

RC-110700

BALTIMORE & OHIO

1982

1 OF 3

RC 110700

annual report

ORIGINAL

R-1

APPROVED BY OMB
3120-0029
EXPIRES 3-31-83

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OF

THE BALTIMORE AND OHIO RAILROAD COMPANY

Correct name and address if different than shown.	Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)



to the

Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1982

ANNUAL REPORT

OF

THE BALTIMORE AND OHIO RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1982

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

(Name) B. G. Lawler (Title) Assistant Vice-President and Comptroller

(Telephone number) 301 237-3646
(Area code) (Telephone number)

(Office address) Seventh Floor, 100 North Charles Street, Baltimore, Maryland 21201
(Street and number, city, State, and ZIP code)

SPECIAL NOTICE

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

Revisions to this report resulted from the following Commission's decisions, copies of which were served on all railroads:

Docket	Title	Decision Date
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The following schedule was added to Railroad Annual Report Form R-1:

Schedule 512	Transactions Between Respondent and Companies or Persons Affiliated with Respondent for Services Received or Provided. Reinserted, it was inadvertently omitted from the 1981 report. Revised to reflect Accounting Series Circular No. 192 "Related Party Disclosures" dated May 18, 1982 which required F.A.S. No. 57 dated March 1982.
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Changes were made to the following schedules:

Schedule 200	Added three lines to segregate account Nos. in other assets and renumbered.
Schedule 210	Deleted lines 69-74 and added a "line 53 Total Provision For Income Tax and renumbered.
Schedule 310A	Added heading Non-carrier (lists specifics for each company)
Schedule 335	Changed line Nos. 27, 36 and 37.
Schedule 361	Part Total Rental Expenses. Deleted columns c-h.
Schedule 412	Added column (e) Amortization Adjustment During Year, and Instruction No. 4.
Schedule 415	Changed column (e) from Depreciation to Amortization Adjustment Net During Year and minor changes to the Instructions.
Schedule 450	Changed heading to "Analysis of Taxes" from "Analysis of Federal Income Taxes" and the format of schedule. Segregate three line items.
Schedule 710	Deleted Diesel B Units and renumbered lines.
Schedule 721	Changed line No. 9 and added Instruction.
Schedule 723	Changed line No. 10 and added Instruction.
Schedule 755	Deleted 14 line items and renumbered the schedule. Minor changes were made in the Instructions.
Schedule 450	Item 3 added to analyze the affect of certain provisions of the Economic Recovery Tax Act of 1981 on Tax accruals.

ESTIMATE OF REPORTING BURDEN

In order to monitor carrier reporting burden and to satisfy OMB requirements pursuant to Public law 96-511, it is requested that you furnish the following information:

(1) Best estimate of the number of staff hours required to complete this report. In making this estimate please include the number of hours attributable to preparing the report and any special compilations contained in this report that would not generally be maintained or used by management for purposes other than reporting to this Commission.

Total hours (Estimated) _____

(2) Best estimate of the number of staff hours required to comply with the Uniform System of Accounts (USOA). In making this estimate only include the incremental staff hours required for the USOA. (Those hours in addition to the data needs of management and requirements of other Federal and State agencies.)

Total hours (Estimated) _____

(3) Best estimate of staff hours and storage costs to comply with the Commission's Record Retention Regulations. In making this estimate only include the incremental costs required for the Commission's rules. (Those costs in addition to retention requirements of management and other Federal and State agencies.)

Total hours (Estimated) _____

Storage costs (Estimated) _____

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A. SCHEDULES OMITTED BY RESPONDENT

1. The respondent, at its option, may omit pages from this report provided there is nothing to report or the schedules are not applicable.

2. Show below the pages excluded and indicate the schedule number and title in the space provided provided below.

3. If no schedules were omitted indicate "NONE."

Page	Schedule No.	Title
		NONE

B. IDENTITY OF RESPONDENT

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

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

Board, indicate such fact on line 1 below and list the consolidated group on page 4.

2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date when such receivership or other possession began. If a partnership, give date of formation and also names in full of present partners.

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

1. Exact name of common carrier making this report The Baltimore and Ohio Railroad Company
2. Date of incorporation February 28, 1827
3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees Under the laws of the State of Maryland - Act of Legislature 1826 - Chapter 123. On March 8, 1827, an act was passed by the Virginia Legislature to confer upon The Baltimore and Ohio Railroad Company the same rights and privileges as were granted in the State of Maryland.
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars. Not applicable

STOCKHOLDERS REPORTS

5. The respondent is required to send to the Bureau of Accounts, immediately upon preparation, two copies of its latest annual report to stockholders.

Check appropriate box:

☒ Two copies are attached to this report.

☐ Two copies will be submitted _____ (date)

☐ No annual report to stockholders is prepared.

C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 100 per share; first preferred, \$ 100 per share; second preferred, None per share; debenture stock, None per share.
2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Yes
3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.
4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class of issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing Books do not close
7. State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year. 3,179,214 votes, as of December 31, 1982 (Date)
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. 289 stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED		
				Stocks		
				Common (d)	Second (e)	First (f)
1	Chesapeake & Ohio RR Co(1)	Cleveland, OH 44101	13,132,129	2,532,415		599,694
2	Texas Commerce Bank (2)	Houston, TX 77216	9,750	9,750		
3	Brown Bros.Harriman & Co.	New York, NY 10005	3,730	3,730		
4	Mfrs.Manover Trust Co. (3)	New York, NY 10015	2,600	2,600		
5	Pittsburgh Terminal Corp.	Pittsburgh, PA 15234	2,370	2,370		
6	Lucille Lowry	Great Neck NY 11023	2,350	2,350		
7	Midlantic National Bnk (4)	Newark, NJ 07101	1,850	1,350		
8	Daniel F. Flowers	Houston, TX 77027	1,800	1,800		
9	Citibank NA (5)	New York, NY 10043	1,340	1,340		
10	Cowen & Co.	New York, NY 10004	940	940		
11	Kuhns Investment Co.	Dayton, OH 45401	910	910		
12	Herzfeld & Stern	New York, NY 10004	710	710		
13	Bank of New York (6)	New York, NY 10249	700	700		
14	Bertram Field	New York, NY 10022	680	680		
15	Dean Witter Reynolds Inc.	New York, NY 10048	600	600		
16	Steiner Bank (7)	Birmingham, AL 35203	500	500		
17	Loretta Guttman	Pittsburgh, PA 15228	460	460		
18	S. J. Wolfe & Co.	Dayton, OH 45402	460	460		
19	Daniel Flowers C/F James	Houston, TX 77019	400	400		
20	Daniel Flowers C/F Key	Houston, TX 77019	400	400		
21	Cottingham Sanders	Houston, TX 77019	400	400		
22	Tweedy Browne Clearing Crp.	New York, NY 10005	350	350		
23	W. Dain Kuhns	Lake Wylie, SC 29710	340	340		
24	Merrill Lynch Pierce	New York, NY 10049	330	330		
25	Fenner & Smith Inc.	New York, NY 10008	330	330		
26	Chase Manhattan Bank (8)	New York, NY 10008	330	330		
27	Richard L. DeWine	Yellow Spr OH 45387	300	300		
28	Wonham Albert & Company	New York, NY 10005	300	300		
29	Vincent J. Ciarlante C/F	Kingston, NY 12401	250	250		
30	Donna L. Ciarlante	Kingston, NY 12401	250	250		
31	Vincent J. Ciarlante & Dorothy E. Ciarlante J/T	Kingston, NY 12401	250	250		
32	Fiduciary Tr. Co. of NY (9)	New York, NY 10008	250	250		
33	Charles B. Sloane	Philadelphia PA 19103	250	250		

C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 3,132,129
 votes cast.

11. Give the date of such meeting. November 15, 1982

12. Give the place of such meeting. Baltimore, MD

NOTES AND REMARKS

	<u>Total</u>	<u>Common</u>	<u>First Preferred</u>
(1) <u>CSX Corporation</u> The Chesapeake and Ohio Railway Company	3,132,129	2,532,435	599,694
(2) <u>Obie & Co.</u> Texas Commerce Bank	9,750	9,750	
(3) <u>Walter J. Schloss Assoc.</u> Manufactures Hanover Trust Co.	2,600	2,600	
(4) <u>Midlantic National Bank</u> Leroy & Co.	1,850	1,850	
(5) <u>Citibank NA</u> Drake & Co.	1,400	1,340	
(6) <u>Bank of New York</u> Hare & Co.	700	700	
(7) <u>Steiner Bank</u> Rosemary & Co.	500	500	
(8) <u>Chase Manhattan Bank</u> Egger & Co.	330	330	
(9) <u>Clooney & Co.</u> Fiduciary Trust Co. of N.Y.	250	250	

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		Current Asset	\$	\$
1	701	Cash	(9 239)	(13 039)
2	702	Temporary Cash Investments	29 666	40 110
3	703	Special Deposits	1	82
		Accounts Receivable		
4	704	— Loan and Notes	3 929	3 963
5	705	— Interline and Other Balances	8 538	7 536
6	706	— Customers	24 040	25 598
7	707	— Other	13 289	12 487
8	709, 708	— Accrued Accounts Receivables	120 019	145 800
9	708.5	— Receivables from Affiliated Companies	5 700	693
10	709.5	— Less: Allowance for Uncollectible Accounts	4 800	4 150
11	710, 711, 714	Working funds prepayments deferred income tax debits	6 217	7 118
12	712	Materials and Supplies	46 838	46 934
13	713	Other Current Assets	15 422	15 459
14		Total Current Assets	259 620	288 591
		Other Assets		
15	715, 716, 717	Special funds	7 941	7 257
16	721, 721.5	Investments and Advances Affiliated Companies (sch 310)	206 988	231 777
17	722, 723	Other Investments and Advances	5 467	5 539
18	724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities—Cr	-	-
19	737, 738	Property used in other than Carrier Operation (less depreciation)	10 465	9 995
		(1018)		
20	739, 741	Other Assets	14 227	3 666
21	743	Other Deferred Debits	18 445	13 180
22	744	Accum. deferred Income Tax debits	-	-
23		Total Other Assets	263 533	271 414
		Road and Equipment		
24	731, 732	Road (Sch. 330 & 330A)	827 171	820 462
25		Equipment	692 211	718 955
26		Unallocated Items	13 910	13 644
27		Accumulated Depreciation and amortization (Schs. 335, 351, 342, 340)	(312 288)	(312 140)
28		Net road and Equipment	1 221 004	1 240 921
29		Total Assets	1 744 157	1 800 926

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
Current Liabilities			\$	\$
30	751	Loans and Notes Payable	-	-
31	752	Accounts Payable; Interline and Other Balances	2 597	2 814
32	753	Audited Accounts and Wages	17 882	19 772
33	754	Other Accounts Payable	9 949	15 109
34	755, 756	Interest and Dividends Payable	9 370	10 220
35	757	Payables to Affiliated Companies	4 115	7 636
36	759	Accrued accounts Payable	171 563	184 010
37	760, 761, 761.5, 762	Taxes Accrued	23 949	20 150
38	763	Other Current Liabilities	12 663	14 712
39	764	Equipment obligations and other long-term debt due within one year	34 079	35 525
40		Total Current Liabilities	286 167	309 948
Non Current Liabilities				
41	765, 767	Funded debt unmatured	68 624	88 049
42	766	Equipment obligations	238 297	269 532
43	766.5	Capitalized Lease Obligations	11 554	10 681
44	768	Debt in default	-	-
45	769	Accounts payable; Affiliated Companies	55 521	25 000
46	770.1, 770.2	Unamortized debt premium	(692)	(918)
47	781	Interest in default	-	-
48	783	Deferred revenues-Transfers from Government Authorities	-	-
49	786	Accumulated deferred income tax credits	84 034	115 680
50	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits	120 549	83 069
51		Total Noncurrent Liabilities	577 887	591 093
Shareholders' Equity				
52	791, 792	Capital Stock (Sch. 230)	322,396	321,537
53		Common Stock	262 396	261 637
54		Preferred Stock	60 000	60 000
55	793	Discount on Capital Stock	-	-
56	794, 795	Additional Capital (230)	28 563	28 563
		Retained Earnings:		
57	797	Appropriate (221)	1 463	1 463
58	798	Unappropriated (220)	530 579	551 120
59	798.1	Net Unrealized loss on noncurrent marketable equity securities	-	-
60	798.5	Less Treasury Stock	2 898	2 898
61		Net Stockholders Equity	880 103	899 885
62		Total Liabilities and Shareholders Equity	1 744 157	1 800 926

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

The notes listed below are provided to disclose supplementary information on matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word "none"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes statements explaining (1)

service interruption insurance policies and indicating the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements (Dollars in thousands).

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts \$ 6,500

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

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year: See Note 3.(a), page 8

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. As of January 1, 1982 \$ 70.5 million

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

(i) If funding is by insurance, give name of insuring company N/A

(ii) If funding is by trust agreement, list trustee(s) Mercantile-Safe Deposit & Trust Co., Baltimore, MD

Date of trust agreement or latest amendment January 1, 1982 and July 1, 1982

If respondent is affiliated in any way with the trustee(s), explain affiliation: Not affiliated

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement See Note 3.(d) on page 8.

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

Yes ☐ No ☒

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

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

4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U.S.C. 610). Yes ☒ No ☐

5. (a) The amount of employers contribution to employee stock ownership plans for the current year was \$ None

(b) The amount of investment tax credit used to reduce current income tax expense resulting from contributions to qualified employee stock ownership plans for the current year was \$ None

6. In reference to Docket No. 37465 specify the total amount of business entertainment expenditures charged to the non-operating expense account \$ N/A

7. Service interruption insurance, see Note 7, on page 8.

Continued on following page

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES (Concluded)

Marketable Equity Securities - to be completed by companies with \$10.0 million or more in gross operating revenues.

(a) Changes in Valuation Accounts

	Cost	Market	Dr. (Cr) to Income	Dr. (Cr) to Stockholders Equity
(Current Yr.) Current Portfolio _____				XXXXXX
as of / / Noncurrent Portfolio _____			XXXXXX	\$
(Previous Yr.) Current Portfolio _____			XXXXXX	XXXXXX
as of / / Noncurrent Portfolio _____			XXXXXX	XXXXXX

(b) At / / , gross unrealized gains and losses pertaining to marketable equity securities were as follows:

	Gains	Losses
Current	\$ _____	\$ _____
Noncurrent	_____	_____

(c) A net unrealized gain (loss) of \$ _____ on the sale of marketable equity securities was included in net income for ____ (year). The cost of securities sold was based on the _____ (method) cost of all the shares of each security held at time of sale.

Significant net realized and net unrealized gains and losses arising after date of the financial statements but prior to their filing, applicable to marketable equity securities owned at balance sheet date shall be disclosed below:

NOTE: / / - date - Balance sheet date of reported year unless specified as previous year.

NOTES AND REMARKS

3. (a) The contributions of the Company are designed to fund current pension costs on a current basis. In addition, the unfunded prior service liability of the Plan is being amortized over a forty year period. The Company's contributions are not less than the minimum funding requirements of the Employee's Retirement Income Security Act of 1974.
3. (d) The merged Plan covers The Chesapeake and Ohio Railway Company, The Baltimore and Ohio Railroad Company, The B&O Chicago Terminal, The Staten Island Railroad Corp., and Western Maryland Railway Company. The basis for allocating charges to a company is the Actuary's determination.
7. Respondent carries service interruption policies with Imperial Insurance Company, Limited, under which it will be entitled to a daily indemnity of \$2,052 for work stoppage losses and may be obligated to pay additional premium in the maximum amount of \$22,697 in the event work stoppage losses are sustained by other railroads.
8. The respondent owned no marketable equity securities where market value was less than cost as of December 31, 1982

210. RESULTS OF OPERATIONS

1. Disclose the requested information for the respondent pertaining to the results of operations for the year.

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 12 Results of Operations.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19, for, Account No. 513, "Di-

vidend income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 for Account No. 512 under the "Income from Affiliated Companies" subsection of this schedule

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

5. Dollars in thousands.

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)	Freight-Related Revenue & Expenses (d)	Passenger-Related Revenue & Expenses (e)
	ORDINARY ITEMS				
	OPERATING INCOME				
	Railway Operating Income				
1	(101) Freight **	\$ 859 917	\$ 1 019 297	\$ 859 917	\$
2	(102) Passenger **	2 703	2 821		2 703
2	(103) Passenger-Related				
4	(104) Switching	9 741	11 572	9 741	
5	(105) Water Transfers				
6	(106) Demurrage	8 113	11 448	8 113	
7	(110) Incidental	15 377	9 934	15 221	156
8	(121) Joint Facility-Credit	150	408	150	
9	(122) Joint Facility-Debit	141	(151)	141	
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	895 860	1 055 329	893 001	2 859
11	(502) Railway operating revenues-Transfers from Government Authorities for current operations	4 077	3 948		4 077
12	(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities				
13	Total railway operating revenues (lines 10-12)	899 937	1 059 277	893 001	6 936
14	(531) Railway operating expenses	929 071	1 000 848	921 269	7 802
15	*Net revenue from railway operations	(29 134)	58 429	(28 268)	(866)
	OTHER INCOME				
16	(506) Revenue from property used in other than carrier operations	123	70		
17	(510) Miscellaneous rent income	7 049	5 544		
18	(512) Separately operated properties-Profit				
19	(513) Dividend Income (cost method)	192	251		
20	(514) Interest income	4 371	6 097		
21	(516) Income from sinking and other funds	845	714		
22	(517) Release of premiums on funded debt	12	14		
23	(518) Contributions from other companies				
24	(519) Miscellaneous income	23 761	55 535		
	Income from affiliated companies				
25	(513) Dividends (equity method)	2 675	3 102		
26	Equity in undistributed earnings (losses)	5 228	7 729		
27	Total other income (lines 16-26)	44 256	79 056		
28	Total income (lines 15, 27)	15 122	137 485		
	MISCELLANEOUS DEDUCTIONS FROM INCOME				
29	(534) Expenses of property used in other than carrier operations	180	229		
30	(535) Taxes on property used in other than carrier operations				
31	(543) Miscellaneous rent expense	575	363		
32	(544) Miscellaneous taxes	185	132		
33	(545) Separately operated properties-Loss	158	143		
34	(549) Maintenance of investment organization				
35	(550) Income transferred to other companies				
36	(551) Miscellaneous income charges	2 932	1 203		
37	(553) Uncollectible accounts	2 141	951		
38	Total miscellaneous deductions (lines 29-37)	6 171	3 021		
39	Income available for fixed charges (Lines 28, 38)	8 951	134 464		

210. RESULTS OF OPERATIONS-Continued

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)
	FIXED CHARGES	\$	\$
	(546) Interest on funded debt:		
40	(a) Fixed interest not in default	30 729	27 230
41	(b) Interest in default		
42	(547) Interest on unfunded debt	6 250	6 256
43	(548) Amortization of discount on funded debt	276	364
44	Total fixed charges (lines 40-43)	37 255	33 850
45	Income after fixed charges (lines 39, 44)	(28 304)	100 614
	OTHER DEDUCTIONS		
	(546) Interest on funded debt:		
46	(c) Contingent interest		
	UNUSAL OR INFREQUENT ITEMS		
47	(555) Unusual or infrequent items (debit) credit		
48	Income (loss) from continuing operations (before income taxes)	(28 304)	100 614
	PROVISIONS FOR INCOME TAXES		
	(556) Income taxes on ordinary income:		
49	Federal income taxes	(282)	(2 214)
50	State income taxes	1 111	998
51	Other income taxes	38	109
52	(557) Provision for deferred taxes	(31 646)	29 064
53	Total provisions for income taxes (lines 49-52)	(30 779)	27 957
54	Income from continuing operations	2 475	72 657
	DISCONTINUED OPERATIONS		
55	(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)		
56	(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)		
57	Income before extraordinary items	2 475	72 657
	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES		
58	(570) Extraordinary items (Net)		
59	(590) Income taxes on extraordinary items		
60	(591) Provision for deferred taxes - Extraordinary items		
61	Total extraordinary items (lines 57-59)	2475	
62	(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)		
63	Net income (Loss)	2 475	72 657
	*Reconciliation of net railway operating income (NROI)		
64	Net revenues from railway operations	(29 134)	58 429
65	(556) Income taxes on ordinary income (-)	(867)	1 107
66	(557) Provision for deferred income taxes (-)	31 646	(29 064)
67	Income from lease of road and equipment (+)		
68	Rent for leased roads and equipment (+)	3 226	2 319
69	Net railway operating income (loss)	4 871	32 791

220. RETAINED EARNINGS—UNAPPROPRIATED

1. Show below the items of Retained Earnings 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 shown in parentheses.

3. Show under "Remarks" the amount of assigned Federal income tax consequences, for accounts 606 and 616.

4. Segregate in column (c) all amounts applicable to the equity in undistributed earnings (losses) of affiliated companies based on the equity method of accounting.

5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 62, column (b), Schedule 210.

6. Include in column (b) only amounts applicable to retained earnings exclusive of any amounts included in column (c). (Dollars in thousands).

Line No.	Item (a)	Retained earnings— Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)
1	Balances of beginning of year	\$ 506 617	\$ 44 503
2	(601.5) Prior period adjustments to beginning retained earnings		
	CREDITS		
3	(602) Credit balance transferred from income	-	5 228
4	(603) Appropriations released	-	-
5	(606) Other credits to retained earnings equity in undistributed earnings (losses) of affiliated companies	-	-
6	Total	-	5 228
	DEBITS		
7	(612) Debit balance transferred from income	2 753	-
8	(616) Other debits to retained earnings equity in undistributed earnings (losses) of affiliated companies	-	-
9	(620) Appropriations for sinking and other funds	-	-
10	(621) Appropriations for other purposes	-	-
11	(623) Dividends Common stock	20 617	-
12	Preferred stock ¹	2 399	-
13	Total	25 769	-
14	Net increase (decrease) during year (Line 6 minus line 13)	(25 769)	5 228
15	Balances at close of year (Lines 1, 2 and 14)	480 848	49 731
16	Balances from line 15(c)	49 731	XXXXX
17	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of Year	530 579	XXXXX
	REMARKS		
18	Amount of assigned Federal income tax consequences: Account 606		XXXXX
19	Account 616		XXXXX

¹ If any dividends have not been declared on cumulative preferred stock give cumulative undeclared dividends at beginning of year and end of year.

NOTES AND REMARKS FOR SCHEDULES 210 and 220

221. RETAINED EARNINGS—APPROPRIATED

Give an analysis in the form called for below of account No. 797, "Retained earnings—Appropriated." (Dollars in thousands)

Line No.	Class of appropriation (a)	Credits during year (b)	Debits during year (c)	Balance at close of year (d)
		\$	\$	\$
1	Additions to property through retained earnings _____			
2	Funded debt retired through retained earnings _____			
3	Sinking funds _____			
4	Miscellaneous funds _____			
5	Other appropriations (specify): _____			
6				
7	Incentive per diem funds			1 463
8				
9				
10				
11				
12				
13				
14				
15				
16	TOTAL			1 463

225. TRANSFERS FROM GOVERNMENT AUTHORITIES

This schedule should include particulars of all transfers from Federal, state or municipal authorities received during the year. The amount of transfer received shall be distributed among columns (c), (d), and (e) in accordance with General Instruction 1-15 of the Uniform System of Accounts for Railroad Companies. (Dollars in thousands)

Line No.	Description (a)	Amount (b)	Applied to current operations (c)	Deferred to future periods (d)	Applied to contributed capital (e)
	Source and description of transfers				
1	Maryland Dept. of Transportation	\$ 3 089	\$ 3 089	\$	\$
2	Port Authority of Allegheny County	988	988		
3					
4					
5					
6					
7	Total received during year	4 077	4 077		
8	Cumulative total of Government transfers-beginning of year	14 268	XXXXX	XXXXX	XXXXX
9	Cumulative total of Government transfers-end of year	18 345	XXXXX	XXXXX	XXXXX

230. CAPITAL STOCK

PART I. CAPITAL STOCK

1. Disclose in column (a) the particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.
2. Present in column (b) the par or stated value of each issue. If none, so state.
3. Disclose in columns (c), (d), (e) and (f) the required information concerning the number of shares authorized, issued, in treasury and outstanding for the various issues.
4. For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for

sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be actually issued when sold to a bona fide purchaser who holds them free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be actually outstanding. If reacquired by or for the respondent, and not canceled or retired, they are considered to be nominally outstanding.

5. Dollars in thousands.

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year	
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)
1	Common Various Issues	100	5,796,076	2,607,461	27,950	2,579,511	260,746	1,225
2								
3								
4	Preferred 6-22-1898	100	400,000	600,000	302	599,698	60,000	23
5	4-10-1899	100	200,000					
6								
7								
8	Special Washington Branch 12-5-1833	100	15,000	15,000	15,000		1,500	1,500
9	12-5-1833	100	1,500	1,500	1,500		150	150
10	TOTAL	XXXXX					322,396	2,898

PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR

1. The purpose of this part is to disclose capital stock changes during the year.
2. Column (a) presents the items to be disclosed.
3. Columns (b), (d) and (f) require disclosures of the number of preferred, common and treasury stock, respectively, applicable to the items presented in column (a).
4. Columns (c), (e) and (g) requires the applicable disclosure of the book values of preferred, common and treasury stock.

5. Disclose in column (h) the additional paid-in capital realized from changes in capital stock during year.

6. Unusual circumstances arising from changes in capital stock changes shall be fully explained in footnotes to this schedule.

7. Report dollars in thousands.

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital (h)
		Number of Shares (b)	Amount (c)	Number of Shares (d)	Amount (e)	Number of Shares (f)	Amount (g)	
11	Balance at beginning of year	599,698	\$60,000	2,571,921	\$261,637		\$2,898	\$28,563
12	Capital Stock Sold ¹			7,590	759			
13	Capital Stock Reacquired							
14	Capital Stock Canceled							
15	Stock Dividends							
16	Balance at Close of Year	599,698	60,000	2,579,511	262,396		2,898	28,563

¹ By footnote on page 18 state the purpose of the issue and authority.

B&O Convertible 4½% Debentures Series "A" due 1/01/20 converted for Common Stock.

