

RC-110700

BALTIMORE & OHIO

1983

1 OF 3

RC 110700

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annual report

OF

THE BALTIMORE AND OHIO RAILROAD COMPANY

APPROVED BY OMB
3120-0029
EXPIRES 3-31-84

ORIGINAL

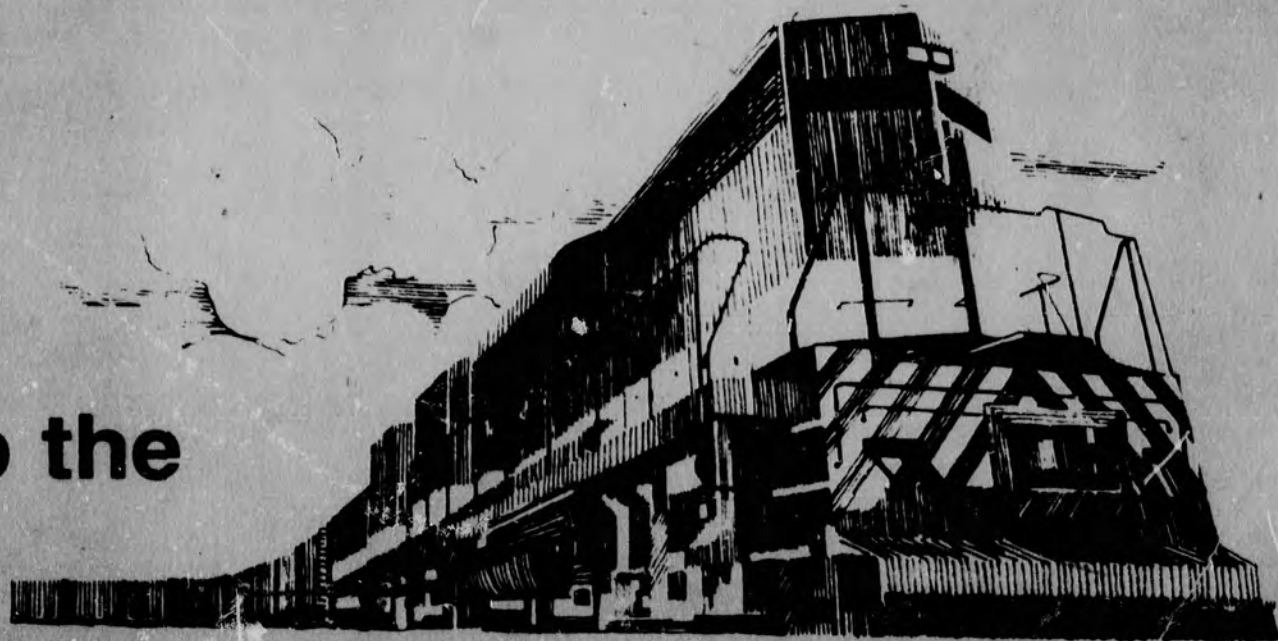
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to the

Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1983

ANNUAL REPORT

OF

THE BALTIMORE AND OHIO RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1983

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) Vice President and Comptroller

(Telephone number) 301 237-3646

(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 No. 36988

Title: Alternative Methods of Accounting for Railroad Track
Structures

Decision Date 1/26/83

Listing of schedules that have been changed from the preceding year and description of the changes.

Schedule 205	Restatement of the Results of Operations Under Depreciation Accounting
Schedule 205A	Restatement of Retained Earnings Under Depreciation Accounting
Schedule 205B	Restatement of Road and Equipment and Accumulated Depreciation and Amortization Accounts
Schedule 205C	Summary of Track Operating Expense
Schedule 416	Supporting Schedule, Track
Schedule 416A	Supporting Schedule, Track
Schedule 240	Deleted line number 2 and renumbered
Schedule 330	Combine Accounts 9 & 10 eliminate lines 1, 12, 43 and 44 and renumbered
Schedule 330A	Combine Accounts 9 & 10 eliminate lines 1, 12, 43 and 44 and renumbered
Schedule 332	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and instructions No. 4 and renumbered
Schedule 335	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and renumbered
Schedule 339	Added 3 lines Accounts 8, 9 and 11 and Amortization of equipment eliminated line 1 and renumbered
Schedule 340	Added 3 lines Accounts 8, 9 and 11 and Amortization of equipment eliminated line 1 and Instruction No. 3 and renumbered
Schedule 342	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and renumbered
Schedule 350	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and Instruction No. 4 and renumbered
Schedule 351	Added 3 lines accounts 8, 9 and 11 eliminated line 1 and renumbered
Schedule 352B	Combined Accounts 9 and 10 eliminated lines 1, 12, 44 and 45 and renumbered
Schedule 410	Combine lines 16 and 17, 20 and 21 and renumbered
Schedule 412	Combine accounts 9 and 10 eliminated lines 1, 12, and 32 and part of Instructions 2 and 3 and column c
Schedule 415	Deleted column f. Data should be included on Schedule 410 lines, 218, 237 and 322

The following schedules were deleted by NOTICE ON July 25, 1983 F.R. vol. 48, no. 143/33773

