFFIC				
41	Passengers carried—Total.....	X X	X X	X X	X X
42	Passenger-miles—Total.....	X X	X X	X X	X X

## 532. SWITCHING AND TERMINAL TRAFFIC AND CAR STATISTICS

(For switching and terminal companies only)

1. Give particulars of cars handled during the year. For descriptions of kinds of services included in switching operations, and in terminal operations, reference is made to the "Notice" on the inside of the front cover of this form. With respect to the term "cars handled" it should be observed that, when applied to switching operations, the movement of a car from the point at which a switching company receives it, whether loaded or empty, to the point where it is loaded or unloaded or delivered to another connecting line is to be counted as one car handled. The return of a car, whether loaded or empty, from the point where it is loaded or unloaded, to

the point of delivery is to be counted as one car handled. No incidental movement is to be considered, unless such incidental movement involves the receipt of additional revenue. When applied to terminal operations, such as union station, bridge, ferry, or other joint facility terminal operations, the term "cars handled" includes all cars for which facilities are furnished.

2. The number of locomotive-miles in yard switching service should be computed in accordance with account No. 816, "Yard Switching Locomotive-miles."

Item No.	Item (a)	Switching operations (b)		Terminal operations (c)		Total (d)	
FREIGHT TRAFFIC							
201	Number of cars handled earning revenue—Loaded.....	289	987			289	987
202	Number of cars handled earning revenue—Empty.....						
203	Number of cars handled at cost for tenant companies—Loaded.....						
204	Number of cars handled at cost for tenant companies—Empty.....						
205	Number of cars handled not earning revenue—Loaded.....		2				2
206	Number of cars handled not earning revenue—Empty.....	274	416			274	416
207	Total number of cars handled.....	564	405			564	405
PASSENGER TRAFFIC							
208	Number of cars handled earning revenue—Loaded.....						
209	Number of cars handled earning revenue—Empty.....						
210	Number of cars handled at cost for tenant companies—Loaded.....						
211	Number of cars handled at cost for tenant companies—Empty.....						
212	Number of cars handled not earning revenue—Loaded.....						
213	Number of cars handled not earning revenue—Empty.....						
214	Total number of cars handled.....	NONE				NONE	
215	Total number of cars handled in revenue service (items 207 and 214).....	564	405			564	405
216	Total number of cars handled in work service.....	No Record				No Record	

Number of locomotive-miles in yard switching service: Freight, 621,438; passenger, .....



## 561C. COMPENSATION APPLICABLE TO PRIOR YEARS

Show hereunder, for each group of employees, the amount of compensation applicable to prior years, which was paid or is payable under labor awards of the current year or for other reasons. Additional compensation for the current year under labor awards or for other reasons is includible in I.C.C. Wage Statistics Form A and B, "Report of Employees, Service, and Compensation," for the calendar year. For purposes of this report, labor awards are intended to cover adjustments resulting from the decisions of Wage Boards and voluntary awards by the respondent incident thereto. Explain the nature of any amounts in excess of \$10,000 included in column (c) in a footnote.

Line No.	Group No.	Class of employees (a)	AMOUNT OF COMPENSATION					
			Under labor awards (b)			Other back pay (c)		
			\$			\$		
1	I	Executives, officials, and staff assistants.....						
2	II	Professional, clerical, and general.....						
3	III	Maintenance of way and structures.....						
4	IV	Maintenance of equipment and stores.....						
5	V	Transportation (other than train, engine, and yard).....						
6	VI (a)	Transportation (yardmasters, switch tenders, and hostlers).....				50	060	
7	VI (b)	Transportation (train and engine service).....						50 060
8		TOTAL.....				50	060	50 060

9 Amount of foregoing compensation that is chargeable to operating expenses: \$ 50,060



## 562. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

1. In columns (a) and (b) enter the name and position of each of the five persons named in Schedules 102 and 103 of this report to whom the respondent paid the largest amount during the year as compensation for current or past service over and above necessary expenses incurred in discharge of duties. In addition, list all other officers, directors, pensioners or employees, if any, to whom the respondent paid \$40,000 or more in total compensation during the year.