240. STATEMENT OF CHANGES IN FINANCIAL POSITION

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

Line No.	Description (a)	Current year (b)	Prior year (c)
	SOURCES OF WORKING CAPITAL		
	Working capital provided by operations:		
1	Income (loss) from continuing operations	2 475	72 657
	Add expenses not requiring outlay of working capital, (subtract) credits not generating working capital:		
2	Retirement of nondepreciable property	5 799	2 238
3	Loss (gain) on sale or disposal of tangible property		
4	Depreciation and amortization expenses	25 917	39 679
5	Net increase (decrease) in deferred income taxes	(31 646)	29 064
6	Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	(5 228)	(7 729)
7	Net increase (decrease) in noncurrent portion of estimated liabilities	(8 717)	1 604
	Other (specify):		
8	Gain on bonds reacquired	(8 721)	(13 640)
9	Sale Communication Rights	(10 892)	
10			
11			
12			
13	Total working capital from continuing operations	(31 013)	123 873
14	Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles		
15	Total working capital from operations	(31 013)	123 873
	Working capital from sources other than operating:		
16	Proceeds from issuance of long-term liabilities	109 479	22 819
17	Proceeds from sale/disposition of carrier operating property	7 416	29 498
18	Proceeds from sale/disposition of other tangible property		
19	Proceeds from sale/repayment of investments advances	86 660	43 737
20	Net decrease in sinking and other special funds		
21	Proceeds from issue of capital stock	759	831
	Other (specify):		
22	Contribution of capital by parent company		8 156
23	Sale Communication Rights	3 812	
24	Other items - net		1 873
25			
26			
27	Total working capital from sources other than operating	208 126	106 914
28	Total sources of working capital	177 113	230 787

240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Concluded

Line No.	Description (a)	Current year (b)	Prior year (c)
	APPLICATION OF WORKING CAPITAL	\$	\$
29	Amount paid to acquire/retire long-term liabilities	120 024	58 918
30	Cash dividends declared	23 016	22 940
31	Purchase price of carrier operating property	19 685	95 764
32	Purchase price of other tangible property		
33	Purchase price of long-term investment and advances	14 534	65 403
34	Net increase in sinking or other special funds	684	1 517
35	Purchase price of acquiring treasury stock		
	Other (specify):		
36	Other items - net	4 360	
37			
38			
39			
40			
41			
42			
43			
44			
45	Total application of working capital	182 303	244 542
46	Net increase (decrease) in working capital	(5 190)	(13 755)

241. CHANGES IN WORKING CAPITAL

Compute the net changes in each element of working capital.
(Dollars in thousands)

Line No.	Item (a)	End of year (b)	Beginning of year (c)	Increase (Decrease) (d)
1	Cash and temporary investments	20 427	27 071	(6 644)
2	Net receivables	170 715	191 927	(21 212)
3	Prepayments	6 217	7 118	(901)
4	Materials and supplies	46 838	46 934	(96)
5	Other current assets not included above	15 423	15 541	(118)
6	Notes payable and matured obligations			
7	Accounts payable	171 563	184 010	12 447
8	Current equipment obligations and other debt	34 079	35 525	1 446
9	Other current liabilities not included above	80 525	90 413	9 888
10	Net increase (decrease) in working capital	(26 547)	(21 357)	(5 190)

245. WORKING CAPITAL INFORMATION

1. Report below the information requested with respect to the referenced accounts.
2. Give the amount of issues from stock during the year for lines 1 thru 5 as it pertains to account 712, "Material and supplies."
3. Report on lines 6, 7, 8, and 9 on the amount applicable to common-carrier transportation service included in accounts 707, 753, 754, and 761.5 (Do not include taxes levied in lieu of property taxes.)
4. Dollars in thousands.

Line No.	Item (a)	Amount (b)
1	Construction and additions and betterments	13 359
2	Common-carrier operating purposes	169 624
3	Used by other than respondent's lessee companies	
4	Total	182 983
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material	194
6	Account 707. Accounts receivable; other	14 141
7	Account 753. Audited accounts and wages payable	17 882
8	Account 754. Accounts payable; other	14 065
9	Account 761.5 Other taxes accrued	21 727

NOTES AND REMARKS

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245. WORKING CAPITAL INFORMATION

1. Report below the information requested with respect to the referenced accounts.
2. Give the amount of issues from stock during the year for lines 1 thru 5 as it pertains to account 712, "Material and supplies."
3. Report on lines 6, 7, 8, and 9 on the amount applicable to common-carrier transportation service included in accounts 707, 753, 754, and 761.5 (Do not include taxes levied in lieu of property taxes.)
4. Dollars in thousands.

Line No.	Item	Amount
	(a)	(b)
1	Construction and additions and betterments	13 359
2	Common-carrier operating purposes	169 624
3	Used by other than respondent's lessee companies	
4	Total	182 983
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material	
6	Account 707, Accounts receivable; other	4 887
7	Account 753, Audited accounts and wages payable	
8	Account 754, Accounts payable; other	
9	Account 761.5 Other taxes accrued	

NOTES AND REMARKS

NOTES AND REMARKS

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

1. Schedule 310 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated companies held by respondent at close of year. Also, disclose the investments made, disposed of, and written down during the year, and the applicable dividends and interest credited to income as a result of those investments. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing Account No. 721 "Investments and advances; affiliated companies," in the Uniform System of Accounts for Railroad Companies.

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

(A) Stocks:

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

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

(C) Other secured obligations:

(D) Unsecured notes:

(E) Investment advances:

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

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

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

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

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

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

8. Combine, in one amount, investments in which the original cost or present equity in total assets is less than \$10,000.

9. Include investments in unincorporated entities such as lessee organizations. Exclude amounts normally settled on a current basis.

10. Do not include the value of securities issued or assumed by respondent.

11. For affiliates which do not report to the Interstate Commerce Commission and are jointly owned, disclose in footnotes the name and extent of control of the other controlling entities.

12. Dollars in thousands.

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19__ to 19__." Abbreviations in common use in standard financial publications may be used to conserve space.

6. If any of the companies included in this schedule are controlled by respondent, the percent of control shown in

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of control
	(a)	(b)	(c)	(d)	(e)
1	721	A1	VII	Akron & Barberton Belt RR Co.	25.00
2			VII	Baltimore & Ohio Chicago Terminal RR Co.	100.00
3			VII	B&O Transportation Co.	100.00
4			VII	Dayton Union Ry. Co. (1)	33.33
5			VII	Fruit Growers Express Co.	6.68
6			VII	Lakefront Dock & RR Terminal Co.	50.00
7			VII	Monongahela Ry. Co.	33.33
8			VII	Terminal RR Assoc. of St. Louis	6.25
9			VII	Toledo Terminal RR Co.	17.85
10			VII	Trailer Train	2.44
11			VII	Western Maryland Ry. Co. - 1st Pfd. 5% Cum.	72.32
12			VII	Western Maryland Ry. Co. - Common	72.32
13				Total A1	
14					
15					
16					
17					
18					
19		A2	VI	Akron Union Passenger Depot Co.	50.00
20			VII	Baltimore & Ohio Connecting RR Co. (1)	100.00
21			VII	Baltimore & Philadelphia RR Co. (1)	99.85
22			VII	Baltimore Belt RR Co. (1)	100.00
23			VII	Buffalo, Roch. & Pitts. Ry. Co. - Common (1)	99.99
24			VII	Buffalo, Roch. & Pitts. Ry. Co. - Preferred (1)	99.99
25			VII	Cinti., Indianapolis & Western RR - Common (1)	100.00
26			VII	Cinti., Indianapolis & Western RR - Preferred (1)	100.00
27			VII	Curtis Bay RR Co.	100.00
28			VII	Dayton & Michigan RR Co. - Preferred	76.79
29			VII	Dayton & Michigan RR Co. - Common	76.79
30			VII	Dayton & Union RR Co. (1)	95.60
31			VII	Fairmont, Morgantown & Pitts. RR Co. (1)	100.00
32			VII	Metropolitan Southern RR Co. (1)	100.00
33			VII	Terminal Realty Baltimore Co. (1)	100.00
34			VII	Tylerdale Connecting RR Co.	50.00
35			VII	Washington County RR Co. (1)	99.69
36			VII	Washington & Western Md. RR Co. (1)	100.00
37					
38					
39					
40					

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

column (e). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In case of joint control, give names of other parties and particulars of control.

7. If any advances reported are pledged, give particulars in a footnote.

8. Investments in companies in which neither the original cost or present equity in total assets are less than \$10,000 may be combined in one figure.

9. Also included should be investments in unincorporated entities such as lessee organizations (exclusive of amounts nominally settled on a current basis).

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

11. For affiliates which do not report to the Interstate Commerce Commission, and are jointly owned, give names and extent of control of other entities by footnote.

12. Dollars in thousands.

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance	Additions	Deductions (if other than sale explain)	Closing balance				
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
\$ 28	\$	\$	\$ 28	\$	\$	\$	1
8 312			8 312				2
1			1				3
353		b 353					4
826			826				5
4 625			4 625				6
3 679			3 679				7
*			*				8
*			*				9
63			63				10
3 485			3 485			251	11
18 142			18 142			1 868	12
39 514		353	39 161			2 119	13
							14
							15
							16
							17
							18
*			*				19
479		c 1	478				20
9 666			9 666				21
8 630			8 630				22
10 684			10 684				23
6 081			6 081				24
776			776				25
1 307			1 307				26
10			10				27
758	3		761				28
1 299			1 299				29
154			154				30
5 299			5 299				31
659		c 29	630				32
4 987			4 987				33
20			20				34
337			337				35
422		c 1	421				36
							37
							38
							39
							40

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)
1	721	A2	VII	Winchester & Potomac RR Co. (1)	98.32
2			VII	Winchester & Strasburg RR Co. (1)	100.00
3				Total A2	
4					
5		A3	VIII	New York Transit & Terminal Co.	100.00
6			VIII	Baltimore & Ohio Warehouse Co.	100.00
7			VIII	Maryland & West Virginia Co.	100.00
8			VIII	Phila. Perishable Products Term. Co.	100.00
9			VIII	Toledo Lakefront Dock Co.	100.00
10			VIII	Toledo, Lorain & Fairport Co.	100.00
11				Total A3	
12					
13		A4	VI	Adrian Realty Co.	100.00
14			VI	Centralia & Webster Springs RR Co.	100.00
15			VIII	Charlotte Docks Co.	100.00
16			VII	Cheat Haven & Bruceton RR Co. (1)	100.00
17	**		VI	Cleveland Terminal & Valley RR - Common (1)	99.95
18			VI	Cleveland Terminal & Valley RR - Preferred (1)	99.95
19			VI	Fairfax Realty Co.	100.00
20			VI	Lancaster, Cecil & Southern RR Co. (1)	100.00
21	**	X		Maryland Construction Co. of Baltimore City	100.00
22			VI	Real Estate & Improvement Co. of Baltimore City	100.00
23			VI	Richmond-Washington Co.	20.00
24			VI	Schuylkill Improvement Land Co.	100.00
25	**		VI	West Virginia & Pittsburgh RR Co. (1)	100.00
26				Total A4	
27				Total Stocks	
28					
29		B1	VII	Baltimore & Ohio Chicago Terminal RR Co.	
30			VII	Kentucky & Indiana Terminal RR Co.	
31			VII	Monongahela Ry. Co. - First Mtge.	
32				Total B1	
33					
34		D1	VII	Trailer Train - Notes	
35					
36		D3	VIII	Phila. Perishable Products Term. Co.-4% Demand Note	
37				Total Unsecured Notes	
38					
39					
40					

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance (f)	Additions (g)	Deductions (if other than sale explain) (h)	Closing balance (i)				
\$ 1 027	\$ 54	\$C 12	\$ 1 069	\$	\$	\$	1
674		C 71	603				2
53 269	57	114	53 212				3
							4
12 300		12 300	-				5
7			7				6
55			55				7
25			25				8
88			88				9
5			5				10
12 480		12 300	180				11
							12
50			50				13
35			35				14
150			150				15
151			151				16
*			*				17
*			*				18
100			100				19
153			153				20
*			*				21
3			3				22
445			445			194	23
*			*				24
*			*				25
1 087			1 087			194	26
106 350	57	12 767	93 640			2 313	27
							28
1 222			1 222			52	29
1			1				30
2 309		500	1 809			960	31
3 532		500	3 032			1 012	32
							33
874			874			61	34
							35
3 125			3 125				36
3 999			3 999			61	37
							38
							39
							40

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)
1	721	E1	VII	Akron & Barberton Belt RR Co.	
2			VII	Baltimore & Ohio Chicago Terminal RR Co.	
3			VII	B&O Transportation Co.	
4			VII	Dayton Union Ry. Co.	
5			VII	Kentucky & Indiana Terminal RR Co.	
6			VII	Lakefront Dock & RR Terminal Co.	
7			VII	Monongahela Ry. Co.	
8			VII	Staten Island RR Corp.	
9			VII	Terminal RR Assoc. of St. Louis	
10			VII	Toledo Terminal RR Co.	
11			VII	Toledo Lakefront Dock	
12			VII	Washington Terminal Co.	
13			VII	Western Maryland Ry. Co.	
14				Total E1	
15					
16					
17		E2	VII	Baltimore & Philadelphia RR Co.	
18			VII	Baltimore Belt RR Co.	
19			VII	Buffalo, Roch. & Pitts. Ry. Co.	
20			VII	Cinti. Indianapolis & Western RR Co.	
21			VII	Curtis Bay RR Co.	
22			VII	Dayton & Union RR Co.	
23			VII	Fairmont, Morgantown & Pitts. RR Co.	
24			VII	Terminal Realty Baltimore Co.	
25			VII	Tylerdale Connecting RR Co.	
26			VII	Washington County RR Co.	
27			VII	Winchester & Western RR Co. Easements	
28				Total E2	
29					
30		E3	VIII	New York Transit & Terminal Co.	
31			VIII	Baltimore & Ohio Warehouse Co.	
32			VIII	Maryland & West Virginia Co.	
33			II	Mid Allegheny Corp.	
34			VIII	Philadelphia Perish. Products Term. Co.	
35			VIII	Toledo, Lorain & Fairport Co.	
36				Total E3	
37					
38		E4	VI	Charlotte Docks Co.	
39			VII	Cheat Haven & Bruceton RR Co.	
40			V	Fairfax Realty Co.	

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance (f)	Additions (g)	Deductions (if other than sale explain) (h)	Closing balance (i)				
\$ 348	\$	\$	\$ 348	\$	\$	\$ 4	1
3 832	5 319	c 646	8 505				2
35	95		130				3
856	284	c 1 140	-				4
-			-				5
-			-				6
277		c 277	-				7
(12 068)	758	c 142	(12 452)				8
409		c 34	375				9
791	1 492	c 113	2 170				10
(194)	1		(193)				11
-			-				12
1 099		c 100	999			83	13
(4 615)	7 949	2 452	882			87	14
							15
							16
(1 413)	867	c 893	(1 439)				17
(50)	5	c 93	(138)				18
14 134	1 207	c 572	14 769				19
7 390	679	c 195	7 874				20
1 645	311	c 38	1 918			106	21
(71)	5	c 36	(102)				22
(427)	29	c 42	(440)				23
(5 339)	1 757	c 2 055	(5 637)				24
46			46				25
(534)	16	c 14	(532)				26
36			36				27
15 417	4 876	3 938	16 355			106	28
							29
2			2				30
(6)			(6)				31
24 924			24 924				32
(8)	95	c 92	(5)				33
(1 223)	116	c 41	(1 148)				34
(311)			(311)				35
23 378	211	133	23 456				36
							37
(475)			(475)				38
(288)			(288)				39
(100)			(100)				40

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)
1	721	E4	VI	Lancaster, Cecil & Southern RR Co.	
2			VI	Marley Neck-Patapsco Co.	
3			X	Maryland Construction Co. of Baltimore City	
4				Total E4	
5				Total Investment Advances	
6					
7				Equity in undistributed earnings	
8				Acquisition Adjustment included in Other Capital	
9					
10					
11					
12				Total Investments and Advances: Affiliated Companies	
13					
14					
15					
16					
17					
18				Pages 20 and 22 - Lien Reference for Pledged Securities	
19					
20				(1) - Baltimore and Ohio Railroad Company Refunding and General Mortgage	
21					
22					
23					
24				* - Less than \$1,000	
25				** - Securities held as Muniments of Title	
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Column (h) references:

- a - Company liquidated; investment written off to Reserve for Adjustment in Securities.
- b - Proceeds from liquidation.
- c - Current transactions.
- d - Wholly-owned subsidiary liquidated; net assets transferred to B&O.
- e - Indebtedness forgiven; contributed to capital of subsidiary.
- f - Company sold to an affiliate.

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance (f)	Additions (g)	Deductions (if other than sale explain) (h)	Closing balance (i)				
\$ (160)	\$	\$	\$ (160)	\$	\$	\$	1
(23)	3	c 17	(37)				2
23 708	1 439	c 25 245	(98)			801	3
22 662	1 442	25 262	(1 158)			801	4
56 842	14 477	31 784	39 535			994	5
							6
			49 731				7
			17 051				8
							9
							10
							11
170 723	14 534	45 051	206 988			4 380	12
							13
							14
							15
							16
							17
							18
							19
							20
Page 20							21
Line No.							22
1	Akron & Barberton Belt	RR Co.		Akron, Canton & Youngstown - 25%			23
				Consolidated Railroad Corporation -			24
				50%			25
4	Dayton Union Rwy. Co.			Liquidated 10/1/82			26
9	Toledo Terminal RR Co.			Consolidated Railroad Corporation -			27
				42.87%			28
				N&W Rwy. Co. - 10.72% - C&O Rwy.			29
				Co. - 28.56%			30
19	Akron Union Passenger Depot Co.			Penn Central Corporation - 50%			31
							32
							33
							34
							35
							36
							37
							38
							39
							40

310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES
Undistributed Earnings From Certain Investments in Affiliated Companies

1. Report below the details of all investments in common stocks included in Account 721, Investments and advances affiliated companies.

2. Enter in column (c) the amount necessary to retroactively adjust those investments. (See instruction 5-2, Uniform System

of Accounts.)

3. Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses.

4. Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date

of acquisition.

5. For definitions of "carrier" and "noncarrier," see general instructions.

(DOLLARS IN THOUSANDS)

Line No.	Name of issuing company and description of security held.	Balance at beginning of year	Adjustment for investments equity method	Equity in undistributed earnings (losses) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at Close of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Carriers: (List specifics for each company)	\$	\$	\$	\$	\$	\$
1	The Baltimore & Ohio Transportation Company	(11)					(11)
2	The Baltimore & Ohio Chicago Terminal RR Co.	9 463		(156)			9 307
3	The Baltimore & Ohio Connecting Railroad Co.	(43)					(43)
4	The Baltimore & Philadelphia Railroad Co.	(250)					(250)
5	The Baltimore Belt Railroad Company	(1 378)					(1 378)
6	Buffalo, Rochester & Pittsburgh Rwy. Co.	5 334					5 334
7	Cheat Haven & Bruceton Railroad Company	141					141
8	The Cincinnati, Indianapolis & Western RR Co.	4 981					4 981
9	Curtis Bay Railroad Company	(1 580)		(297)			(1 877)
10	Dayton & Michigan Railroad Company	221		(82)			139
11	Dayton & Union Railroad Company	463					463
12	Fairmont, Morgantown & Pittsburgh Railroad Co.	246					246
13	Georgetown Barge & Dock - Property Adjustment	(10)					(10)
	The Lancaster, Cecil & Southern Railroad Co.	10					10
14	Metropolitan Southern Railroad Company	(14)					(14)
15	New York Transit & Terminal Company	(32)		(233)			(265)
16	Richmond, Fredericksburg & Potomac RR Co.	1 710		384			2 094
17	The Staten Island Railroad Corporation	(12 512)		(417)			(12 929)
18	Washington & Western Maryland Railroad Co.	(126)					(126)
19	Washington County Railroad Company	902					902
20	Western Maryland Railway Company	31 827		5 452			37 279
21	The Winchester & Potomac Railroad Company	539					539
22	The Winchester & Strasburg Railroad Co.	512					512
23	Total Carriers	40 393		4 651			45 044
24							
25							
26							
27							

310A. 1. STATEMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES
Undistributed Earnings From Certain Investments in Affiliated Companies

1. Report below the details of all investments in common stocks included in Account 721. Investments and advances affiliated companies.

2. Enter in column (c) the amount necessary to retroactively adjust those investments. (See instruction 5-2, Uniform System

of Accounts.)

3. Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses.

4. Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date

of acquisition.

5. For definitions of "carrier" and "noncarrier," see general instructions.

(DOLLARS IN THOUSANDS)

Line No.	Name of issuing company and description of security held.	Balance at beginning of year	Adjustment for investments equity method	Equity in undistributed earnings (losses) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at Close of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Noncarrier (List specifics for each company)	\$	\$	\$	\$	\$	\$
1	Adrian Realty	24					24
2	B&O Warehouse	(2)					(2)
3	Centralia & Webster Springs	16					16
4	Charlotte Docks	325					325
5	Maryland & West Virginia	21					21
6	Maryland Construction	82		8			90
7	Philadelphia Perishable	(421)					(421)
8	Terminal Realty Baltimore Co.	3 284		306			3 590
9	Toledo, Lorain and Fairport	306					306
10	Fruit Growers Express	452		263			715
11	Adjustment	23					23
12	Total Noncarrier	4 110		577			4 687
13							
	Noncarrier (List specifics for each company)						
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27	Total	44 503		5 228			49 731

Road Initials: B&O

Year 19 82

24B

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330 AND 330A

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in account No. 731, "Road and Equipment Property," and account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. If the amount in account 732 for road or for equipment is less than 5% of the amount in account 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.

6. Both the debit and credit involved in each transfer, adjustment, or clearance between road and equipment accounts, should be included in the column in which the item was initially

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

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

8. Report on line 32 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

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

10. If an amount of less than \$2000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

11. Dollars in thousands.

NOTES AND REMARKS

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Line No.	(Dollars in thousands) Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering	\$ 26 938	\$	\$
2	(2) Land for transportation purposes	50 578		
3	(3) Grading	128 761		
4	(4) Other right-of-way expenditures	533		
5	(5) Tunnels and subways	22 794		
6	(6) Bridges, trestles, and culverts	96 540		
7	(7) Elevated structures			
8	(8) Ties	29 147		
9	(9) Rails	76 398		
10	(10) Other track material	55 890		
11	(11) Ballast	36 485		
12	(12) Track laying and surfacing	39 381		
13	(13) Fences, snowsheds, and signs	1 361		
14	(16) Station and office buildings	41 911		
15	(17) Roadway buildings	1 669		
16	(18) Water stations	749		
17	(19) Fuel stations	2 534		
18	(20) Shops and enginehouses	26 941		
19	(22) Storage warehouses	32		
20	(23) Wharves and docks	4 722		
21	(24) Coal and ore wharves	14 362		
22	(25) TOFC/COFC terminals	4 357		
23	(26) Communication systems	18 571		
24	(27) Signals and interlockers	61 414		
25	(29) Power plants	343		
26	(31) Power-transmission systems	5 009		
27	(35) Miscellaneous structures	1 585		
28	(37) Roadway machines	22 817		
29	(39) Public improvements--Construction	17 517		
30	(44) Shop machinery	8 642		
31	(45) Power-plant machinery	1 238		
32	Other (specify and explain)	2 336		
33	Total expenditures for road	802 055		
34	(52) Locomotives	146 296		
35	(53) Freight-train cars	551 417		
36	(54) Passenger-train cars	1 572		
37	(55) Highway revenue equipment	2 329		
38	(56) Floating equipment	1 422		
39	(57) Work equipment	8 659		
40	(58) Miscellaneous equipment	7 260		
41	Total expenditures for equipment	718 955		
42	(76) Interest during construction			
43	(77) Other expenditures--General			
44	Total general expenditures			
45	Total	1 521 010		
46	(80) Other elements of investment			
47	(90) Construction in progress	13 628		
48	Grand Total	1 534 638		

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ 1 165	\$ 288	\$ 877	\$ 27 815	1
(461)	578	(1 039)	49 539	2
3 098	1 481	1 617	130 378	3
10		10	543	4
161		161	22 955	5
1 219	1 163	56	96 596	6
				7
126	668	(542)	28 605	8
798	1 210	(412)	76 486	9
2 507	968	1 539	57 429	10
387	717	(330)	36 155	11
1 287	557	730	40 111	12
10	64	(54)	1 307	13
873	375	498	42 409	14
54	15	39	1 708	15
(1)	3	(4)	745	16
150	29	121	2 655	17
459	69	390	27 331	18
(1)		(1)	31	19
(1)		(1)	4 721	20
492	11	481	14 843	21
276		276	4 633	22
219	194	25	18 596	23
2 240	603	1 637	63 051	24
21		21	364	25
125	11	114	5 123	26
21	1	20	1 605	27
1 410	396	1 014	23 831	28
(21)	248	(269)	17 248	29
(26)	46	(72)	8 570	30
(9)		(9)	1 229	31
			2 336	32
16 588	9 695	6 893	808 948	33
(8 502)	782	(9 284)	137 012	34
4 051	27 001	(22 950)	528 467	35
			1 572	36
	97	(97)	2 232	37
	451	(451)	971	38
1 721	267	1 454	10 113	39
4 665	81	4 584	11 844	40
1 935	28 679	(26 744)	692 211	41
				42
				43
				44
18 523	38 374	(19 851)	1 501 159	45
				46
264		264	13 892	47
18 787	38 374	(19 587)	1 515 051	48

330A. IMPROVEMENTS ON LEASED PROPERTY (See Instruction)

Line No.	Account (Dollars in thousands)	Balance at beginning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.
	(a)	(b)	(c)	(d)
1	(1) Engineering _____	\$ 567	\$	\$
2	(2) Land for transportation purposes _____	416		
3	(3) Grading _____	1 468		
4	(4) Other right-of-way expenditures _____	4		
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____	1 923		
7	(7) Elevated structures _____			
8	(8) Ties _____	979		
9	(9) Rails _____	2 981		
10	(10) Other track material _____	2 839		
11	(11) Ballast _____	1 514		
12	(12) Track laying and surfacing _____	1 348		
13	(13) Fences, snowsheds, and signs _____	66		
14	(16) Station and office buildings _____	707		
15	(17) Roadway buildings _____	7		
16	(18) Water stations _____			
17	(19) Fuel stations _____	115		
18	(20) Shops and enginehouses _____	233		
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____	63		
23	(26) Communication systems _____	120		
24	(27) Signals and interlockers _____	2 327		
25	(29) Power plants _____	12		
26	(31) Power-transmission systems _____	17		
27	(35) Miscellaneous structures _____	4		
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____	662		
30	(44) Shop machinery _____	34		
31	(45) Power-plant machinery _____	1		
32	Other (specify and explain) _____			
33	Total expenditures for road _____	18 407		
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____	None		
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____			
45	Total _____	18 407		
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____	16		
48	Grand Total _____	18 423		

330A. IMPROVEMENTS ON LEASED PROPERTY—Continued

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ 5	\$ 8	\$ (3)	\$ 564	1
(9)		(9)	407	2
	109	(109)	1 359	3
			4	4
4		4	1 927	5
(4)	8	(12)	967	6
136	5	131	3 112	7
(164)	29	(193)	2 646	8
25	2	23	1 537	9
24	7	17	1 365	10
			66	11
45	47	(2)	705	12
			7	13
(15)		(15)	100	14
			233	15
				16
				17
				18
				19
				20
				21
1		1	63	22
	11	(11)	121	23
			2 316	24
4		4	12	25
			21	26
			4	27
(1)	14	(15)	647	28
5		5	39	29
			1	30
				31
56	240	(184)	18 223	32
				33
				34
				35
				36
				37
				38
				39
				40
			None	41
				42
				43
56	240	(184)	18 223	44
				45
2		2	18	46
58	240	(182)	18 241	47
				48

332. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January and in columns (e) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December; and on lines 28 and 36 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefor are included in the rent for equipment accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be computed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3. Show in columns (e), (f), and (g), data applicable to property, used but not owned, when the rent therefor is not included in account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.