Schedule 225	Transfers From Government Authorities
Schedule 363	Operating Leases
Schedule 364	Lessee Disclosures
Schedule 419	Remunerations From National Railroad Passenger Corporation
Schedule 715	Highway Motor Vehicle Operations
Schedule 716	Highway Motor Vehicle Enterprises in Which the Respondent Had a Director or Indirect Financial Interest During the Year
Schedule 727	Ten-Year Summary of Track Maintenance
Schedule 800	Contracts, Agreements, etc.
Schedule 850	Competitive Bidding — Clayton Antitrust Act
Other changes	
Schedule 221	Deleted and added to Schedule 220
Schedule 414	Editorial correction for instruction 2
Schedule 510	Eliminated columns K and L

Schedules 720, 721, 723, 726, 728

Track categories F & AB have been moved below the total line. Track categories A thru E should include all track including potential abandonments and mileage over which passenger trains operate. As a check, the total track miles shown in Schedule 720 col(b) should be equal to Schedule 700, total of track classes 1, 2, 3, and 4.

SPECIAL NOTICE

Docket No. 38559 Railroad Classification Index, served January 20, 1988, modified the reporting requirements for class II, III and all Switching and terminal companies. These carriers will notify the Commission only if the calculation results in a different revenue level than its current classification.

The dark border on the schedules represents data that are captured for processing by the Commission.

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 include only 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 include only 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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Effective May 1, 1983 the respondent is operating the properties of the Western Maryland Railway Company (WM) as authorized in Finance Docket No. 30160. Pursuant to a request by Bryan Brown, Jr., Chief, Section of Accounting and Reporting in a letter dated February 9, 1984 certain schedules for WM have been included in this Annual Report.

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 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 of 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 of issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing 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. 3,179,333 votes, as of December 31, 1983 (Date)

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. 299 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.

Name of security holder (a)	Address of security holder (b)	Number of votes to which security holder was entitled (c)	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED		
			Stocks		
			Common (d)	Second (e)	First (f)
CSX Corporation (1)	Cleve., OH 44101	3,132,129	2,532,435		579,694
Texas Commerce Bank (2)	Hstn., TX 77216	9,750	9,750		
Midwest Sec. Tr. Co. (3)	Chgo., IL 60603	3,719	3,719		
Man. Hanover Tr. Co. (4)	NY, NY 10015	2,850	2,850		
Pittsburgh Term. Corp.	Pitts., PA 15234	2,370	2,370		
Lucile Lowry	Gre Nk., NY 11023	2,350	2,350		
Midland Nat'l Bank (5)	Nwrk., NJ 07101	1,850	1,850		
Daniel F. Flowers	Hstn., TX 77027	1,800	1,800		
Citibank, N.A. (6)	NY, NY 10043	1,440	1,440		
Kuhns Investment Co.	Dytn., OH 45401	910	910		
Hersfeld & Stern	NY, NY 10004	860	860		
Chase Manhattan Bank (7)	NY, NY 10081	830	830		
Bank of New York (8)	NY, NY 10249	700	700		
Bertram Field	NY, NY 10022	680	680		
Steiner Bank	Bvgh., AL 35203	500	500		
Loretta Guttmann	Pitts., PA 15234	460	460		
Merrill Lynch, Pierce Fenner & Smith, Inc.	NY, NY 10049	420	420		
Daniel F. Flowers C/F James Meek Sanders	Hstn., TX 77019	400	400		
Daniel F. Flowers C/F Key Cottingham Sanders	Hstn., TX 77015	400	400		
Janney Montgomery Scott	Phila., PA 19103	349	349		
W. Dein Kuhns	Lake Wylie, SC 29710	340	340		
Richard L. DeWine	Ylv Spr., OH 45387	300	300		
Charles F. Sornberger	Hampt., CT 06247	260	260		
Laurine H. Ben-Dov C/F Ariella J. Ben-Dov	NY, NY 10003	250	250		
Laurine H. Ben-Dov C/F Tamar Ben-Dov	NY, NY 10003	250	250		
Vincent J. Ciariante C/F Denna L. Ciariante	Tokyo 106 Japan	250	250		
Vincent J. Ciariante & Dorothy E. Ciariante J/T	Tokyo 106 Japan	250	250		
Fiduciary Tr. Co. of NY (9)	NY, NY 10008	250	250		
Lowry-Tweig Corp.	Gre Nk., NY 11025	250	250		
Charles B. Sloane	Phila., 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 21, 1983
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>Texas Commerce Bank</u>			
Obie & Co	9,750	9,750	
(3) <u>Midwest Securities Trust Co.</u>			
Kray & Co	3,719	3,719	
(4) <u>Manufacturers Hanover Trust</u>			
Sigler & Co	2,850	2,850	
(5) <u>Midlantic National Bank</u>			
Leroy & Co	1,850	1,850	
(6) <u>Citibank, N.A.</u>			
Drake & Co	1,440	1,440	
(7) <u>Chase Manhattan Bank</u>			
Egger & Co	830	830	
(8) <u>Bank of New York</u>			
Hare & Co	700	700	
(9) <u>Fiduciary Trust Company of New York</u>			
Clooney & Co	250	250	

