

ANNUAL REPORT 1973

110400

ANN ARBOR R.R. CO.

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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 6—6 in the Uniform System of Accounts for Railroad Companies, that are not reflected in the accounts of the respondent. Show the three largest items regardless of the dollar amount and all other items amounting to \$250,000, 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 obliga-

tions as a result of pending or threatened litigation, assessments or possible 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.

(Dollars in thousands)

Line No.	Item (a)	Amount (b)
1		\$
2		
3		
4		
5		
6		
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8		
9		
10		
11		
12		
13		
14		
15		
16	None	
17		
18		
19		
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21		
22		
23		
24		
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27		
28		
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30		
31		
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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. (Dollars in thousands)

Line No.	Item						
	Mileage owned:						
1	Road, State of _____						
2	Road, State of _____						
3	Road, State of _____						
4	Second and additional main tracks _____						
5	Passing tracks, cross-overs, and turn-outs _____						
6	Way switching tracks _____						
7	Yard switching tracks _____						
	Road and equipment property:	\$	\$	\$	\$	\$	\$
8	Road _____	None					
9	Equipment _____						
10	General expenditures _____						
11	Other property accounts* _____						
12	Total (account 731) _____						
	Improvements on leased property:						
13	Road _____						
14	Equipment _____						
15	General expenditures _____						
16	Total (account 732) _____						
17	Depreciation and amortization (accounts 735, 736, and 785) _____						
18	Capital stock (account 791) _____						
19	Funded debt unmatured (account 765) _____						
20	Debt in default (account 768) _____						
21	Amounts payable to affiliated companies (account 769) _____						

Line No.	Item						
	Mileage owned:						
1	Road, State of _____						
2	Road, State of _____						
3	Road, State of _____						
4	Second and additional main tracks _____						
5	Passing tracks, cross-overs, and turn-outs _____						
6	Way switching tracks _____						
7	Yard switching tracks _____						
	Road and equipment property:	\$	\$	\$	\$	\$	\$
8	Road _____						
9	Equipment _____						
10	General expenditures _____						
11	Other property accounts* _____						
12	Total (account 731) _____						
	Improvements on leased property:						
13	Road _____						
14	Equipment _____						
15	General expenditures _____						
16	Total (account 732) _____						
17	Depreciation and amortization (accounts 735, 736, and 785) _____						
18	Capital stock (account 791) _____						
19	Funded debt unmatured (account 765) _____						
20	Debt in default (account 768) _____						
21	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 be received on such securities held by road (C). But if road (D) is a

Line No.	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Offsetting debits and credits for current year (d)
	ORDINARY ITEMS	\$	\$	\$
	OPERATING INCOME			
	Railway Operating Income			
1	(501) Railway operating revenues (p. 69)	10 542	11 003	
2	(531) Railway operating expenses (p. 76)	10 318	10 240	
3	Net revenue from railway operations	224	763	
4	(532) Railway tax accruals (p. 82)	905	823	
5	Railway operating income	(681)	(60)	
	Rent Income			
6	(503) Hire of freight cars and highway revenue equipment—			
	Credit balance (p. 88)		94	
7	(504) Rent from locomotives (p. 89)			
8	(505) Rent from passenger-train cars (p. 89)			
9	(506) Rent from floating equipment		1	
10	(507) Rent from work equipment			
11	(508) Joint facility rent income	174	151	
12	Total rent income	174	246	
	Rents Payable			
13	(536) Hire of freight cars and highway revenue equipment—			
	Debit balance (p. 88)	1 266	1 116	
14	(537) Rent for locomotives (p. 89)		111	
15	(538) Rent for passenger-train cars (p. 89)			
16	(539) Rent for floating equipment	48	29	
17	(540) Rent for work equipment	1	2	
18	(541) Joint facility rents	45	33	
19	Total rents payable	1 360	1 291	
20	Net rents (lines 12, 19)	(1 186)	(1 045)	
21	Net railway operating income (lines 5, 20)	(1 867)	(1 105)	
	Other Income			
22	(502) Revenues from miscellaneous operations (p. 45)			
23	(509) Income from lease of road and equipment (p. 86)			
24	(510) Miscellaneous rent income (p. 86)	33	30	
25	(511) Income from nonoperating property (p. 45)	4	4	
26	(512) Separately operated properties—Profit (p. 87)			
27	(513) Dividend income		2	
28	(514) Interest income	7	4	
29	(516) Income from sinking and other reserve funds			
30	(517) Release of premiums on funded debt			
31	(518) Contributions from other companies			
32	(519) Miscellaneous income (p. 92)	54	40	
33	Total other income	98	80	
34	Total income (lines 21, 33)	(1 769)	(1 025)	
	Miscellaneous Deductions From Income			
35	(534) Expenses of miscellaneous operations (p. 45)			
36	(535) Taxes on miscellaneous operating property (p. 45)			
37	(543) Miscellaneous rents (p. 91)	3	3	
38	(544) Miscellaneous tax accruals (p. 45)	5	6	
39	(545) Separately operated properties—Loss (p. 87)			
40	(549) Maintenance of investment organization			
41	(550) Income transferred to other companies	8	7	
42	(551) Miscellaneous income charges (p. 92)	16	16	
43	Total miscellaneous deductions			
44	Income available for fixed charges (lines 34, 43)	(1 785)	(1 041)	

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 21, 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 (h) on lines 6 to 21, inclusive, should be fully explained in a footnote.

5. All contra entries hereunder should be indicated in parenthesis.
(Dollars in thousands)

RAIL-LINE, INCLUDING WATER TRANSFERS											Other items not related to either freight or to passenger and allied services (k)	Line No.
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)			
\$		\$		\$		\$		\$		\$		
10	542			10	542							1
10	318			10	318							2
X X	X X	X X	X X		224	X X	X X	X X	X X			3
	905				905							4
X X	X X	X X	X X	(681)	X X	X X	X X	X X			5
All revenue assigned to freight authority letter dated February 25, 1955, file F-54 Mr. C. W. Enken, Director, Interstate Commerce Commission.												6
												7
												8
												9
												10
	174				174							11
X X	X X	X X	X X		174	X X	X X	X X	X X			12
1	266			1	266							13
												14
	48				48							15
	1				1							16
	45				45							17
X X	X X	X X	X X	1	360	X X	X X	X X	X X			18
X X	X X	X X	X X	(1	186)	X X	X X	X X	X X			19
X X	X X	X X	X X	(1	867)	X X	X X	X X	X X			20
												21

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)
	Fixed Charges	\$	\$	\$
45	(542) Rent for leased roads and equipment (p. 90)			
	(546) Interest on funded debt:			
46	(a) Fixed interest not in default	612	875	
47	(b) Interest in default	422		
48	(547) Interest on unfunded debt			
49	(548) Amortization of discount on funded debt	42	42	
50	Total fixed charges	1 076	917	
51	Income after fixed charges (lines 44, 50)	(2 861)	(1 958)	
	Other Deductions			
	(546) Interest on funded debt:			
52	(c) Contingent interest			
53	Ordinary income (lines 51, 52)	(2 861)	(1 958)	
	EXTRAORDINARY AND PRIOR PERIOD ITEMS			
54	(570) Extraordinary items - Net Credit (Debit) (p. 92)			
55	(580) Prior period items - Net Credit (Debit) (p. 92)			
56	(590) Federal income taxes on extraordinary and prior period items - Debit (Credit) (p. 92)			
57	Total extraordinary and prior period items - Credit (Debit)			
58	Net income transferred to Retained Income - Unappropriated (lines 53, 57)	(2 861)	(1 958)	

NOTE—See page 67 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.

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.
(Dollars in thousands)

Line No.	Item (a)	Amount (b)	Remarks (c)
	CREDITS	\$	
1	(602) Credit balance transferred from Income (p. 66)		
2	(606) Other credits to retained income		Net of Federal income taxes - \$
3	(622) Appropriations released		
4	Total		
	DEBITS		
5	(612) Debit balance transferred from Income (p. 66)	2 861	
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)		
10	Total	2 861	
11	Net increase during year*	(2 861)	
12	Balance at beginning of year (p. 11)*	(2 207)	
13	Balance at end of year (carried to p. 11)*	(5 068)	

*Amount in parentheses indicates debit balance.