2. The salary per annum to be entered in column (c) is the annual rate at which an employee is paid rather than the amount actually paid for a part of a year. If the salary of an individual was increased or decreased during the year, show salary before each change as well as at close of year.

3. If an officer, director, etc., receives compensation from one or more of the affiliated companies listed in Schedule 104, reference to this fact should be made if the aggregate compensation from all companies amounts to \$40,000 or more. The detail as to division of the compensation should be reported in schedule 564.

4. Other compensation to be entered in column (d) includes, but is not limited to, commissions; bonuses; shares in profits; contingent compensation; moneys paid, set aside or accrued pursuant to any pension, retirement, savings, deferred compensation, or similar plan including premiums paid for retirement annuities, or life insurance where the respondent is not the beneficiary (Premiums on group life insurance for benefits less than \$50,000 need not be reported.), or any other arrangement which constitutes a form of compensation. Give the details of any plan not previously reported, the basis of determining the ultimate benefits payable, and the payments or provisions made during the year.

5. Also include in column (d) all remuneration paid, directly or indirectly, in the form of securities, options, warrants, rights or other property. Furnish particulars concerning any options, warrants, or rights issued or granted during the year including prices, expiration dates and other information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by each officer, director, etc.

Line No.	Name of person (a)	Position or Title (b)	Salary per annum as of close of year (see instructions) (c)			Other compensation during the year (d)		
			\$			\$		
1								
2								
3	See Attached Schedule							
4								
5								
6								
7								
8								
9								
10								
11								
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# ALQUIPPA AND SOUTHERN RAILROAD COMPANY

Attachment - Schedule 562 - Compensation of Officers, Directors, etc.

Report Year 1972

Name (a)	Title (b)	Sal. Per Annum at Close of Year (c)	Other Comp. During Year (d)
L. E. Smith	President and Treasurer	\$20,240	

1/1/72 - 12/31/72 @ \$1,687 per mo.

Note: Aggregate Compensation \$50,600 Per Annum  
40% or \$20,240 paid by this Co., 25% or \$12,648 paid  
by The Monongahela Connecting RR Co. and 35% or  
\$17,712 paid by The Cuyahoga Valley Rwy. Co.

J. L. Hadley	Vice President and Secretary	\$18,564	
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1/1/72 - 12/31/72 @ \$1,547 per mo.

Note: Aggregate Compensation \$46,400 Per Annum  
40% or \$18,564 paid by this Co., 25% or \$11,600 paid  
by The Monongahela Connecting RR Co. and 35% or  
\$16,236 paid by The Cuyahoga Valley Rwy. Co.

C. Denovi	Controller	\$ 9,560	
-----------	------------	----------	--

1/1/72 - 12/31/72 @ \$797 per mo.

Note: Aggregate Compensation \$23,900 Per Annum  
40% or \$9,560 paid by this Co., 25% or \$5,976 paid by  
The Monongahela Connecting RR Co. and 35% or  
\$8,364 paid by The Cuyahoga Valley Rwy. Co.

C. R. Cain	General Superintendent	\$28,300	
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1/1/72 - 12/31/72 @ \$2,359 per mo.

## 563. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES AND AFFILIATES

1. In the form below give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowance for expenses, or any form of payments amounting in the aggregate to \$50,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person, except:

(a) Payments to employees of the respondent shall be reported in Schedule 562.

(b) Payments for services rendered by affiliates shall be reported in Schedule 564.

2. The aggregate of payments to be reported in column (c) shall include amounts paid and/or accrued during the year which are applicable to the year.

3. When contributions under \$50,000 are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, each such contribution shall be reported, irrespective of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the sum of \$100,000 or more.

4. Payments to the independent public accountant reporting on the respondent's annual report shall be subdivided to show separately the amount paid for auditing and the total amount paid for other types of management services such as, but not limited to, compensation plans, pension plans, forecasts and budgets, and tax-advice. All carriers, whether payments aggregate more or less than \$50,000, shall answer the following question.

Did the independent accountant reporting on the respondent's annual report provide any management services other than auditing?  
Specify. Yes.... No....

5. To be included are, among others, payments, directly or indirectly, for legal, medical, engineering, advertising, valuation, accounting, statistical, financial, educational, entertainment, charitable, advisory, defensive, detective, developmental, research, appraisal, registration, purchasing, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. Payments to the various railroad associations, commissions, committees, bureaus, boards, and other organizations maintained jointly by railroads shall also be included. The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.