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS
(Dollars in Thousands)

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c) *	Line No.
Current Assets						
1		701	Cash	(4 580)	(9 239)	1
2		702	Temporary Cash Investments	16 069	29 666	2
3		703	Special Deposits	1	1	3
			Accounts Receivable			
4		704	- Loan and Notes	1 653	3 929	4
5		705	- Interline and Other Balances	11 528	8 538	5
6		706	- Customers	39 185	24 040	6
7		707	- Other	18 123	13 289	7
8		709, 708	- Accrued Accounts Receivables	155 606	120 859	8
9		708.5	- Receivables from Affiliated Companies	1 260	5 700	9
10		709.5	- Less: Allowance for Uncollectible Accounts	(6 230)	(4 800)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	5 676	6 217	11
12		712	Materials and Supplies	40 723	46 838	12
13		713	Other Current Assets	13 702	15 422	13
14			TOTAL CURRENT ASSETS	292 716	260 460	14
Other Assets						
15		715, 716, 717	Special Funds	6 314	7 941	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310)	174 259	246 089	16
17		722, 723	Other Investments and Advances	6 423	5 467	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities—Cr.			18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation)	9 680	10 465	19
20		739, 741	Other Assets	12 486	14 227	20
21		743	Other Deferred Debits	29 985	18 445	21
22		744	Accumulated Deferred Income Tax Debits			22
23			TOTAL OTHER ASSETS	239 147	302 634	23
Road and Equipment						
24		731, 732	Road (Schedules 330 and 330A)	1 340 267	1 295 665	24
25	*		Equipment	682 189	692 211	25
26			Unallocated Items	12 567	13 910	26
27			Accumulated Depreciation and Amortization (Schedules 335, 340, 342, 351)	(559 866)	(522 992)	27
28			Net Road and Equipment	1 475 157	1 478 794	28
29	*		TOTAL ASSETS	2 007 020	2 041 888	29

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY
(Dollars in Thousands)

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c) *	Line No.
Current Liabilities						
30		751	Loans and Notes Payable			30
31		752	Accounts Payable: Interline and Other Balances	9 732	6 364	31
32		753	Audited Accounts and Wages	15 626	17 882	31
33		754	Other Accounts Payable	10 447	9 949	33
34		755, 756	Interest and Dividends Payable	8 151	9 370	34
35		757	Payables to Affiliated Companies	1 481	4 115	35
36		759	Accrued Accounts Payable	187 834	176 538	36
37		760, 761, 761.5, 762	Taxes Accrued	20 775	23 949	37
38		763	Other Current Liabilities	23 039	12 663	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	33 247	34 079	39
40			TOTAL CURRENT LIABILITIES	309 932	294 909	40
Non-Current Liabilities						
41		765, 767	Funded Debt Unmatured	68 602	68 624	41
42		766	Equipment Obligations	207 810	238 297	42
43		766.5	Capitalized Lease Obligations	9 017	11 554	43
44		768	Debt in Default			44
45		769	Accounts payable; Affiliated Companies	56 966	55 521	45
46		770.1, 770.2	Unamortized Debt Premium	(588)	(692)	46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	242 022	226 968	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	100 350	101 224	50
51			TOTAL NONCURRENT LIABILITIES	684 179	701 496	51
Shareholders' Equity						
52		791, 792	Capital Stock: (Schedule 230)	322 408	322 396	52
53			Common Stock	262 408	262 396	53
54			Preferred Stock	60 000	60 000	54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	11 511	28 563	56
Retained Earnings:						
57		797	Appropriated	1 463	1 463	57
58		798	Unappropriated (Schedule 220)	680 425	695 959	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock	2 898	2 898	60
61			Net Stockholders Equity	1 012 909	1 045 483	61
62	*		TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	2 007 020	2 041 888	62

NOTES AND REMARKS

Restated to: (a) Conform Accounting Methods as a result of CSX Merger per Letter of Request dated March 29, 1984 (b) Adopt Track Structure Depreciation per ICC Order #36988 dated 2/17/83. Increase (Decrease)

<u>B&O</u>	<u>TSD</u>	<u>Conforming</u>
L-8	\$	\$ 840
L-16	38 463	638
L-24	468 494	
L-27	210 704	
L-31		3 767
L-36		4 975
L-49	148 913	(5 979)
L-50		(19 325)
L-58	147 340	18 040

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES
(Dollars in Thousands)

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.

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, 1983 \$ None

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

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

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 X

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 X 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 X 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

(a) Changes in Valuation Accounts

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

(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 \$1,685 for work stoppage losses and may be obligated to pay additional premium in the maximum amount of \$17,183 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, 1983.