Note — See p. 92, schedule 196, 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)
1				\$	\$		
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13				Total	None		

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 (Dollars in thousands)

Line No.	Class of railway operating revenues (a)	Amount of revenue for the year (b)	RAIL-LINE REVENUES, INCLUDING WATER TRANSFERS				Other revenues not assignable to freight or to passenger and allied services (f)	Remarks (g)
			Assignable to freight service (c)		Assignable to passenger and allied services (d)			
		\$	\$	\$	\$	\$		
Transportation—Rail-Line								
1	(101) Freight*	10,237	10,237			XX	XX	
2	(102) Passenger*					XX	XX	
3	(103) Baggage					XX	XX	
4	(104) Sleeping car					XX	XX	
5	(105) Parlor and chair car					XX	XX	
6	(106) Mail					XX	XX	
7	(107) Express					XX	XX	
8	(108) Other passenger-train†					XX	XX	
9	(109) Milk					XX	XX	
10	(110) Switching*	32	32			XX	XX	
11	(113) Water transfers	176	176					
12	Total rail-line transportation revenue	10,445	10,445					
Incidental								
13	(131) Dining and buffet	10	10			XX	XX	
14	(132) Hotel and restaurant							
15	(133) Station, train, and boat privileges							
16	(135) Storage—Freight			XX	XX	XX	XX	
17	(137) Demurrage	74	74	XX	XX	XX	XX	
18	(138) Communication							
19	(139) Grain elevator			XX	XX	XX	XX	
20	(141) Power							
21	(142) Rents of buildings and other property	7	7			All revenue assigned to freight authority letter dated February 25, 1955, File F-54, Mr. C. W. Emken, Director, Interstate Commerce Commission		
22	(143) Miscellaneous	6	6					
23	Total incidental operating revenue	97	97					
Joint Facility								
24	(151) Joint facility—Cr							
25	(152) Joint facility—Dr							
26	Total joint facility operating revenue							
27	Total railway operating revenues	10,542	10,542					
*Report hereunder the charges to these accounts representing: A. Payments made to others for—								
28	1. Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates: \$ 5 (a) Of the amount reported for item A.1, _____% (to nearest whole number) represents payments for collection and delivery of UCI freight either in TOFC trailers or otherwise. The percentage reported is (check one): Actual (). Estimated ().							
29	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: \$ 23							
30	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): (a) Payments for transportation of persons: \$ None							
31	(b) Payments for transportation of freight shipments: \$ None							
32	†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):								
33	1. Charges for service for the protection against heat: \$ None							
34	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 202-221 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 (b)	
		\$	
	Maintenance of Way and Structures		
1	(201) Superintendence		124
2	(202) Roadway maintenance—Yard switching tracks		118
3	Roadway maintenance—Way switching tracks		7
4	Roadway maintenance—Running tracks		8
5	(206) Tunnels and subways—Yard switching tracks		
6	Tunnels and subways—Way switching tracks		
7	Tunnels and subways—Running tracks		
8	(208) Bridges, trestles, and culverts—Yard switching tracks		41
9	Bridges, trestles, and culverts—Way switching tracks		2
10	Bridges, trestles, and culverts—Running tracks		3
11	(210) Elevated structures—Yard switching tracks		
12	Elevated structures—Way switching tracks		
13	Elevated structures—Running tracks		
14	(212) Ties—Yard switching tracks		105
15	Ties—Way switching tracks	118	6
16	Ties—Running tracks		7
17	(214) Rails—Yard switching tracks		15
18	Rails—Way switching tracks	17	1
19	Rails—Running tracks		1
20	(216) Other track material—Yard switching tracks		34
21	Other track material—Way switching tracks		2
22	Other track material—Running tracks		2
23	(218) Ballast—Yard switching tracks		2
24	Ballast—Way switching tracks		
25	Ballast—Running tracks		
26	(220) Track laying and surfacing—Yard switching tracks		629
27	Track laying and surfacing—Way switching tracks		38
28	Track laying and surfacing—Running tracks		43
29	(221) Fences, snowsheds, and signs—Yard switching tracks		
30	Fences, snowsheds, and signs—Way switching tracks		
31	Fences, snowsheds, and signs—Running tracks		2
32	(227) Station and office buildings		18
33	(229) Roadway buildings		3
34	(231) Water stations		
35	(233) Fuel stations		5
36	(235) Shops and engine houses		9
37	(237) Grain elevators		
38	(239) Storage warehouses		
39	(241) Wharves and docks		9
40	(243) Coal and ore wharves		
41	(244) TOFC/COFC terminals		
42	(247) Communication systems		18
43	(249) Signals and interlockers		96
44	(253) Power plants		
45	(257) Power-transmission systems		1
46	(265) Miscellaneous structures		
47	(266) Road property—Depreciation (p. 78)		92
48	(267) Retirements—Road (p. 78)		25
49	(269) Roadway machines		17

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.
(Dollars in thousands)

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)				
\$	\$	\$	\$	\$	\$	\$	\$			1
										2
										3
										4
										5
										6
										7
										8
										9
										10
										11
										12
										13
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										42
										43
										44
										45
										46
										47
										48
										49

320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)
	Maintenance of Way and Structures—Continued	\$
50	(270) Dismantling retired road property	9
51	(271) Small tools and supplies	42
52	(272) Removing snow, ice, and sand	44
53	(273) Public improvements—Maintenance	67
54	(274) Injuries to persons	35
55	(275) Insurance	18
56	(276) Stationery and printing	1
57	(277) Employees' health and welfare benefits	76
58	(281) Right-of-way expenses	2
59	(282) Other expenses	3
60	(278) Maintaining joint tracks, yards, and other facilities—Dr	32
61	(279) Maintaining joint tracks, yards, and other facilities—Cr	211
62	Total—All road property depreciation (account 266)	92
63	Total—All other maintenance of way and structures accounts	1 509
64	Total maintenance of way and structures	1 601
	Maintenance of Equipment	
65	(301) Superintendence	65
66	(302) Shop machinery	17
67	(304) Power-plant machinery	
68	(305) Shop and power-plant machinery—Depreciation (p. 80)	8
69	(306) Dismantling retired shop and power-plant machinery	
70	(311) Locomotives—Repairs, Diesel locomotives—Yard	52
71	Locomotives—Repairs, Diesel locomotives—Other	487
72	Locomotives—Repairs, Other than Diesel—Yard	
73	Locomotives—Repairs, Other than Diesel—Other	
74	(314) Freight-train cars—Repairs*	756
75	(317) Passenger-train cars—Repairs	
76	(318) Highway revenue equipment—Repairs	
77	(325) Floating equipment—Repairs	487
78	(326) Work equipment—Repair	1
79	(328) Miscellaneous equipment—Repairs	9
80	(329) Dismantling retired equipment	
81	(330) Retirements—Equipment (p. 80)	
82	(331) Equipment—Depreciation (p. 80)	610
83	(332) Injuries to persons	4
84	(333) Insurance	155
85	(334) Stationery and printing	1
86	(335) Employees' health and welfare benefits	59
87	(339) Other expenses	
88	(336) Joint maintenance of equipment expenses—Dr	12
89	(337) Joint maintenance of equipment expenses—Cr	4
90	Total—All equipment depreciation (accounts 305 and 331)	618
91	Total—All other maintenance of equipment accounts	2 102
92	Total maintenance of equipment	2 720
93	*Includes charges for work done by others of	\$ 117
94	and credits for work charged to others in the amount of	\$ 57

320. RAILWAY OPERATING EXPENSES—Continued

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 passenger and allied services (i)					
\$	\$	\$	\$	\$	\$	\$					50
											51
											52
											53
											54
											55
											56
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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)	
		\$	
	Traffic		
95	(351) Superintendence		46
96	(352) Outside agencies		108
97	(353) Advertising*		
98	(354) Traffic associations		6
99	(355) Fast freight lines		
100	(356) Industrial and immigration bureaus		
101	(357) Insurance		
102	(358) Stationery and printing		5
103	(359) Employees' health and welfare benefits		7
104	(360) Other expenses		2
105	Total traffic		174
	Transportation—Rail Line		
106	(371) Superintendence		174
107	(372) Dispatching trains		124
108	(373) Station employees		173
109	(374) Weighing, inspection, and demurrage bureaus		1
110	(375) Coal and ore wharves		
111	(376) Station supplies and expenses		38
112	(377) Yardmasters and yard clerks		205
113	(378) Yard conductors and brakemen		357
114	(379) Yard switch and signal tenders		2
115	(380) Yard enginemen		181
116	(382) Yard switching fuel		35
117	(383) Yard switching power produced		
118	(384) Yard switching power purchased		
119	(388) Servicing yard locomotives		39
120	(389) Yard supplies and expenses		30
121	(392) Train enginemen		283
122	(394) Train fuel		251
123	(395) Train power produced		
124	(396) Train power purchased		
125	(400) Servicing train locomotives		99
126	(401) Trainmen		485
127	(402) Train supplies and expenses**		196
128	(403) Operating sleeping cars		
129	(404) Signal and interlocker operation		63
130	(405) Crossing protection		1
131	(406) Drawbridge operation		
132	(407) Communication system operation		19
133	(408) Operating floating equipment	1	601
134	(409) Employees' health and welfare benefits		220
135	(410) Stationery and printing		14
136	*Value of transportation issued in exchange for advertising		
	**Includes gross charges and credits for heater and refrigerator service as follows:		
137	Freight train cars: Refrigerator-Charges		7
138	-Credits		3
139	Heater-Charges		
140	-Credits		
141	TOFC trailers: Refrigerator-Charges		
142	-Credits		
143	Heater-Charges		
144	-Credits		