6. To be excluded are: Rent of buildings or other property, taxes payable to the Federal, State, or local Governments, payments for heat, light, power, telegraph, and telephone services, and payments to other carriers on the basis of lawful tariff charges or for the interchange of equipment between carriers, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a railroad, but any special and unusual payments for services should be reported. Payments of \$50,000 or more to organizations maintained jointly by railroads with other railroads are not to be excluded even if their services are regarded as routine.

7. If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads.

8. If any doubt exists in the mind of the reporting officer as to the reportability of any type of payment, request should be made for a ruling before filing this report.

Line No.	Name of recipient (a)	Description of service (b)	Amount of payment (c)		
			\$		
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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**564. TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT  
FOR SERVICES RECEIVED OR PROVIDED**

1. Furnish the information called for below concerning each contract, agreement or arrangement (written or unwritten) in effect at any time during the year between the respondent and the affiliated companies listed in Schedule 104, or persons affiliated with the respondent including officers, directors, stockholders, owners, partners or their wives and other close relatives, or their agents. Examples of transactions are, but not restricted to, management, legal, accounting, purchasing or other type of service including the furnishing of materials, supplies, purchase of equipment, leasing of structures, land and equipment, and agreements relating to allocation of officers salaries and other common costs between affiliated companies.

To be excluded are payments for the following types of services:

- (a) Lawful tariff charges for transportation services.
- (b) Payments to or from other railroads for interline services and interchange of equipment.
- (c) Payments to or from other railroads for services which may reasonably be regarded as ordinarily connected with routine operation, maintenance, or construction of a railroad, but any special or unusual transactions should be reported.
- (d) Agreements relating to allocation of Federal income taxes between affiliated companies should be reported in Schedule 353 (p. 85)
- (e) Agreements relating to joint pension plans with affiliated companies should be reported in explanatory notes section of Schedule 200 (p. 13)

2. In column (a) enter the name of the affiliated company, person, or agent with which respondent received or provided services aggregating \$30,000 or more for the year. If an affiliated company provides services to more than one affiliate, and the aggregate compensation amounts to \$30,000 or more for the year, list all the affiliates included in the agreement and describe the allocation of charges in column (d). If the respondent provides services to more than one affiliate, and the aggregate compensation amounts to \$30,000 or more for the year, reference to this fact should be made and the detail as to the allocation of charges should be stated. For those affiliates providing services to the respondent, also enter in column (a) the percent of affiliate's gross income derived from transactions with respondent.

Attach a balance sheet and income statement for each affiliate with which respondent had reportable transactions during the year. These statements should be prepared on the same accounting year basis and in conformity with the balance sheet and income statement in annual report form A, and should benoted to indicate method of depreciating property, if any, furnished to the respondent. Balance sheet and income statement are not required for affiliated carriers filing annual reports with the Commission.

3. In column (b) indicate form of affiliation or control between the respondent and the company or person identified in column (a) as follows:

- (a) If respondent directly controls affiliate insert the word "direct".
- (b) If respondent controls through another company insert the word "indirect".
- (c) If respondent is under common control with affiliate insert the word "common".
- (d) If respondent is controlled directly or indirectly by the company listed in column (a) insert the word "controlled".
- (e) If control is exercised by other means such as a management contract or other arrangement of whatever kind insert the word "other" and footnote to describe such arrangements.

4. In column (c) fully describe the character of service involved such as management fees, lease of building, purchase of material, etc. When the affiliate listed in column (a) provides more than one type of service in column (c), list each type of service separately and show total for the affiliate. When services are both provided and received between the respondent and an affiliate they should be listed separately and the amounts shown separately in column (g).

5. In column (d) fully describe the basis for computing charges under each contract, agreement, etc.

6. In columns (e) and (f) indicate the date and term of each contract or arrangement. If oral contract, indicate with symbol "O".

7. In column (g) report the total amount received, paid, or accrued during the year which is applicable to the year, for each type of service listed in column (c). Indicate purchase items with the symbol "P" and sales items with the symbol "S". Do not report net figures when services are both provided and received between the respondent and an affiliate.