205. RESTATEMENT OF THE RESULTS OF OPERATIONS UNDER DEPRECIATION ACCOUNTING (Dollars in Thousands)

RC 110700

ORIGINAL

Line No.	Description	1979	1980	1981	1982	Line No.
1	Original Railway Operating Expenses	\$ 858 272	\$ 889 353	\$1 000 848	\$ 929 071	1
	Adjustments:					
2	- Retirement Costs Expensed	1 761	2 545	2 237	5 799	2
3	- Maintenance Expense Capitalized	38 117	61 457	62 247	50 775	3
4	+ Track Depreciation Expense	20 493	19 972	23 251	24 488	4
5	Revised Railway Operating Expenses Under Depreciation Accounting	838 887	845 323	959 615	896 985	5
6	Revised Net Revenue From Railway Operations	83 361	100 627	99 662	2 952	6
7	Adjustment for Deferred Income Taxes	10 684	24 267	22 725	15 561	7
8	Revised Net Income (Loss)	67 679	60 812	97 995	21 720	8
9	Revised Net Railway Operating Income	67 822	70 949	51 299	21 396	9

205A. RESTATEMENT OF RETAINED EARNINGS UNDER DEPRECIATION ACCOUNTING (Dollars in Thousands)

10	Original Retained Earnings 12/31/____	506 659				10
11	Adjustment to Restate Property Prior To 1/1/79	67 482				11
12	Restated Retained Earnings	574 141	596 924	671 923	676 720	12
	Adjustments: + Other (1)	2 910	6 420	6 830	2 714	
13	+ Retirement Costs Expensed	1 761	2 545	2 237	5 799	13
14	+ Maintenance Expense	38 117	61 457	62 247	50 775	14
15	- Track Depreciation Expense	20 493	19 972	23 251	24 488	15
16	Adjustment for Deferred Income Taxes	10 684	24 207	22 725	15 561	16
17	Revised Retained Earnings 12/31/____	585 752	623 107	697 261	695 959	17

(1) Depreciation accounting impact on equity in undistributed earnings (losses) of affiliated companies

205B. RESTATEMENT OF ROAD AND EQUIPMENT AND ACCUMULATED DEPRECIATION AND AMORTIZATION ACCOUNTS (Dollars in Thousands)

18	Original Road and Equipment	1 333 516	1 477 267	1 553 061	1 533 292	18
19	Adjustment	356 420	408 595	449 310	408 494	19
20	Revised Road and Equipment	1 689 936	1 885 862	2 002 371	2 001 786	20
21	Original Accumulated Depreciation and Amortization	226 863	267 016	312 140	312 288	21
22	Adjustment	216 463	224 608	224 091	210 704	22
23	Revised Accumulated Depreciation and Amortization	443 326	491 624	536 231	522 992	23
24	Original Net Road and Equipment	1 106 653	1 210 251	1 240 921	1 221 004	24
25	Adjustment	139 957	183 987	225 219	257 790	25
26	Revised Net Road and Equipment	1 246 610	1 394 238	1 466 140	1 478 794	26

205C. SUMMARY OF TRACK OPERATING EXPENSE
(Dollars in Thousands)

State the summary of track operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight				Line No.	
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)		Total freight expense (f)
1		Ties Running (12)						1
2		1979	4 621	9 820			14 441	2
3		1980	7 712	16 388			24 100	3
4		1981	7 196	15 292			22 488	4
5		1982	5 434	11 546			16 980	5
6		Ties Switching (13)						6
7		1979	513	1 089			1 602	7
8		1980	1 256	2 668			3 924	8
9		1981	1 172	2 492			3 664	9
10		1982	884	1 880			2 764	10
11		Rail and Other Track Material Running (14)						11
12		1979	5 552	11 802			17 354	12
13		1980	7 318	15 551			22 869	13
14		1981	8 369	17 781			26 150	14
15		1982	7 873	16 729			24 602	15
16		Rail and Other Track Material Switching (15)						16
17		1979	483	1 026			1 509	17
18		1980	1 090	2 316			3 406	18
19		1981	930	1 976			2 906	19
20		1982	502	1 068			1 570	20
21		Ballast Running (16)						21
22		1979	966	2 052			3 018	22
23		1980	1 899	4 034			5 933	23
24		1981	1 892	4 021			5 913	24
25		1982	1 430	3 040			4 470	25
26		Ballast Switching (17)						26
27		1979	62	131			193	27
28		1980	392	833			1 225	28
29		1981	360	766			1 126	29
30		1982	124	265			389	30

205. RESTATEMENT OF THE RESULTS OF OPERATIONS UNDER DEPRECIATION ACCOUNTING (Dollars in Thousands)

Will be filed prior to April 30, 1984

Line No.	Description	1979	1980	1981	1982	Line No.
1	Original Railway Operating Expenses	\$	\$	\$	\$	1
	Adjustments:					
2	- Retirement Costs Expensed					2
3	- Maintenance Expense Capitalized					3
4	+ Track Depreciation Expense					4
5	Revised Railway Operating Expenses Under Depreciation Accounting					5
6	Revised Net Revenue From Railway Operations					6
7	Adjustment for Deferred Income Taxes					7
8	Revised Net Income (Loss)					8
9	Revised Net Railway Operating Income					9

205A. RESTATEMENT OF RETAINED EARNINGS UNDER DEPRECIATION ACCOUNTING (Dollars in Thousands)