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

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

6. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	(Dollars in thousands) Account (a)	OWNED AND USED			LEASED FROM OTHERS		
		Depreciation Base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)	
	ROAD	\$	\$	%	\$	\$	%
1	(1) Engineering				15	15	
2	(3) Grading	10 000	10 525	2.15	1 557	1 557	2.34
3	(4) Other right-of-way expenditures	357	364	1.80	2	2	3.26
4	(5) Tunnels and subways	11 966	11 969	1.09	2 353	2 353	1.08
5	(6) Bridges, trestles, and culverts	97 918	100 682	1.08	15 724	15 954	1.34
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs	1 399	1 374	2.00	529	527	4.17
8	(16) Station and office buildings	35 797	43 145	1.64	3 346	3 868	1.97
9	(17) Roadway buildings	1 701	1 741	2.00	49	49	2.54
10	(18) Water stations	679	676	3.33	272	236	2.44
11	(19) Fuel stations	2 659	2 768	2.91	180	190	2.94
12	(20) Shops and enginehouses	21 360	23 116	1.94	1 617	1 597	1.93
13	(22) Storage warehouses	28	28	1.19			
14	(23) Wharves and docks	4 974	4 904	1.49			
15	(24) Coal and ore wharves	14 923	14 975	2.00			
16	(25) TOFC/COFC terminals	4 474	4 758	3.38	73	79	3.38
17	(26) Communications systems	17 507	18 732	1.64	626	654	1.96
18	(27) Signals and interlockers	39 030	64 977	2.71	4 091	4 527	3.01
19	(29) Power plants	354	353	1.92	1	1	1.47
20	(31) Power transmission systems	3 138	5 151	1.78	197	221	3.28
21	(35) Miscellaneous structures	770	1 634	3.27	119	119	1.96
22	(37) Roadway machines	22 762	26 786	5.29			
23	(39) Public improvements—Construction	16 026	15 829	2.34	2 484	2 489	2.50
24	(44) Shop machinery	8 633	8 703	2.88	362	515	2.22
25	(45) Power plant machinery	1 297	1 291	2.64	80	85	2.90
26	All other road accounts A/C 23	2 336	2 336	2.65			
27	Amortization (other than defense projects)						
28	Total road	320 088	370 977	1.90	33 677	35 038	1.99
	EQUIPMENT						
29	(52) Locomotives 1/	146 295	146 974	4.47			
30	(53) Freight-train cars 1/	551 333	530 452	3.70			
31	(54) Passenger-train cars	1 573	1 573	3.83			
32	(55) Highway revenue equipment	2 329	2 237	9.00			
33	(56) Floating equipment	1 422	1 053	2.40			
34	(57) Work equipment	8 659	10 153	4.63			
35	(58) Miscellaneous equipment	7 261	11 128	22.45			
36	Total equipment	718 872	703 570	4.18	None	None	None
37	GRAND TOTAL	1 038 960	1 074 547		33 677	35 038	

335. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT - OWNED AND USED

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated depreciation; road and equipment property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals - Credit - Equipment" accounts and Other Rents - Credit - Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental - Debit - Equipment" account and "Other Rents - Debit - Equipment" accounts (See Schedule 342 for the accumulated depreciation relating to road and equipment owned but not used by respondent.)
2. If any data are included in columns (d) or (f), explain the entries in detail.
3. A debit balance in columns (b) or (g) for any primary account should be designated "Dr."
4. If there is any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses, a full explanation should be given.
5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 27 and 36.
6. Dollars in thousands.

Line No.	Account	Balance at beginning of year	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year
			Charges to operating expenses	Other credits	Retirements	Other debits	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ROAD						
1	(1) Engineering	Dr 17					Dr 17
2	(3) Grading	7 165	219		64		7 320
3	(4) Other, right-of-way	56	6		1		61
4	(5) Tunnels and subways	3 327	130				3 457
5	(6) Bridges, trestles, and culverts	43 168	1 085		1 170		43 083
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	877	28		66		839
8	(16) Station and office buildings	14 603	630		381		14 852
9	(17) Roadway buildings	784	34		15		803
10	(18) Water stations	394	23		3		414
11	(19) Fuel stations	1 046	78		31		1 093
12	(20) Shops and enginehouses	7 365	532		71		7 826
13	(22) Storage warehouses	815	(799)				16
14	(23) Wharves and docks	2 968	73		8		3 033
15	(24) Coal and ore wharves	4 359	299		12		4 646
16	(25) TOFC/COFC terminals	985	154				1 139
17	(26) Communication systems	1 760	306		195		1 871
18	(27) Signals and interlockers	15 357	1 658	2/ 1	621		16 325
19	(29) Power plants	201	7				208
20	(31) Power-transmission systems	1 133	88		11		1 210
21	(35) Miscellaneous structures	314	51		1		364
22	(37) Roadway machines	5 434	1 298		394		6 338
23	(39) Public improvements - Construction	9 950	373		237		10 086
24	(44) Shop machinery*	4 201	252		46	3/ 18	4 389
25	(45) Power-plant machinery*	557	34				591
26	All other road accounts A/C 23	1 383	62				1 445
27	Amortization (Adjustment)	Dr 15 110	444				Dr 14 666
28	Total road	113 091	7 065	1	3 327	18	116 812
	EQUIPMENT						
29	Reserve Adjustment	Dr 25 228	2 293				Dr 22 935
30	(52) Locomotives	1/ 317 446 932	5 712		10 377		42 267
31	(53) Freight-train cars	1/ 156 322	18 729		21 596		153 455
32	(54) Passenger-train cars	1 158					1 158
33	(55) Highway revenue equipment	2 133			80		2 053
34	(56) Floating equipment	1 140	21		425		736
35	(57) Work equipment	6 114	274		179		6 209
36	(58) Miscellaneous equipment	4 608	2 066		74		6 600
36	Amortization Adjustments						
37	Total Equipment	193 179	29 095		32 731		189 543
38	GRAND TOTAL	306 270	36 160	1	36 058	18	306 355

*To be reported with equipment expense rather than M&S expenses.

339. ACCRUED LIABILITY - LEASED PROPERTY

1. Disclose the required information relating to credits and debits of Account 772, "Accrued liability-leased property," during the year concerning road and equipment leased from others.

2. In column (c), enter amounts charged to operating expenses; in column (e), enter debits to account arising from retirements; in column (f), enter amounts paid to lessor.

3. Any inconsistencies between credits to account, charges to operating expenses and payments to lessors should be fully explained.

4. Required disclosure may be omitted if leased road and equipment property represents 5% or less of total property owned and used.

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 772 are made by the accounting company, show in column (c) the charges to operating expenses and in column (f) show payments made to the lessor in settlement thereof.

6. Dollars in thousands.

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNT During the Year		DEBITS TO ACCOUNT During the Year		Balance at close of year (g)
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	ROAD	\$	\$	\$	\$	\$	\$
1	(1) Engineering						
2	(3) Grading	1	40	2		40	3
3	(4) Other right-of-way expen.						
4	(5) Tunnels and subways		25			25	
5	(6) Bridges, trestles, and culverts	6	257			257	6
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	2	14			14	2
8	(16) Station and office buildings	9	80			80	9
9	(17) Roadway buildings		2			2	
10	(18) Water stations		13			13	
11	(19) Fuel stations		6			6	
12	(20) Shops and enginehouses		66			66	
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals		3			3	
17	(26) Communication systems	1	16			16	1
18	(27) Signals and interlockers		127			127	
19	(29) Power plants						
20	(31) Power-transmission systems		12			12	
21	(35) Miscellaneous structures	2	3			3	2
22	(37) Roadway machines						
23	(39) Public improvements—Construction	1	65			66	1
24	(44) Shop machinery		10			10	
25	(45) Power-plant machinery		2			2	
26	All other road accounts	15		1			16
27	Amortization (other than defense projects)						
28	Total road	37	742	3		742	40
	EQUIPMENT						
29	(52) Locomotives						
30	(53) Freight-train cars						
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment						
35	(58) Miscellaneous equipment						
36	Total equipment	None					None
37	GRAND TOTAL	37	742	3		742	40

340. DEPRECIATION BASE AND RATES—IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Show in column (b) for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in column (c) show the depreciation base used in computing the depreciation charges for the month of December; in column (d) show the composite rates used in computing the depreciation charges for the month of December; and on lines 28 and 36 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to account 732, "Improvements on leased property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized

rates. If any charges in rates were effective during the year, give full particulars in a footnote.

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

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

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

5. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	(Dollars in thousands) Account (a)	Depreciation base		Annual composite rate (percent) (d)
		At beginning of year (b)	At close of year (c)	
	ROAD	\$	\$	%
1	(1) Engineering _____			
2	(3) Grading _____	288	182	2.34
3	(4) Other right-of-way expenditures _____	2	2	3.26
4	(5) Tunnels and subways _____			
5	(6) Bridges, trestles and culverts _____	1 882	1 809	1.34
6	(7) Elevated structures _____			
7	(13) Fences, snowsheds, and signs _____	61	60	4.17
8	(16) Station and office buildings _____	690	670	1.97
9	(17) Roadway buildings _____	5	5	2.54
10	(18) Water stations _____			
11	(19) Fuel stations _____	119	102	2.94
12	(20) Shops and enginehouses _____	240	232	1.93
13	(22) Storage warehouses _____			
14	(23) Wharves and docks _____			
15	(24) Coal and ore wharves _____			
16	(25) TOFC/COFC terminals _____	64	63	3.38
17	(26) Communications systems _____	103	105	1.96
18	(27) Signals and interlockers _____	2 375	2 317	3.01
19	(29) Power plants _____	13	12	1.47
20	(31) Power transmission systems _____	16	21	3.28
21	(35) Miscellaneous structures _____	4	4	1.96
22	(37) Roadway machines _____			
23	(39) Public improvements-Construction _____	440	439	2.50
24	(44) Shop machinery _____	34	39	2.22
25	(45) Power plant machinery _____	1	1	2.90
26	All other road accounts _____	1 162	1 133	
27	Amortization (other than defense projects) _____			
28	Total road _____	7 499	7 196	2.25
	EQUIPMENT			
29	(52) Locomotives _____			
30	(53) Freight-train cars _____			
31	(54) Passenger-train cars _____			
32	(55) Highway revenue equipment _____			
33	(56) Floating equipment _____			
34	(57) Work equipment _____			
35	(58) Miscellaneous equipment _____			
36	Total equipment _____	None		None
37	GRAND TOTAL	7 499	7 196	2.25

342. ACCUMULATED DEPRECIATION-IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Enter the required information concerning debits and credits to Account 733, "Accumulated depreciation-improvements on leased property," during the year relating to improvements made to road and equipment property leased from others, the depreciation charges for which are included in operating expenses of the respondent.

2. If any entries are made for column (d) "Other credits" or column (f) "Other debits," state the facts occasioning such entries on page 35. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

3. Any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses should be fully explained on page 35.

4. Show in column (e) the debits to the reserve arising from retirements. These debits should not exceed investment etc.

5. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

6. Dollars in thousands.

Line No.	Account	Balance at beginning of year	CREDITS TO RESERVE During the Year		DEBITS TO RESERVE During the Year		Balance at close of year
			Charges to others	Other credits	Retirements	Other debits	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ROAD	\$	\$	\$	\$	\$	\$
1	(1) Engineering						
2	(3) Grading	285	3		107		181
3	(4) Other right-of-way expen.	1					1
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts	728	25				753
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	57	3				60
8	(16) Station and office buildings	337	13		49		301
9	(17) Roadway buildings	Dr 6	8				2
10	(18) Water stations						
11	(19) Fuel stations	Dr 52	81				29
12	(20) Shops and enginehouses	63	4				67
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals	40	2				42
17	(26) Communication systems	46	2				48
18	(27) Signals and interlockers	1 575	71		11		1 635
19	(29) Power plants	7					7
20	(31) Power-transmission systems	13	1				14
21	(35) Miscellaneous structures	4					4
22	(37) Roadway machines						
23	(39) Public improvements-Construction	255	11				266
24	(44) Shop machinery	9					9
25	(45) Power-plant machinery						
26	All other road accounts	1 106	9				1 115
27	Total road	4 468	233		167		4 534
	EQUIPMENT						
28	(52) Locomotives						
29	(53) Freight-train cars						
30	(54) Passenger-train cars						
31	(55) Highway revenue equipment						
32	(56) Floating equipment						
33	(57) Work equipment						
34	(58) Miscellaneous equipment						
35	Total equipment	None					None
36	GRAND TOTAL	4 468	233		167		4 534

Notes and Remarks for Schedules 332 and 335
Pages 30 and 31

- 1/ The estimated service life of locomotives and freight cars has been revised in 1982 resulting in reduced depreciation expense of \$847 and \$905, respectively.
- 2/ Reflects Washington Terminal Company transferred to Owned & Used & Other Acct.
- 3/ Adjusting Prior Year - Intercompany Sale.

350. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS

1. This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00.

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

3. In column (d) show the composite rates used to compute

the depreciation for the month of December and on lines 27 and 35 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used to compute the depreciation for December and dividing the total also computed by the depreciation base.

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

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

6. If total road leased to others is less than 5% of total road owned; omit. If total equipment leased to others is less than 5% of total equipment owned; omit.

Line No.	(Dollars in thousands) Account (a)	DEPRECIATION BASE		Annual composite rate (percent) (d)
		Beginning of year (b)	Close of year (c)	
	ROAD	\$	\$	\$
1	(1) Engineering			
2	(3) Grading			
3	(4) Other right-of-way expenditures			
4	(5) Tunnels and subways			
5	(6) Bridges, trestles, and culverts	94	94	1.08
6	(7) Elevated structures			
7	(13) Fences, snowsheds, and signs	1	1	2.00
8	(16) Station and office buildings	11	11	1.53
9	(17) Roadway buildings			
10	(18) Water stations			
11	(19) Fuel stations			
12	(20) Shops and enginehouses			
13	(22) Storage warehouses			
14	(23) Wharves and docks			
15	(24) Coal and ore wharves			
16	(25) TOFC/COFC terminals			
17	(26) Communication systems	1	1	1.56
18	(27) Signals and interlockers			
19	(29) Power plants			
20	(31) Power transmission systems			
21	(35) Miscellaneous structures			
22	(37) Roadway machines			
23	(39) Public improvements—Construction	3	3	2.34
24	(44) Shop machinery			
25	(45) Power-plant machinery			
26	All other road accounts			
27	Total road	110	110	1.16
	EQUIPMENT			
28	(52) Locomotives			
29	(53) Freight-train cars			
30	(54) Passenger-train cars			
31	(55) Highway revenue equipment			
32	(56) Floating equipment			
33	(57) Work equipment			
34	(58) Miscellaneous equipment			
35	Total equipment	None	None	None
36	GRAND TOTAL	110	110	XXX X

351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS

1. This schedule is to be used in cases where the depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00.

2. Disclose credits and debits to Account 735, "Accumulated depreciation-road and equipment property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 350 for the reserve relating to road and equipment owned and used by the respondent).

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

4. Disclosures in the respective sections of this schedule may be omitted if either total road leased to others or total equipment leased to others represents less than 5% of total road owned or total equipment owned, respectively.

5. Dollars in thousands.

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the Year		DEBITS TO RESERVE During the Year		Balance at close of year (g)
			Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	ROAD	\$	\$	\$	\$	\$	\$
1	(1) Engineering _____						
2	(3) Grading _____						
3	(4) Other right-of-way expen. _____						
4	(5) Tunnels and subways _____						
5	(6) Bridges, trestles, and culverts _____	44	1				45
6	(7) Elevated structures _____						
7	(13) Fences, snow sheds, and signs _____						
8	(16) Station and office buildings _____	5					5
9	(17) Roadway buildings _____						
10	(18) Water stations _____						
11	(19) Fuel stations _____						
12	(20) Shops and enginehouses _____						
13	(22) Storage warehouses _____						
14	(23) Wharves and docks _____						
15	(24) Coal and ore wharves _____						
16	(25) TOFC/COFC terminals _____						
17	(26) Communications systems _____	1					1
18	(27) Signals and interlockers _____						
19	(29) Power plants _____						
20	(31) Power-transmission systems _____						
21	(35) Miscellaneous structures _____						
22	(37) Roadway machines _____						
23	(39) Public improvements—Construction _____	3					3
24	(44) Shop machinery _____						
25	(45) Power-plant machinery _____						
26	All other road accounts _____	7					7
27	Total road _____	60	1				61
	EQUIPMENT						
28	(52) Locomotives _____						
29	(53) Freight-train cars _____						
30	(54) Passenger-train cars _____						
31	(55) Highway revenue equipment _____						
32	(56) Floating equipment _____						
33	(57) Work equipment _____						
34	(58) Miscellaneous equipment _____						
35	Total equipment _____	None					None
36	GRAND TOTAL	60	1				61

352A. INVESTMENT IN RAILROAD PROPERTY USED IN TRANSPORTATION SERVICE (By Company)

1. Disclose the investment in railway property used in transportation service at the close of the year. This investment represents the aggregate of property owned or leased by the respondent and used in the respondent's transportation service. Such property includes: (a) the investment reported in accounts 731, "Road and equipment property", and 732, "Improvements on leased property", of the respondent less any 731 or 732 property leased to others for their exclusive use of road, tracks, or bridges (including equipment or other railway property covered by the contract). Equipment leased to others under separate distinct contracts shall not be deducted from the respondent's 731 or 732 property. (b) the investment of other companies' 731 or 732 property (including operating and lessor railroads) used by the respondent when the lease is for exclusive use or control of roads, tracks, or bridges (including equipment or other railway property covered by the contract). This excludes leased equipment from operating railroads under separate distinct contracts and the investment of other carriers in property jointly used by the respondent.

2. In column (a), classify each company in this schedule as respondent (R), lessor railroad (L), inactive or proprietary company (P), and other leased properties (O).

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

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

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

6. In column (e), show the amount of depreciation and amortization accrued as of the close of the year in accounts 733, 734, 735, 736, and 737, that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

7. Dollars in thousands.

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)
	(a)	(b)	(c)	(d)	(e)
1	R	The Baltimore and Ohio Railroad Company	3 559	\$ 1 533 292	\$ 312 288
2	P	The Baltimore & Ohio Connecting RR Co.	1	290	(4)
3	P	The Baltimore & Philadelphia RR Co.	40	9 929	2 002
4	P	The Baltimore Belt Railroad Company	7	8 415	1 311
5	P	Dayton & Union Railroad Company	20	556	43
6	P	Fairmont, Morgantown & Pittsburg RR Co.	64	5 647	752
7	P	The Metropolitan Southern Railroad Co.	7	737	121
8	P	The Phila. Perishable Products Term. Co.		2 491	910
9	P	Washington & Western Maryland RR Co.	4	340	45
10	P	Washington County Railroad Company		494	(150)
11	P	Winchester & Potomac Railroad Company	32	1 861	238
12	P	Winchester & Strasburg Railroad Company	19	1 238	123
13		Total Proprietary Companies	194	31 998	5 391
14	L	Allegheny & Western Railway Company	62	3 258	697
15	L	Buffalo, Rochester & Pittsburgh Rwy. Co.	337	43 472	3 744
16	L	Cinti., Indianapolis & Western RR Co.	278	16 863	2 037
17	L	Clearfield & Mahoning Railway Company	26	1 296	165
18	L	Dayton and Michigan Railroad Company	141	577	(14)
19	L	Home Avenue Railroad Company		95	1
20	L	Strouds Creek & Muddlety Railroad	21	256	7
21	L	The Tylerdale Connecting Railroad Co.		126	
22		Total Leased Lines	865	65 943	6 637
23	O	The Balto. & Ohio Chicago Term. RR Co.		5 487	23
24	O	Cleveland and Pittsburg Railroad Co.		24	
25	O	Patapsco and Back River Railroad Co.		498	5
26	O	Youngstown and Ravens Railway		2	
27	O	Various Non-Carrier Lessors		5	
28				6 016	28
29	R	Deduct Used by Other Railroad Companies	6	494	55
30	R	Deduct Used by Other Co.'s & Industries		10	6
31	L	Deduct Used by Other Co.'s & Industries		4	1
32			6	508	62
33					
34					
35	R				
36	P				
37	L				
38	O				
39		TOTAL	4 612	1 636 741	324 282

352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE (By Property Accounts)

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

2. The amounts for respondent and for each group or class of companies and properties on line 49 herein, should correspond with the amounts for each class of company and properties shown in schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.

3. Report on line 32 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property leased from other carriers is not ascertainable. Identify

non-carrier owners, and briefly explain on page 35 methods of estimating value of property of non-carriers or property of other carriers.

4. Report on line 33 amounts not includible in the accounts shown, or in line 32. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

5. Dollars in thousands.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other leased properties (e)
		\$	\$	\$	\$
1	(1) Engineering	28 365	1 953	1 016	28
2	(2) Land for transportation purposes	49 887	3 505	3 921	5 159
3	(3) Grading	131 556	13 469	4 981	22
4	(4) Other right-of-way expenditures	547	4	7	
5	(5) Tunnels and subways	22 955	820	3 125	
6	(6) Bridges, trestles, and culverts	98 429	10 447	5 744	16
7	(7) Elevated structures				
8	(8) Ties	29 548	3 505	965	98
9	(9) Rails	79 554	7 729	2 379	162
10	(10) Other track material	60 054	6 283	1 826	105
11	(11) Ballast	37 660	5 101	1 286	26
12	(12) Track laying and surfacing	41 458	3 606	1 278	111
13	(13) Fences, snowsheds, and signs	1 372	385	122	
14	(16) Station and office buildings	43 103	2 287	1 583	258
15	(17) Roadway buildings	1 715	30	20	
16	(18) Water stations	745	211	20	
17	(19) Fuel stations	2 755	210		
18	(20) Shops and enginehouses	27 564	1 477	71	20
19	(22) Storage warehouses	31			
20	(23) Wharves and docks	4 721			
21	(24) Coal and ore wharves	14 843			
22	(25) TOFC/COFC terminals	4 696	30	349	
23	(26) Communication systems	18 716	534	147	
24	(27) Signals and interlockers	65 367	3 251	1 154	
25	(29) Power plants	376	1		
26	(31) Power-transmission systems	5 144	128	90	3
27	(35) Miscellaneous structures	1 609	108	8	
28	(37) Roadway machines	23 831			
29	(39) Public improvements—Construction	17 891	1 709	1 583	2
30	(44) Shop machinery	8 609	501	6	
31	(45) Power-plant machinery	1 230	85		
32	Leased property capitalized rentals (explain) <u>1/</u>	2 336			
33	Other (specify & explain) <u>Account 43</u>				5
34	Total expenditures for road	826 667	67 470	31 681	6 015
35	(52) Locomotives	137 012			
36	(53) Freight-train cars	528 467			
37	(54) Passenger-train cars	1 572			
38	(55) Highway revenue equipment	2 232			
39	(56) Floating equipment	971			
40	(57) Work equipment	10 113			
41	(58) Miscellaneous equipment	11 844			
42	Total expenditures for equipment	692 211			
43	(76) Interest during construction		616		1
44	(77) Other expenditures—General		122		
45	Total general expenditures		738		1
46	Total	1 518 878	68 208	31 681	6 016
47	(80) Other elements of investment		(2 432)		
48	(90) Construction work in progress	13 910	213	317	
49	Grand Total	1 532 788	65 939	31 998	6 016

360. LEASES--GENERAL INSTRUCTIONS AND DEFINITIONS**A. General Instructions**

Disclose in the following schedules the required information concerning the respondents' leases.

Schedule 361 - Capitalized Capital Leases

363 - Operating Leases

364 - Lessee Disclosures

A general description of the lessee's leasing arrangements shall be included to effect full and complete disclosures. Among the items to be disclosed are:

- The basis on which contingent rental payments are determined.
- The existence and terms of renewal or purchase options and escalation clauses.
- Restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing.

These and other disclosures shall be included in Schedule 364 and attachments thereto, if necessary.

B. Definitions

(1) Capital Leases are those leases which meet one or more of the following four criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75 percent or more of the estimated economic life of the property, and
- The present value at the beginning of the lease term of the minimum lease payments equals or exceeds 90 percent of the fair value of the leased property to the lessor at the inception of the lease less any related investment tax credit retained by the lessor.

(2) Operating leases are those leases which do not meet any of the four criteria pertaining to capital leases.

(3) Minimum lease payments are the payments that the lessee is obligated to make or can be required to make in connection with the leased property. Executory costs such as insurance, maintenance and taxes in connection with the leased property shall be excluded from minimum lease payments.

(4) Present value minimum lease payments are lease payments that the lessee is obligated to make or can be required to make, exclusive of executory cost. Moreover, these payments are reduced by amounts representing interest, calculated at the companies' incremental borrowing rate or the implicit rate computed by the lessor.

(5) Noncancelable lease/sublease is one that has an initial or remaining term of one year or more and is noncancelable, or is cancelable only upon the occurrence of some remote contingency or upon the payment of a substantial penalty.

(6) Contingent rentals, for the purposes of this report, are rentals paid during the reporting year which depend on some factor other than the passage of time such as rentals based on usage or sales.