Line No.	Name of Company or Individual and percent of gross income from respondent carrier	Form of Affiliation	Character of Service	Basis of Charge	Contract		Total Charges for Year (g)	
					Date (e)	Term (f)	(P)(S)	
1.	Monongahela Connecting R.R. Co.	Common	Terminal Switching Railroad	Salaries & O.R. Paper	1972	July	P	89,575
2.	"	"	"	O.R. & O.R. Dinner	"	"	P	40,593
3.	"	"	"	Supplies Misc. Services Car	"	"	P	62,282
4.	Jonestown Lumber Steel Corp.	Controlled	Steel Manufacturing	Rent & Bldg. Rent & Taxes	1924	Indef	P	63,808
5.	"	"	"	Utilities	1972	July	P	38,994
6.	"	"	"	Health & Welfare	"	"	P	116,647
7.	"	"	"	Mtl & Supplies	"	"	P	63,393
8.	"	"	"	Mtl & Supplies	"	"	S	62,011
9.	"	"	"	Trackwork Services	"	"	S	61,887
10.	"	"	"	Trackwork & Maint.	"	"	S	828,189
11.	"	"	"	Car Repair Service	"	"	S	72,587
12.	"	"	"	Car Repairs & Sprays	"	"	S	567,316
13.	"	"	"	Misc. Service & Supplies	"	"	S	43,819
14.	Monongahela Connecting R.R. Co.	Common	Terminal Switching Railroad	Track Materials	"	"	S	725



**ALQUIPPA AND SOUTHERN RAILROAD COMPANY**  
**ATTACHMENT - Schedule 564 - Answer to Question 2**

**JONES & LAUGHLIN STEEL CORPORATION**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**(000 Omitted)**

	<u>December 31,</u> 1972	<u>December 31,</u> 1971
<b>Current assets:</b>		
Cash	\$ 21,267	\$ 26,809
Short-term securities at cost which approximates market	9,343	46,049
Receivables, less allowance for doubtful accounts	160,045	111,606
Inventories	187,817	168,285
Prepaid expenses	17,375	19,279
Total current assets	<u>395,847</u>	<u>372,028</u>
<b>Current liabilities</b>		
Trade accounts	66,748	50,861
Dividends - Outside	153	153
- Intercompany	-	-
Wages and salaries	37,710	32,505
Taxes - Federal	2,336	2,336
- Other	20,006	20,872
Production payments	-	20,334
Long-term debt maturing within one year	2,000	4,245
Other current liabilities	62,231	54,112
Total current liabilities	<u>191,184</u>	<u>185,418</u>
Working capital	204,663	186,610
Ratio	2.06	2.01
<b>Investments and long-term receivables</b>	41,739	23,191
<b>Land, buildings and equipment:</b>		
Gross properties	1,784,705	1,775,616
Depreciation	1,029,356	989,529
Net properties	<u>755,349</u>	<u>786,087</u>
Total assets less current liabilities	<u>1,001,751</u>	<u>995,888</u>
<b>Long-term debt</b>	276,301	301,701
Accrued pensions and accident compensation	1,437	1,304
Operating reserves	-	-
Reserve for S.U.B. (Contingent liability)	7,122	9,780
Reserve for year-end adjustments	-	-
Reserve for contingent deferred rewards fund	1,715	1,913
Deferred income taxes	14,533	3,426
	<u>301,108</u>	<u>318,124</u>
<b>Excess of assets over liabilities</b>	<u>\$ 700,643</u>	<u>\$ 677,764</u>
<b>Represented by:</b>		
5% Cumulative preferred stock	\$ 12,220	\$ 12,220
Common stock	159,012	158,962
Capital in excess of par value	89,571	89,535
Income retained in the business	<u>439,840</u>	<u>417,047</u>
<b>Shareholders' equity</b>	<u>\$ 700,643</u>	<u>\$ 677,764</u>

ANNUAL REPORT 1972 CLASS I

210500

ALBUQUERQUE & SOUTHERN RAILROAD CO.