320. RAILWAY OPERATING EXPENSES—Continued

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)		
\$		\$		\$		\$		\$		\$		\$		
														95
														96
														97
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20. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)												
	Transportation—Rail Line	\$												
145	(411) Other expenses	3												
146	(414) Insurance	91												
147	(415) Clearing wrecks	101												
148	(416) Damage to property	28												
149	(417) Damage to livestock on right of way	1												
150	(418) Loss and damage—Freight	207												
151	(419) Loss and damage—Baggage													
152	(420) Injuries to persons	146												
153	(421) TOFC/COFC terminals													
154	(422) Other highway transportation expenses													
155	(390) Operating joint yards and terminals—Dr	44												
156	(391) Operating joint yards and terminals—Cr	79												
157	(412) Operating joint tracks and facilities—Dr	152												
158	(413) Operating joint tracks and facilities—Cr	98												
159	Total transportation—Rail line	5 187												
	Miscellaneous Operations													
160	(441) Dining and buffet service	6												
161	(442) Hotels and restaurants													
162	(443) Grain elevators													
163	(445) Producing power sold													
164	(446) Other miscellaneous operations													
165	(449) Employees' health and welfare benefits													
166	(447) Operating joint miscellaneous facilities—Dr													
167	(448) Operating joint miscellaneous facilities—Cr													
168	Total miscellaneous operations	6												
	General													
169	(451) Salaries and expenses of general officers	82												
170	(452) Salaries and expenses of clerks and attendants	227												
171	(453) General office supplies and expenses	106												
172	(454) Law expenses	125												
173	(455) Insurance													
174	(456) Employees' health and welfare benefits	21												
175	(457) Pensions	23												
176	(458) Stationery and printing	10												
177	(460) Other expenses*	36												
178	(461) General joint facilities—Dr													
179	(462) General joint facilities—Cr													
180	Total general expenses	630												
181	Grand total railway operating expenses	10 318												
182	Operating ratio (ratio of operating expenses to operating revenues) percent. (Two decimal places required)	97.88 %												
183	Amount of employee compensation † (applicable to the current year) chargeable to operating expenses	\$ 5 053												
<p>*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.</p> <table border="1"> <thead> <tr> <th>Description of payments</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Separation Allowance</td> <td>\$ 4</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td>\$ 4</td> </tr> </tbody> </table>			Description of payments	Amount	Separation Allowance	\$ 4								\$ 4
Description of payments	Amount													
Separation Allowance	\$ 4													
	\$ 4													
<p>†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 561C and not included in this return.)</p>														

329. RAILWAY OPERATING EXPENSES—Concluded

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)		
\$		\$		\$		\$		\$		\$		\$		145
														146
														147
														148
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All expenses assigned to freight authority letter dated February 25, 1955,
File F-54, Mr. C. W. Emken, Director, Interstate Commerce Commission.

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 (Dollars in thousands)		Amount of operating expenses for the year	
	(a)		(b)	
		\$		
1	(1) Engineering _____			
2	(2 1/2) Other right-of-way expenditures _____			
3	(3) Grading _____			
4	(5) Tunnels and subways _____			
5	(6) Bridges, trestles, and culverts _____		14	
6	(7) Elevated structures _____			
7	(13) Fences, snowsheds, and signs _____		3	
8	(16) Station and office buildings _____		6	
9	(17) Roadway buildings _____		1	
10	(18) Water stations _____			
11	(19) Fuel stations _____		8	
12	(20) Shops and enginehouses _____		14	
13	(21) Grain elevators _____			
14	(22) Storage warehouses _____			
15	(23) Wharves and docks _____		16	
16	(24) Coal and ore wharves _____			
17	(25) TOFC/COFC terminals _____			
18	(26) Communication systems _____		2	
19	(27) Signals and interlockers _____		17	
20	(29) Power plants _____			
21	(31) Power-transmission systems _____		1	
22	(35) Miscellaneous structures _____			
23	(37) Roadway machines _____		5	
24	(39) Public improvements—Construction _____		5	
25	All other road accounts _____			
26	Total (account 266) _____		92	

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 (Dollars in thousands)		Amount of operating expenses for the year	
	(a)		(b)	
		\$		
1	(1) Engineering _____			
2	(2 1/2) Other right-of-way expenditures _____			
3	(3) Grading _____		3	
4	(5) Tunnels and subways _____			
5	(8) Ties _____		6	
6	(9) Rails _____		4	
7	(10) Other track material _____		7	
8	(11) Ballast _____		1	
9	(12) Track laying and surfacing _____		4	
10	(38) Roadway small tools _____			
11	(39) Public improvements—Construction _____			
12	(43) Other expenditures—Road _____			
13	(76) Interest during construction _____			
14	(77) Other expenditures—General _____			
15	(80) Other elements of investment _____			
16	All other road accounts _____			
	Total (account 267) _____		25	

322. ROAD PROPERTY—DEPRECIATION

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)	
\$			\$		\$		\$		\$		\$		1
													2
													3
													4
													5
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324. RETIREMENTS—ROAD

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)				
\$	\$	\$	\$	\$	\$	\$				1
										2
										3
										4
										5
										6
										7
										8
										9
										10
										11
										12
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										14
										15
										16
										17

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) (Dollars in thousands)	Amount of operating expenses for the year (b)	
		\$	
1	(44) Shop machinery _____		8
2	(45) Power-plant machinery _____		
3	Total (account 305) _____		8

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) (Dollars in thousands)	Amount of operating expenses for the year (b)	
		\$	
1	(52) Locomotives _____		
2	(53) Freight-train cars _____		
3	(54) Passenger-train cars _____		
4	(55) Highway revenue equipment _____		
5	(56) Floating equipment _____		
6	(57) Work equipment _____		
7	(58) Miscellaneous equipment _____		
8	(76) Interest during construction _____		
9	(77) Other expenditures—General _____		
10	(80) Other elements of investment _____		
11	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) (Dollars in thousands)	Amount of operating expenses for the year (b)	
		\$	
1	(52) Locomotives—Yard _____		8
2	(52) Locomotives—Other _____		100
3	(53) Freight-train cars _____		122
4	(54) Passenger-train cars _____		
5	(55) Highway revenue equipment _____		
6	(56) Floating equipment _____		380
7	(57) Work equipment _____		
8	(58) Miscellaneous equipment _____		
9	Total (account 331) _____		610

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

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)		
\$		\$		\$		\$		\$		\$		\$		1
														2
														3

328. RETIREMENTS-EQUIPMENT—Continued

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)	
\$		\$		\$		\$		\$		\$		\$		1
														2
														3
														4
														5
														6
														7
														8
														9
														10
														11

330. EQUIPMENT-DEPRECIATION—Continued

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)		
\$		\$		\$		\$		\$		\$		\$		1
														2
														3
														4
														5
														6
														7
														8
														9

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 respondent's In-

come account for the year.

2. In Section C show an analysis and distribution of Federal income taxes. (Dollars in thousands)

A. Other than U.S. Government Taxes					
Line No.	State (a)	Amount (b)	State (a)	Amount (b)	Line No.
		\$		\$	
1	Alabama		South Dakota		41
2	Alaska		Tennessee		42
3	Arizona		Texas		43
4	Arkansas		Utah		44
5	California		Vermont		45
6	Colorado		Virginia		46
7	Connecticut		Washington		47
8	Delaware		West Virginia		48
9	Florida		Wisconsin		49
10	Georgia		Wyoming		50
11	Hawaii		District of Columbia		51
12	Idaho				
13	Illinois		Other		
14	Indiana		Canada		52
15	Iowa		Mexico		53
16	Kansas		Puerto Rico		54
17	Kentucky				55
18	Louisiana		Total—Other than U.S. Government Taxes	263	56
19	Maine				
20	Maryland		B. U.S. Government Taxes		
21	Massachusetts		Kind of tax (a)	Amount (b)	
22	Michigan	242			
23	Minnesota			\$	
24	Mississippi		Income taxes:		
25	Missouri		Normal tax and surtax		57
26	Montana		Excess profits		58
27	Nebraska		Total—Income taxes		59
28	Nevada		Old-age retirement*	558	60
29	New Hampshire		Unemployment insurance	80	61
30	New Jersey		All other United States Taxes	4	62
31	New Mexico		Total—U.S. Government taxes	642	63
32	New York		Grand Total—Railway Tax Accruals (account 532)	905	64
33	North Carolina				
34	North Dakota				
35	Ohio	21			
36	Oklahoma		*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:		
37	Oregon				
38	Pennsylvania		Hospital insurance	\$ 30	65
39	Rhode Island		Supplemental annuities	66	66
40	South Carolina				

350. RAILWAY TAX ACCRUALS—Continued

C. Analysis of Federal Income Taxes

Line No.	Item (a)	Amount (b)	Item (a)	Amount (b)	Line No.
67	Provision for income taxes based on taxable net income recorded in the accounts for the year	None			73
68	Net XXXXXX (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	4			74
					75
					76
					77
69	Net XXXXXX (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	20	Net applicable to the current year	(16)	78
			Adjustments applicable to previous years (net debit or credit), except carry-backs and carry-overs		79
			Adjustments for carry-backs	None	80
70	Net decrease (or increase) because of investment tax credit authorized in Revenue Act of 1962	None	Adjustments for carry-overs	None	81
			Total	None	82
71	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	None	Distribution:		83
			Account 532	None	84
			Account 590	None	85
			Other (Specify)		86
					87
72	Net decrease (or increase) because of amortization of certain rights-of-way investment under section 185 of the Internal Revenue Code	None	Total	None	88

Note.—The amount shown on line 59 should equal line 84, the amount shown on line 83 should equal line 88.