361. CAPITALIZED CAPITAL LEASES

PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing (1) executory costs and (2) interest to derive the present value of minimum lease payments. An

explanation indicating how the rate of interest was derived for computing present value shall be included in Schedule 364. (Dollars in thousands)

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later Years (g)	Total (h)
1	Lease payments	\$	\$ 3 997	\$ 3 746	\$ 3 413	\$ 3 121	\$ 3 984	\$ 18 261
	Less: Executory costs:							
2	- Taxes							
3	- Maintenance							
4	- Insurance							
5	- Other							
6	Total executory costs (2-5)							
7	Minimum lease payments (1, 6)		3 997	3 746	3 413	3 121	3 984	18 261
8	Less: Amount representing interest		1 154	969	685	433	623	3 864
9	Present value of minimum lease payments (line 7, 8)		2 843	2 777	2 728	2 688	3 361	14 397

PART II TOTAL RENTAL EXPENSES

Complete this part if gross rental expense in the most recent reporting year exceeds one percent of operating revenue. Otherwise, show total rental expenses reduced by rentals received from sub-

leases for the current year. Also, show amounts expected to be received on all noncancelable sublease rentals for the year beginning after the current year as required.

Line No.	Item (a)	Current Year (b)
10	Present value of minimum lease payments from Part I above	\$ N/A
11	Contingent rentals	
12	Minimum noncancelable sublease rentals	
13	Net rental expense	

PART III. CLASSES OF CAPITAL LEASES

Complete this part only if the present values of the minimum lease commitments are more than five percent of the sum of the long-term debt due after one year. Otherwise, show the present values of minimum lease commitments in the aggregate for the major classes of proper-

ties presented. Subtract amounts representing the accumulated amortization to derive at "Net capitalized lease assets."

Line No.	Classes of leased property (a)	Present value	
		Current year (b)	Prior year (c)
14	Structures	\$	\$
15	Revenue equipment		
16	Shop and garage equipment		
17	Service cars and equipment		
18	Noncarrier operating property		
19	Other: (Specify)		
20			
21	Gross capitalized assets		
22	Less: Accumulated amortization		
23	Net capitalized lease assets		

Present values of minimum lease commitments are less than 5% of long-term debt.

363. OPERATING LEASES

PART I. FUTURE MINIMUM RENTAL PAYMENTS

1. Disclose the total minimum lease payments required, reduced by sublease rentals, for the years shown relating to operating leases.

Line No.	Items (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Minimum lease payments required	\$ 21 153	\$ 19 396	\$ 17 121	\$ 13 983	\$ 11 878	\$ 40 444	\$ 123 975
2	Minimum noncancelable sublease rentals							
3	Net minimum lease payments	21 153	19 396	17 121	13 983	11 878	40 444	123 975

PART II. TOTAL RENTAL

1. Show the composition of total rental expense for all operating leases for the current and preceding years. See Schedule 360 for definitions of the terms.

Line No.	Expenses (a)	Current year (b)	Prior year (c)
4	Minimum lease payments required	\$ 21 153	\$ 22 359
5	Contingent rentals		
6	Less: Sublease rentals		
7	Total rental expense	21 153	22 359

364. LESSEE DISCLOSURES

Complete this schedule only if gross rental expense in the most recent fiscal year exceeds one percent of operating revenue.

Relate in general terms: (a) the basis for calculating rental payments if dependent upon factors other than the lapse of time; (b) existence and terms of renewal or purchase options, escalation clauses, etc.; (c) the nature and amount of related guarantees made or obligations assumed; (d) restrictions on paying dividends, incurring additional debt, further leasing, etc.; and, (e) any other information necessary to assess the effect of lease commitments upon the financial position, results of operations, and changes in financial position of the lessee.

(Dollars in thousands)

Line No.	
(a)	
1	
2	
3	
4	
5	
6	
7	
8	
(b)	
9	Equipment leases have average terms of 15 years and contain renewal or
10	purchase options based on fair market values upon initial term expiration.
11	
12	
13	
14	
15	
16	
(c)	
17	The B&O has guaranteed the underlying equipment obligations of lessors on
18	substantially all equipment leases. The undiscounted minimum lease
19	payments as of 12/31/82 are \$101.5 million. The principal and interest
20	payments required in the event of default are less than these minimum rentals.
21	
22	
23	
24	
(d)	
25	
26	
27	
28	
29	
30	
31	
32	
(e)	
33	The interest method as prescribed in Statement of Financial Accounting
34	Standards No. 13 was used to develop the interest rate for computing the
35	present value in capitalized leases.
36	
37	
38	
39	
40	

410. 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 allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES:							
	ADMINISTRATION:							
1	Track	2 510		67		2 577		2 577
2	Bridge and building	651		2	78	731		731
3	Signal	851		2	(33)	820		820
4	Communication	825		1	57	883		883
5	Other	3 508	5	890	4 110	8 513		8 513
	REPAIR AND MAINTENANCE:							
6	Roadway - Running	11 532	186	2 383	433	14 534		14 534
7	Roadway - Switching	418		66	6	490		490
8	Tunnels and Subways - Running	528	35	33	93	689		689
9	Tunnels and Subways - Switching	2				2		2
10	Bridges and Culverts - Running	3 944	1 760	303	1 401	7 408		7 408
11	Bridges and Culverts - Switching	190	7		3	200		200
12	Ties - Running	N/A	13 761	N/A	N/A	13 761		13 761
13	Ties - Switching	N/A	2 156	N/A	N/A	2 156		2 156
14	Rail - Running	N/A	11 298	N/A	N/A	11 298		11 298
15	Rail - Switching	N/A	168	N/A	N/A	168		168
16	Other Track Material - Running	N/A	8 548	N/A	N/A	8 548		8 548
17	Other Track Material - Switching	N/A	1 085	N/A	N/A	1 085		1 085
18	Ballast - Running	N/A	3 591	N/A	N/A	3 591		3 591
19	Ballast - Switching	N/A	326	N/A	N/A	326		326
20	Track laying and surfacing - Running	33 445	32	4 146	958	38 581		38 581
21	Track laying and surfacing - Switching	4 832	2	53	10	4 897		4 897
22	Road Property Damaged - Running	959	74	18		1 051		1 051
23	Road Property Damaged - Switching	50	4	1		55		55
24	Road Property Damaged - Other							
25	Signals and Interlockers - Running	7 239	2 380	370	(45)	9 944		9 944
26	Signals and Interlockers - Switching	677	200	49	11	937		937
27	Communications Systems	2 710	1 546	547	134	4 937		4 937
28	Electric Power Systems	533	75	73	(30)	651		651
29	Highway Grade Crossings - Running	1 528	660	377	5	2 570		2 570
30	Highway Grade Crossings - Switching	117	40	4		161		161
31	Station and Office Buildings	1 451	194	616	118	2 379	5	2 384
32	Shop Buildings - Locomotives	46	6	34		86		86
33	Shop Buildings - Freight Cars			14		14	N/A	14
34	Shop Buildings - Other Equipment	1 967	300	278	269	2 814		2 814

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210. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Materials, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES - Continued:							
	REPAIR AND MAINTENANCE - Continued:							
101	Locomotive Servicing Facilities	158	17	184	3	362		362
102	Miscellaneous Buildings and Structures	508	136	106	34	784		784
103	Coal Terminals	2 486	767	259	(30)	3 474	N/A	3 474
104	Ore Terminals	188	27	(119)	3	99	N/A	99
105	Other Marine Terminals						N/A	
106	TOFC/COFC - Terminals	72	25	229	6	332	N/A	332
107	Motor Vehicle Loading and Distribution Facilities						N/A	
108	Facilities for Other Specialized Service Operations	23	1	14	1	39	N/A	39
109	Roadway Machines	2 433	3 339	2 305	186	8 263		8 263
110	Small Tools and Supplies	102	1 782	7 032	(29)	8 887		8 887
111	Snow Removal	1 862	9	247	(75)	2 043		2 043
112	Fringe Benefits - Running	N/A	N/A	N/A	14 673	14 673	1	14 674
113	Fringe Benefits - Switching	N/A	N/A	N/A	1 558	1 558		1 558
114	Fringe Benefits - Other	N/A	N/A	N/A	5 939	5 939		5 939
115	Casualties and Insurance - Running	N/A	N/A	N/A	2 979	2 979		2 979
116	Casualties and Insurance - Switching	N/A	N/A	N/A	290	290		290
117	Casualties and Insurance - Other	N/A	N/A	N/A	245	245		245
118	Lease Rentals - Debit - Running	N/A	N/A	2 818	N/A	2 818		2 818
119	Lease Rentals - Debit - Switching	N/A	N/A	15	N/A	15		15
120	Lease Rentals - Debit - Other	N/A	N/A	393	N/A	393		393
121	Lease Rentals - [Credit] - Running	N/A	N/A	()	N/A	()	()	()
122	Lease Rentals - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()
123	Lease Rentals - [Credit] - Other	N/A	N/A	()	N/A	()	()	()
124	Joint Facility Rent - Debit - Running	N/A	N/A	365	N/A	365	100	465
125	Joint Facility Rent - Debit - Switching	N/A	N/A		N/A			
126	Joint Facility Rent - Debit - Other	N/A	N/A	2 492	N/A	2 492		2 492
127	Joint Facility Rent - [Credit] - Running	N/A	N/A	11 358	N/A	11 358	()	11 358
128	Joint Facility Rent - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()
129	Joint Facility Rent - [Credit] - Other	N/A	N/A	()	N/A	()	()	()
130	Other Rents - Debit - Running	N/A	N/A		N/A			
131	Other Rents - Debit - Switching	N/A	N/A		N/A			
132	Other Rents - Debit - Other	N/A	N/A		N/A			
133	Other Rents - [Credit] - Running	N/A	N/A	()	N/A	()	()	()

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410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight				Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	WAY AND STRUCTURES - Continued:	\$	\$	\$	\$	\$	\$
	REPAIR AND MAINTENANCE - Continued:						
134	Other Rents - [Credit] - Switching	N/A	N/A	()	N/A	()	()
135	Other Rents - [Credit] - Other	N/A	N/A	()	N/A	()	()
136	Depreciation - Running	N/A	N/A	N/A	3 698	3 698	3 698
137	Depreciation - Switching	N/A	N/A	N/A	231	231	231
138	Depreciation - Other	N/A	N/A	N/A	3 775	3 775	3 775
139	Joint Facility - Debit - Running	N/A	N/A	81	N/A	81	44
140	Joint Facility - Debit - Switching	N/A	N/A		N/A		
141	Joint Facility - Debit - Other	N/A	N/A	4 203	N/A	4 203	4 203
142	Joint Facility - [Credit] - Running	N/A	N/A	(4 010)	N/A	(4 010)	(4 010)
143	Joint Facility - [Credit] - Switching	N/A	N/A	()	N/A	()	()
144	Joint Facility - [Credit] - Other	N/A	N/A	()	N/A	()	()
145	Dismantling Retired Road Property - Running	384		99	1 497	1 980	1 980
146	Dismantling Retired Road Property - Switching	9		45	7	61	61
147	Dismantling Retired Road Property - Other			2	6	8	8
148	Other - Running	964	15	1 2	5 684	6 825	6 825
149	Other - Switching	82			(2 292)	(2 210)	(2 210)
150	Other - Other	32		(29)	(565)	(562)	(562)
151	Total Way and Structures	89 816	54 557	15 862	45 394	205 629	150 205 779
	EQUIPMENT:						
	LOCOMOTIVES:						
201	Administration	1 919	(33)	16	47	1 949	1 949
202	Repair and Maintenance	19 028	26 602	(678)	(7 399)	37 553	37 727
203	Machinery Repair	529	215	124		868	868
204	Equipment Damaged	221	315	5		541	541
205	Fringe Benefits	N/A	N/A	N/A	5 405	5 405	13 5 418
206	Other Casualties and Insurance	N/A	N/A	N/A	365	365	365
207	Lease Rentals - Debit	N/A	N/A	7 489	N/A	7 489	7 489
208	Lease Rentals - [Credit]	N/A	N/A	(40)	N/A	(40)	(40)
209	Joint Facility Rent - Debit	N/A	N/A		N/A		
210	Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	()
211	Other Rents - Debit	N/A	N/A	16 186	N/A	16 186	16 186
212	Other Rents - [Credit]	N/A	N/A	(23 077)	N/A	(23 077)	(23 077)
213	Depreciation	N/A	N/A	N/A	4 422	4 422	4 422
214	Joint Facility - Debit	N/A	N/A		N/A		
215	Joint Facility - [Credit]	N/A	N/A	()	N/A	()	()
216	Repairs Billed to Others - [Credit]	N/A	N/A	()	N/A	()	()

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
		\$	\$	\$	\$	\$	\$	\$
	LOCOMOTIVES—Continued:							
217	Dismantling Retired Property	128	2	(81)	(48)	1		1
218	Other						187	51 849
219	Total Locomotives	21 825	27 101	(56)	2 792	51 662		
	FREIGHT CARS:							
220	Administration	1 471	2	25	58	1 556	N/A	1 556
221	Repair and Maintenance	21 116	14 345	34 137	(3 704)	65 894	N/A	65 894
222	Machinery Repair	65	43	95	(8)	195	N/A	195
223	Equipment Damaged	2	10	137		149	N/A	149
224	Fringe Benefits	N/A	N/A	N/A	5 665	5 665	N/A	5 665
225	Other Casualties and Insurance	N/A	N/A	N/A	3 817	3 817	N/A	3 817
226	Lease Rentals - Debit	N/A	N/A	17 004	N/A	17 004	N/A	17 004
227	Lease Rentals - [Credit]	N/A	N/A	()	N/A	()	N/A	()
228	Joint Facility Rent - Debit	N/A	N/A	()	N/A	()	N/A	()
229	Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	N/A	()
230	Other Rents - Debit	N/A	N/A	131 750	N/A	131 750	N/A	131 750
231	Other Rents - [Credit]	N/A	N/A	(92 491)	N/A	(92 491)	N/A	(92 491)
232	Depreciation	N/A	N/A	N/A	22 315	22 315	N/A	22 315
233	Joint Facility - Debit	N/A	N/A	()	N/A	()	N/A	()
234	Joint Facility - [Credit]	N/A	N/A	(21 286)	N/A	(21 286)	N/A	(21 286)
235	Repairs Billed to Others - [Credit]	N/A	N/A				N/A	
236	Dismantling Retired Property	79		(108)	240	211	N/A	211
237	Other						N/A	
238	Total Freight Cars	22 733	14 400	69 263	28 383	134 779	N/A	134 779
	OTHER EQUIPMENT:							
301	Administration	797	43	796	2 919	4 555		4 555
	Repair and Maintenance:							
302	Trucks, Trailers, and Containers - Revenue Service	138	7	1 439	125	1 709	N/A	1 709
303	Floating Equipment - Revenue Service	2		16	1	19	N/A	19
304	Passenger and Other Revenue Equipment						2 055	2 055
305	Computers and Data Processing Systems							
306	Machinery	960	151	133	104	1 348		1 348
307	Work and Other Non-Revenue Equipment	776	163	2 036	(87)	2 888	3	2 891
308	Equipment Damaged	3	3	(102)		(96)		(96)
309	Fringe Benefits	N/A	N/A	N/A	597	597	187	784
310	Other Casualties and Insurance	N/A	N/A	N/A	1 120	1 120		1 120
311	Lease Rentals - Debit	N/A	N/A	2 339	N/A	2 339		2 339
312	Lease Rentals - [Credit]	N/A	N/A	()	N/A	()	()	()

Road Initials

B&O

Year 19 82

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410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
		(b)	(c)	(d)	(e)	(f)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	OTHER EQUIPMENT—Continued:							
313	Joint Facility Rent - Debit	N/A	N/A		N/A			
314	Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	()	()
315	Other Rents - Debit	N/A	N/A	8 322	N/A	8 322		8 322
316	Other Rents - [Credit]	N/A	N/A	(6 970)	N/A	(6 970)	(9)	(6 979)
317	Depreciation	N/A	N/A	N/A	2 691	2 691		2 691
318	Joint Facility - Debit	N/A	N/A	864	N/A	864	299	1 163
319	Joint Facility - [Credit]	N/A	N/A	(1 345)	N/A	(1 345)	()	(1 345)
320	Repairs Billed to Others - [Credit]	N/A	N/A	(10)	N/A	(10)	()	(10)
321	Dismantling Retired Property	93	2		(2)	93		93
322	Other	359	4	47	106	516		516
323	Total Other Equipment	3 128	373	7 565	7 574	18 640	2 535	21 175
324	Total Equipment	47 686	41 874	76 772	38 749	205 081	2 722	207 803
	TRANSPORTATION:							
	TRAIN OPERATIONS:							
401	Administration	8 967	39	1 146	4 221	14 373	5	14 378
402	Engine Crews	29 220		3	301	29 524	874	30 398
403	Train Crews	47 145	8	3 382	1 559	52 094	845	52 939
404	Dispatching Trains	16 167	13	213	(418)	15 975	10	15 985
405	Operating Signals and Interlockers	27	13	282	38	360		360
406	Operating Drawbridges	210		31	59	300		300
407	Highway Crossing Protection	477		247	6	730		730
408	Train Inspection and Lubrication	20 892	915	532	1 838	24 177		24 177
409	Locomotive Fuel	936	69 780	54	(5 024)	65 746	877	66 623
410	Electric Power Purchased or Produced for Motive Power							
411	Servicing Locomotives	4 344	881	715	206	6 146	3	6 149
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
413	Clearing Wrecks	1 587	136	2 661	751	5 135		5 135
414	Fringe Benefits	N/A	N/A	N/A	31 551	31 551	534	32 085
415	Other Casualties and Insurance	N/A	N/A	N/A	6 110	6 110		6 110
416	Joint Facility - Debit	N/A	N/A	1 548	N/A	1 548	499	2 047
417	Joint Facility - [Credit]	N/A	N/A	(3 917)	N/A	(3 917)	()	(3 917)
418	Other	571	437	3 378	28	4 414	729	5 143
419	Total Train Operations	130 543	72 222	10 275	41 226	254 266	4 376	258 642
	YARD OPERATIONS:							
420	Administration	7 986	3	65	930	8 984		8 984
421	Switch Crews	50 546	278	1 770	29	52 623	38	52 661

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
422	YARD OPERATIONS - Continued:	\$	\$	\$	\$	\$	\$	\$
422	Controlling Operations		41	260	5	306		306
423	Yard and Terminal Clerical	22 255	90	573	9	22 927		22 927
424	Operating Switches, Signals, Retarders and Humps	658				658		658
425	Locomotive Fuel	100	13 723		4	13 827		13 827
426	Electric Power Purchased or Produced for Motive Power							
427	Servicing Locomotives	2 221	10	147	49	2 427		2 427
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
429	Clearing Wrecks	84	7	140	39	270		270
430	Fringe Benefits	N/A	N/A	N/A	20 002	20 002	10	20 012
431	Other Casualties and Insurance	N/A	N/A	N/A	3 196	3 196		3 196
432	Joint Facility - Debit	N/A	N/A	5 612	N/A	5 612	2	5 614
433	Joint Facility - (Credit)	N/A	N/A	(5 531)	N/A	(5 531)	()	(5 531)
434	Other							
435	Total Yard Operations	83 850	14 152	3 036	24 263	125 301	50	125 351
501	TRAIN AND YARD OPERATIONS COMMON:							
501	Cleaning Car Interiors	201		159	N/A	360		360
502	Adjusting and Transferring Loads	69	5	45	N/A	119	N/A	119
503	Car Loading Devices and Grain Doors		5	2	N/A	7	N/A	7
504	Freight Lost or Damaged - all other	N/A	N/A	N/A	5 289	5 289		5 289
505	Fringe Benefits	N/A	N/A	N/A	66	66		66
506	Total Train and Yard Operations Common	270	10	206	5 355	5 841		5 841
507	SPECIALIZED SERVICE OPERATIONS:							
507	Administration	354		1	39	394	N/A	394
508	Pickup & Delivery and Marine Line Haul	2 044	(39)	2 452	473	4 930	N/A	4 930
509	Loading & Unloading and Local Marine	3 377	719	615	(149)	4 562	N/A	4 562
510	Protective Services			607	(768)	(161)	N/A	(161)
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A	
512	Fringe Benefits	N/A	N/A	N/A	1 426	1 426	N/A	1 426
513	Casualties and Insurance	N/A	N/A	N/A	572	572	N/A	572
514	Joint Facility - Debit	N/A	N/A		N/A		N/A	
515	Joint Facility - (Credit)	N/A	N/A	()	N/A	()	N/A	()
516	Other						N/A	
517	Total Specialized Services Operations	5 775	680	3 675	1 593	11 723	N/A	11 723
518	ADMINISTRATIVE SUPPORT OPERATIONS:							
518	Administration	408	101	2 225	2 555	5 289		5 289

410. RAILWAY OPERATING EXPENSE - Concluded

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADMINISTRATIVE SUPPORT OPERATIONS - Con.	\$	\$	\$	\$	\$	\$	\$
519	Employees Performing Clerical and Accounting Functions	9 485	219	3 378	350	13 432	215	13 647
520	Communication Systems Operation	762		708	26	1 496		1 496
521	Loss and Damage Claims Processing			26	12	38		38
522	Fringe Benefits	N/A	N/A	N/A	2 798	2 798	53	2 851
523	Casualties and Insurance	N/A	N/A	N/A	4	4		4
524	Joint Facility - Debit	N/A	N/A		N/A			
525	Joint Facility - [Credit]	N/A	N/A	()	N/A	()	()	()
526	Other	748		56	303	1 107	99	1 206
527	Total Administrative Support Operations	11 403	320	6 393	6 048	24 164	367	24 531
528	Total Transportation	231 841	87 384	23 585	78 485	421 295	4 793	426 088
	GENERAL AND ADMINISTRATIVE:							
601	Officers - General Administration	6 361	268	22 439	6 883	35 951	40	35 991
602	Accounting, Auditing and Finance	387		(50)	13 128	13 465		13 465
603	Management Services and Data Processing	132		(17)	4 482	4 597		4 597
604	Marketing	1 937	54	3 059	908	5 958		5 958
605	Sales	1 570	(50)	(2 507)	4 291	3 304	40	3 344
606	Industrial Development	6		11	321	338	N/A	338
607	Personnel and Labor Relations	20		(2)	674	692		692
608	Legal and Secretarial	458	40	4 324	1 100	5 922		5 922
609	Public Relations and Advertising	5		1 436	612	2 053		2 053
610	Research and Development				2	2		2
611	Fringe Benefits	N/A	N/A	N/A	4 779	4 779	10	4 789
612	Casualties and Insurance	N/A	N/A	N/A	(28)	(28)		(28)
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A				
614	Property Taxes	N/A	N/A	N/A	7 382	7 382		7 382
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	3 340	3 340		3 340
616	Joint Facility - Debit	N/A	N/A	227	N/A	227		227
617	Joint Facility - [Credit]	N/A	N/A	(37)	N/A	(37)	()	(37)
618	Other	8 320	4	(3 286)	(3 719)	1 319	47	1 366
619	Total General and Administrative	19 196	316	25 597	44 155	89 264	137	89 401
620	Total Carrier Operating Expenses	388 539	184 131	141 816	206 783	921 269	7 802	929 071

412. WAY AND STRUCTURES

1. Report freight expenses only.

2. The total depreciation expense reported in column (b), line 35 should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines 136, 137, and 138. The total retirement charges reported in column (c) line 35 will not balance to any line in schedule 410. Retirement is included in but does not totally comprise the expenses reported in schedule 410 column (e), lines 148, 149, and 150.

3. Report in column (d) the lease/rentals for the various property categories of Way and Structures. The total net lease/rentals reported in column (d), line 35 should balance the net amount reported in schedule 410, column (f) lines 118 through 123, plus lines 130 through 135.

If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases (or property bases for nondepreciable property) to the sum of (1) the depreciation bases for all categories of depreciable leased property plus (2) the property bases for nondepreciable leased property. Use Schedule 350 of this report for obtaining the depreciation bases of the categories of leased property.

4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (e) as a debit or credit to the appropriate line item; the net adjustment on line 35 shall equal the adjustment reported on line 27 of schedule 335.

5. Report on line 34 all other lease rentals not apportioned to any category listed on lines 1-33.

6. Line 14, account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

7. Dollars in thousands.

Line No.	Property account	Category (a)	Depreciation (b)	Retirement (c)	Lease/Rentals (net) (d)	Amortization Adjustment During year (e)
1	1	Engineering	\$	\$ 181	\$	
2	2	Land for transportation purposes	N/A	N/A		
3	3	Grading	262	1 496		
4	4	Other right-of-way expenditures	7			
5	5	Tunnels and subways	156			
6	6	Bridges, trestles and culverts	1 366	N/A		
7	7	Elevated structures		N/A		
8	8	Ties	N/A	708		
9	9	Rails	N/A	(1 198)		
10	10	Other track material	N/A	1 029		
11	11	Ballast	N/A	707		
12	12	Track laying and surfacing	N/A	583		
13	13	Fences, snowsheds and signs	44	N/A		
14	16	Station and office buildings	729	N/A		
15	17	Roadway buildings	44	N/A		
16	18	Water stations	35	N/A		
17	19	Fuel stations	166	N/A		
18	20	Shops and enginehouses	603	N/A		
19	22	Storage warehouses	(800)	N/A		
20	23	Wharves and docks	73	2/ (4) 0		
21	24	Coal and ore wharves	299	N/A		
22	25	TOFC/COFC terminals	158	N/A		
23	26	Communications systems	324	N/A		
24	27	Signals and interlockers	1 855	N/A		
25	29	Power plants	7	N/A		
26	31	Power transmission systems	101	N/A		
27	35	Miscellaneous structures	54	N/A		
28	37	Roadway machines	1 298	N/A		
29	39	Public improvements; construction	450	32		
30	45	Power plant machines	37	N/A		
31	76	Interest during construction	N/A		N/A	
32	77	Other expenditures; general	N/A	47	N/A	
33	80	Other elements of investment	1/ 374		N/A	374
34	-	Other lease/rentals	436 62		3 226	
35	-	Total	7 704	3 534	3 226	374

1/ Line 33 includes I.C.C. authorized reserve adjustment, effective 1/1/80, I.C.C. sub-order R-175-D dated 4/30/80.

2/ Reversal of Year 1981 Debit.

414. RENTS FOR INTERCHANGED FREIGHT TRAIN CARS AND OTHER FREIGHT CARRYING EQUIPMENT

1. Report freight expenses only.
2. Report in this supporting schedule rental information by car type and other freight carrying equipment relating to the interchange of railroad equipment, privately owned equipment and equipment leased for less than 30 days.
3. The gross amounts receivable and payable for freight-train cars (line 19 columns (b) through (d) and; line 19 columns (e) through (g) respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for

"other equipment" which is reported in Schedule 415, column (e). The balancing of Schedule 410, 414 and 415 "other equipment" is outlined in note 6 to Schedule 415.

4. Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper owned cars.

5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

NOTES: Mechanical designations for each car type are shown in Schedule 710.

6. Dollars in thousands.

Line No.	Type of Equipment (a)	GROSS AMOUNTS RECEIVABLE Per Diem Basis			GROSS AMOUNTS PAYABLE Per Diem Basis		
		Private Line Cars (b)	Mileage (c)	Time (d)	Private Line Cars (e)	Mileage (f)	Time (g)
	CAR TYPES:	\$	\$ 21	\$ 39	\$ 0	\$ 151	\$ 249
1	Box-Plain 40 Foot		317	1 024	1 156	1 764	7 450
2	Box-Plain 50 Foot and Longer		3 644	10 004	0	4 455	16 736
3	Box-Equipped		1 904	6 104	353	1 610	4 017
4	Gondola-Plain		442	1 112	1	538	2 183
5	Gondola-Equipped		2 062	8 659	4 281	2 003	8 732
6	Hopper-Covered		10 667	36 269	15	8 925	26 375
7	Hopper-Open Top-General Service		27	98	0	10	70
8	Hopper-Open Top-Special Service		0	39	6	565	769
9	Refrigerator-Mechanical		358	1 300	110	411	1 445
10	Refrigerator-Non-Mechanical		0	2	5 560	10	109
11	Flat TOFC/COFC		0	255	7 751	312	1 235
12	Flat Multi-Level	1 705	54	98	91	92	163
13	Flat-General Service		14	170	898	137	878
14	Flat-Other		0	0	8 146		
15	Tank-Under 22,000 Gallons		0	0	4 642		
16	Tank-22,000 Gallons and Over		28	176	40	27	132
17	All Other Freight Cars			5 899	0		7 147
18	Auto Racks						
19	Total Freight Train Cars	1 705	19 538	71 248	33 050	21 010	77 690
	OTHER FREIGHT CARRYING EQUIPMENT						
20	Refrigerated Trailers			5 012			4 184
21	Other Trailers						
22	Refrigerated Containers						
23	Other Containers						
24	Total Trailers & Containers			5 012			
25	Grand Total (Lines 19 & 24)	1 705	19 538	76 260	33 050	21 010	81 874

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchases services, and general).
3. Report in column (b) net repairs, the detail for the items listed in column (a) from the freight expenses reported in Schedule 410 in column (f) lines 202, 203, 216, 221, 222, 235, 302 through 307 and 320. When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types: a. AAR Car Repair Billing (CRB) Standards; b. A carrier conducted study to determine car repair expenses by car types; and c. Other available standards valid for the respondent carrier. Do not report in this schedule equipment damaged expenses from Schedule 410, lines 204, 223 and 308, or; the damages billed to others which is contained in but does not form the bulk of the expense reported in Schedule 410, lines 216, 235 and 320. Column (b) repair expenses should balance to Schedule 410 column (f) expenses as follows (note any imbalance will be attributable to the exclusion from Schedule 415 of damages billed to these as contained in Schedule 410, lines 216, 235 and 320) locomotives: line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216. Freight Cars: line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235. (3) The Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery-Order Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307. When using the line data referred to in this instruction it should be noted that lines 216, 235 and 320 of Schedule 410 are credit balances.
4. Depreciation expense for each class of equipment by car type shall be reported in columns (c) and (d). For improvements on leased property, Accounts 732 and 733, use a supplementary Schedule 415 and this reporting will relate to Schedules 340 and 342. Depreciation charges reported in columns (c) and (d) will balance to Schedule 410, column (f) as follows: (1) Locomotives: line 5 plus 38 compared to Schedule 410, line 213; (2) Freight Cars: line 24 plus line 39 compared to Schedule 410, line 232; (3) The Sum of Highway Equipment (line 32); Floating Equipment (line 35); Passenger and Other Revenue Equipment (line 36); Computer and Data Processing Equipment (line 37); Machinery-Other Equipment (line 40); and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.
5. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item, the net adjustment on line 43 shall equal the equipment amortization adjustment reported on line 36 column (c) of Schedule 335.
6. Retirement charges shall be made on the basis of the actual units retired from service during the reporting period where the service value has been determined, based on a ledger value of salvage and insurance recovered. Retirement charges reported in column (f) will not balance to Schedule 410 because they are included in, but do not totally comprise the "other" expenses in Schedule 410, lines 218, 237 and 322. Retirement charges for locomotives, line 5 plus 38 are in Schedule 410, line 218; retirement charges for freight cars, lines 24 plus 39 are in Schedule 410, line 237; retirement charges for all other equipment, lines 32, 35, 36, 37, 40 and 41 are in Schedule 410, line 322.
7. Lease/Rentals reported in column (g) should balance to column (f) of Schedule 410 as follows: (1) Locomotives: line 5 plus 38 compared with Schedule 410, lines 207, 208, 211 and 212. (2) Freight Cars: line 24 plus line 39 compared with Schedule 410, lines 226 plus 227 (note that Schedule 410, lines 230 and 231 are reported in Schedule 414 and are not to be included in Schedule 415). (3) The Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41 will balance to Schedule 410, lines 311, 312, 315 and 316 except for the interchange rental on trailers on containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing lease/rentals-other equipment to Schedule 410. Do not report in Schedule 415 the trailer-container rentals reported in Schedule 414.
8. Depreciation base by types of equipment shall be reported in columns (h) and (i) and should not include the cost of equipment used, but not owned, when the rents therefore are included in the rent for equipment and accounts Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-22-00, 35-23-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents are included in the rent for equipment accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00. Property used but not owned should also be included when the rent is included in accounts Nos. 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive. The grand total of each equipment in column (c) of Schedule 332 should equal the combined aggregate totals of line items comprising the equipment depreciation bases of columns (h) and (i).
9. Accumulated depreciation for each class of equipment shall be reported in columns (j) and (k). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items comprising the corresponding equipment accounts reported in columns (j) and (k).

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 53

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Amortization
			Owned (c)	Capitalized lease (d)	Adjustment net during year (e)
LOCOMOTIVES:					
1	Diesel Locomotive - Yard	\$ 7 511	\$ 1 440	\$	\$
2	Diesel Locomotive - Road	30 042	2 288	694	(1 290)
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL	37 553	3 728	694	(1 290)
FREIGHT TRAIN CARS:					
6	Box-Plain 40 Foot	191	113		64
7	Box-Plain 50 Foot and Longer	1 876	652		312
8	Box-Equipped	6 020	2 503		455
9	Gondola-Plain	7 632	1 951		313
10	Gondola-Equipped	1 153	178		152
11	Hopper-Covered	4 570	2 089	447	270
12	Hopper-Open Top-General Service	21 010	12 620		1 796
13	Hopper-Open Top-Special Service	235	172		13
14	Refrigerator-Mechanical				
15	Refrigerator-Nonmechanical	532			
16	Flat TOFC/COFC		1		
17	Flat Multi-level				
18	Flat-General Service	142	38		25
19	Flat-Other	112	37		20
20	All Other Freight Cars	654	32		7
21	Cabooses	481	476		44
22	Auto Racks		591	402	112
23	Miscellaneous Accessories		13		3
24	TOTAL FREIGHT TRAIN CARS	44 608	21 466	849	3 586
OTHER EQUIPMENT-REVENUE FREIGHT					
HIGHWAY EQUIPMENT					
25	Refrigerated Trailers				
26	Other Trailers	1 709			
27	Refrigerated Containers				
28	Other Containers				
29	Bogies				
30	Chassis				
31	Other Highway Equipment (Freight)				
32	TOTAL HIGHWAY EQUIPMENT	1 709			
FLOATING EQUIPMENT-REVENUE SERVICE					
33	Marine Line-Haul	19			
34	Local Marine		21		
35	TOTAL FLOATING EQUIPMENT	19	21		
OTHER EQUIPMENT					
36	Passenger and Other Revenue Equipment (Freight Portion)				
37	Computer & Data Processing Equipment			773	
38	Machinery - Locomotives ¹	868			
39	Machinery - Freight Cars ²	195			
40	Machinery - Other Equipment ³	1 348	333		70
41	Work & Other Non-revenue Equipment	2 878	347	1 217	(3)
42	TOTAL OTHER EQUIPMENT	5 289	680	1 990	67
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	89 178	25 895	3 533	2 363

The data to be reported on line 38, in column (b) is the amount reported in Schedule 410, column (f), line 203 reduced by the allocable portion of line 216.

The data to be reported on line 39, in column (b) is the amount reported in Schedule 410, column (f), line 222 reduced by the allocable portions of line 235.

The data to be reported on line 40, in column (b) is the amount reported in Schedule 410, column (f), lines 302 through 306 reduced by the allocable portion of line 320.

Retirements (f)	Lease and Rentals (Net) (g)	Depreciation Base as of 12/31		Accumulated Depreciation as of 12/31	
		Owned (h)	Capitalized lease (i)	Owned (j)	Capitalized lease (k)
\$		\$ 7 888		\$ 4 416	
	558	126 186	2 938	35 517	2 334
	556	134 074	2 938	39 933	2 334
4		1 066		625	
	3 890	12 749		6 836	
	67	59 631		16 026	
1	2 621	60 008		14 994	
	1 002	5 758		3 794	
	1 248	63 657	11 552	13 235	9 290
	8 306	276 827		82 099	
		2 814		834	
		9		1	
		10		4	
	159	444		65	
	120	495		353	
	(1 001)	762		187	
	261	17 176		2 220	
	331	13 223	4 018	2 146	804
		253		(58)	
5	17 004	514 882	15 570	143 361	10 094
	605	2 237		2 053	
	605	2 237		2 053	
		1 053		736	
		1 053		736	
		1 573		1 158	
			4 384		773
		8 703		4 389	
	2 267	10 752	6 862	6 393	5 643
	2 267	21 028	11 246	11 940	6 416
5	20 434	673 274	29 754	198 023	18 844

*The data to be reported on lines 38, 39, and 40 in columns (h) and (i), is the investment recorded in property account 44 allocated to Locomotives, Freight Cars, and Other Equipment.

*The depreciation to be reported on lines 38, 39, and 40 in column (k) is calculated by multiplying the investment in each element by the effective composite rate for property account 44, and then adding or subtracting the adjustment reported in column (e) should equal amount shown in column (e) schedule 335.

SEE INSTRUCTIONS ON PAGE 53

Retirements (f)	Lease and Rentals (Net) (g)	Depreciation Base as of 12/31		Accumulated Depreciation as of 12/31	
		Owned (h)	Capitalized lease (i)	Owned (j)	Capitalized lease (k)
\$		\$ 7 888		\$ 4 416	
	558	126 186	2 938	35 517	2 334
	558	134 074	2 938	39 933	2 334
4		1 066		625	
	3 890	12 749		6 836	
	67	59 631		16 026	
1		60 008		14 994	
	2 621	5 758		3 794	
	1 002	63 657	11 552	13 235	9 290
	1 248	276 827		82 099	
	8 306	2 814		834	
		9		1	
		10		4	
	159	444		65	
	120	495		353	
	(1 001)	762		187	
	261	17 176		2 220	
	331	13 223	4 018	2 146	804
		253		(58)	
5	17 004	514 882	15 570	143 361	10 094
	1 424	2 237		2 053	
	1 424	2 237		2 053	
		1 053		736	
		1 053		736	
		1 573		1 158	
			4 384		773
		8 703		4 389	
	2 267	10 752	6 862	6 393	5 643
	2 267	21 028	11 246	11 940	6 416
5	21 253	673 274	29 754	198 023	18 844

The data to be reported on lines 38, 39, and 40 in columns (h) and (i), is the investment recorded in property account 44 allocated to Locomotives, Freight Cars, and Other Equipment.

The depreciation to be reported on lines 38, 39, and 40 in column (k) is calculated by multiplying the investment in each element by the effective composite rate for property account 44, and then adding or subtracting the adjustment reported in column (e) should equal amount shown in column (c) schedule 335.

417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION

Instructions:

- Report freight expenses only.
- Report in lines 1, 2, 3, 4, and 10, the total of those natural expenses (salaries and wages; material, tools, supplies, fuels and lubricants; purchased services; and general) incurred in the operation of each type of specialized service facility. This schedule *does not* include switching services performed by train and yard crews in connection with or within specialized service facilities.
- When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
- Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers including storage expenses.

5. The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.

6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in column (F) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.

7. Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (h) relate to refrigerator cars only.

8. Report in column (i) total expenses incurred in performing rail substitute service, other highway revenue service, LCL terminal operations, warehouse operations, freight car transloading, grain elevator terminal operations and livestock feeding operations only.

9. Dollars in Thousands.

Line No.	Items	TOFC/COFC Terminal	Floating Equipment	Coal Marine Terminal	One Marine Terminal	Other Marine Terminal	Motor Vehicle Load and Distribution	Protective Services Refrigerator Car	Other Special Services	Total Columns (b-i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Administration	\$ 221	\$	\$ 157	\$ 16	\$	\$	\$	\$	\$ 394
2	Pick up & delivery, marine line haul	4 930						N/A		4 930
3	Loading and unloading and local marine	369	1	3 785	406	1		N/A		4 562
4	Protective services Total debit and credits							(161)		(161)
5	Freight lost or damaged-solely related									1 426
6	Fringe benefits	799		570	57					572
7	Casualty and insurance									
8	Joint facility - Debit									
9	Joint facility - Credit									
10	Other									
11	Total	6 319	1	4 512	479	1		(161)	572	11 723

419. REMUNERATION'S 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)
	WAY AND STRUCTURES	\$
	Administration	
1	Track _____	
2	Bridge and Building _____	
3	Signal _____	
4	Communication _____	
5	Other _____	
	Repair and Maintenance	
6	Roadway - Running _____	
7	Roadway - Switching _____	
8	Tunnels and Subways - Running _____	
9	Tunnels and Subways - Switching _____	
10	Bridges and Culverts - Running _____	
11	Bridges and Culverts - Switching _____	
12	Ties - Running _____	
13	Ties - Switching _____	
14	Rail - Running _____	
15	Rail - Switching _____	
16	Other Track Material - Running _____	
17	Other Track Material - Switching _____	
18	Ballast - Running _____	
19	Ballast - Switching _____	
20	Track laying and surfacing - Running _____	
21	Track laying and surfacing - Switching _____	
22	Road Property Damaged - Running _____	
23	Road Property Damaged - Switching _____	
24	Road Property Damaged - Other _____	
25	Signals and Interlockers - Running _____	
26	Signals and Interlockers - Switching _____	
27	Communications systems _____	
28	Electric Power Systems _____	
29	Highway Grade Crossings - Running _____	
30	Highway Grade Crossings - Switching _____	
31	Station and Office Buildings _____	(3)
32	Shop Buildings - Locomotives _____	
33	Shop Buildings - Other Equipment _____	

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	Repair and Maintenance—Continued	\$
101	Locomotive Servicing Facilities _____	
102	Miscellaneous Buildings and Structures _____	
109	Roadway Machines _____	
110	Small Tools and Supplies _____	
111	Snow Removal _____	
112	Fringe Benefits - Running _____	
113	Fringe Benefits - Switching _____	
114	Fringe Benefits - Other _____	
115	Casualties and Insurance - Running _____	
116	Casualties and Insurance - Switching _____	
117	Casualties and Insurance - Other _____	2
118	Lease Rentals - Debit - Running _____	
119	Lease Rentals - Debit - Switching _____	
120	Lease Rentals - Debit - Other _____	
121	Lease Rentals - (Credit) - Running _____	
122	Lease Rentals - (Credit) - Switching _____	
123	Lease Rentals - (Credit) - Other _____	
124	Joint Facility Rent - Debit - Running _____	
125	Joint Facility Rent - Debit - Switching _____	
126	Joint Facility Rent - Debit - Other _____	
127	Joint Facility Rent - (Credit) - Running _____	
128	Joint Facility Rent - (Credit) - Switching _____	
129	Joint Facility Rent - (Credit) - Other _____	
130	Other Rents - Debit - Running _____	
131	Other Rents - Debit - Switching _____	
132	Other Rents - Debit - Other _____	
133	Other Rents - (Credit) - Running _____	
134	Other Rents - (Credit) - Switching _____	
135	Other Rents - (Credit) - Other _____	
136	Depreciation - Running _____	
137	Depreciation - Switching _____	
138	Depreciation - Other _____	
139	Joint Facility - Debit - Running _____	
140	Joint Facility - Debit - Switching _____	
141	Joint Facility - Debit - Other _____	
142	Joint Facility - (Credit) - Running _____	
143	Joint Facility - (Credit) - Switching _____	
144	Joint Facility - (Credit) - Other _____	
145	Dismantling Retired Road Property - Running _____	
146	Dismantling Retired Road Property - Switching _____	
147	Dismantling Retired Road Property - Other _____	
148	Other - Running _____	
149	Other - Switching _____	
150	Other - Other _____	
151	Total WAY AND STRUCTURES _____	(1)

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION--Continued

Line No.	Name of Account (a)	Amount (b)
	EQUIPMENT	\$
	Locomotives	
201	Administration	
202	Repair and Maintenance	4
203	Machinery Repair	
204	Equipment Damaged	
205	Fringe Benefits	1
206	Other Casualties and Insurance	1
207	Lease Rentals - Debit	
208	Lease Rentals - (Credit)	
209	Joint Facility Rent - Debit	
210	Joint Facility Rent - (Credit)	
211	Other Rents - Debit	
212	Other Rents - (Credit)	
213	Depreciation	
214	Joint Facility - Debit	
215	Joint Facility - (Credit)	
216	Repairs Billed to Others - (Credit)	
217	Dismantling Retired Property	
218	Other	
219	Total Locomotives	6
	Other Equipment	
301	Administration	
	Repair and Maintenance:	
304	Passenger and Other Revenue Equipment	1
305	Computers and Data Processing System	
306	Machinery	
307	Work and Other Non-Revenue Equipment	
308	Equipment Damaged	
309	Fringe Benefits	
310	Other Casualties and Insurance	
311	Lease Rentals - Debit	
312	Lease Rentals - (Credit)	
313	Joint Facility Rent - Debit	
314	Joint Facility Rent - (Credit)	
315	Other Rents - Debit	16
316	Other Rents - (Credit)	
317	Depreciation	
318	Joint Facility - Debit	
319	Joint Facility - (Credit)	
320	Repairs Billed to Others - (Credit)	
321	Dismantling Retired Property	
322	Other	
323	Total Other Equipment	17
324	TOTAL EQUIPMENT	23

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	TRANSPORTATION	\$
	Train Operation	
401	Administration _____	
402	Engine Crews _____	507
403	Train Crews _____	372
404	Dispatching Trains _____	
405	Operating Signals and Interlockers _____	
406	Operating Drawbridges _____	
407	Highway Crossing Protection _____	
408	Train Inspection and Lubrication _____	
409	Locomotive Fuel _____	4
410	Electric Power Purchased or Produced for Motive Power _____	
411	Servicing Locomotives _____	
412	Freight Lost or Damaged - Solely Related _____	
413	Clearing Wrecks _____	(8)
414	Fringe Benefits _____	241
415	Other Casualties and Insurance _____	6
416	Joint Facility - Debit _____	
417	Joint Facility - (Credit) _____	
418	Other _____	133
419	Total Train Operations _____	1 255
	Yard Operations	
420	Administration _____	
421	Switch Crews _____	40
422	Controlling Operations _____	
423	Yard and Terminal Clerical _____	
424	Operating Switches, Signals, Retarders and Humps _____	
425	Locomotive Fuel _____	
426	Electric Power Purchased or Produced for Motive Power _____	
427	Servicing Locomotives _____	
428	Freight Lost or Damaged - Solely Related _____	
429	Clearing Wrecks _____	
430	Fringe Benefits _____	11
431	Other Casualties and Insurance _____	
432	Joint Facility - Debit _____	
433	Joint Facility - (Credit) _____	
434	Other _____	
435	Total Yard Operations _____	51

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Concluded

Line No.	Name of Account (a)	Amount (b)
	Train and Yard Operations Common	\$
501	Cleaning Car Interiors _____	
504	Freight Lost or Damaged - all other _____	
505	Fringe Benefits _____	
506	Total Train and Yard Operations Common _____	
	Administrative Support Operations	
518	Administration _____	
519	Employees Performing Clerical and Accounting Functions _____	109
520	Communication Systems Operation _____	
521	Loss and Damage Claims Processing _____	
522	Fringe Benefits _____	30
523	Casualties and Insurance _____	1
524	Joint Facility - Debit _____	
525	Joint Facility - (Credit) _____	
526	Other _____	
527	Total Administrative Support Operations _____	140
528	TOTAL TRANSPORTATION _____	1 446
	GENERAL AND ADMINISTRATIVE	\$
601	Officers - General Administration _____	35
602	Accounting, Auditing and Finance _____	4
603	Management Services and Data Processing _____	
604	Marketing _____	
605	Sales _____	
607	Personnel and Labor Relations _____	
608	Legal and Secretarial _____	
609	Public Relations and Advertising _____	
610	Research and Development _____	
611	Fringe Benefits _____	14
612	Casualties and Insurance _____	
613	Write-down of Uncollectible Accounts _____	
614	Property Taxes _____	
615	Other Taxes Except on Corporate Income or Payrolls _____	
616	Joint Facility - Debit _____	
617	Joint Facility - (Credit) _____	
618	Other _____	72
619	TOTAL GENERAL AND ADMINISTRATIVE _____	125
620	TOTAL REMUNERATIONS _____	1 593

Schedule 450 Analysis of Taxes

Report dollars in thousands

A. Railway Taxes

Line No.	Kind of Tax (a)	Amount (b)
1	Other than U.S. Government Taxes	\$ 13 019
	U.S. Government Taxes	
	Income Taxes:	
2	Normal tax and surtax	(282)
3	Excess Profits	
4	Total Income Taxes	(282)
5	Railroad Retirement	56 782
6	Hospital Insurance	4 647
7	Supplemental Annuities	4 132
8	Unemployment Insurance	5 531
9	All other United States Taxes	10 701
10	Total - U. S. Government Taxes	81 511
11	Total - Railway Taxes	94 530

B. Adjustments to Federal Income Taxes

1. In column (a) are listed the particulars which most often cause a differential between taxable income and pretax accounting income. Other particulars which cause such a differential should be listed under the caption "Other", including State and other taxes deferred if computed separately. Minor items each less than \$100,000 may be combined in a single entry under "Other".

2. Indicate in column (b) the beginning of the year total of accounts 714, 744, 762 and 786 applicable to each particular item in column (a).

3. Indicate in column (c) the net change in accounts 714, 744, 762 and 786 for the net tax effect of timing differences originating and reversing in the current accounting period.

4. Indicate in column (d) any adjustments, as appropriate, including adjustments to eliminate or reinstate deferred tax effects (credits or debits) due to applying or recognizing a loss carry-forward or a loss carry-back.

5. The total of line 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to account 557, "Provision for deferred taxes," and account 591, "Provision for deferred taxes—extraordinary items," for the current year.

6. Indicate in column (e) the cumulative total of columns (b), (c), and (d). The total of column (e) must agree with the total of accounts 714, 744, 762 and 786.

Dollars in thousands.

Line No.	Particulars (a)	Beginning of Year Balance (b)	Net Credits (Charges) for Current Year (c)	Adjustments (d)	End of Year Balance (e)
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	\$ 186 762	\$ 11 320	\$	\$ 198 082
2	Accelerated amortization of facilities Sec. 168, I.R.C.	7 966	(38)		7 928
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.				
4	Amortization of rights of way, Sec. 185 I.R.C.				
5	Other (Specify) Transfer Tax Benefits	5 693	923		6 616
6	Capitalized Repairs	4 144			4 144
7	Capitalized Interest	6 499			6 499
8	Prior year timing diff. not prev. used	35 840			35 840
9	Gain on involuntary conversion	2 153			2 153
10	Unallowable reserve adjustment	100			100
11	Convert reserves from accrual to cash	(11 516)			(11 516)
12	Payment into pension plan	2 975			2 975
13	Consolidated return adjustment	840	(2 428)		(1 588)
14	Gain on bonds reacquired	14 327			14 327
15	Miscellaneous	(5 789)	(1 673)		(7 462)
16	Gain on retirements	(8 167)	(4 324)		(12 491)
17	Accrual for wage increases	(3 092)	2 661		(431)
18	Investment tax credit*	(134 661)	(38 087)		(172 748)
19	TOTALS	104 074	(31 646)		72 428

450. ANALYSIS OF TAXES—Continued
(Dollars in thousands)

*Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit _____ \$ 28 123
If deferral method for investment tax credit was elected:
(1) Indicate amount of credit utilized as a reduction of tax liability for current year _____ \$ _____
(2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes _____ \$ _____
(3) Balance of current year's credit used to reduce current year's tax accrual _____ \$ _____
(4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual _____ \$ _____
(5) Total decrease in current year's tax accrual resulting from use of investment tax credits _____ \$ _____

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

3(a) Indicate the amount of ACRS depreciation expense and investment tax credits claimed under the provisions of the Economic Recovery Tax Act of 1981 (ERTA).

3 year recovery property
5 year recovery property
10 year recovery property
15 year recovery property

Total

ACRS Depreciation	Investment Tax Credits
\$ _____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

(b) ERTA repealed retirement-replacement-betterment accounting (RRB) for track property. Provide actual or estimated data for the following:

- The adjusted basis of RRB property (frozen base) at January 1, 1981, was \$ _____
- The Frozen base will be amortized over a period of _____ years.
- Amortization of frozen base property for the following years was:

1981 - \$ _____
1982 - \$ _____

460. ITEMS IN SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS FOR THE YEAR

Give a brief description for all items, regardless of amount, included during the year in accounts 555, "Unusual or infrequent items"; 560, "Income or loss from operations of discontinued segments"; 562, "Gain or loss on disposal of discontinued segments"; 570, "Extraordinary items"; 590, "Income taxes on extraordinary items"; 592, "Cumulative effect of changes in accounting principles"; 603, "Appropriations released"; 606, "Other credits to retained earnings"; 616, "Other debits to retained earnings"; 620, "Appropriations for sinking and other funds"; 621,

"Appropriations for other purposes". If appropriations released reflect appropriations provided during the year, each account should not be reported.

For accounts 519, "Miscellaneous income" and 551, "Miscellaneous income charges", if the total in either account exceeds 10% of net income before extraordinary items, describe the three largest items in each account and any other items in excess of 10% of net income.