3 OF 3

ALIQIPPA AND SOUTHERN RAILROAD COMPANY  
ATTACHMENT - Schedule 564 - Answer to Question 2

JONES & LAUGHLIN STEEL CORPORATION

CONSOLIDATED STATEMENT OF INCOME  
AND INCOME RETAINED IN THE BUSINESS  
(000 Omitted)

	Year Ended December 31,	
	1972	1971
Revenues:		
Net Sales and other operating revenues	\$1,189,377	\$1,074,038
Interest and other income	12,281	11,957
	<u>1,201,658</u>	<u>1,085,995</u>
Cost and expenses:		
Employment costs:		
Wages and salaries	369,145	332,811
Pensions and other benefits	73,968	64,803
Social Security taxes	19,208	16,924
	<u>462,321</u>	<u>414,538</u>
Materials, supplies, freight and services	589,851	555,542
Depreciation and depletion	55,594	52,732
Interest and other debt charges	18,679	20,018
State, local and miscellaneous taxes	23,711	23,563
	<u>1,150,156</u>	<u>1,066,393</u>
Income (loss) before taxes on income and extraordinary items	51,502	19,602
Taxes on income:		
State	2,638	1,105
Federal:		
Current	461	1,150
Deferred	9,103	1,911
	<u>12,202</u>	<u>4,166</u>
Income before extraordinary items	39,300	15,436
Extraordinary items, net of taxes	-	5,100
Net income (loss)	<u>\$ 39,300</u>	<u>\$ 20,536</u>
Percent, to sales	3.30%	1.91%
Earnings per share: Before extraordinary items	\$ 2.43	\$ .93
Net income (loss)	2.43	1.25
Income retained in the business, beginning of period	\$ 417,047	\$ 409,044
Net income (above)	39,300	20,536
	<u>456,347</u>	<u>429,580</u>
Dividends:		
5% preferred stock	611	611
Common stock	15,896	11,922
	<u>16,507</u>	<u>12,533</u>
Income retained in the business, end of period	<u>\$ 439,840</u>	<u>\$ 417,047</u>



### 565. OTHER TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT

1. Furnish the information called for below concerning transactions between the respondent and the affiliated companies listed in Schedule 104, or persons affiliated with the respondent including officers, directors, stockholders, owners, partners or their wives and other close relatives, or their agents. Examples of transactions are, but not limited to, purchase, sale or transfer of equipment, land, structures, securities or other assets aggregating \$30,000 in value for the year.
2. In column (a) enter the name of the affiliated company, person, or agent with which respondent transacted purchase, sale or transfer.
3. In column (b) indicate form of affiliation or control between the respondent and company or person identified in column (a) in accord with instruction No. 3 to Schedule 564.
4. In column (c) briefly describe the kind of asset purchased, sold or transferred.
5. In column (d) report the total of all purchases, sales or transfers of property with a value of \$30,000 or more. If individual items are less than that amount, report the total of all purchases or sales with the company or individual named in column (a) when the aggregate of such items is \$30,000 for the year. Indicate purchase items with the symbol "P" and sales items with the symbol "S".
6. In column (e) summarize the book cost, less accrued depreciation if applicable, for each item reported in column (d).
7. In column (f) report the net profit or loss for each item (column (d) less column (e)).
8. Answer all questions at bottom of schedule.

Line No.	Name of Company or Individual (a)	Form of Affiliation (b)	Description of Item (c)	Sales or Purchase Price (d)	Net Book Value (e)	Gain or (Loss) (f)
1	Jones & Laughlin Steel Corp.	Controlled	Electronic Weighing Scale	P 52,305	52,305	- 0 -
2						
3	" " " "	"	Land	P 144,320	144,320	- 0 -
4						
5	" " " "	"	13 Bullet Rack Flat Cars	P 65,666	- 0 -	65,666
6						
7						
8						
9						
10						
11						
12						
13						

With respect to the transactions listed above, were any gains or losses incurred by other affiliated companies in the six (6) accounting years preceding this report year on the transfer of the item to the company or individual named in column (a)? Specify. Yes.... No.... If yes, give particulars of prior transaction such as sales price, and gain or loss.

Where any services provided or assets transferred between respondent and affiliated companies or individuals during the year for which no charges were assessed? Specify. Yes.... No. ☒ If yes, explain.