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, inter-company amounts to be eliminated in such consolidated return.

Line No.	Item (a)	(Dollars in thousands)	Amount (b)
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	Federal tax net income		
14	Amount taxed as ordinary income	\$	XXXXXXXXXX
15	Amount taxed as capital gains		XXXXXXXXXX
16	Total (should be same as line 13)		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 com-

plete parts 2 and 3. All carriers shall furnish information requested at bottom of schedule.
(Dollars in thousands)

Line No.	Item (a)	Amount (b)
	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	1. 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	2. 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	3. Deduct amount of current year's investment tax credit applied to reduction of tax liability but deferred for accounting purposes	\$
27	4. Balance of current year's investment tax credit used to reduce current year's tax accrual	\$
28	5. Add amount of prior years' deferred investment tax credits being amortized and used to reduce current year's tax accrual	\$
29	6. Total decrease in current year's tax accrual resulting from use of investment tax credits	\$
30	7. 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	8. 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. (Dollars in thousands)

Line No.	Name of Company	Item (a)	Book Income (b)	Taxable Income (c)	Tax liability on separate return basis (d)	Tax allocated on consolidated return (e)
1	1. Schedule of affiliated companies included in consolidated return and allocation of tax liability for tax year ended _____, 19____					
			\$	\$	\$	\$
		Carriers regulated by ICC:				
2		Respondent _____				
		Other carriers:				
3						
4						
5						
6						
7						
8						
9						
10		Totals-ICC regulated carriers _____				
		Other affiliates:				
11			XXX	XXX	XXX	XXX
12			XXX	XXX	XXX	XXX
13			XXX	XXX	XXX	XXX
14			XXX	XXX	XXX	XXX
15			XXX	XXX	XXX	XXX
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						
	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__					
23						
	(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 par-

ticulars in a footnote. Show the three largest items regardless of the dollar amount and all other items amounting to \$250,000 or more. Each item less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000."

(Dollars in thousands)

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

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. **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.

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.

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.

Show amount of rent from three properties producing largest income regardless of amount, and all properties producing income of \$250,000 or more. Other properties whose income is less than \$250,000 may be combined into a single entry designated, "Other items, each less than \$250,000 per annum."

Line No.	Description of Property		Name of lessee (c)	Amount of rent (d)	
	Name (a)	Location (b)			
1	Vacant Land	Ann Arbor, Mich.	Fingerle Lumber Co.	\$	3
2	Vacant Land	Ann Arbor, Mich.	Rohde Brick & Supply Co.		2
3	Easement	Cohoctah, Mich.	Mich. Consolidated Gas. Co.		2
4					
5	Other items, each less than \$250,000 per annum				26
6					
7					
8					
9					
10					
11	Total				33

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. Show the three largest

items regardless of the dollar amount and all other items amounting to \$250,000 or more. Each item less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000". 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. (Dollar in thousands)

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

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 376. HIRE OF FREIGHT CARS, PAGE 88

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.

376. HIRE OF FREIGHT CARS

(Dollars in thousands)

Line No.	Item (a)	Car-miles (loaded and empty) See instructions 2, 3, and 4 (b)	CARS OF RESIDENT 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)
	FREIGHT CARS		\$	\$	\$	\$
	Mileage Basis:					
1	Tank cars	493,982				39
2	Refrigerator cars	522,894				30
3	All other cars	1,526,651				142
4	Total (Lines 1-3)	2,543,527				211
5	TOFC and/or COFC Cars					
	Combination Mileage and Per Diem Basis:					
	Mileage Portion:					
6	Unequipped box cars	3,439,417	23	81		
7	All other per diem cars	9,613,739	66	257		
8	Total (Lines 6 and 7)	13,053,156	89	338		
	Per Diem Portion:					
	Unequipped Box Cars:					
	U.S. Ownership:					
9	Basic		42	120		
10	Incentive		10	63		
	Canadian Ownership:					
11	Basic			26		
12	Incentive			12		
13	All Other Per Diem Cars		232	729		
14	Total Per Diem Portion (Lines 9-13)		284	950		
15	Car-days Paid For Unequipped Box Cars		27 757	48 436		
16	Car-days Paid For, All Other Per Diem Cars		87 490	189 511		
17	Leased Rental-Railroad, Insurance and Other Companies		\$ 3	\$ 23	\$	\$ 21
18	Other Basis					
	OTHER FREIGHT CARRYING EQUIPMENT					
19	Refrigerated Highway Trailers					
20	Other Highway Trailers					
21	Auto Racks		97	196		
22	GRAND TOTAL (Lines 4, 5, 8, 14, & 17-21)		473	1 507		232
23	NET BALANCE CARRIED TO INCOME ACCOUNT: CREDIT \$ or DEBIT \$ 1,266					

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 other rented. (Dollars in thousands)

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

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. (Dollars in thousands)

Line No.	Item (a)	Amount receivable (b)	Amount payable (c)	Remarks (d)
	Cars of respondent or other carriers:	\$	\$	
1	Mileage basis _____			
2	Per diem basis _____			
3	Other basis _____			
	Cars of individuals and companies not carriers:			
4	Mileage basis _____			
5	Per diem basis _____			
6	Lease rental-insurance and other companies _____			
7	Other basis _____			
8	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 headings 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. Show the three largest items regardless of the dollar amount and all other items amounting to \$250,000 or more. Each item less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000." (Dollars in thousands)

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (Acct. 542) (b)	Classification of Amount Column (b)					
			Interest on bonds (c)		Dividends on stocks (d)		Cash (e)	
1		\$	\$		\$		\$	
2								
3								
4	None							
5								
6								
7								
8								
9								
10	Total							

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 therefore. **Only changes during the year are required.**

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. Agreements being filed should be addressed to the Bureau of Accounts.

None

384. MISCELLANEOUS RENTS

Give particulars of all properties the rents on which were charged by the respondent during the year to Income, under the heading "Miscellaneous rents," showing for each item the total charge therefor to Income. Show the three largest items regardless of the dollar amount and all other

items amounting to \$250,000 or more. Each item less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000." (Dollars in thousands)

Line No.	Description of Property		Name of lessor (c)	Amount charged to Income (d)	
	Name (a)	Location (b)			
1	Tracks #21 & 22	Diann, Michigan	Detroit, Toledo and	\$	3
2			Ironton Railroad		
3					
4					
5					
6					
7					
8					
9					
10				Total	3

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 a brief description of the three largest items regardless of the dollar amount and all other items amounting to \$250,000 or

more included during the year in accounts 519, "Miscellaneous income", and 551, "Miscellaneous income charges." Items less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000." The entries for each account shall be listed and the total of 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. (Dollars in thousands)

Line No.	Account No (a)	Item (b)	Debits (c)	Credits (d)
1	519	Sale of vacant land - Elberta, Michigan	5	38
2		Sale of vacant land - Redding Twp., Michigan		9
3		Sale of vacant land - Mt. Pleasant, Michigan		4
4		Other items, each less than \$250,000		3
5				54
6				
7	551	Clerical service provided by Penn-Central Railroad	3	
8		Income Tax on First Mortgage Bond Interest	2	
9		Appraisal fee	1	
10		Other items, each less than \$250,000	2	
11			8	
12				
13				
14				
15	570	None		
16	580	None		
17	590	None		
18	606	None		
19	616	None		
20	620	None		
21	621	None		
22	622	None		
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 applica-

tion 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.

(Dollars in thousands)

Line No.	Item (a)	Amount (b)	Amount (c)
	Sources of funds:	\$	
1	Net income (page 66, line 58) _____	(2 861)	
	Add non-cash charges for:		
2	Depreciation and amortization _____	711	
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 _____	44	
7	Interest in default _____	352	
8	Other important items (specify) _____		
9	_____		
10	Funds provided by operations _____		\$ (1 754)
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 _____	1 645	
15	Less service value charged to accrued depreciation account _____	1 216	429
16	Net book value of miscellaneous physical property disposed of during year _____		
17	Net book value of investment securities disposed of during year _____		1
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 _____		1
21	Net decrease in working capital (total current assets less total current liabilities)* _____		1 862
22	Other sources (specify) <u>Amortization of Funded Debt Discount</u>		42
23	<u>Other Liabilities and Deferred Credits</u>		31
24	_____		
25	_____		
26	Total sources of funds (should be same as line 43) _____		612
	Application of funds:		
27	Investment in transportation property (excluding donations and grants) _____		169
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 _____		267
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 _____		154
36	Net increase in sinking and other reserve funds _____		
37	Payment of dividends (other than stock dividends) _____		
38	Net increase in working capital* _____		
39	Other applications (specify) <u>Other Assets and Deferred Charges</u>		22
40	_____		
41	_____		
42	_____		
43	Total application of funds (should be same as line 26) _____		612

* 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 (b) 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 the 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 rest 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.