Will be filed prior to April 30, 1984

10	Original Retained Earnings 12/31/					10
11	Adjustment to Restate Property Prior To 1/1/79					11
12	Restated Retained Earnings					12
	Adjustments:					
13	+ Retirement Costs Expensed					13
14	+ Maintenance Expense					14
15	- Track Depreciation Expense					15
16	Adjustment for Deferred Income Taxes					16
17	Revised Retained Earnings 12/31/					17

205B. RESTATEMENT OF ROAD AND EQUIPMENT AND ACCUMULATED DEPRECIATION AND AMORTIZATION ACCOUNTS (Dollars in Thousands)

Will be filed prior to April 30, 1984

18	Original Road and Equipment					18
19	Adjustment					19
20	Revised Road and Equipment					20
21	Original Accumulated Depreciation and Amortization					21
22	Adjustment					22
23	Revised Accumulated Depreciation and Amortization					23
24	Original Net Road and Equipment					24
25	Adjustment					25
26	Revised Net Road and Equipment					26

205C. SUMMARY OF TRACK OPERATING EXPENSE
(Dollars in Thousands)

State the summary of track operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight				Line No.	
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)		Total freight expense (f)
1		Ties Running (12)						1
2		1979						2
3		1980						3
4		1981						4
5		1982						5
6		Ties Switching (13)						6
7		1979						7
8		1980						8
9		1981						9
10		1982						10
11		Rail and Other Track Material Running (14)						11
12		1979						12
13		1980						13
14		1981						14
15		1982						15
16		Rail and Other Track Material Switching (15)						16
17		1979						17
18		1980						18
19		1981						19
20		1982						20
21		Ballast Running (16)						21
22		1979						22
23		1980						23
24		1981						24
25		1982						25
26		Ballast Switching (17)						26
27		1979						27
28		1980						28
29		1981						29
30		1982						30

WILL BE FILED PRIOR TO APRIL 30, 1984

205C. SUMMARY OF TRACK OPERATING EXPENSE
(Dollars in Thousands)

State the summary of track operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight				Line No.	
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)		Total freight expense (f)
1		Ties Running (12)						1
2		1979						2
3		1980	4 621	9 820			14 441	3
4		1981	7 712	16 388			24 100	4
5		1982	7 196	15 292			22 488	5
6		Ties Switching (13)	5 434	11 546			16 980	6
7		1979						7
8		1980	513	1 089			1 602	8
9		1981	1 256	2 668			3 924	9
10		1982	1 172	2 492			3 664	10
11		Rail and Other Track Material Running (14)	884	1 880			2 764	11
12		1979						12
13		1980	5 552	11 802			17 354	13
14		1981	7 318	15 551			22 869	14
15		1982	8 369	17 781			26 150	15
16		Rail and Other Track Material Switching (15)	7 873	16 729			24 602	16
17		1979						17
18		1980	483	1 026			1 509	18
19		1981	1 090	2 316			3 406	19
20		1982	930	1 976			2 906	20
21		Ballast Running (16)	502	1 068			1 570	21
22		1979						22
23		1980	966	2 052			3 018	23
24		1981	1 899	4 034			5 933	24
25		1982	1 892	4 021			5 913	25
26		Ballast Switching (17)	1 430	3 040			4 470	26
27		1979						27
28		1980	62	131			193	28
29		1981	392	833			1 225	29
30		1982	360	766			1 126	30
			124	265			389	

205C. SUMMARY OF TRACK OPERATING EXPENSE

(Dollars in Thousands)

Revised

State the summary of track operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight					Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	
1		Ties Running (12)						1
2		1979	6 470 ✓	4 565 ✓	510 ✓	820 ✓	12 365 ✓	2
3		1980	5 093 ✓	1 517 ✓	1 828 ✓	(133) ✓	8 305 ✓	3
4		1981	6 337 ✓	2 874 ✓	1 446 ✓	64 ✓	10 721 ✓	4
5		1982	5 919 ✓	3 245 ✓	1 534 ✓	354 ✓	11 052 ✓	5
6		Ties Switching (13)						6
7		1979	1 928 ✓	486 ✓	290 ✓	(14) ✓	2 690 ✓	7
8		1980	992 ✓	208 ✓	78 ✓	1 ✓	1 279 ✓	8
9		1981	1 258 ✓	367 ✓	147 ✓	1 ✓	1 773 ✓	9
10		1982	1 739 ✓	443 ✓	31 ✓	6 ✓	2 219 ✓	10
11		Rail and Other Track Material Running (14)						11
12		1979	7 823 ✓	5 492 ✓	615 ✓	988 ✓	14 918 ✓	12
13		1980	4 835 ✓	1 443 ✓	1 734 ✓	(126) ✓	7 886 ✓	13
14		1981	7 369 ✓	3 336 ✓	1 681 ✓	75 ✓	12 461 ✓	14
15		1982	8 494 ✓	4 610 ✓	2 212 ✓	511 ✓	15 827 ✓	15
16		Rail and Other Track Material Switching (15)						16
17		1979	1 710 ✓	468 ✓	261 ✓	(12) ✓	2 427 ✓	17
18		1980	865 ✓	183 ✓	67 ✓	1 ✓	1 116 ✓	18
19		1981	968 ✓	263 ✓	115 ✓	-0- ✓	1 346 ✓	19
20		1982	1 024 ✓	281 ✓	17 ✓	3 ✓	1 325 ✓	20
21		Ballast Running (16)						21
22		1979	1 347 ✓	944 ✓	106 ✓	171 ✓	2 568 ✓	22
23		1980	1 228 ✓	372 ✓	447 ✓	(32) ✓	2 015 ✓	23
24		1981	1 662 ✓	755 ✓	380 ✓	17 ✓	2 814 ✓	24
25		1982	1 532 ✓	823 ✓	400 ✓	93 ✓	2 848 ✓	25
26		Ballast Switching (17)						26
27		1979	232 ✓	58 ✓	35 ✓	(2) ✓	323 ✓	27
28		1980	332 ✓	87 ✓	25 ✓	1 ✓	445 ✓	28
29		1981	393 ✓	122 ✓	45 ✓	-0- ✓	560 ✓	29
30		1982	274 ✓	85 ✓	5 ✓	1 ✓	365 ✓	30