**566 A. TRANSACTIONS BETWEEN NONCARRIER SUBSIDIARIES OF RESPONDENT AND OTHER AFFILIATED COMPANIES OR PERSONS  
FOR SERVICES RECEIVED OR PROVIDED**

1. Furnish the information called for below concerning transactions between noncarrier subsidiaries of the respondent and other affiliated companies for services received or provided in accord with instruction No. 1 to Schedule 564.
2. In column (a) enter the name of the noncarrier subsidiary of respondent.
3. In column (b) enter the name of other affiliated company with which the noncarrier subsidiary received or provided services aggregating \$30,000 or more for the year.
4. In column (c) indicate form of affiliation or control between noncarrier subsidiary and other affiliated company identified in column (b) in accord with instruction No. 3 to Schedule 564.
5. In column (d) fully describe the character of service involved such as management fees, lease of building, purchase of material, etc. If more than one type of service is provided, list each type of service separately. When services are both provided and received between the noncarrier subsidiary and other affiliate they should be listed separately and the amounts shown separately in column (h).
6. In column (e) fully describe the basis for computing charges under each contract, agreement, etc.
7. In columns (f) and (g) indicate the date and term of each contract or arrangement. If oral contract, indicate with symbol "O".
8. In column (h) report the total amount received, paid, or accrued during the year which is applicable to the year, for each type of service listed in column (d). Indicate purchase items with the symbol "P" and sales items with the symbol "S". Do not report net figures when services are both provided and received between the noncarrier subsidiary and other affiliate.

Line No.	Name of Respondent's Noncarrier Subsidiary Company (a)	Name of Other Affiliated Company (b)	Form of Affiliation (c)	Character of Service (d)	Basis of Charge (e)	Contract		Total Charges for Year	
						Date (f)	Term (g)	(P)(S)	(h)
1	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									

## 566 B. OTHER TRANSACTIONS BETWEEN NONCARRIER SUBSIDIARIES OF RESPONDENT AND OTHER AFFILIATED COMPANIES OR PERSONS

1. Furnish the information called for below concerning other transactions between noncarrier subsidiaries of the respondent and other affiliated companies in accord with instruction No. 1 to Schedule 565.
2. In column (a) enter the name of the noncarrier subsidiary of respondent.
3. In column (b) enter the name of other affiliated company with which the noncarrier subsidiary transacted a purchase, sale or transfer of equipment, land, structures, securities or other assets aggregating \$30,000 in value for the year.
4. In column (c) indicate form of affiliation or control between noncarrier subsidiary and other affiliated company identified in column (b) in accord with instruction No. 3 to Schedule 564.
5. In column (d) briefly describe the kind of asset purchased, sold or transferred.
6. In column (e) report the total of all purchases, sales or transfers of property with a value of \$30,000 or more. If individual items are less than that amount, report the total of all purchases or sales when the aggregate of such items is \$30,000 for the year. Indicate purchase items with the symbol "P" and sales items with the symbol "S".
7. In column (f) summarize the book cost, less accrued depreciation if applicable, for each item reported in column (e).
8. In column (g) report the net profit or loss for each item (column (e) less column (f)).
9. Answer all questions at bottom of schedule.

Line No.	Name of Respondent's Noncarrier Subsidiary Company (a)	Name of Other Affiliated Company (b)	Form of Affiliation (c)	Description of Item (d)	Sales or Purchase Price (e)	Net Book Value (f)	Gain or (Loss) (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							

With respect to the transactions listed above, were any gains or losses incurred by other affiliated companies in the six (6) accounting years preceding this report year on the transfer of the item to the company or individual named in column (b)? Specify. Yes.... No.... If yes, give particulars of prior transaction such as sales price, and gain or loss.

Were any services provided or assets transferred between noncarrier subsidiaries of respondent and other affiliated companies or individuals for which no charges were assessed? If so, explain.



## 571. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motor or other self-propelled rail cars in the service of the respondent during the year, and the number of kilowatt-hours for such tractive equipment as was propelled by electricity. The ton of 2,000 pounds should be used.

Kilowatt-hours, for entry in column (c) of section A, and column (h) of section B, are to be figures at high-tension taps (point of production or point of purchase), and divided among the several classes of service, the division being made on the respondent's best estimate if actual figures are not available.