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

Line No.	Class (a)	Proportion owned or leased by respondent (b)	Main (M) or branch (B) line (c)	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				Miles of way switching tracks (h)	Miles of yard switching tracks (i)	Total (j)
				Miles of road (d)	Miles of second main track (e)	Miles of all other main tracks (f)	Miles of passing tracks, cross-overs, and turn-outs (g)			
1	1	100%	M	293 01			27 08	37 65	42 13	399 87
2										
3	1	100%	B	6 47			22	34		7 03
4										
5	1J	100%	M	16						16
6										
7	1	Total		299 64			27 30	37 99	42 13	407 06
8										
9										
10	4AJ	100%	M		1 25		2 88		21	4 34
11										
12										
13	5J		M						94	94
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
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50										
51										
52										
53										
54										
55	Total Main Line	XXX		293 17	1 25		29 96	37 65	43 28	405 31
56	Total Branch Lines	XXX		6 47			22	34		7 03
57	Grand Total	XXX		299 64	1 25		30 18	37 99	43 28	412 34
58	Miles of road or track electrified included in preceding grand total	XXX		None						

411-A. MILEAGE OWNED BUT NOT OPERATED BY RESPONDENT AT CLOSE OF YEAR

If any of the tracks returned in this schedule 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 this schedule.

Line No.	Class	Name of road or track	Main (M) or branch (B) line	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.							Total	
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs	Miles of way switching tracks	Miles of yard switching tracks			
										(a)		(b)
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15			Total	XXX								None

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 ap-

propriate. 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.

Line No.	State or territory (a)	ROAD OPERATED BY RESPONDENT										LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)
		LINE OWNED		Line of proprietary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)				
		Main line (b)	Branch lines (c)											
1	Michigan	287	83	6	47				294	30				
2	Ohio	5	34						5	34				
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
◆ 16	Total Mileage (single track) ◆	293	17 ◆	6	47				299	64 ◆	◆			

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					
2					
3					
4		Not Applicable			
5					
6					
7					
8					
9					Total
10				Miles of road or track electrified (included in each preceding total)	
TRACKS OPERATED AT COST FOR JOINT BENEFIT—INCLUDED ABOVE					
11					
12					
13					
14		Not Applicable			
15					
16					
17					Total
18	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 _____ Address _____				
	Character of business _____				

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 appropriate. 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								
2								
3								
4								
5								
6	Not Applicable							
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	Total Mileage							

INSTRUCTION CONCERNING RETURNS IN SCHEDULE 417 ON PAGES 100 AND 101

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 self-powered unit" includes all units other than diesel

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. An "Auxiliary unit" includes all units used in conjunction with locomotives but which draw their power from the "mother" unit, e.g., boosters, slugs, etc.

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). Exclude capacity data for steam locomotives. 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.

417. INVENTORY OF EQUIPMENT

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 re-classification	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 re-classification and second hand units purchased or leased from others	Others (f)						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	Locomotive Units										(H.P.)		
1	Diesel-Freight ————— A units	12 *						12		12	27,000		
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	3 *						3		3	1,980		
8	Diesel-Switching ————— B units												
9	Total (lines 1 to 8) —————	15 *						15		15	28,980		
10	Electric-Freight —————												
11	Electric-Passenger —————												
12	Electric-Multiple purpose —————												
13	Electric-Switching —————												
14	Total (lines 10 to 13) —————												
15	Other self-powered units												
16	Total (lines 9, 14 and 15) —————	15 *						15		15	28,980		
17	Auxiliary units										xxx		
18	Total Locomotive Units (lines 16 and 17) —————	15 *						15		15 *	xxxx		

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

						During Calendar Year					
Type or design of units (a)	Before Jan. 1, 1950 (b)	Between Jan. 1, 1950, and Dec. 31, 1954 (c)	Between Jan. 1, 1955, and Dec. 31, 1959 (d)	Between Jan. 1, 1960, and Dec. 31, 1964 (e)	Between Jan. 1, 1965, and Dec. 31, 1969 (f)	1970 (g)	1971 (h)	1972 (i)	1973 (j)	1974 (k)	TOTAL (l)
19 Diesel ———		5		10							15
20 Electric ———											
21 Other self-powered units ———											
22 Total (lines 19 to 21) ———		5		10							15
23 Auxiliary units ———											
24 Total Locomotive Units (lines 22 and 23) ———		5		10							15

417. INVENTORY OF EQUIPMENT—Continued

Line No.	Class of equipment and car designations (a)	Units in service of respondent at beginning of year (b)	UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS									
			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 (h)	Leased from others (i)	Total in service of respondent (col. (h) & (i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)
			New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units, including reclassification and second hand units purchased or leased from others (f)						
	PASSENGER-TRAIN CARS										(Seating capacity)	
	<i>Non-Self-Propelled</i>											
25	Coaches [PA, PB, PBO] —											
26	Combined cars [All class C, except CSB] —											
27	Parlor cars [PBC, PC, PL, PO] —											
28	Sleeping cars [PS, PT, PAS, PDS] —											
29	Dining, grill and tavern cars [All class D, PD] —										XXXX	
30	Postal cars [All class M] —										XXXX	
31	Non-passenger carrying cars [All class B, CSB, PSA, IA] —										XXXX	
32	Total (lines 25 to 31) —											
	<i>Self-Propelled Rail Motorcars</i>											
33	Electric passenger cars [EP, ET] —											
34	Electric combined cars [EC] —											
35	Internal combustion rail motorcars [ED, EG] —											
36	Other self-propelled cars (Specify types: —											
37	Total (lines 33 to 36) —											
38	Total (lines 32 and 37) —											
	COMPANY SERVICE CARS											
39	Business cars [PV] —	8 *						8		8	XXXX	
40	Boarding outfit cars [MWX] —										XXXX	
41	Derrick and snow removal cars [MWU, MWV, MWV, MWK] —	2 *						2		2	XXXX	
42	Dump and ballast cars [MWB, MWD] —										XXXX	
43	Other maintenance and service equipment cars —	53						53		53	XXXX	
44	Total (lines 39 to 43) —	63						63		63	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 (s).

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			
		Time-mileage cars (n)	All others (o)	Units Installed			
				New units purchased or built ¹ (p)	New units leased from others (q)	Rebuilt units acquired and rebuilt units rewritten into property accounts ¹ (r)	All other units, including reclassification and second-hand units purchased or leased from others (s)
	FREIGHT-TRAIN CARS						
45	Box-General Service (unequipped) [All B, L-070, R-00, R-01]	99					
46	Box-General Service (equipped) [A-20, A-30, A-40, A-50, R-06, R-07]	82					
47	Box-Special Service [A-00, A-10]						
48	Gondola-General Service [All G (except G-9-)]	14					
49	Gondola-Special Service [G-9-, J-00, all C, all E]						
50	Hopper (open top)-General Service [All H (except H-70)]						
51	Hopper (open top)-Special Service [H-70, J-10, J-20, all K]						
52	Hopper (covered) [L-5-]	212					
53	Tank, under 12,000 gallons [T-0, T-1, T-2, T-3]						
54	Tank, 12,000-18,999 gallons [T-4]						
55	Tank, 19,000-24,999 gallons [T-5, T-6]						
56	Tank, 25,000 gallons and up [T-7, T-8, T-9]						
57	Refrigerator (meat)-Mechanical [R-11, R-12]						
58	Refrigerator (other than meat) -Mechanical [R-04, R-10]						
59	Refrigerator (meat)-Non-Mechanical [R-02, R-08, R-09, R-14, R-15, R-17]						
60	Refrigerator (other than meat) -Non-Mechanical [R-03, R-05, R-13, R-16]						
61	Stock [All S]						
62	Autorack [F-5-, F-6-]						
63	Flat-General Service [F-0-]						
64	Flat-Special Service [F-1-, F-9-, F-20, F-30, F-40, L-2-, L-3-]	4					
65	Flat-TOFC [F-7-, F-8-]						
66	All other [L-0-, L-1-, L-4-, L-080, L-090]						
67	Total (lines 45 to 66)	411					
68	Caboose [All N]	XXXX	14				
69	Total (lines 67, 68)	411	14				
70	Grand total, all classes of cars (lines 38, 44 and 69)	411	77				
1Box, unequipped (which relates to incentive per item order)		New units purchased or built			Units rebuilt or acquired		
		General funds		Incentive funds	General funds		Incentive funds
		None		None	None		None

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 sin-

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

6. Time-mileage cars refers to freight cars, other than cabooses, owned or held under lease arrangement, whose interline rental is settled on a per diem and line haul mileage basis under "Code of Car Hire Rules", or would be so settled if used by another railroad.