205C. SUMMARY OF TRACK OPERATING EXPENSE — CONCLUDED
(Dollars in Thousands)

Revised

State the summary of track operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight					Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	
31		Depreciation Running (136)						31
32		1979				22 195 ✓	22 195 ✓	32
33		1980				20 255 ✓	20 255 ✓	33
34		1981				23 636 ✓	23 636 ✓	34
35		1982				25 982 ✓	25 982 ✓	35
36		Depreciation Switching (137)						36
37		1979				1 847 ✓	1 847 ✓	37
38		1980				3 200 ✓	3 200 ✓	38
39		1981				3 236 ✓	3 236 ✓	39
40		1982				2 435 ✓	2 435 ✓	40
41		Depreciation Other (138)						41
42		1979				3 412 ✓	3 412 ✓	42
43		1980				3 350 ✓	3 350 ✓	43
44		1981				3 479 ✓	3 479 ✓	44
45		1982				3 775 ✓	3 775 ✓	45

205C. SUMMARY OF TRACK OPERATING EXPENSE — CONCLUDED (Dollars in Thousands)

State the summary of track operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

Line No	Cross Check	Name of Railway Operating Expense Account (a)	Freight					Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	
31		Depreciation Running (136)						31
32		1979						32
33		1980				20 493	20 493	33
34		1981				19 972	19 972	34
35		1982				23 251	23 251	35
36		Depreciation Switching (137)				24 488	24 488	36
37		1979						37
38		1980						38
39		1981						39
40		1982						40
41		Depreciation Other (138)						41
42		1979						42
43		1980						43
44		1981						44
45		1982						45

205C. SUMMARY OF TRACK OPERATING EXPENSE — CONCLUDED
(Dollars in Thousands)

State the summary of track operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight					Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	
31		Depreciation Running (136)						31
32		1979						32
33		1980						33
34		1981						34
35		1982						35
36		Depreciation Switching (137)						36
37		1979						37
38		1980						38
39		1981						39
40		1982						40
41		Depreciation Other (138)						41
42		1979						42
43		1980						43
44		1981						44
45		1982						45

WILL BE FILED PRIOR TO APRIL 30, 1984

210. RESULTS OF OPERATIONS

(Dollars in Thousands)

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.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19 for Account No. 513. "Dividend Income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 for Account No. 513 under the "Income from Affiliated Companies" subsection of this schedule.

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

5. Cross-checks

Schedule 210

Line 15, column (b)
Line 49 plus 50 plus 51, column (b)
Line 52, column (b)

Line 14, column (b)
Line 14, column (d)
Line 14, column (e)

Schedule 210

= Line 64, column (b)
= Line 65, column (b)
= Line 66, column (b)