## A. LOCOMOTIVES

Line No.	Kind of locomotive service (a)	DIESEL	ELECTRIC	OTHER (STEAM, GAS TURBINE, ETC.)	
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)
1	Freight.....				
2	Passenger.....				
3	Yard switching.....	696,028			
4	Total.....	696,028			
5	Work train.....		NONE	NONE	NONE
6	GRAND TOTAL.....	696,028			
7	Total cost of fuel*.....	82,470			

## B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	DIESEL	ELECTRIC	GASOLINE
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
11	Freight.....			
12	Passenger.....			
13	Yard switching.....			
14	Total.....			
15	Work train.....		NONE	NONE
16	GRAND TOTAL.....		NONE	NONE
17	Total cost of fuel*.....			

\*Show cost of fuel charged to train and yard service (accounts Nos. 382 and 394, for other than electric, and accounts Nos. 383, 384, 385, and 386, for electric). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts entered. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service.

## NOTES AND REMARKS

## 581. CONTRACTS, AGREEMENTS, ETC.

1. Hereunder give a concise statement of each important contract, agreement, arrangement, etc., with other companies or persons, together with important revisions, modifications, terminations, and other changes thereof, which became effective during the year, and concerned in any way the transportation of persons or things at other than tariff rates, or the purchase of equipment under conditional sales plans without the issuance of securities by respondent, making such statements in the following order:

- (a) Express companies.
- (b) Mail.
- (c) Sleeping, parlor, and dining-car companies.
- (d) Freight or transportation companies or lines.
- (e) Other railway companies.
- (f) Steamboat or steamship companies.
- (g) Telegraph companies.
- (h) Telephone companies.
- (i) Equipment purchased under conditional sales contracts.
- (j) Routing traffic of affiliated companies.
- (k) Other contracts.

2. Under item 1(e), include particulars of joint facility arrangements entered into during the year by the respondent, including those maintained or operated by other carriers as well as those maintained or operated by respondent. For each joint facility, give a brief statement of the basis or bases on which revenues, expenses, taxes, interest on investment, and other items, if any, related to the facility are apportioned among the carriers using the facility or otherwise deriving benefit therefrom.

3. Under item 1(i), give particulars of conditional sales agreements, lease or rental contracts, and other similar instruments, entered into by respondent for the purchase of equipment, which provide for payment in installments and do not involve the issuance of securities by respondent. State the names of the parties to the contracts or agreements, the num-

ber of units of each class of equipment covered, and the terms and conditions of payment.

4. Under item 1(j) give particulars of arrangements, written or oral with affiliated companies for routing of traffic. Through route arrangements for handling of traffic interchanged with carrier affiliates should not be reported.

5. Under item 1(k), Other contracts, describe briefly the particulars of all contracts or agreements, including estimated amounts receivable, under which a government agency, or instrumentality thereof, seeks to assist respondent with grants or aid for providing passenger commuter or other passenger-train services.

6. Information concerning contracts of minor importance may be omitted. A contract of minor importance is defined as one involving receipts or payments of less than \$25,000 per year, and which, by its terms, is otherwise unimportant.

7. In lieu of giving abstracts, copies of contracts may be filed. Every copy of a contract furnished in connection with the foregoing requirement should be listed hereunder.

8. The basis for computing receipts and payments should be fully stated in the case of each such contract, agreement, or arrangement.

9. Compliance with the requirements of this schedule does not relieve the respondent of the duty placed upon common carriers by section 6(5), Part I, of the Interstate Commerce Act, which reads as follows:

"Every common carrier subject to this part shall also file with said Commission copies of all contracts, agreements, or arrangements with other common carriers in relation to any traffic affected by the provisions of this part to which it may be a party. Provided, however, that the Commission, by regulations, may provide for exceptions from the requirements of this paragraph in the case of any class or classes of contracts, agreements, or arrangements, the filing of which, in its opinion, is not necessary in the public interest."

NONE

## 591. CHANGES DURING THE YEAR

Hereunder state the matters called for. Make the statements explicit and precise, and number them in accordance with the inquiries; each inquiry should be fully answered, and if the word "none" truly states the fact it may be used in answering any particular inquiry. Changes in mileage should be reported by classes and stated to the nearest hundredth of a mile.