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS							Line No.
Changes during year (Concluded)	Units At Close of Year					Leased to others (z)	
	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) (y)		
Time- mileage cars (w)			All other (x)				
Units retired from service of respondent whether owned or leased, in- cluding re- classification (t)							
1	98		98		4,900	45	
6	66	10	76		3,800	46	
14						47	
						48	
						49	
						50	
						51	
4	208		208		14,560	52	
						53	
						54	
						55	
						56	
						57	
						58	
						59	
						60	
						61	
						62	
						63	
		4	4		200	64	
25	372	14	386		23,460	65	
	14		XXXX	14	XXXXXXXXXXXXXXX	66	
25	386	14	386	14	23,460	67	
25	449	14	386	77	23,460	68	
						69	
						70	

417. INVENTORY OF EQUIPMENT—Concluded

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			
		Per diem	All other	Units Installed			
				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
	(n)	(o)	(p)	(q)	(r)	(s)	
	FLOATING EQUIPMENT						
71	Self-propelled vessels [Tugboats, car ferries, etc.]	XXXX	3				1
72	Non-self-propelled vessels [Car floats, lighters, etc.]	XXXX					
73	Total (lines 71 and 72)	XXXX	3				1
	HIGHWAY REVENUE EQUIPMENT						
74	Bogie-chassis						
75	Dry van						
76	Flat bed						
77	Open top						
78	Mechanical refrigerator						
79	Bulk						
80	Insulated						
81	Platform, removable sides						
82	Other trailer or container						
83	Tractor						
84	Truck						
85	Total (lines 74 to 84)						

NOTES AND REMARKS

417. INVENTORY OF EQUIPMENT—Concluded

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

Changes during year (Concluded)	Units At Close of Year						Line No.
	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)	
			Per diem (w)	All other (x)			
Units retired from service of respondent whether owned or leased, in- cluding re- classification (t)					(Tons)		
2	2		XXXX	2*			71
			XXXX				72
2	2		XXXX	2			73
							74
							75
							76
							77
							78
							79
							80
							81
							82
							83
							84
							85

NOTES AND REMARKS

*Includes the carferry M.V.A.K. Atkinson which is owned, but out of service.

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 5; the mileage of trucks and of bogies, trailers and semitrailers with trucks on line 6; and the mileage of tractors and of bogies, trailers and semitrailers with tractors on line 7. Vehicle miles in terminal service should be reported on lines 8 and 9.

In reporting traffic carried and traffic handled 1 mile on lines 10 to 15, and on lines 20 to 23, 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)
REVENUE SERVICE				
Vehicles owned or leased:				
1	Number available at beginning of year _____			
2	Number installed during the year _____			
3	Number retired during the year _____			
4	Number available at close of year _____			
Vehicle miles (including loaded and empty):				
Line haul (station to station):				
5	Passenger vehicle miles _____	XXXXXX		XXXXXX
6	Truck miles _____		XXXXXX	XXXXXX
7	Tractor miles _____		XXXXXX	XXXXXX
Terminal service:*				
8	Pick-up and delivery _____			
9	Transfer service _____			
Traffic carried:				
10	Tons—Revenue freight—Line haul _____	XXXXXX	XXXXXX	XXXXXX
11	Tons—Revenue freight—Terminal service only _____	XXXXXX	XXXXXX	XXXXXX
12	Revenue passengers—Line haul _____	XXXXXX		XXXXXX
13	Revenue passengers—Terminal service only _____	XXXXXX		XXXXXX
Traffic handled 1 mile:				
14	Ton-miles—Revenue freight—Line haul _____	XXXXXX	XXXXXX	XXXXXX
15	Revenue passenger-miles—Line haul _____	XXXXXX		XXXXXX
NONREVENUE SERVICE				
Vehicles owned or leased:				
16	Number available at beginning of year _____			
17	Number installed during the year _____			
18	Number retired during the year _____			
19	Number available at close of year _____			

*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)
Traffic carried:				
20	Tons—Revenue freight _____	XXXXXX	XXXXXX	XXXXXX
21	Revenue passengers _____	XXXXXX		XXXXXX
Traffic handled 1 mile:				
22	Ton-miles—Revenue freight _____	XXXXXX	XXXXXX	XXXXXX
23	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.
						1
						2
						3
						4
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		5
XXXXXX		XXXXXX			XXXXXX	6
XXXXXX				XXXXXX	XXXXXX	7
						8
						9
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	10
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	11
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	13
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		14
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15
				29		16
				8		17
				4		18
				33		19

B. OPERATED BY OTHERS—Concluded
(Revenue service)

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Trucks (i)	Combination bus-trucks (j)	Line No.
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	20
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	22
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	23

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			
2			
3			
4	None		
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	2	2	0		0	4		4
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	2	2	0		0	4		4
8	Number at Close of Year by States:								
9	Michigan	0	2	0		0	2		2
10	Ohio	2	0	0		0	2		2
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

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) all (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-actuated devices with or without audible supplements. Include in column (l), 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 9 and 10 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)
1	Number at beginning of year	6	66					6	4	82	322				404
2	Added: By new, extended or relocated highway														
3	By new, extended or relocated railroad														
4	Total added														
5	Eliminated: By closing or relocation of highway														
6	By relocation or abandonment of railroad														
7	By separation of grades														
8	Total eliminated														
9	Changes in protection: Number of each type added	1	1							2					+2
10	Number of each type deducted										2				2
11	Net of all changes	+1	+1							+2	-2				0
12	Number at close of year	7	67					6	4	84	320				404
	Number at close of year by States:														
13	Michigan	4	66					6	4	80	313				393
14	Ohio	3	1					0	0	4	7				11
15															
16															
17															
18															
19															
20															
21															
22															

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	18	13	31
2	Added: By new, extended or relocated highway			
3	By new, extended or relocated railroad			
4	By elimination of grade crossing ¹			
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	18	13	31
10	Number at close of year			
	Number at close of year by States:			
11				
12				
13	Ohio	3		3
14				
15	Michigan	15	13	28
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

¹Total in column (d) should correspond to total number of grade crossings eliminated "by separation of grades", Schedule 510-B, line 7 column (a).

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.

(Dollars in thousands)

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 cross-ties 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	14 650	\$ 6 42	\$ 94	33 034	\$ 236 53	\$ 8	New
2	T				6 452	53 74	1	S.H.
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	14 650		94	39 486		9	

(Dollars in thousands)

21	Amount of salvage on ties withdrawn	\$	-	} 103 ✓
22	Amount chargeable to operating expenses	\$	102	
23	Amount chargeable to additions and betterments	\$	1	
Estimated number of cross-ties in all maintained tracks:				
24	Wooden ties		Number 1,224,953	Percent of Total 100.00
25	Other than wooden ties (steel, concrete, etc.)			
26	Total		1,224,953	100.00

Note: Lowery and Reuping processes are used in treating ties. The processes are covered by Standard Specifications in the Manual of American Wood Preservers.

The difference between the return on line 22 and the charges to account 212 and the sum of the additions and betterments (Schedules 513 & 514) and the charges to account 8 is due to adjustment of prior years and amounts included in account 90. ✓

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, (Dollars in thousands)

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	T	271	\$ 5.61	\$ 2	6 384	\$ 180.46	\$ 2	New
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	271		2	6 384		2	
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid <u>None</u>							
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid <u>.39</u>							

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.

(Dollars in thousands.)

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	100	2	\$	139.62	100		\$	
2	2	115	2		124.48	115			
3	2	132	97	11	112.51	132	14	2	112.51
4	4	85	101	3	32.26	85	15	1	32.26
5	4	90	21	1	32.32	90	3		32.32
6	4	100	30	2	82.20	100	4	1	82.20
7	4	105			97.21	105			97.21
8	4	110	33	2	74.64	110	5	1	74.64
9	4	112	3		82.88	112			82.88
10	4	115	95	9	89.43	115	14	1	89.43
11	4	136	2		78.57	136			78.57
12									
13									
14									
15	2		101	11			14	2	
16	4		285	17			41	4	
17									
18									
19									
20	Total	X X X X	386	28		X X X X	55	6	

(Dollars in thousands)

21	Number of tons (2,000 lb.) of relayers and scrap rail taken up	571
22	Salvage value of rails released	\$ 17
23	Amount chargeable to operating expenses	\$ 17
24	Amount chargeable to additions and betterments	\$ -
25	Miles of new rails laid in replacement (all classes of tracks) +	1,777 yds. (rail-miles) 1.01
26	Miles of new and second-hand rails laid in replacement (all classes of tracks) +	8,389 yds. (rail-miles) 4.76
27	Average weight per yard of new rails laid in replacement (running, passing, and cross-over tracks, etc.) *	130.35 (pounds)
28	Tons of rail sold as scrap and amount received	910 (tons of 2,000 lb.); \$ 36
29	Track-miles of welded rail installed this year	None; total to date None

*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.