(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)
1	519	MCI Cable Rights	\$	\$ 10 892
2				
3		Gain on Bonds Reacquired		8 721
4				
5		Gain on Property Sales - Retire. Acct. 731		2 232
6				
7	551	Penalties and Fines	458	
8				
9		Corporate Contributions	267	
10				
11		Financial Fees Pay. - CSX	104	
12				
13				
14				
15				
16				
17				
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26				
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MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

NOTES AND REMARKS

500. CONTINGENT ASSETS AND LIABILITIES

1. Give particulars with respect to contingent assets and liabilities at the close of the year, in accordance with Instruction 5-6 in the Uniform System of Accounts for Railroad Companies, that are not reflected in the accounts of the respondent.

Disclose all items amounting to \$100,000, or more. If an actual monetary amount is not known and an estimate of the amount of any item involved is not feasible, disclosure should be made describing the contingency and explaining why an estimate is not determinable.

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

assessments or 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 schedule 501.

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	NONE	\$
2		
3		
4		
5		
6		
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501. GUARANTIES AND SURETYSHIPS

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

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue. Items of less than \$50,000 may be shown as one total.
(Dollars in thousands)

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1	Baltimore & Ohio	F.D. 19267 First Mtg. 4-1/4% Bonds	\$ 11 500	Sole
2	Chicago Terminal	due April, 1985	and interest,	
3	Railroad Co.	B&O	sinking fund	
4			installments	
5				
6	Illinois Terminal	F.D. 22292 Sub. 7-First Mtge. 4-5/8%	4 986	Joint
7	Railroad Co.	Sinking Fund Bonds, Series A due	and interest,	
8		December 1, 1987	sinking fund	
9		B&O, C&EI, C&NW, CRIP, ICG, MV Corp. (ICG)	installments	
10		Conrail, STL&KC Land Co. (BN), St. L&SF,	premiums, if	
11		N&W	any.	
12				
13	Kentucky & Indiana	F.D. 21433 First Mtg. 4-7/8% Bonds	3 762	Joint
14	Terminal	due March 1, 1986	and interest,	
15		B&O, SOU, L&N	sinking fund	
16			installments	
17			and premiums,	
18			if any.	
19				
20	Terminal Railroad	F.D. 14553 Ref. & Improvement Mtg.	7 787	Joint
21	Assoc. of St. Louis	Bonds Series C due July 1, 2019, 4%		
22		F.D. 15070 Series D due Oct. 1, 1985		
23		2-7/8%	21 817	Joint
24		B&O, BN, CCC&ST. L. C&EI, CRIP, ICG, L&N	and interest,	
25		MKT, MP, N&W, Conrail, St. L-SF,	sinking fund	
26		St. L&SW, SOU	installments	
27			if any.	
28				
29	Terminal Realty	Financing Restructuring Agreement	7 087	Sole
30	Baltimore Co.	Dated Nov. 22, 1974 with Emigrant		
31		Savings Bank, New York, N.Y.		
32				
33	Waynesburg Southern	F.D. 25087 First Mtg. Bonds	15 938	Joint
34	Railroad Co.	Series A due September 1, 1993,	and interest,	
35		7-1/4% B&O.	sinking fund	
36			installments	
37			and premium,	
38			if any.	

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

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

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount of contingent liability of guarantors (c)	Sole or joint contingent liability (d)
1			\$	
2				
3				
4				
5				
6				
7				
8				
9				

502. COMPENSATING BALANCES AND SHORT-TERM BORROWING ARRANGEMENTS

Using the following notes as a guideline, show the requirements compensating balances and short-term borrowing arrangements. Footnote disclosure is required even though the arrangement is not reduced to writing. (Dollars in thousands)

1. Disclose compensating balances not legally restricted, lines of credit used and unused, average interest rate of short-term borrowings outstanding at balance sheet date, maximum amount of outstanding borrowings during the period and the weighted average rate of those borrowings.
2. Time deposits and certificates of deposit constituting compensating balances not legally restricted should be disclosed.
3. Compensating balance arrangements need only be disclosed for the latest fiscal year.
4. Compensating balances included in account 703, Special deposits, and in account 717, Other funds, should also be separately disclosed below.
5. Compensating balance arrangements are sufficiently material to require disclosure in footnotes when the aggregate of written and oral agreement balances amount to 15 percent or more of liquid assets (current cash balances, restricted and unrestricted plus marketable securities).
6. When a carrier is not in compliance with a compensating balance requirement, that fact should be disclosed along with stated and possible sanctions whenever such possible sanctions may be immediate (not vague or unpredictable) and material.

Compensating balance arrangements are not sufficiently material to require disclosure or segregation.

510. DEBTHOLDINGS

Give particulars of the various issues of securities of the respondent and disclose the name and address of the creditor, the character (nature) of the debt, nature of the security, if any, the date of origin, the date of maturity, the total amount of the debt, the rate of interest, and the total amount of interest to be paid. Include a copy of any and all restrictive covenants attached to the indebtedness. Where such indebtedness is widely held, such as bonds and debentures, provide the name of the trustee in place of the creditor.

Accounts to be considered in completing this schedule are:

- 765. Funded Debt Unmatured
- 766. Equipment Obligations
- 767. Receivers' and Trustees' Securities
- 768. Debt in Default
- 769. Accounts Payable: Affiliated Companies

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

(1) MORTGAGE BONDS:

- (a) With fixed interest.
- (b) With contingent interest.

(2) COLLATERAL TRUST BONDS:

- (a) With fixed interest.
- (b) With contingent interest.

(3) UNSECURED BONDS (Debentures):

- (a) With fixed interest.
- (b) With contingent interest.

(4) EQUIPMENT OBLIGATIONS:

- (a) Equipment securities (Corporation).
- (b) Equipment securities (Receivers' and Trustee').
- (c) Conditional or deferred payment contracts.

(5) MISCELLANEOUS OBLIGATIONS

(6) RECEIVERS' AND TRUSTEE' SECURITIES (Other than equipment obligations).

(7) SHORT-TERM NOTES IN DEFAULT.

Indicate in the description or by footnote the property pledge for each issue, stating assets covered by first lien and by junior lien.

If an issue is a serial issue, state amount due annually. If amounts are not due regularly, give full particulars.

If an issue is an income bond, the interest rate shown should be the maximum rate specified by the indenture. State in the description or by footnote the amount of interest that is contingent, the percent paid for the current year, and the aggregate percent of contingent interest unpaid at the beginning and end of the year.

If any issue is in default, indicate the date of the first default, payments of interest made during the current year, and total amount of interest in default at beginning and end of the year.

If any issue contains a conversion feature, call feature, or is subject to a sinking fund provision prior to maturity, describe particulars in footnotes.

Dollars in thousands.

510. DEBTHOLDINGS—Continued

Line No.	Description of obligation	Name and address of creditor or trustee	Original amount	Portion due	
				Within one year	After one year
(a)	(b)	(c)	(d)	(e)	
1.	765-Funded Debt Unmatured				
2.	1(a) Mortgage Bonds				
3.	1st Con.Mtg.Bds.SerC Mfgs.Han.Tr.Co	120 000	-	51 813	
4.	" " " " "G	55 000	-	266	
5.	" " " " "H	46 265	-	4 440	
6.	CT&V 1st Mtge.Bds. Bankers Tr. Co.	6 000	-	2 889	
7.	W.Va.&Pg.1stMtqBds.Merc-Safe D&T Co.	4 000	-	408	
8.					
9.					
10.	Total 1(a)	231 265	-	59 816	
11.					
12.	3(a) Unsecured Bds. (Deben.)				
13.	Conv.4 1/2 Deb.Ser.A Chase Manh. Bank	32 693	-	8 808	
14.					
15.					
16.	Total 1(a) and 3(a)	263 958	-	68 624	
17.					
18.	764-766-Equipment Obligations				
19.	4(a) Equipment Trusts				
20.	Series of 1967 Morgan.Guar.Tr.Co.	10 800	-	-	
21.	Series of 1968 Merc-Safe D&T Co.	10 170	678	-	
22.	Series of 1970	4 725	315	630	
23.	2nd Series of 1970	10 530	702	1 404	
24.	Series of 1971	16 740	1 116	3 348	
25.	Series of 1973	14 400	480	2 400	
26.	Series of 1975	30 150	2 010	14 070	
27.	Series of 1976	24 000	1 600	12 800	
28.	2nd Series of 1976 1st Pa.Bk., N.J.	24 000	1 600	12 800	
29.	Series of 1977	15 075	1 005	9 045	
30.	2nd Series of 1977 Merc-Safe D&T Co.	35 100	2 340	21 060	
31.	Series of 1978	12 000	800	8 000	
32.	Series of 1980	13 500	900	10 800	
33.	Series of 1981	15 975	1 065	13 845	
34.					
35.					
36.	Total 4(a)	237 165	14 611	110 202	
37.					
38.					
39.					
40.					
41.	(Continued on Page 71-A)				
42.					
43.					
44.					
45.					
46.					
47.					
48.					
49.					
50.					

510. DEBTHOLDINGS—Continued

Line No.	Description of obligation	Name and address of creditor or trustee	Original amount	Portion due	
				Within one year	After one year
(a)	(b)	(c)	(d)	(e)	
1.					
2.	4(c) Cond. Sales Agmts.				
3.	CSA dated 10/1/67	Merc-Safe D&T Co.	3 600	-	-
4.	CSA dated 6/1/68	Equitable Tr. Co.	1 140	114	-
5.	CSA dated 10/15/68	"	1 035	69	-
6.	CSA dated 10/15/69	Merc-Safe D&T Co.	7 693	513	513
7.	CSA dated 1/1/70	"	7 650	510	1 020
8.	CSA dated 12/1/70	Hancock Mut. Life	1 624	135	271
9.	CSA dated 4/1/71	Equitable Tr. Co.	2 821	188	564
10.	CSA dated 1/1/72	Merc-Safe D&T Co.	4 700	313	1 254
11.	CSA dated 3/15/74	"	3 200	213	1 280
12.	CSA dated 5/15/75	"	24 886	1 659	11 614
13.	CSA dated 7/1/75	"	53 400	3 560	24 920
14.	CSA dated 6/1/76	"	48 150	3 210	25 680
15.	CSA dated 5/1/77	Central Nat'l Bk-CI.	4 927	493	1 970
16.	CSA dated 7/15/78	Merc-Safe D&T Co.	47 425	3 162	31 616
17.	CSA dated 2/1/79	Metrop. Life InsCo	17 831	1 189	13 076
18.	CSA dated 5/15/79	Merc-Safe D&T Co.	10 560	704	7 744
19.	CSA dated 9/15/80	"	4 906	332	3 980
20.	CSA dated 1/15/81	"	3 170	317	2 536
21.	Total 4(c)		248 718	16 681	128 038
22.					
23.					
24.	4(d) Capitalized Lease Not Applicable		23 371	2 787	11 610
25.	Total 4(a), (c) and (d)		509 254	34 079	249 850
26.					
27.	5-Miscellaneous Obligations				
28.	Due C&O Rwy. Co.	Not Applicable	52 522	-	52 522
29.	Due WM Rwy. Co.	Not Applicable	3 000	-	3 000
30.	Total 5		55 522	-	55 522
31.					
32.					
33.					
34.					
35.					
36.					
37.					
38.					
39.					
40.					
41.					
42.					
43.					
44.					
45.					
46.					
47.					
48.					
49.					
50.			828 734	34 079	373 996

510. DEBTHOLDINGS—Continued
(Notes and Other Disclosures)

Line No.	a. Nature of Security or Collateral, if any
1.	
2.	
3.	
4.	See pages 72-A and 72-B
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	

b. With respect to each holder of more than five percent of each issue reported, provide the name, address, and type of holder—bank, broker, holding company, individual or other specified category.

Line No.	Name and address of holder	Type of holder
1.	B&O First Mortgage	
2.	Series C	
3.	Metropolitan Life, New York	Insurance Company
4.	New York Life, New York	Insurance Company
5.		
6.		
7.		
8.	Cleveland Terminal and Valley First Mtge.	
9.	Aid Assoc. for Lutherans, Wisc.	Insurance Company
10.	John Hancock Life, Mass.	Insurance Company
11.	Metropolitan Life, New York	Insurance Company
12.	Reliance Standard Life, Penna.	Insurance Company
13.		
14.		
15.		
16.		
17.		
18.		

c. Other Notes and Comments

See pages 72-A and 72-B

510. DEBTHOLDINGS - Continued

B&O Railroad First Consolidated Mortgage Bonds

Security: A first lien (directly or through pledge of securities) on all lines (exceptions noted below), subject only to prior divisional liens secured by 199 miles of road; also a lien, subject to equipment obligations, on all equipment now owned or hereafter acquired. The mortgage is not a lien on: The remaining portions of 172 miles of road acquired from Buffalo and Susquehanna Railroad; securities of Baltimore and Ohio Chicago Terminal Railroad; Staten Island Railroad Corporation; any securities of subsidiaries not wholly-owned property not used directly in railroad operations; or property, other than equipment, or securities hereafter acquired with certain exceptions.

Trustee: Manufacturers Hanover Trust Co., New York

First Consolidated Series C Bonds, 4½%, due 10/1/95

Sinking Fund: Payments, contingent upon available income as defined in the indenture but fully cumulative, each May 1, of \$4,500,000 in years 1981-85; and \$6,000,000 in years 1986-95.

Callable: As a whole or in part on at least 30 days' notice to September 30, 1982, inclusive, at 101½% and at declining prices thereafter. Also callable on like notice at par for sinking fund.

First Consolidated Series G Bonds, 6½%, due 6/1/97

Sinking Fund: Payments, contingent upon available income as defined in the indenture but fully cumulative, each May 1, \$1,000,000 in years 1981-82; \$2,000,000 in years 1983-87; \$2,500,000 in years 1988-96.

Callable: As a whole or in part on at least 30 days' notice to May 31, 1982, inclusive, at \$103.65% and at declining prices thereafter. Also callable on like notice at par for sinking fund.

Exchangeable: For common shares of CSX Corporation at any time prior to maturity or redemption at \$28.625 per share, subject to adjustments for interest and fractional shares.

First Consolidated Series H Bonds

Sinking Fund: Payments, contingent upon available income as defined in the indenture but fully cumulative, each May beginning 1998, of 1/15th of principal amount outstanding to and including the year 2011.

Callable: As a whole or in part on at least 30 days' notice at par on or after June 1, 1997. Also callable on like notice at par for sinking fund.

Cleveland Terminal & Valley Railroad First Mortgage Bonds, 4%, due 11/1/95

Security: Direct first lien on 69 miles of first main track and certain terminal properties in Ohio. Also a first leasehold lien on 1 mile of road in Ohio.

Callable: Not callable.

Sinking Fund: None.

Trustee: Bankers Trust Co., New York.

510. DEBTHOLDINGS - Continued

West Virginia & Pittsburgh Railroad First Mortgage Bonds, 4%, due 4/1/90

Security: Direct first lien on 130 miles of first main track in West Virginia. Also a lien on certain coal and mineral lands in Pocahontas, Nichols and Webster Counties, West Virginia.

Callable: Not callable.

Sinking Fund: Semiannually on April 1 and October 1, \$1,500 to purchase bonds at prices not to exceed 110%, bonds so acquired to be held alive in the fund. If not so purchasable, funds to be invested in other securities approved by company. Additional sinking fund payment equal to interest on bonds in sinking fund.

Trustee: Mercantile-Safe Deposit & Trust Co., Baltimore.

B&O Railroad Convertible Debentures, Series A, 4½%, due 1/1/2010

Security: Not secured by mortgage but issued against the general credit of The Baltimore and Ohio Railroad Co. Convertible into B&O common stock at any time up to 15 days prior to maturity or redemption at \$100 per share.

Callable: As a whole or in part on at least 30 days' notice to December 31, 1985 inclusive, at 102% and at declining prices thereafter.

Sinking Fund: None.

Trustee: The Chase Manhattan Bank, New York.

510. DEBTHOLDINGS - Continued

B&O Railroad First Consolidated Mortgage Bonds

Security: A first lien (directly or through pledge of securities) on all lines (exceptions noted below), subject only to prior divisional liens secured by 199 miles of road; also a lien, subject to equipment obligations, on all equipment now owned or hereafter acquired. The mortgage is not a lien on: The remaining portions of 172 miles of road acquired from Buffalo and Susquehanna Railroad; securities of Baltimore and Ohio Chicago Terminal Railroad; Staten Island Railroad Corporation; any securities of subsidiaries not wholly-owned property not used directly in railroad operations; or property, other than equipment, or securities hereafter acquired with certain exceptions.

Trustee: Manufacturers Hanover Trust Co., New York

First Consolidated Series C Bonds, 4½%, due 10/1/95

Sinking Fund: Payments, contingent upon available income as defined in the indenture but fully cumulative, each May 1, of \$4,500,000 in years 1981-85; and \$6,000,000 in years 1986-95.

Callable: As a whole or in part on at least 30 days' notice to September 30, 1982, inclusive, at 101½% and at declining prices thereafter. Also callable on like notice at par for sinking fund.

First Consolidated Series G Bonds, 6½%, due 6/1/97

Sinking Fund: Payments, contingent upon available income as defined in the indenture but fully cumulative, each May 1, \$1,000,000 in years 1981-82; \$2,000,000 in years 1983-87; \$2,500,000 in years 1988-96.

Callable: As a whole or in part on at least 30 days' notice to May 31, 1982, inclusive, at \$103.65% and at declining prices thereafter. Also callable on like notice at par for sinking fund.

Exchangeable: For common shares of CSX Corporation at any time prior to maturity or redemption at \$28.625 per share, subject to adjustments for interest and fractional shares.

First Consolidated Series H Bonds

Sinking Fund: Payments, contingent upon available income as defined in the indenture but fully cumulative, each May beginning 1998, of 1/15th of principal amount outstanding to and including the year 2011.

Callable: As a whole or in part on at least 30 days' notice at par on or after June 1, 1997. Also callable on like notice at par for sinking fund.

Cleveland Terminal & Valley Railroad First Mortgage Bonds, 4%, due 11/1/95

Security: Direct first lien on 69 miles of first main track and certain terminal properties in Ohio. Also a first leasehold lien on 1 mile of road in Ohio.

Callable: Not callable.

Sinking Fund: None.

Trustee: Bankers Trust Co., New York.

510. DEBTHOLDINGS - Continued

West Virginia & Pittsburgh Railroad First Mortgage Bonds, 4%, due 4/1/90

Security: Direct first lien on 130 miles of first main track in West Virginia. Also a lien on certain coal and mineral lands in Pocahontas, Nichols and Webster Counties, West Virginia.

Callable: Not callable.

Sinking Fund: Semiannually on April 1 and October 1, \$1,500 to purchase bonds at prices not to exceed 110%, bonds so acquired to be held alive in the fund. If not so purchasable, funds to be invested in other securities approved by company. Additional sinking fund payment equal to interest on bonds in sinking fund.

Trustee: Mercantile-Safe Deposit & Trust Co., Baltimore.

B&O Railroad Convertible Debentures, Series A, 4½%, due 1/1/2010

Security: Not secured by mortgage but issued against the general credit of The Baltimore and Ohio Railroad Co. Convertible into B&O common stock at any time up to 15 days prior to maturity or redemption at \$100 per share.

Callable: As a whole or in part on at least 30 days' notice to December 31, 1985 inclusive, at 102% and at declining prices thereafter.

Sinking Fund: None.

Trustee: The Chase Manhattan Bank, New York.

SCHEDULE 512—TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT FOR SERVICES RECEIVED OR PROVIDED

1. Furnish the information called for below between the respondent and the affiliated companies or persons affiliated with the respondent including officers, directors, stockholders, owners, partners or their wives and other close relatives, or their agents. Examples of transactions are, but not restricted to, management, legal, accounting, purchasing or other type of service including the furnishing of materials, supplies, purchase of equipment, leasing of structures, land and equipment, and agreements relating to allocation of officers salaries and other common costs between affiliated companies.

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

- (a) Lawful tariff charges for transportation services.
- (b) Payments to or from other carriers for interline services and interchange of equipment.
- (c) Payment to or from other carriers which may reasonably be regarded as ordinarily connected with routine operation or maintenance, but any special or unusual transactions should be reported.
- (d) Payments to public utility companies for rates or charges fixed in conformity with government authority.

2. In column (a) enter the name of the affiliated company, person, or agent with which respondent received or provided services aggregating \$50,000 or more for the year. If an affiliated company provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, list all the affiliates included in the agreement and describe the allocation of charges. If the respondent provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 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.

The respondent may be required to furnish as an attachment to Schedule 512 a balance sheet and income statement for each affiliate with which respondent carrier had reportable transactions dur-

ing the year; or, alternatively, attach a "Pro forma" balance sheet and income statement for that portion or entity of each affiliate which furnished the agreed to services, equipment, or other reportable transaction. The statements, if required, should be prepared on a calendar year basis in conformity with the prescribed schedules for the balance sheet and income statement in annual report Form R-1; and should be noted (1) to indicate the method used for depreciating equipment or other property furnished the carrier, and (2) whether the affiliate's Federal income tax return for the year was filed on a consolidated basis with the respondent carrier.

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

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

4. In column (c) fully describe the transactions 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 (e).

5. In column (d) report the dollar amounts of transaction shown and the effect of any change in the method of establishing the terms from that used in the proceeding period.

6. In column (e) report the dollar amounts due from or to related parties and, if not otherwise approving the terms and manner of settlement. Insert (P) paid and (R) received by the amount in column (e).

Road Initials B&O

Year 1982

SCHEDULE 512—TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT FOR SERVICES RECEIVED OR PROVIDED

Line No.	Name of company or related party with percent of gross income (a)	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)
1	Chesapeake & Ohio Rwy. Co.	Controlled	Wages, salaries & exp. of Joint Departments	31 045	R
2				74 438	P
3					
4	Western Maryland Rwy. Co.	Direct	Wages, salaries & exp. of Joint Departments	2 781	R
5				2 350	P
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 700

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 of track should be reported to the nearest WHOLE mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile.

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

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

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

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

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

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

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

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

In classifying 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.

Switching and terminal companies leave column (c) (Miles of Branch Lines) blank. They should prepare also the following schedule for tracks operated at cost for joint benefit.

TRACKS OPERATED AT COST FOR JOINT BENEFIT (For Switching and Terminal Companies Only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turnouts			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	100%	M	3 103	955	28	478	293	1 222	6 079
2	1J	1/2	M	33	33	23	7	16	10	122
3	1J	1/3	M						3	3
4	1	100%	B	415	7		36	134	308	900
5	1J	1/2	B	4			1	5	5	15
6	1J	1/3	B						5	5
7										
8	1	Total	M&B	3 555	995	51	522	448	1 553	7 124
9										
10										
11	2	100%	M	101	4	1	17	12	29	164
12	2J	1/2	M					1		1
13	2	100%	B	92	1		2	6	19	120
14	2J	1/2	B	1				1		2
15										
16										
17	2	Total	M&B	194	5	1	19	20	48	287
18										
19										
20	3	100%	M	286	14		54	50	138	542
21	3J	1/2	M						1	1
22	3	100%	B	49			6	6	22	83
23										
24	3	Total	M&B	335	14		60	56	161	626
25										
26										
27	4	100%	M	542	120		64	37	128	891
28	4J	1/2	M						2	2
29	4	100%	B	74	2		7	15	13	111
30										
31	4	Total	M&B	616	122		71	52	143	1 004
32										
33										
34	5	100%	M	272	170	42	4	8	14	510
35	5J	1/3	M				1			1
36	5	100%	B	82	7	2	2	2	34	129
37	5J	1/3	B						1	1
38										
39	5	Total	M&B	354	177	44	7	10	49	641
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55	Total Main Line		XXX	4 337	1 296	94	625	417	1 547	8 316
56	Total Branch Lines		XXX	717	17	2	54	169	407	1 366
57	Grand Total		XXX	5 054	1 313	96	679	586	1 954	9 682
58	Miles of road or track electrified included in preceding grand total		XXX							

701. 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.				Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	B&O (A&CJ)	M	0.10					0.10
2	1	B&O	M					1.27	1.27
3	1	B&O (CETV)	M				0.06		0.06
4	1	B&O	M	18.10			0.63	3.50	22.23
5	1J	B&O C&EY	M					30.10	30.10
6	1	B&O South Side	B					0.53	0.53
7	1	B&O Paw Paw	B	4.43				0.33	4.76
8	1	B&O Catawba	B	1.36				0.08	1.44
9	1	B&O ASC	B					0.31	0.31
10	1	B&O	B					0.18	0.18
11	2	B&O	B	7.59			0.57	1.18	9.34
12									
13									
14									
15		Total	XXX	31.58			1.26	0.41	70.32

- (1) Conrail - Successors to CA&C Rwy., with which Company agreement was made January 1, 1981, for use of track at Akron Jct., Ohio. Under this agreement no rental is charged for this piece of track.
- (2) C&O Rwy. - Agreement March 1, 1947, leasing tracks 1,2 & 3 (Approx. 6,690 feet) at Indiana Harbor, Indiana - Annual Rental \$3,372.53; Renewable annually. Supplemental agreement February 16, 1953 increased rental at 6% per annum on additions and betterments.
- (3) Newburgh and South Shore Rwy. Co. - Agreement April 15, 1966, covering track changes account N&SS Rwy. trackage rights over B&O Bridge No. 460 at Cleveland, Ohio.
- (4) Chesapeake and Ohio Rwy. - Portion of Elk Branch Subdivision from Charleston-Clendenin, W. Va. To be operated and maintained by C&O.
- (5) Washington Terminal Co. - Joint Coach & Engine Yard owned jointly by B&O and Amtrak. The W.T. Co. by action of the Board of Directors of the P.B.&W. and the B&O was appointed as Agent to operate the property for joint benefit of tenants using same.
- (6) Conrail - Agreement July 1, 1939, covering switching performed for B&O by Reading on the South Side of Christiana River, Wilmington, Del. B&O pays \$7.50 per car load/empty handled and moved in each direction over this track.
- (7) (8) Monongahela Railway Co. - Agreement January 1, 1927 covering lease of portion of Paw Paw and Catawba Branches to Monongahela. Interest rental on cost and future additions and betterments.
- (9) Norfolk & Western Rwy. Co. - Agreement May 1, 1922, with STL. No rental. N&W now operates track and maintains same at expense of respondent.
- (10) Phillip Carey Manufacturing Co. - Agreement May 29, 1908 with the CH&D Rwy. Co. (B&O) covering the leasing of two certain side tracks for handling and storage of cars situated on premises of PCM Co. between Wayne Ave. and Mill Creek Lockland, 937 feet in length at Rental of \$45.00 per annum, payable in advance on the First Day of May in each year.
- (11) Portions of the former Washington County R.R. Co., Hagerstown and Antietam Branches leased, operated and maintained by the W.M. Rwy. Co.