Schedule 410

= Line 620, column (h)
= Line 620, column (f)
= Line 620, column (g)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)*	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		ORDINARY ITEMS					
		OPERATING INCOME					
		Railway Operating Income					
1		(101) Freight	884 788	859 917	884 788		1
2		(102) Passenger	2 949	2 703		2 949	2
3		(103) Passenger-Related					3
4		(104) Switching	10 791	9 741	10 791		4
5		(105) Water Transfers					5
6		(106) Demurrage	6 693	8 113	6 693		6
7		(110) Incidental	9 312	15 377	9 059	253	7
8		(121) Joint Facility-Credit	3	150	3		8
9		(122) Joint Facility-Debit	11	(141)	11		9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	914 547	895 860	911 345	3 202	10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	4 044	4 077		4 044	11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		TOTAL RAILWAY OPERATING REVENUES (lines 10-12)	918 591	899 937	911 345	7 246	13
14	*	(531) Railway operating expenses	914 379	896 985	907 006	7 373	14
15	*	Net revenue from railway operations	4 212	2 952	4 339	(127)	15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	149	123			16
17		(510) Miscellaneous rent income	8 859	7 049			17
18		(512) Separately operated properties-Profit	40				18
19		(513) Dividend Income (cost method)	75	192			19
20		(514) Interest Income	4 300	4 371			20
21		(516) Income from sinking and other funds	652	845			21
22		(517) Release of premiums on funded debt	11	12			22
23		(518) Contributions from other companies					23
24		(519) Miscellaneous income	59 442	23 761			24
25		Income from affiliated companies					25
26		(513) Dividends (equity method)	1 224	2 675			26
27		Equity in undistributed earnings (losses)	(25 264)	7 942			27
28		TOTAL OTHER INCOME (lines 16-26)	49 488	46 970			28
29		TOTAL INCOME (lines 15, 27)	53 700	49 922			29
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
30		(534) Expenses of property used in other than carrier operations	166	180			30
31		(535) Taxes on property used in other than carrier operations					31
32		(543) Miscellaneous rent expense	485	575			32
33		(544) Miscellaneous taxes	175	185			33
34		(545) Separately operated properties-Loss		158			34
35		(549) Maintenance of investment organization					35
36		(550) Income transferred to other companies					36
37		(551) Miscellaneous income charges	904	2 932			37
38		(553) Uncollectible accounts	258	2 141			38
39		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-37)	1 988	6 171			39
39		Income available for fixed charges Lines 28, 38)	51 712	43 751			39

210. RESULTS OF OPERATIONS-Continued
(Dollars in Thousands)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c) *	Line No.
		FIXED CHARGES			
		(546) Interest on funded debt:			
40		(a) Fixed interest not in default	27 082	30 729	40
41		(b) Interest in default			41
42		(547) Interest on unfunded debt	3 918	6 250	42
43		(548) Amortization of discount on funded debt	171	276	43
44		TOTAL FIXED CHARGES (lines 40-43)	31 171	37 255	44
45		Income after fixed charges (lines 39, 44)	20 541	6 496	45
		OTHER DEDUCTIONS			
		(546) Interest on funded debt:			
46		(c) Contingent interest			46
		UNUSUAL OR INFREQUENT ITEMS			
47		(555) Unusual or infrequent items (debit) credit			47
48		Income (Loss) from continuing operations (before income taxes)	20 541	6 496	48
		PROVISIONS FOR INCOME TAXES			
		(556) Income taxes on ordinary income:			
49	*	Federal income taxes +	(2 112)	(282)	49
50	*	State income taxes -	325	1 111	50
51	*	Other income taxes +	(231)	38	51
52	*	(557) Provision for deferred taxes -	15 054	(16 085)	52
53		TOTAL PROVISIONS FOR INCOME TAXES (lines 49-52)	13 036	(15 218)	53
54	*	Income from continuing operations	7 505	21 714	54
		DISCONTINUED OPERATIONS			
55		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)			55
56		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)			56
57		Income before extraordinary items	7 505	21 714	56
		EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES			
58		(570) Extraordinary items (Net)			58
59		(590) Income taxes on extraordinary items			59
60		(591) Provision for deferred taxes-Extraordinary items			60
61		TOTAL EXTRAORDINARY ITEMS (lines 58-60)			61
62		(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)			62
63	*	Net income (Loss)	7 505	21 714	63
		Reconciliation of net railway operating income (NROI)			
64	*	Net revenues from railway operations	4 212	2 952	64
65	*	(556) Income taxes on ordinary income (-)	2 018	(867)	65
66	*	(557) Provision for deferred income taxes (-)	(15 054)	(16 085)	66
67		Income from lease of road and equipment (+)			67
68		Rent for leased roads and equipment (+)	15 819	3 226	68
69		Net railway operating income (loss)	6 995	(10 774)	69

NOTES AND REMARKS FOR SCHEDULES 210 and 220

1. Restate to: Adopt Track Structure Depreciation per ICC Order #36988 dated February 17, 1983.

<u>TSD</u>	<u>Increase (Decrease)</u>
L-14	\$(32,086)
L-26	2,714
L-52	(15,561)

2. On April 15, 1983 the respondent sold its 72.3% interest in the Western Maryland Railway Company to the Chesapeake and Ohio Railway Company (C&O). On May 1, 1983 the respondent entered into an Operating Agreement with Western Maryland Railway Company (WMR), now a wholly-owned subsidiary of C&O, under the terms of which the respondent operates all WMR's properties in and for the account of the respondent.

220. RETAINED EARNINGS

(Dollars in Thousands)

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).