The difference between the amount reported on line 23 and the charges to account 214 is due to adjustment of prior years charges and the difference between stock and the selling price of rail sold.

The difference between the sum of charges to additions and betterments, Schedules 515 & 516, and the charges to account 9 is due to adjustments for prior years and the amount included in account 90.

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. (Dollars in thousands)

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	4	90	16	\$	1	\$ 32	33	\$	\$
2	4	115	19		1	85	10		
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	X X X	35		2	X X X			
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid <u>None</u>								
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid <u>.39</u>								

517. GAUGE 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 gauge,

4 feet 8-1/2 inches, show the gauge 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)
	Pounds			
1	70	2 57		
2	80	1 18		
3	85	59 91		
4	90	61 59		
5	100	28 30		
6	105	6 09		
7	110	74 96		
8	112	29 47		
9	115	17 00		
10	132	16 66		
11	136	1 85		
12	140	0 06		
13		299 64		
14				
15				
16				

531. STATISTICS OF RAIL-LINE OPERATIONS (See Page 117 for Instructions)

Line No.	Item (a)	Freight trains (b)			Passenger trains (c)			Total transportation service (d)		
1	Average mileage of road operated (State in whole numbers)			299						299
	Train-Miles									
2	Diesel locomotives		336	729					336	729
3	Other locomotives									
4	Total locomotives		336	729					336	729
5	Motorcars									
6	Total train-miles		336	729					336	729
	Locomotive Unit-Miles									
7	Road service		905	440					905	440
8	Train switching		77	314					77	314
9	Yard switching		118	035					118	035
10	Total locomotive unit-miles	1	100	789				1	100	789
	Car-Miles									
11	Total motorcar car-miles									
12	Loaded time-mileage freight cars	8	109	983				8	109	983
13	Loaded other freight cars	2	400	785				2	400	785
14	Empty time-mileage freight cars	5	478	679				5	478	679
15	Empty other freight cars	2	239	252				2	239	252
16	Caboose		335	062					335	062
17	Total freight car-miles (lines 12, 13, 14, 15 and 16)	18	563	761				18	563	761
18	Passenger coaches									
19	Combination passenger cars (mail, express, or baggage, etc., with passenger)									
20	Sleeping and parlor cars									
21	Dining, grill and tavern cars									
22	Head-end cars									
23	Total (lines 18, 19, 20, 21, and 22)									
24	Business cars									
25	Crew cars (other than caboose)									
26	Grand total car-miles (lines 11, 17, 23, 24 and 25)	18	563	761				18	563	761
	Gross Ton-Miles and Train-Hours in Road Service									
27	Gross ton-miles of locomotives and tenders (thousands)		117	775					117	775
28	Gross ton-miles of freight-train cars, contents, and cabooses (thousands)	1	022	272				1	022	272
29	Gross ton-miles of passenger-train cars and contents (thousands)									
30	Train-hours—Total		22	692					22	692
	Revenue and Nonrevenue Freight Traffic									
31	Tons of revenue freight	XX	XX	XX	XX	XX	XX	4	800	826
32	Tons of nonrevenue freight	XX	XX	XX	XX	XX	XX		25	036
33	Total tons revenue and nonrevenue freight	XX	XX	XX	XX	XX	XX	4	825	862
34	Ton-miles—Revenue freight in road service (thousands)	XX	XX	XX	XX	XX	XX		539	185
35	Ton-miles—Revenue freight in lake transfer service (thousands)	XX	XX	XX	XX	XX	XX		76	941
36	Total ton-miles—Revenue freight (thousands)	XX	XX	XX	XX	XX	XX		616	126
37	Ton-miles—Nonrevenue freight in road service (thousands)	XX	XX	XX	XX	XX	XX			535
38	Ton-miles—Nonrevenue freight in lake transfer service (thousands)	XX	XX	XX	XX	XX	XX			
39	Total ton-miles—Nonrevenue freight (thousands)	XX	XX	XX	XX	XX	XX			535
40	Net ton-miles of freight—Revenue and nonrevenue (thousands)		6	466					616	661
	Revenue Passenger Traffic									
41	Passengers carried—Total	XX	XX	XX	XX	XX	XX		-	
42	Passenger-miles—Total	XX	XX	XX	XX	XX	XX		-	
	Train-Miles Work Trains									
43	Locomotives								4	089
44	Motorcars									
45	Total								4	089

INSTRUCTIONS CONCERNING SCHEDULE 531 ON PAGE 116

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. Time-mileage freight 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 and line-haul basis under "Code of Car Hire 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). Line 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Lines 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. Line 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. Line 36, Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS-B, Item 2.

6. For net ton-miles, Line 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 below.

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 un-

loaded, 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."

Line No.	Item (a)	Switching operations (b)	Terminal operations (c)	Total (d)
Freight Traffic				
1	Number of cars handled earning revenue—Loaded			
2	Number of cars handled earning revenue—Empty			
3	Number of cars handled at cost for tenant companies—Loaded			
4	Number of cars handled at cost for tenant companies—Empty			
5	Number of cars handled not earning revenue—Loaded			
6	Number of cars handled not earning revenue—Empty			
7	Total number of cars handled			None
Passenger Traffic				
8	Number of cars handled earning revenue—Loaded			
9	Number of cars handled earning revenue—Empty			
10	Number of cars handled at cost for tenant companies—Loaded			
11	Number of cars handled at cost for tenant companies—Empty			
12	Number of cars handled not earning revenue—Loaded			
13	Number of cars handled not earning revenue—Empty			
14	Total number of cars handled			
15	Total number of cars handled in revenue service (lines 7 and 14)			
16	Total number of cars handled in work service			None
17	Number of locomotive-miles in yard switching service: Freight, <u>None</u> ; passenger, <u>None</u>			

NOTES AND REMARKS

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.

(Dollars in thousands)

Line No.	Group No.	Class of employees (a)	Amount of Compensation		
			Under labor awards (b)	Other back pay (c)	Total (d)
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)	4		4
6	VI (a)	Transportation (yardmasters, switch tenders, and hostlers)			
7	VI (b)	Transportation (train and engine service)			
8		Total	4		4

9 Amount of foregoing compensation that is chargeable to operating expenses: \$ 4

NOTES AND REMARKS

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. (Dollars in thousands)

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	See Detroit, Toledo and Ironton Railway Company Annual Report		\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
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37				
38				

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.

(Dollars in thousands)

Line No.	Name of recipient (a)	Description of service (b)	Amount of payment (c)
1	Alexander & Alexander, Inc.	Insurance	\$ 252
2	Bodman, Longley, Bogle,		
3	Armstrong and Dahling	Legal Services	65
4	Eastern Railroads Assoc.	Association Expense & Tariffs	7
5	Girard Trust Bank	Supplemental Pension Plan Contributions	4
6	Marine Employees Benefit		
7	Association Welfare Plan	Employee Benefits	27
8	Metropolitan Life Insurance		
9	Company	Life Insurance Premiums	38
10	National Railway Labor Conf.	Labor Negotiations	1
11	Railroad Perishable Inspect.		
12	Agency	Inspection Service	1
13	Travelers Insurance Co.	Employees Hospital & Life Insurance	186
14	Seafarers Welfare Plan	Employee Benefits	87
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			

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:

- Lawful tariff charges for transportation services.
- Payments to or from other railroads for interline services and interchange of equipment.
- 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.
- Agreements relating to allocation of Federal income taxes between affiliated companies should be reported in Schedule 353 (p. 85).
- 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 be noted 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:

- If respondent directly controls affiliate insert the word "direct".
- If respondent controls through another company insert the word "indirect".
- If respondent is under common control with affiliate insert the word "common".
- If respondent is controlled directly or indirectly by the company listed in column (a) insert the word "controlled".
- 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.