702. 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 (f) and (j), as may be appropriate. Tracks which have been permanently abandoned should not be included in columns (f) and (j).

Lengths of track should be reported to the nearest WHOLE mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile.

Should be shown in columns (a) through (k)											
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 trackag rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)	
		Main line (b)	Branch lines (c)								
1						166		166			
2	New York							24			
3	Delaware			24							
4	Pennsylvania	327	75	42	88	171	64	767			
5	Maryland	245	20	17			6	288		8	
6	Dist. of Col.	9	3	4			6	22			
7	Virginia			30			4	34			
8	W. Virginia	847	157	73	21		19	1117	18	6	
9	Ohio	1079	155	20	141	19	88	1502			
10	Indiana	340	7			153	3	503			
11	Illinois	256		1	86	105	59	507			
12	Kentucky						120	120			
13	Missouri						4	4			
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31	Total Mileage (single track)	3103	417	211	336	614	373	5054	18	14	

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705. 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 whole mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half 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. Any certificates of convenience and necessity, issued under 10901 of the Interstate Commerce Act should make reference to such authority by docket number as may be appropriate.

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

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

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

INCREASES IN MILEAGE

Line No.	Class	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total	Remarks
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs and turn-outs				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	M					1	5	6	
2	1	B					1		1	
3	2	B					1		1	
4	3	M	10			3	38		51	
5	4	M				1			1	
6	4	B					1		1	
7										
8										
9										
10										
11										
12										
13	Total Increase		10			4	42	5	61	

DECREASES IN MILEAGE

14										
15	1	M	47	9		2	8	3	69	
16	1	B	138			5	10	2	155	
17	2	B	10			2	1	1	14	
18	3	M		75					75	
19	4	M					1		1	
20										
21										
22										
23										
24										
25	Total Decrease		195	84		9	20	6	314	

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 NIL Miles of road abandoned 185

Owned by proprietary companies:

Miles of road constructed NIL Miles of road abandoned 10

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.

SCHEDULE 705-A - CHANGES IN MILES OF ROAD DURING YEAR

<u>Note</u>	<u>Class</u>	<u>Name of Road or Track</u>	<u>Terminus Between</u>	<u>Main or Branch</u>	<u>Miles of Road</u>	<u>Date of Change</u>	<u>Remarks</u>
(A)	1	B&O RR	Tates Point, Ohio - Luray, Ohio	M	(40.45)	Dec. 1982	ICC FD AB-19 (58-F)
(B)	1	B&O RR	Grafton, W.Va. - Speiter, W.Va.	M	(6.93)	Dec. 1982	ICC FD AB-19 (51-F)
(C)	1	B&O RR	Dudley, Pa. - Foxburg, Pa.	B	(6.74)	Dec. 1982	ICC FD AB-19 (48F)
(D)	1	B&O RR	Foxburg, Pa. - Kane Jct., Pa.	B	(81.74)	Dec. 1982	AFE 58751
(E)	1	B&O RR	Kane Jct., Pa. - Mt. Jewett, Pa.	B	(12.21)	Dec. 1982	AFE 58751
(F)	1	B&O RR	Kane Jct., Pa. - Kane, Pa.	B	(0.56)	Dec. 1982	AFE 58751
(G)	1	B&O RR	Relief, Ohio - Philo, Ohio	B	(35.81)	Dec. 1982	ICC FD AB-19 (Sub 19)
(H)	1	B&O RR	Tates, Ohio	B	(0.83)	Dec. 1982	ICC FD AB-19 (58F)
(I)	2	B&O RR	Landenberg Jct., Del.-Southwood, Del.	B	(10.19)	Dec. 1982	AFE 59037
(J)	3	B&O RR	Bureau, Ill. - Henry, Ill.	M	10.43	Dec. 1982	Add. Lease
(K)	5	B&O RR	Blue Island, Ill.-Joliet, Ill.	M	0.01	Dec. 1982	Correction

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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 (1); 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. For reporting purposes indicate radio-controlled self-powered diesel units on lines 1 through 8, as appropriate. Radio-controlled units that are not self-powered, i.e., those without a diesel, should be reported on line 13 under "Auxiliary units".

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.

710. 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 retired from service of respondent whether owned or leased, including reclassification	Units at Close of Year				
			Units installed					Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units including reclassification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Locomotive Units										(H.P.)	
1	Diesel-Freight units											
2	Diesel-passenger units											
3	Diesel-multiple purpose units	902					3	543	356	899	2 168 250	
4	Diesel-switching units	88			4		1	91	-	91	90 600	24
5	Total (lines 1 to 4) units	990			4		4	634	356	990	2 258 850	24
6	Electric Locomotives											
7	Other self powered units											
8	Total (lines 5, 6 and 7)	990			4		4	634	356	990	2 258 850	24
9	Auxiliary units											
10	Total locomotive units (lines 1 to 8 and 9)	990			4		4	634	356	990	XXXXXX	24

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

Line No.	Type or design of units	Before Jan. 1, 1960	Between Jan. 1, 1960, and Dec. 31, 1964	Between Jan. 1, 1965, and Dec. 31, 1969	Between Jan. 1, 1970, and Dec. 31, 1974	Between Jan. 1, 1975 and Dec. 31, 1979	During Calendar Year					TOTAL
							1980	1981	1982	1983	1984	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
11	Diesel	385	129	114	189	147	-	26				990
12	Electric											
13	Other self-powered units											
14	Total (lines 11 to 13)	385	129	114	189	147	-	26				990
15	Auxiliary units											
16	Total Locomotive Units (lines 14 and 15)	385	129	114	189	147	-	26				990

(lines 9, 10 and 11)

710. INVENTORY OF EQUIPMENT—Continued

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	Changes During the Year					Units at Close of Year				
			Units Installed				Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including reclassification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	PASSENGER-TRAIN CARS											
	<i>Non-Self-Propelled</i>											
17	Coaches [PA, PB, PBO]	5						5		5	316	
18	Combined cars [All class C, except CSB]											
19	Parlor cars [PBC, PC, PL, PO]											
20	Sleeping cars [PS, PT, PAS, PDS]											
21	Dining, grill and tavern cars											
22	[All class D, PD]										XXXX	
23	Non-passenger carrying cars [All class B, CSB, M, PSA, IA]	1	1					2		2	XXXX	
24	Total (lines 21 to 27)	6	1					7		7	316	
	<i>Self-Propelled Rail Motorcars</i>											
25	Electric passenger cars [EP, ET]											
26	Electric combined cars [EC]											
27	Internal combustion rail motorcars [ED, EG]	8						8		8	712	
28	Other self-propelled cars											
	Specify types:											
29	Total (lines 29 to 32)	8						8		8	712	
30	Total (lines 28 and 33)	14	1					15		15	1028	
	COMPANY SERVICE CARS											
31	Business cars [PV]										XXXX	
32	Boarding outfit cars [MWX]	185					7	178		178	XXXX	
33	Derrick and snow removal cars [MWU, MWV, MWW, MWK]	44				2		45	1	46	XXXX	
34	Dump and ballast cars [MWB, MWD]	42				250		292		292	XXXX	
35	Other maintenance and service equipment cars	1 019				8	137	815	75	890	XXXX	
36	Total (lines 35 to 39)	1 290				260	144	1 330	76	1 406	XXXX	

Road Initials

B&O

Year 19 82

710. INVENTORY OF EQUIPMENT—Continued

Instructions for reporting freight-train car data:

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.

2. In column (d) give the number of units purchased or built in company shops. In column (e) 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 (n); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (i); units rented from others for a period less than one year should not be included in column (j).

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			
		Time-mileage cars	All others	Units Installed			
				New units purchased or built ¹	New or rebuilt units leased from others ¹	Rebuilt units acquired and rebuilt units rewritten into property accounts ¹	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
FREIGHT TRAIN CARS							
37	Plain Box Cars - 40' (B100-129)	253					1
38	Plain Box Cars - 50' (B200-229; B300-329)	1 527					1
39	Equipped Box Cars (All Code A)	5 820					3
40	Plain Gondola Cars (G092-392; G401-492)	8 820					202
41	Equipped Gondola Cars (All Codes C and E)	1 385					70
42	Covered Hopper Cars (L151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)	4 515					1
43	Open Top Hopper Cars-General Service (All Code H)	24 658					306
44	Open Top Hopper Cars-Special Service (All Codes J and K)	395					3
45	Refrigerator Cars - Non-mechanical (R100, 101, 102, 103, 105, 106, 107, 108, 109, 113, 114, 115, 116, R200, 201, 202, 203, 205, 206, 207, 208, 209, 213, 214, 215, 216)	620					
46	Refrigerator Cars - Mechanical (R104, 110, 111, 112, 117, 118, R204, 210, 211, 212, 217, 218)						
47	Flat Cars - TOFC/COFC (F071-078; F871-978; F771-778)	1					
48	Flat Cars - Multi-level (All Code V)						
49	Flat Cars - General Service (F101-109; F201-209)	205					3
50	Flat Cars - Other (F111-189; 211-289; 301-389; 401-540)	129					1
51	Tank Cars - Under 2,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)						
52	Tank Cars - 22,000 Gallons & Over (T-6, T-7, T-8, T-9)						
53	All Other Freight Cars (F191-199; 291; 391; L006-048; L070, L080, L090 - All "L" with second numeric 6; L161-L764; T-770; All Class S)	205					
54	Total (lines 41 to 57)	48 533					591
55	Caboose (All N)	XXXX	567				
56	Total (lines 54, 55)	48 533	567				591

710. INVENTORY OF EQUIPMENT—Continued

4. Column (m) should show aggregate capacity for all units reported in columns (k) and (l), 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. 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

Changes during year (Concluded)	Units At Close of Year						Line No.
	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Time-mileage cars	All other			
Units retired from service of respondent whether owned or leased in- cluding re- classification	(i)	(j)	(k)	(l)	(m)	(n)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
66	176	12	188		11 183		37
529	801	198	999		73 643		38
483	2 191	3 149	5 340		356 689		39
1 975	4 124	2 923	7 047		630 179	42	40
165	416	374	1 290		106 516		41
103	2 603	1 810	4 413		429 106		42
1 020	15 755	8 189	23 944		2 023 608		43
251	146	1	147		12 383		44
							45
9		611	611		42 516		46
							47
	1		1		70		48
							49
86	53	69	122		8 676		50
13	58	59	117		9 260		51
							52
							57
10	113	82	195		13 870		
4 710	26 437	17 977	44 414		3 717 699	42	54
13	437	117	xxxx	554	xxxxxxxxxxx		55
4 723	26 874	18 094	44 414	554	3 717 699	42	56

710. 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 re-written into property accounts	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	FLOATING EQUIPMENT						
57	Self-propelled vessels [Tugboats, car ferries, etc.]	X X X X					
58	Non-self-propelled vessels [Car floats, lighters, etc.]	X X X X	4				
59	Total (lines 57 and 58)	X X X X	4				
	HIGHWAY REVENUE EQUIPMENT						
60	Bogie-chassis						
61	Dry van	3 510					408
62	Flat bed	23					
63	Open top						
64	Mechanical refrigerator						
65	Bulk						
66	Insulated						
67	Platform removable sides						
68	Other trailer or container						
69	Tractor						
70	Truck						
71	Total (lines 60 to 71)	3 533					408

NOTES AND REMARKS

710. 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.
Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Pier diem	All other			
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
			X X X X				57
	4		X X X X	4		4	58
	4		X X X X	4		4	59
							60
122	1 095	2 701	3 796		937 135		61
2	21		21		5 250		62
							63
							64
							65
							66
							67
							68
							69
							70
124	1 116	2 701	3 817		942 385		71

NOTES AND REMARKS

710-S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

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

2. In column (a) list each class or type of locomotive unit, car, or TOFC/COFC equipment on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars or other equipment adopted by the Association of American Railroads; and should include physical characteristics requested by Schedule 710: locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit; such as Multiple purpose diesel locomotive A units (B-B), 2500 HP; and cars should be identified as to special construction or service characteristics such as Aluminum covered hopper cars, LO; Steel boxcars-special service, XAP, etc., for TOFC/COFC show type of equipment as enumerated in Schedule 710.

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

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

5. Data for this schedule should be confined to the units reported in Schedule 710, columns (c) and (e) for locomotive units, passenger train cars and company service cars; columns (d) and (f) for freight train cars, floating equipment and highway revenue equipment. Disclose new units in the upper section of this schedule and in the lower section disclose rebuilt units acquired or rewritten into the Respondent's accounts. The term "new" as used herein shall refer to and mean a unit or units placed in service for the first time on any railroad.

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

7. Dollars in thousands.

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL	None	XXXX	None	XXXX

REBUILT UNITS

26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	TOTAL	None	XXXX	None	XXXX
39	GRAND TOTAL	None	XXXX	None	XXXX

NOTES AND REMARKS

715. 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 line 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		21	
17	Number installed during the year		3	
18	Number retired during the year		6	
19	Number available at close of year		18	

*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

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715. 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.
			3 562			1
			108			2
			251			3
			3 419			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
		7		1 200		16
				224		17
				216		18
		7		1 208		19

B. OPERATED BY OTHERS—Concluded
(Revenue service)

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

716. 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 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 in-

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

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

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

GENERAL INSTRUCTIONS FOR PREPARING SCHEDULES 720, 721, 723, 726, 727, and 728

1. For purposes of these schedules, the track categories are defined as follows:

*Track category

- A - Freight density of 20 million or more gross ton-miles per mile per year (including track over which passenger service is provided—see Category F).
- B - Freight density of less than 20 million gross ton-miles per mile per year but at least 5 million (does not include track over which passenger service is provided—see Category F).
- C - Freight density of less than 5 million gross ton-miles per mile per year but at least 1 million (does not include track over which passenger service is provided—see Category F).
- D - Freight density of less than 1 million gross ton-miles per year (does not include track over which passenger service is provided—see Category F).
- E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in appropriate Category A, B, C, D, F, and Potential Abandonments, as appropriate).

F - Track over which any passenger service is provided (other than potential abandonments); however, if annual freight traffic density is greater than 20 million gross ton-miles per mile per year, the track shall be included in Track Category A.

Potential Abandonments - Route segments identified by railroads as potentially subject to abandonment as required by Section 10904 of the Interstate Commerce Act.

2. These schedules shall only include those lines maintained by the reporting carrier. It shall not include track maintained by others over which the reporting carrier has trackage rights.

3. If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.

4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

Note: For line segments containing more than single tracks, the total density over the route shall be used to determine track category.

Note: To determine average density, total track miles (route miles times number of tracks) rather than route miles shall be used.

720. TRACK AND TRAFFIC CONDITIONS

1. Disclose the requested information pertaining to track and traffic conditions.

2. Average speed reduction per slow order mile in column (e) shall be based on reduction from the maximum authorized timetable train speeds.

3. Miles under slow order in column (f) shall not include those due to ongoing maintenance, or other temporary track conditions such as floods or derailments.

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per mile**	Average running speed limit	Average speed reduction per slow order track mile	Track miles under slow orders at end of period
	(a)	(b)	(c)	(d)	(e)	(f)
1	A	1 770	19.0	45	19	1.2
2	B	1 730	8.1	37	14	31.4
3	C	1 427	2.4	30	15	29.2
4	D	1 365	0.4	22	19	1.2
5	E	2 482	XXXXXXXX	XXXXX	XXXXX	-
6	F	45	XXXXXXXX	XXXXX	XXXXX	-
7	Potential abandonments	201	1.3	27	10	0.6
8	Total	9 020	6.2	32	-	63.6

721. TIES LAID IN REPLACEMENT

- (1) Disclose the requested information concerning ties laid in replacement.
- (2) In column (g), report the total board feet of switch and bridge ties laid in replacement.
- (3) The term "spot maintenance" in column (k) means repairs to track components during routing inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "% of Spot Maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.

(9) The average cost per tie should include 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 treating ties, also the cost of handling at treating plants and the cost of treatment. The cost of

unloading, hauling over carriers 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.

Line No.	Track Category (a)	Number of cross-ties laid in replacement							Total (i)	Switch and Bridge Ties (Board feet) (j)	Cross-ties Switch and Bridge Ties % of Spot Maintenance (k)
		New Ties				Second-hand ties					
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)			
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)				
1	A	313 710							313 710	163.1	1.5
2	B	267 647				4 129			271 776	342.2	2.5
3	C	132 158				2 273			134 431	136.7	2.4
4	D	109 395				2 180			111 575	242.8	4.4
5	E	139 421							139 421	1 343.8	2.9
6	F	568							568	7.9	52.0
7	Potential Abandonments	2 047							2 047	8.3	15.4
8	Total	964 946				8 582			973 528	2 244.8	2.6

9. Average cost per cross-tie \$14.50 and switch-tie (MBM) \$414.00

722. TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of ties laid during the year in new construction during the year.

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. In these columns, "total cost" is to be reported 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	30 925	\$ 13.98	\$ 432	210 629	\$ 395.40	\$ 83	New Ties
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	30 925	13.98	432	210 629	395.40	83	
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>None</u>							

723. RAILS LAID IN REPLACEMENT

96

- (1) Furnish the requested information concerning rails laid in replacement.
- (2) The term "spot maintenance" in column (h) means repairs to track components during routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "% of Spot Maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.

(10) The average costs of new and relay rail 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 carriers own lines, and placing the rails in tracks, and of train service in connection with the distribution of rails, should not be included in this schedule.

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)	
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)			
1	A	146.92		63.72	20.84	210.64	20.84	13
2	B	48.28		56.14	14.14	104.42	14.14	15
3	C			46.66	14.14	46.66	14.14	23
4	D			32.54	6.70	32.54	6.70	17
5	E			21.84	25.26	21.84	25.26	35
6	F				1.48		1.48	100
7	Potential Abandonments				0.74		0.74	100
8	Other							
9	TOTAL	195.20		220.90	83.30	416.10	83.30	18

10 Average cost of new and relay rail laid in replacement (gross tons) \$ 519.20 New
55.00 Relay

Road Initials: B&O

Year 19 83

724. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of all rails applied during the year in connection with the construction of new track.

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. In these columns, "total cost" is to be reported in thousands.

Line No.	Class of rail	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	Average cost per ton (2,000 lb.)	Weight of Rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb.)
		Pounds per yard of rail	Number of tons (2,000 lb.)			Pounds per yard of rail	Number of tons (2,000 lb.)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	2	122	4	2	472.00				
2	4	140	393	20	50.00	140	38	2	50.00
3	4	132	128	6	50.00	132	45	2	50.00
4	4	131	1 422	67	50.00	131	244	12	50.00
5	4	130	49	2	50.00				
6	4	122	299	15	50.00				
7	4	115	23	1	50.00				
8	4	100	36	2	50.00				
9	4	80	29	1	50.00				
10									
11									
12									
13									
14									
15									
16	Total	XXX	2 383	116	50.71	XXX	327	16	50.00
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid _____ None								
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid _____ None								
19	Track-miles of welded rail installed this year _____ : total to date _____								

725. 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. 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)
	<i>Pounds</i>			
1	140	853		
2	132	232		
3	131	1 077		
4	130	263		
5	122	1 452		
6	115	355		
7	112	448		
8	110	12		
9	100	983		
10	90	217		
11	85	324		
12	80	36		
13				
14				
15				
16				

726. SUMMARY OF TRACK MAINTENANCE

1. Disclose the requested information concerning the summary of track maintenance.

2. In column (d), (f), and (i) give the percentage of replacements to total units of property at year end.

Line No.	Track category (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (c)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Cross-ties (b)	Switch and Bridge Ties (Board Feet) (c)	Cross-tie (d)	Switch and Bridge Ties (Board Feet) (e)					
1	A	313 710	163.1	5.0	N/A	231.48	6.5	504 814	964	54.4
2	B	271 776	342.2	4.5	N/A	118.56	3.4	339 131	600	34.7
3	C	134 431	136.7	2.7	N/A	60.80	2.1	139 795	248	17.4
4	D	111 575	242.8	2.3	N/A	39.24	1.4	142 383	252	18.5
5	E	139 421	343.8	1.6	N/A	47.10	9.5	103 552	183	7.4
6	F	568	7.9	.4	N/A	1.48	1.6	51 776	22	48.8
7	Potential abandonments	2 047	8.3	.3	N/A	.74	.2	12 945	23	11.4
8	Total	973 528	2 244.8	3.1	N/A	499.40	2.8	1 294 396	2 292	25.4

727. TEN-YEAR SUMMARY OF TRACK MAINTENANCE

1. Report in appropriate columns total numbers of replacements for all categories of track lines and the percentage of replacements to the units of property.

2. Explain in "Remarks" changes in track mileage due to acquisition, mergers, major abandonments and other disposals.

Line No.	Year (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (c)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Cross-ties (b)	Switch and Bridge Ties (Board Feet) (c)	Cross-tie (d)	Switch and Bridge Ties (Board Feet) (e)					
1	Current year	973 528	2 244.8	3.1	N/A	499.4	2.8	1 294 396	2 292.0	25.4
2	First preceding	1 239 761	1 740.2	4.4	N/A	641.0	3.4	1 370 509	2 664.8	28.4
3	Second preceding	1 155 601	1 829.0	4.1	N/A	537.0	2.8	1 365 964	2 674.0	28.0
4	Third preceding	1 055 396	1 460.0	3.8	N/A	572.0	4.3	908 511	2 461.3	26.4
5	Fourth preceding	894 197	N/A	3.1	N/A	681.3	3.6	1 019 115	1 902.4	20.1
6	Fifth preceding	811 920	N/A	2.8	N/A	525.4	2.8	785 295	1 639.9	17.1
7	Sixth preceding	727 485	N/A	2.5	N/A	652.0	3.4	774 394	1 783.1	18.6
8	Seventh preceding	757 398	N/A	2.6	N/A	558.6	2.9	798 132	1 867.4	19.5
9	Eighth preceding	568 231	N/A	2.0	N/A	558.8	2.9	590 482	1 598.1	16.4
10	Ninth preceding	420 148	N/A	1.4	N/A	576.6	3.0	539 400	1 420.6	14.7

REMARKS

728. DEFERRED MAINTENANCE-TRACKS

- (1) Disclose the requested information concerning the monetary and quantity of deferred maintenance of tracks.
- (2) Explain in remarks section below the methods and/or calculations used in determining the amounts and quantities reported.

Line No.	Type of Track	Monetary Amount of Deferred Maintenance	
		End of the Year	Beginning of the Year
	(a)	(b)	(c)
1	A	\$	\$
2	B	None	None
3	C		
4	D		
5	E		
6	F		
7	Potential Abandonments		
8	Total Tracks		
	Selected Track Maintenance	Quantities of Deferred Maintenance	
		End of the Year	Beginning of the Year
9	Crossties	None	None
10	Rail		
11	Ballast		

Remarks

750. 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 _____	71 914 298			
2	Passenger _____				
3	Yard switching _____	13 191 330			
4	Total _____	85 105 628			
5	Cost of Fuel* _____	\$ 79 992	\$	\$	\$
6	Work Train _____	390 804			

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
7	Freight _____			
8	Passenger _____	483 825		
9	Yard switching _____			
10	Total _____			
11	Cost of Fuel* _____	\$ 458	\$	\$
12	Work Train _____			

*Show cost of fuel charged to train and yard service (Functions 67-Loco. Fuels and 68-Electric Power Purchased/Produced for Motive Power). 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)

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Unit Train, Way Train, and Through data under Items 2, 3, 4, 6, and 12 shall be obtained from conductor's wheel reports (freight) or similar records. Unit Trains, for the purpose of this report, are defined as a solid train with a fixed, coupled consist operated continuously, in shuttle service under load from origin and delivered intact at destination, and returning empty for reloading at the same origin. Way Trains are defined as trains operated primarily to gather and distribute cars in road service and move them between way stations or way points. Through Trains are those trains operated between two or more major concentration or distribution points. Do not include unit train statistics in way and through train statistics. A Work train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment or company employees. Statistics for work trains should be reported under Item 11 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 11, but are to be reported in Items 4-17, 6-04, 7-02, and 8-04 and 8-05 as instructed in notes I, K, and L.

(A) Miles of road operated at close of year, excluding industrial tracks, yard tracks, and sidings.

(B) A train-mile is the movement of a train a distance of one-mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as one mile. Train miles-running shall be based on the actual distance run between terminals and/or stations and shall be computed from the official time tables or distance tables. Train-miles shall not be increased to cover the running of locomotives from shops to terminals, doubling hills, switching, or other work at way stations, or for the service of helper or pusher locomotives or of extra locomotives on double-head or triple-head trains. When the carrier's trains are detoured over foreign roads, the miles shall be computed on the basis of the miles actually run and in accordance with the service performed. Train-miles shall be kept separately for trains hauled by locomotives and trains moved by motorcars.

(C) A motorcar is a self-propelled unit of equipment designed to carry freight or passenger traffic, and is not considered a locomotive.

(D) A locomotive is self-propelled unit of equipment designed solely for moving other equipment. A locomotive unit-mile is a movement of a locomotive unit one mile under its own power. Include miles made by all locomotive units. Exclude miles made by motorcars. Miles of locomotives in helper service shall be computed on the basis of actual distance run in such service.

(E) All locomotive unit-miles in road service shall be based on the actual distance run between terminals and/or stations. Follow instructions (B) regarding fractions and official time-tables for computing locomotive-miles.

(F) Train switching locomotive-miles shall be computed at the rate of six miles per hour for the time actually engaged in such service. Include miles allowed train locomotives for performing switching service at terminals and Way stations.

(G) Yard switching locomotive-miles shall be computed at the rate of six miles per hour for the time actually engaged in yard switching service. Include miles allowed yard locomotives for switching service in yards where regular switching service is maintained and in terminal switching and transfer service.

(H) Use car designations shown in Schedule 710. Report under Railroad owned and leased miles. Items 4-1 and 4-11 both foreign cars and respondents' own cars while on the line of the respondent railroad. Report in Items 4-13 and 4-15 miles for private-line cars (whether under railroad control or not) and shipper owned cars under the private-line category. A car-mile is a movement of a unit of car equipment a distance of one mile. Report miles made by flatcars carrying loaded highway trailers or empty highway trailers moving under revenue billings as loaded freight car-miles and miles made by flatcars carrying other empty highway trailers as empty freight car-miles. Exclude miles made by motorcars and report miles made by business cars of other than reporting carrier as sleeping car-miles in Item 5-03. Report mail, express baggage cars and combination cars other than 5-02 combination cars, in Item 5-05.

(I) Exclude from Item 4-01 4-11, 4-13, and 4-15 Car-Miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 4-17, 4-18, and 4-19. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. That is, if the payment for the loaded miles includes the empty miles, the loaded and empty miles should not be considered no-payment car miles.