1. For each railroad property used in respondent's transportation service, show all increases and decreases in mileage, classifying the changes in the tables below as follows:

(Class 1) Line owned by respondent.

(Class 2) Line owned by proprietary companies.

(Class 3) Line operated under lease for a specified sum.

(Class 4) Line operated under contract or agreement for contingent rent.

(Class 5) Line operated under trackage rights.

2. For changes in miles of road, give dates of beginning or abandonment of operations. If any changes reportable in this schedule occurred

under authority granted by the Commission in certificates of convenience and necessity, issued under paragraphs (18) to (22) of section 1 of the Interstate Commerce Act or otherwise, specific reference to such authority should in each case be made by docket number or otherwise, as may be appropriate.

3. All consolidations, mergers, and reorganizations effected, giving particulars.

This statement should show the mileage, equipment, and cash value of property of each company as well as the consideration received by each company party to the action. State the dates on which consolidated, etc., and whether the prior companies have been dissolved. Copies of the articles of consolidation, merger, or reorganization should be filed with this report.

4. Other important changes not elsewhere provided for involving more than \$50,000, giving full particulars.

## INCREASES IN MILEAGE

Line No.	Class	Main (M) or branch (B) line	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				Miles of way switching tracks	Miles of yard switching tracks	Total	Remarks
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	3	B						2.67	2.67	
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13	TOTAL INCREASE							2.67	2.67	

## DECREASES IN MILEAGE

21	3	B						1.58	1.58	
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32	TOTAL DECREASE							1.58	1.58	

If returns under Inquiry No. 1 above include any first main track owned by respondent or its proprietary companies representing new construction or permanent abandonment give the following particulars:

Owned by respondent:

Miles of road constructed

NONE

Miles of road abandoned

NONE

Owned by proprietary companies:

Miles of road constructed

NONE

Miles of road abandoned

NONE

The item "miles of road constructed" is intended to show the mileage of first main track laid to extend respondent's road, and should not include tracks relocated and tracks laid to shorten the distance between two points, without serving any new territory.

By road abandoned is meant "permanently abandoned," the cost of which has been or is to be written out of the investment accounts.



## VERIFICATION

The foregoing report must be verified by the oath of the officer having control of the accounting of the respondent. It should be verified, also, by the oath of the president or other chief officer of the respondent, unless the respondent states on the last preceding page of this report that such chief officer has no control over the accounting of the respondent. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

## OATH

(To be made by the officer having control of the accounting of the respondent)

State of Pennsylvania )  
County of Allegheny ) ss:  
Charles Denovi makes oath and says that he is Controller  
(Insert here the name of the affiant) (Insert here the official title of the affiant)

of ALIQUIPPA AND SOUTHERN RAILROAD COMPANY  
(Insert here the exact legal title or name of the respondent)

that it is his duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Interstate Commerce Commission, effective during the said period; that he has carefully examined the said report and to the best of his knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he believes that all other statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 1972, to and including December 31, 1972

Charles Denovi  
(Signature of affiant)

Subscribed and sworn to before me, a NOTARY PUBLIC, in and for the State and  
county above named, this 28th day of MARCH, 1973  
Notary Public, Beaver, Pa. Beaver Co.  
My commission expires My Commission Expires July 1, 1974 [ Use an L. S. Impression seal ]

Orin W. Hughes  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

State of Pennsylvania )  
County of Allegheny ) ss:  
L. E. Smith makes oath and says that he is President  
(Insert here the name of the affiant) (Insert here the official title of the affiant)

of ALIQUIPPA AND SOUTHERN RAILROAD COMPANY  
(Insert here the exact legal title or name of the respondent)

that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the period of time from and including

January 1, 1972, to and including December 31, 1972

L. E. Smith  
(Signature of affiant)

Subscribed and sworn to before me, a NOTARY PUBLIC, in and for the State and  
county above named, this 28th day of MARCH, 1973  
Notary Public, Beaver, Pa. Beaver Co.  
My commission expires My Commission Expires July 1, 1974 [ Use an L. S. Impression seal ]

Orin W. Hughes  
(Signature of officer authorized to administer oaths)



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