(Dollars in thousands)

Line No.	Name of Company or Individual and percent of gross income from respondent carrier (a)	%	Form of Affiliation (b)	Character of Service (c)	Basis of Charge (d)	Contract		Total Charges for Year	
						Date (e)	Term (f)	(P)(S)	(g)
1	Detroit, Toledo & Ironton	1.27	Controlled	Management & Actg. Serv.	% of Cost	"O"	Indef	P	\$ 575
2	Detroit, Toledo & Ironton	.07	Controlled	Equipment Rents	Various Rates	Var	Indef	P	33
3	Detroit, Toledo & Ironton	1.66	Controlled	Materials Furnished	Actual Cost	"O"	Indef	P	751
4	Detroit, Toledo & Ironton	.14	Controlled	Joint Facilities	Various	Var	Indef	P	62
5	Detroit, Toledo & Ironton	.10	Controlled	Miscellaneous Bills	Various	Var	Indef	P	44
6	Detroit, Toledo & Ironton		Controlled	Equipment Rents	Various Rates	Var	Indef	S	5
7	Detroit, Toledo & Ironton		Controlled	Materials furnished	Actual Cost	"O"	Indef	S	27
8	Detroit, Toledo & Ironton		Controlled	Joint Facilities	Various	Var	Indef	S	260
9	Detroit, Toledo & Ironton		Controlled	Miscellaneous bills	Various	Var	Indef	S	10

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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. (Dollars in thousands)

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			None	\$	\$	\$
2						
3						
4						
5						
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 X 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 X 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. (Dollars in thousands)

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								\$	
2									
3									
4									
5									
6									
7									
8		None							
9									
10									
11									
12									
13									
14									
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17									
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20									
21									
22									
23									
24									
25									
26									

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.
(Dollars in thousands)

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							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11		None					
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.

None

571. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motors 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	1,945,931			
2	Passenger				
3	Yard switching	266,092			
4	Total	2,212,023			
5	Work train	9,824			
6	GRAND TOTAL	2,221,847			
7	Total cost of fuel*	\$ 286	\$	\$	\$

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
8	Freight			
9	Passenger			
10	Yard switching			
11	Total			
12	Work train			
13	GRAND TOTAL	None	None	None
14	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, 395, and 396, 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 enumerated. 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. (Dollars in thousands)

NOTES AND REMARKS

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○ ANN ARBOR R.R. CO. ○

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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 number

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."

- (a) None
- (b) None
- (c) None
- (d) None
- (e) None
- (f) None
- (g) None
- (h) None
- (i) None
- (j) None
- (k) 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 check 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 (a)	Main (M) or branch (B) line (b)	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks (g)	Miles of yard switching tracks (h)	Total (i)	Remarks (j)
			Miles of road (c)	Miles of second main track (d)	Miles of all other main tracks (e)	Miles of passing tracks, cross-overs and turn-outs (f)				
1	1	M						04	04	
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13	Total Increase							04	04	

DECREASES IN MILEAGE

14	1	M					39	53	92	
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25	Total Decrease						39	53	92	

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.

600. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION

This schedule should be completed by carriers participating in the National Railroad Passenger Corporation (NRPC) agreement, as required by order of the Commission, January 30, 1973, No. 35344 (Sub-NO. 3). Classify by accounts the amounts credited for remunerations for intercity

passenger service performed by respondent on behalf of NRPC. All contra entries should be indicated in parenthesis.

(Dollars in thousands.)

Line No.	Name of Account (a)	Amount (b)
	Maintenance of Way and Structures	\$
1	201 Superintendence	
2	202 Roadway Maintenance	
3	206 Tunnels and Subways	
4	208 Bridges, Trestles and Culverts	
5	210 Elevated Structures	
6	212 Ties	
7	214 Rails	
8	216 Other Track Material	
9	218 Ballast	
10	220 Track Laying and Surfacing	
11	221 Fences, Snowsheds and Signs	
12	227 Station and Office Buildings	
13	229 Roadway Buildings	
14	231 Water Stations	
15	233 Fuel Stations	
16	235 Shops and Enginehouses	
17	247 Communication Systems	
18	249 Signals and Interlockers	
19	253 Power Plants	
20	257 Power-transmission Systems	
21	265 Miscellaneous Structures	
22	269 Roadway Machines	
23	271 Small Tools and Supplies	
24	272 Removing Snow, Ice and Sand	
25	273 Public Improvements; Maintenance	
26	274 Injuries to Persons	
27	276 Stationery and Printing	
28	277 Employees Health and Welfare Benefits	
29	278 Maintaining Joint Tracks, Yards and Other Facilities - Dr.	
30	279 Maintaining Joint Tracks, Yards and Other Facilities - Cr.	
31	281 Right-of-way Expenses	
32	282 Other Expenses	
33	Total	None
	Maintenance of Equipment	
34	301 Superintendence	
35	302 Shop Machinery	
36	304 Power-plant Machinery	
37	305 Shop and Power-plant Machinery; Depreciation	
38	311 Locomotives; Repairs	
39	317 Passenger-train Cars; Repairs	
40	326 Work Equipment; Repairs	
41	328 Miscellaneous Equipment; Repairs	
42	331 Equipment; Depreciation	
43	332 Injuries to Persons	
44	334 Stationery and Printing	
45	335 Employees Health and Welfare Benefits	

600. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION - Continued

Line No.	Name of Account (a)	Amount (b)
	Maintenance of Equipment—Continued	\$
46	336 Joint Maintenance of Equipment Expenses - Dr.	
47	337 Joint Maintenance of Equipment Expenses - Cr.	
48	339 Other Expenses	
49	Total	None
	Traffic	
50	351 Superintendence	
51	352 Outside Agencies	
52	353 Advertising	
53	354 Traffic Associations	
54	358 Stationery and Printing	
55	359 Employees Health and Welfare Benefits	
56	360 Other Expenses	
57	Total	None
	Transportation	%
58	371 Superintendence	
59	372 Dispatching Trains	
60	373 Station Employees	
61	376 Station Supplies and Expenses	
62	377 Yardmasters and Yard Clerks	
63	378 Yard Conductors and Brakemen	
64	379 Yard Switch and Signal Tenders	
65	380 Yard Enginemen	
66	382 Yard Switching Fuel	
67	383 Yard Switching Power Produced	
68	384 Yard Switching Power Purchased	
69	388 Servicing Yard Locomotives	
70	389 Yard Supplies and Expenses	
71	390 Operating Joint Yards and Terminals - Dr.	
72	391 Operating Joint Yards and Terminals - Cr.	
73	392 Train Enginemen	
74	394 Train Fuel	
75	395 Train Power Produced	
76	396 Train Power Purchased	
77	400 Servicing Train Locomotives	
78	401 Trainmen	
79	402 Train Supplies and Expenses	
80	403 Operating Sleeping Cars	
81	404 Signal and Interlocker Operation	
82	405 Crossing Protection	
83	406 Drawbridge Operation	
84	407 Communication System Operation	
85	409 Employees Health and Welfare Benefits	
86	410 Stationery and Printing	
87	411 Other Expenses	
88	412 Operating Joint Tracks and Facilities - Dr.	
89	413 Operating Joint Tracks and Facilities - Cr.	
90	415 Clearing Wrecks	
91	420 Injuries to Persons	
92	Total	None

600. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION - Concluded

Line No	Name of Account (a)	Amount (b)
	Miscellaneous	\$
93	441 Dining and Buffet Service	
94	447 Operating Joint Miscellaneous Facilities - Dr.	
95	448 Operating Joint Miscellaneous Facilities - Cr.	
96	449 Employees Health and Welfare Benefits	
97	Total	None
	General	
98	451 Salaries and Expenses of General Officers	
99	452 Salaries and Expenses of Clerks and Attendants	
100	453 General Office Supplies and Expenses	
101	454 Law Expenses	
102	456 Employees Health and Welfare Benefits	
103	457 Pensions	
104	458 Stationery and Printing	
105	460 Other Expenses	
106	461 General Joint Facilities - Dr.	
107	462 General Joint Facilities - Cr.	
108	Total	None
	RENTS	
	Rent Income	
109	504 Rent from Locomotives	
110	505 Rent from Passenger-train Cars	
111	507 Rent from Work Equipment	
112	508 Joint Facility Rent Income	
113	Total Rent Income	None
	Rents Payable	
114	537 Rent for Locomotives	
115	538 Rent for Passenger-train Cars	
116	541 Joint Facility Rents	
117	Total Rents Payable	None
118	Net Rents (lines 113, 117)	None
119	532 Railway Tax Accruals	None
120	Total Remunerations	None

REMARKS:

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 Michigan

County of Wayne

ss:

R. C. Courtney

(Insert here the name of the affiant)

makes oath and says that he is Vice President - Finance

(Insert here the official title of the affiant)

Of The Ann Arbor Railroad Company, Debtor

(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

Jan. 1, 1973 to and including Dec. 31, 1973

R. C. Courtney
(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, 1974

My commission expires April 3, 1976

Use an
I.S.
impression seal

Marion A. Little
(Signature of officer authorized to administer oaths)

MARION A. LITTLE, NOTARY PUBLIC, WAYNE COUNTY, MICH.
MY COMMISSION EXPIRES APRIL 3, 1976

SUPPLEMENTAL OATH

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

State of Michigan

County of Wayne

ss:

John M. Chase, Jr.

(Insert here the name of the affiant)

makes oath and says that he is Trustee

(Insert here the official title of the affiant)

of The Ann Arbor Railroad Company, Debtor

(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 Jan. 1, 1973 to and including Dec. 31, 1973.

John M. Chase
(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, 1974

My commission expires April 3, 1976

Use an
I.S.
impression seal

Marion A. Little
(Signature of officer authorized to administer oaths)

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