(J) Report miles actually run by passenger-train cars in transportation service. Passenger-train car-miles include miles run by coaches and cars in which passengers are carried at regular tariff fares without extra charge for space occupied; miles run by combination passenger and baggage, passenger and mail, passenger and express; miles run by sleeping, parlor and other cars for which an extra fare is charged; miles run by dining, cafe, and other cars devoted exclusively to the serving of meals and other refreshments and by club, lounge, and observation cars; miles run by railway business cars operated for the transportation of the carriers officers and employees; miles run by other passenger-train cars where services are combined such as baggage, express and mail.

(K) Compute from conductors' or dispatchers' train reports or other appropriate source, weight in tons (2,000 pounds). Item 6-01 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 6-02 and 6-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and 4 tons as the average weight of contents of each headend car.

(L) Compute from conductors' train reports or other appropriate source. Ton-miles represent the number of tons of revenue and non-revenue freight moved one mile in transportation train. Include net ton-miles in motorcar trains. Exclude i.c.i. shipment of freight handled in mixed baggage express cars. Total Ton-Miles Revenue Freight, should correspond to the Ton-Miles reported on Form CBS.

(M) Road service represents elapsed time of transportation trains (both ordinary and light) between the time of leaving the initial terminals and the time at the final terminals including train switching at way stations and delays on road as shown by conductors' or dispatchers' train reports. Include time of motorcar service performed by train locomotives at terminals and way stations. Report in Item 8-02 train switching hours included in Item 8-01. Train switching is the time spent by the train while performing switching service at terminals and way stations where no regular yard service is maintained. A train hour is independent of the number of locomotives in the train.

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(N) Yard switching hours expended in switching service performed by yard crews in yards where regular switching service is maintained, including terminal switching and transfer service in connection with the transportation of revenue and incidentally of company freight. Hours in yard switching are independent of the number of locomotives used.

(O) Work-train miles include the miles run by trains engaged in company service such as official inspection; inspection trains for railway Commissioners for which no revenue is received; trains running special with fire apparatus to save carrier's property from destruction; trains run for transporting the carrier's employees to and from work when no transportation charge is made; wrecking trains, trains run solely for the purpose of transporting company material; trains run for distributing material and supplies for use in connection with operations and all other trains used in work-train services. Exclude miles run by locomotives while engaged incidentally in switching company materials in company shops or material yards in connection with regular yard switching service or in switching equipment for repairs between yards and shops.

(P) The number of loaded freight cars shall be obtained from the conductors' wheel report and shall be the sum of all loaded cars handled by each train. For example, if a car moves loaded in: (1) a way train from the origination point; (2) in two through trains; and (3) in a way train to the destination point, the total count of loaded cars would be four—two counts for the movements in the way trains and two counts for the movement in through trains. Therefore, each car originated or received from a connecting carrier receives an initial count plus one count for each subsequent physical transfer between trains on respondents lines. No additional count is given because of crew change or changes in track identification number unless there is a physical transfer of the car between trains. Each car moving under revenue billing shall be considered as loaded cars.

(Q) Report vehicles (TOFC trailers/containers, automobiles and trucks) loaded and unloaded to and from TOFC and multiple level freight cars when the work is performed at the railroad's expense.

(R) Report total number of loaded revenue trailers/containers picked up plus trailers/containers delivered, when the work is performed at the railroad's expense.

(S) Report under Marine Terminals, Item 16, the tons loaded onto and unloaded from marine vessels at the expense of the reporting railroad.

(T) Report the total number of foreign per diem cars on line at end of year Foreign Per Diem Cars refers to freight cars other than cabooses owned by other railroads, whose interline rental is settled on a per diem basis under the code of per diem rules.

Carriers will be governed by local conditions in determining whether a car at an interchange point should be considered as "on line". Unserviceable cars include cars out of service in connection with repair work. It includes cars on repair tracks repaired and awaiting switching, cars on repair tracks undergoing or awaiting repairs switching, cars awaiting movement to repair tracks held in train yard (excluding cars which are to be repaired in train yard without loss of time), cars moving empty in trains en route to shop, and cars stored awaiting disposition.

Surplus cars are cars which are in serviceable condition available for loading at the initial count on the last day of the year, but which have not been placed for loading within 48 hours. A record shall be made of all such cars on hand at 12:01 a.m. of the day following the last day of each year and a count of the same cars made 48 hours later to ascertain those still not placed for loading. The count of surplus cars shall include cars assembled in advance to meet loading requirements of more than one day, cars which have not been moved because of infrequent train service as on branch lines, cars set aside or stored for special or future loading such as perishables, grain, autos, rough freight, et cetera, cars stored because of seasonal decline in traffic, such as coal cars, ore cars, et cetera. The count of surplus cars shall not include cars out of service in connection with repairs, cars actually moving en route to owners, cars moving on car service order, cars in transit to loading points on holding road or to another road. The phrase "placed for loading" refers to (1) physical switching of a car into position for loading (2) physical switching of a car into possession of a shipper who will subsequently move it to loading position; and (3) physical switching onto tracks at a freight house, pier, et cetera, for the purpose of being loaded.

Schedule 755 Railroad Operating Statistics

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
1. Miles of Road Operated (A)	1	5 023	129
2. Train Miles-Running (B)			
2-01 Unit Trains	2	58 562	
2-02 Way Trains	3	1 594 652	257 156
2-03 Through Trains	4	8 142 216	
2-04 Total Train Miles (lines 2-4)	5	9 795 430	257 156
2-05 Motorcars (C)	6		113 349
2-06 Total, All Trains (lines 5,6)	7	9 795 430	370 505
3. Locomotive Unit Miles: (D)			
Road Service: (E)			
3-01 Unit Trains	8	183 174	
3-02 Way Trains	9	3 177 747	426 102
3-03 Through Trains	10	20 821 142	
3-04 Total (lines 8-10)	11	24 182 063	426 102
3-11 Train Switching: (F)	12	1 084 284	9
3-21 Yard Switching: (G)	13	4 513 702	
3-31 Total All Services (lines 11, 12, 13)	14	29 780 049	426 111
4. Freight Car-Miles: (Thousands) (H)			
4-01 RR Owned & Leased Cars-Loaded			
4-010 Box-Plain 40-Foot	15	1 723	
4-11 Box-Plain 50-Foot & Longer	16	16 541	
4-012 Box-Equipped	17	45 535	
4-013 Gondola-Plain	18	15 428	
4-014 Gondola-Equipped	19	5 965	
4-015 Hopper-Covered	20	22 327	
4-016 Hopper-Open Top-General Service	21	117 428	
4-017 Hopper-Open Top-Special Service	22	179	
4-018 Refrigerator-Mechanical	23	2 429	
4-019 Refrigerator-Non-Mechanical	24	4 369	
4-020 Flat-TOFC/COFC	25	208	
4-021 Flat Multi-Level	26	3 175	
4-022 Flat-General Service	27	621	
4-023 Flat-All Other	28	1 384	
4-024 All Other Car Types-Total	29	1 469	
4-025 Total (lines 15-29)	30	238 781	
4-11 RR Owned & Leased Cars-Empty			

Schedule 755 Railroad Operating Statistics

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
1. Miles of Road Operated (A)	1	5 023	129
2. Train Miles-Running (B)			
2-01 Unit Trains	2	58 562	
2-02 Way Trains	3	2 223 246	257 156
2-03 Through Trains	4	7 513 622	
2-04 Total Train Miles (lines 2-4)	5	9 795 430	257 156
2-05 Motorcars (C)	6		113 349
2-06 Total, All Trains (lines 5,6)	7	9 795 430	370 505
3. Locomotive Unit Miles: (D)			
Road Service: (E)			
3-01 Unit Trains	8	183 174	
3-02 Way Trains	9	4 575 917	426 102
3-03 Through Trains	10	19 422 972	
3-04 Total (lines 8-10)	11	24 182 063	426 102
3-11 Train Switching: (F)	12	1 084 284	9
3-21 Yard Switching: (G)	13	4 513 702	
3-31 Total All Services (lines 11,12, 13)	14	29 780 049	426 111
4. Freight Car-Miles: (Thousands) (H)			
4-01 RR Owned & Leased Cars-Loaded			
4-010 Box-Plain 40-Foot	15	1 723	
4-011 Box-Plain 50-Foot & Longer	16	16 541	
4-012 Box-Equipped	17	45 535	
4-013 Gondola-Plain	18	15 428	
4-014 Gondola-Equipped	19	5 965	
4-015 Hopper-Covered	20	22 327	
4-016 Hopper-Open Top-General Service	21	117 428	
4-017 Hopper-Open Top-Special Service	22	179	
4-018 Refrigerator-Mechanical	23	2 429	
4-019 Refrigerator-Non-Mechanical	24	4 369	
4-020 Flat-TOFC/COFC	25	208	
4-021 Flat Multi-Level	26	3 175	
4-022 Flat-General Service	27	621	
4-023 Flat-All Other	28	1 384	
4-024 All Other Car Types-Total	29	1 469	
4-025 Total (lines 15-29)	30	238 781	
4-11 RR Owned & Leased Cars-Empty			

Schedule 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
4-110 Box-Plain 40-Foot	31	1 452	
4-111 Box-Plain 50-Foot & Longer	32	15 786	
4-112 Box-Equipped	33	45 108	
4-113 Gondola-Plain	34	9 699	
4-114 Gondola-Equipped	35	6 563	
4-115 Hopper-Covered	36	23 787	
4-116 Hopper-Open Top-General Service	37	87 470	
4-117 Hopper-Open Top-Special Service	38	214	
4-118 Refrigerator-Mechanical	39	2 201	
4-119 Refrigerator-Non-Mechanical	40	4 764	
4-120 Flat-TOFC/COFC	41	111	
4-121 Flat-Multi-Level	42	2 710	
4-123 Flat-General Service	43	718	
4-123 Flat-All Other	44	1 402	
4-124 All Other Car Types	45	2 046	
4-125 Total (lines 31-45)	46	204 031	
4-13 Private Line Cars-Loaded (H)			
4-130 Box-Plain 40-Foot	47	2	
4-131 Box-Plain 50-Foot & Longer	48	2 547	
4-132 Box-Equipped	49	10	
4-133 Gondola-Plain	50	1 079	
4-134 Gondola-Equipped	51	38	
4-135 Hopper-Covered	52	16 261	
4-136 Hopper-Open Top-General Service	53	2 532	
4-137 Hopper-Open Top-Special Service	54	512	
4-138 Refrigerator-Mechanical	55	30	
4-139 Refrigerator-Non-Mechanical	56	502	
4-140 Flat-TOFC/COFC	57	55 998	
4-141 Flat-Multi-Level	58	13 298	
4-142 Flat-General Service	59	163	
4-143 Flat-All Other	60	1 378	
4-144 Tank Under 22,000 Gallons	61	15 003	
4-145 Tank-22,000 Gallons and Over	62	7 139	
4-146 All Other Car Types	63	415	
4-147 Total (lines 47-63)	64	116 907	
4-15 Private Line Cars-Empty (H)			
4-150 Box-Plain 40-Foot	65	2	

Schedule 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
4-110 Box-Plain 40-Foot	31	1 452	
4-111 Box-Plain 50-Foot & Longer	32	15 786	
4-112 Box-Equipped	33	45 108	
4-113 Gondola-Plain	34	9 699	
4-114 Gondola-Equipped	35	6 563	
4-115 Hopper-Covered	36	23 787	
4-116 Hopper-Open Top-General Service	37	87 470	
4-117 Hopper-Open Top-Special Service	38	214	
4-118 Refrigerator-Mechanical	39	2 201	
4-119 Refrigerator-Non-Mechanical	40	4 764	
4-120 Flat-TOFC/COFC	41	111	
4-121 Flat-Multi-Level	42	2 710	
4-123 Flat-General Service	43	718	
4-123 Flat-All Other	44	1 402	
4-124 All Other Car Types	45	2 046	
4-125 Total (lines 31-45)	46	204 031	
4-13 Private Line Cars-Loaded (H)			
4-130 Box-Plain 40-Foot	47	2	
4-131 Box-Plain 50-Foot & Longer	48	2 547	
4-132 Box-Equipped	49	10	
4-133 Gondola-Plain	50	1 079	
4-134 Gondola-Equipped	51	38	
4-135 Hopper-Covered	52	16 261	
4-136 Hopper-Open Top-General Service	53	2 532	
4-137 Hopper-Open Top-Special Service	54	512	
4-138 Refrigerator-Mechanical	55	30	
4-139 Refrigerator-Non-Mechanical	56	502	
4-140 Flat-TOFC/COFC	57	55 993	
4-141 Flat-Multi-Level	58	13 298	
4-142 Flat-General Service	59	163	
4-143 Flat-All Other	60	1 378	
4-144 Tank Under 22,000 Gallons	61	15 003	
4-145 Tank-22,000 Gallons and Over	62	7 139	
4-146 All Other Car Types	63	415	
4-147 Total (lines 47-63)	64	116 907	
4-15 Private Line Cars-Empty (H)			
4-150 Box-Plain 40-Foot	65	2	

Schedule 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
4-151 Box-Plain 50-Foot & Longer	66	768	
4-152 Box Equipped	67	14	
4-153 Gondola-Plain	68	1 923	
4-154 Gondola-Equipped	69	16	
4-155 Hopper-Covered	70	17 448	
4-156 Hopper-Open Top-General Service	71	3 313	
4-157 Hopper-Open Top-Special Service	72	533	
4-158 Refrigerator-Mechanical	73	27	
4-159 Refrigerator-Non-Mechanical	74	498	
4-160 Flat-TOFC/COFC	75	5 535	
4-161 Flat-Multi-Level	76	12 052	
4-162 Flat-General Service	77	167	
4-163 Flat-All Other	78	1 440	
4-164 Tank-Under 22,000 Gallons	79	16 588	
4-165 Tank-22,000 Gallons and Over	80	7 767	
4-166 All Other Car Types	81	344	
4-167 Total (lines 65-81)	82	68 435	
4-17 Work Equipment Car-miles	83	1 145	
4-18 No payment Car miles (I)	84	29 343	
4-19 Total Car-Miles by Train Type:			
4-180 Unit Trains	85	3 688	
4-181 Way Trains	86	92 959	
4-182 Through Trains	87	561 995	
4-183 Total (line 85-88)	88	658 642	
4-20 Caboose Miles	89	9 861	
5. Passenger Car-Miles: (Thousands)(i)			
5-01 Coaches	90	1	1 014
5-02 Combination, Passenger Cars	91		
5-03 Sleeping and Parlor Cars	92		
5-04 Dining, Grill and Tavern Cars	93		
5-05 Head-end Cars (Other than 5-02)	94		
5-06 Total (lines 90-94)	95	1	1 014
5-07 Business Cars	96	1	
5-08 Crew Cars (Other than Cabs)	97		
6. Gross Ton-Miles: (Thousands)(K)			
6-01 Road Locomotives	98	2 877 268	51 627
6-02 Freight Trains, Crs., Cnts., and Caboose			

Schedule 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
4-151 Box-Plain 50-Foot & Longer	65	768	
4-152 Box Equipped	67	14	
4-153 Gondola-Plain	68	1 923	
4-154 Gondola-Equipped	69	16	
4-155 Hopper-Covered	70	17 448	
4-156 Hopper-Open Top-General Service	71	3 313	
4-157 Hopper-Open Top-Special Service	72	533	
4-158 Refrigerator-Mechanical	73	27	
4-159 Refrigerator-Non-Mechanical	74	498	
4-160 Flat-TOFC/COFC	75	5 535	
4-161 Flat-Multi-Level	76	12 052	
4-162 Flat-General Service	77	167	
4-163 Flat-All Other	78	1 440	
4-164 Tank-Under 22,000 Gallons	79	16 588	
4-165 Tank-22,000 Gallons and Over	80	7 767	
4-166 All Other Car Types	81	344	
4-167 Total (lines 65-81)	82	68 435	
4-17 Work Equipment Car-miles	83	1 145	
4-18 No payment Car miles (I)	84	29 343	
4-19 Total Car-Miles by Train Type:			
4-180 Unit Trains	85	3 688	
4-181 Way Trains	86	149 841	
4-182 Through Trains	87	505 113	
4-183 Total (line 85-88)	88	658 642	
4-20 Caboose Miles	89	9 861	
5. Passenger Car-Miles: (Thousands)(j)			
5-01 Coaches	90	1	1 014
5-02 Combination, Passenger Cars	91		
5-03 Sleeping and Parlor Cars	92		
5-04 Dining, Grill and Tavern Cars	93		
5-05 Head-end Cars (Other than 5-02)	94		
5-06 Total (lines 90-94)	95	1	1 014
5-07 Business Cars	96	1	
5-08 Crew Cars (Other than C cabooses)	97		
6. Gross Ton-Miles: (Thousands)(K)			
6-01 Road Locomotives	98	2 877 268	51 627
6-02 Freight Trains, Crs., Cnts., and Caboose			

Schedule 755 Railroad Operating Statistic—Concluded

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
6-020 Unit Trains	99	241 243	
6-021 Way Trains	100	9 800 504	
6-022 Through Trains	101	33 037 390	
6-03 Passenger-Trains, Crs., and Cnts.	102	184	65 599
6-04 Non-Revenue	103	479 544	
6-05 Total (lines 98-103)	104	46 436 133	117 226
7. Tons of Freight (Thousands)			
7-01 Revenue	105	81 467	
7-02 Non-Revenue	106	855	
7-03 Total (lines 105, 106)	107	82 322	
8. Ton-Miles of Freight (Thousands) (L)			
8-01 Revenue-Road Service	108	20 095 173	
8-02 Revenue-Lake Transfer Service	109		
8-03 Total (lines 108, 109)	110	20 095 173	
8-04 Non-Revenue-Road Service	111	210 999	
8-05 Non-Revenue-Lake Transfer	112		
8-06 Total (lines 111, 112)	113	210 999	
8-07 Total-Revenue & Non-Revenue (lines 110, 113)	114	20 306 172	
9. Train Hours: (M)			
9-01 Road Service	115	623 338	15 954
9-02 Train Switching	116	98 532	2
10. Total Yard-Switching Hours (N)	117	752 284	
11. Train-Miles Work Trains: (O)			
11-01 Locomotives	118	229 030	
11-02 Motorcars	119		
12. Number of Loaded Freight Cars: (P)			
12-01 Unit Trains	120	45 448	
12-02 Way Trains	121	1 846 339	
12-03 Through Trains	122	6 223 988	
13. TOFC/COFC-Number of Rev. Trailers & Containers Loaded & Unloaded (Q)	123	138 078	
14. Multi-Level Cars-Number of Motor Vehicles Loaded & Unloaded (Q)	124		
15. TOFC/COFC Number of Rev. Trailers Picked Up and Delivered (R)	125		
16. Revenue Tons-Marine Terminal (S)			
16-01 Marine Terminals-Coal	126	14 027 310	
16-02 Marine Terminals-Ore	127	1 245 000	
16-03 Marine Terminals-Other	128	1 416 362	
16-04 Total (lines 126-128)	129	16 688 672	
17. Number of Foreign Per Diem Cars on Line (T)			
17-01 Serviceable	130	31 642	
17-02 Unserviceable	131	75	
17-03 Surplus	132	619	
17-04 Total (Lines 130-132)	133	32 336	

Schedule 755 Railroad Operating Statistic--Concluded

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
6-020 Unit Trains	99	241 243	
6-021 Way Trains	100	6 522 815	
6-022 Through Trains	101	36 315 079	
6-03 Passenger-Trains, Crs., and Cnts.	102	184	65 599
6-04 Non-Revenue	103	479 544	
6-05 Total (lines 98-103)	104	46 436 133	117 226
7. Tons of Freight (Thousands)			
7-01 Revenue	105	81 467	
7-02 Non-Revenue	106	855	
7-03 Total (lines 105, 106)	107	82 322	
8. Ton-Miles of Freight (Thousands)(L)			
8-01 Revenue-Road Service	108	20 095 173	
8-02 Revenue-Lake Transfer Service	109		
8-03 Total (lines 108, 109)	110	20 095 173	
8-04 Non-Revenue-Road Service	111	210 999	
8-05 Non-Revenue-Lake Transfer	112		
8-06 Total (lines 111, 112)	113	210 999	
8-07 Total Revenue & Non-Revenue (lines 110, 113)	114	20 306 172	
9. Train Hours: (M)			
9-01 Road Service	115	623 338	15 954
9-02 Train Switching	116	98 532	2
10. Total Yard-Switching Hours (N)	117	752 284	
11. Train-Miles Work Trains: (O)			
11-01 Locomotives	118	229 030	
11-02 Motorcars	119		
12. Number of Loaded Freight Cars: (P)			
12-01 Unit Trains	120	45 448	
12-02 Way Trains	121	1 454 389	
12-03 Through Trains	122	6 615 938	
13. TOFC/COFC-Number of Rev. Trailers & Containers Loaded & Unloaded (Q)	123	138 078	
14. Multi-Level Cars-Number of Motor Vehicles Loaded & Unloaded (Q)	124		
15. TOFC/COFC Number of Rev. Trailers Picked Up and Delivered (R)	125		
16. Revenue Tons-Marine Terminal (S)			
16-01 Marine Terminals-Coal	126	14 027 310	
16-02 Marine Terminals-Ore	127	1 245 000	
16-03 Marine Terminals-Other	128	1 416 362	
16-04 Total (lines 126-128)	129	16 688 672	
17. Number of Foreign Per Diem Cars on Line (T)			
17-01 Serviceable	130	31 642	
17-02 Unserviceable	131	75	
17-03 Surplus	132	619	
17-04 Total (Lines 130-132)	133	32 336	

800. 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 rail transportation of persons or items 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) Freight or transportation companies or lines.
- (b) Other railway companies.
- (c) Steamboat or steamship companies.
- (d) Telegraph companies.
- (e) Telephone companies.
- (f) Equipment purchased under conditional sales contracts.
- (g) Routing traffic of affiliated companies.
- (h) Other contracts.

2. Under item 1(b), 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(f), 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(g), 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(h), 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 \$50,000 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 49 U.S.C. 10764 of the revised, Interstate Commerce Act, which reads as follows:

(a)(1) A common carrier providing transportation subject to the jurisdiction of the Interstate Commerce Commission under subchapter I of chapter 105 of this title shall file with the Commission a copy of each arrangement related to transportation affected by this subtitle that the carrier has with another common carrier. The Commission may require other carriers and brokers subject to its jurisdiction under chapter 105 to file a copy of each arrangement related to transportation or service affected by this subtitle that they have with other persons.

(2) When the Commission finds that filing a class of arrangements by a carrier subject to its jurisdiction under subchapter I of that chapter is not necessary in the public interest, the Commission may except the class from paragraph (1) of this subsection.

(b) The Commission may disclose the existence or contents of an arrangement between a contract carrier and a shipper filed under subsection (a) of this section only if the disclosure is—

(1) limited to those parts of the arrangement that are necessary to indicate the extent of its failure to conform to a tariff then in effect under section 10762 of this title; or

(2) consistent with the public interest and made as a part of the record in a formal proceeding.

- (b) Agreement dated September 30, 1982, with the Louisville and Nashville Railroad Company and Southern Railway Company, covering interchange between Southern's Youngstown Yard and L&N's Osborn Yard, Louisville, Kentucky.

850. COMPETITIVE BIDDING—CLAYTON ANTITRUST ACT

Section 10 of the Clayton Antitrust Act (15 U.S.C. 20) states that "no common carrier engaged in commerce shall have any dealings in securities, supplies or other articles of commerce, or shall make or have any contracts for construction or maintenance of any kind, to the amount of more than \$50,000, in the aggregate, in any one year, with another corporation, firm, partnership or association when the said common carrier shall have upon its board of directors or as its president, manager or as its purchasing or selling officer, or agent in the particular transaction, any person who is at the same time a director, manager, or purchasing or selling officer of, or who has any substantial interest in, such other corporation, firm, partnership or association, unless and

except such purchases shall be made from, or such dealings shall be made with, the bidder whose bid is the most favorable to such common carrier, to be ascertained by competitive bidding under regulations to be prescribed by rule or otherwise by the Interstate Commerce Commission." The specification for competitive bids is found in the Code of Federal Regulations, Part 1010-Competitive Bids through Part 1010.7 - Carriers Subject to the Interstate Commerce Act.

In column (g), identify the company awarded the bid by including company name and address, name and title of respondent officers, directors, selling officer, purchasing officer and/or general manager that has an affiliation with the seller.

	Nature of bid (a)	Date Published (b)	Contract number (c)	No. of bidders (d)	Method of awarding bid (e)	Date filed with the Commission (f)	Company awarded bid (g)
1	NOTHING TO REPORT						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

VERIFICATION

The foregoing report shall be verified by the oath of the officer having control of the accounting of the respondent. This report shall also be verified by the oath of the president or other chief officer of the respondent, unless the respondent states that such officer has no control over the respondent's accounting and reporting.

OATH

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

State of Maryland

City of Baltimore

B. G. Lawler

(Insert here name of the affiant)

makes oath and says that he is

Assistant Vice-President
and Comptroller

(Insert here the official title of the affiant)

Of The Baltimore and Ohio Railroad Company

(Insert here the exact legal title or name of the respondent)

that it is his duty to have supervision over the books of accounts of the respondent and to control the manner in which such books are kept; that he knows that such books have been kept in good faith during the period covered by this report; that he knows that the entries contained in this report relating to accounting matters have been prepared in accordance with the provisions of the Uniform System of Accounts for Railroads and other accounting and reporting directives of this Commission; that he believes that all other statements of fact contained in this report are true, and that this report is a correct and complete statement, accurately taken from the books and records, of the business and affairs of the above-named respondent during the period of time from and including

January 1, 19 82, to and including December 31, 19 82

B. G. Lawler
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and city above named, this 31 day of March, 19 83

My commission expires July 1, 1986

Use an
L.S.
impression seal

Crosby M. George
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

State of _____

County of _____

Assistant Vice-President and Comptroller,
B. G. Lawler, has control of the accounting of
the respondent; therefore, Supplemental Oath is
not necessary.

makes oath and says that he is

(Insert here name of the affiant)

(Insert here the official title of the affiant)

Of _____
(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

_____, 19 _____, to and including _____, 19 _____.

(Signature of affiant)

Subscribed and sworn to before me, a _____ in and for the State and county above named, this _____ day of _____, 19 _____

My commission expires _____

Use an
L.S.
impression seal

(Signature of officer authorized to administer oaths)

CORRESPONDENCE

[illegible]

CORRECTIONS

[illegible]

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