Line No.	Cross Check	Item (a)	Retained earnings - Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances of beginning of year	480 848	\$ 49 731	1
2		(601.5) Prior period adjustments to beginning retained earnings	126 279	39 101	2
		CREDITS			
3	*	(602) Credit balance transferred from income	32 769		3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings equity in undistributed earnings (losses of affiliated companies)			5
6		TOTAL	32 769		6
		DEBITS			
7	*	(612) Debit balance transferred from income		25 264	7
8		(616) Other debits to retained earnings equity in undistributed earnings (losses of affiliated companies)			8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	20 640		11
12		Preferred stock ¹	2 399		12
13		TOTAL	23 039	25 264	13
14		Net increase (decrease) during year (Line 6 minus line 13)	9 730	(25 264)	14
15		Balances at close of year (Lines 1, 2 and 14)	616 857	63 568	15
16		Balances from line 15(c)	63 568	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	680 425	N/A	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ _____			19
20		Debits during year \$ _____			20
21		Balance at Close of Year \$ _____			21
		REMARKS			
		Amount of assigned Federal income tax consequences:			
22		Account 606		N/A	22
23		Account 616		N/A	23

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

Prior period adjustments to retained earnings consist of the following:

	<u>Unappropriated</u>	<u>Equity in Undistributed Earnings of Affiliates</u>
Track Structure Depreciation	\$112,944	\$38,463
Conforming Merger Adjustments	13,335	638
	<u>\$126,279</u>	<u>\$39,101</u>

230. CAPITAL STOCK

PART I. CAPITAL STOCK
(Dollars in Thousands)

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.

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common Various Issues	100	5,796,076	2,607,581	27,950	2,579,631	260,758	1,225	1
2									2
3									3
4	Preferred 6-22-1898	100	400,000	600,000	302	599,698	60,000	23	4
5	4-10-1899	100	200,000						5
6									6
7									7
8	Special Washington Branch 12-5-1833	100	15,000	15,000	15,000		1,500	1,500	8
9	12-5-1838	100	1,500	1,500	1,500		150	150	9
10	TOTAL	XXXXXXX					322,408	2,898	10

PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR
(Dollars in Thousands)

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) require 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.

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$ (h)	Line No.
		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	2,579,511	262,396		2,898	28,563	11
12	Capital Stock Sold ¹			120	12				12
13	Capital Stock Reacquired								13
14	Acquired stock-Due to Sale of Western Maryland Stock to C&O							(17,052)	14
15									15
16	Balance at close of year	599,698	60,000	2,579,631	262,408		2,898	11,511	16

¹By footnote on page 17 state the purpose of the issue and authority.

B&O Convertible 4-1/2% Debentures Series "A" due 1/01/20 converted for Common Stock.

240. STATEMENT OF CHANGES IN FINANCIAL POSITION

(Dollars in Thousands)

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 of 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.

1. Cross-checks

Schedule 240

Schedule 210

Line 1, column B = Line 54, column B

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
		SOURCES OF WORKING CAPITAL			
		Working capital provided by operations:			
1	*	Income (loss) from continuing operations	7 505	2 475	1
		Add expenses not requiring outlay of working capital: (subtract) credits not generating working capital:			
2		Loss (gain) on sale or disposal of tangible property			2
3		Depreciation and amortization expenses	59 772	25 917	3
4		Net increase (decrease) in deferred income taxes	15 054	(31 646)	4
5		Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	25 264	(5 228)	5
6		Net increase (decrease) in noncurrent portion of estimated liabilities	5 254	(8 717)	6
7		Other (specify):			7
8		Gain on bonds reacquired	(3)	(8 721)	8
9		Sale of Communication Rights		(10 892)	9
10		Retirement of nondepreciable property	2 570	5 799	10
11					11
12		TOTAL WORKING CAPITAL FROM CONTINUING OPERATIONS	115 416	(31 013)	12
		Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles			
13					13
14		TOTAL WORKING CAPITAL FROM OPERATIONS	115 416	(31 013)	14
		Working capital from sources other than operating:			
15		Proceeds from issuance of long-term liabilities	59 422	109 479	15
16		Proceeds from sale/disposition of carrier operating property	7 899	7 416	16
17		Proceeds from sale/disposition of other tangible property			17
18		Proceeds from sale/repayment of investments advances	77 773	86 660	18
19		Net decrease in sinking and other special funds	1 627		19
20		Proceeds from issue of capital stock		759	20
21		Other (specify):			21
22		Sale Communication Rights		3 812	22
23					23
24					24
25					25
26		TOTAL WORKING CAPITAL FROM SOURCES OTHER THAN OPERATING	146 721	208 126	26
27		TOTAL SOURCES OF WORKING CAPITAL	262 137	177 113	27

240. STATEMENT OF CHANGES IN FINANCIAL POSITION-Concluded
(Dollars in Thousands)

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
APPLICATION OF WORKING CAPITAL					
28		Amount paid to acquire/retire long-term liabilities	99 986	120 024	28
29		Cash dividends declared	23 039	23 016	29
30		Purchase price of carrier operating property	82 871	19 685	30
31		Purchase price of other tangible property			31
32		Purchase price of long-term investment and advances	22 241	14 534	32
33		Net increase in sinking or other special funds		684	33
34		Purchase price of acquiring treasury stock			34
35		Other (specify):			35
36		Other items - Net	4 290	4 360	36
37		Improvement on Property	12 477		37
38					38
39					39
40					40
41					41
42					42
43					43
44		TOTAL APPLICATION OF WORKING CAPITAL	244 904	182 303	44
45		Net increase (decrease) in working capital	17 233	(5 190)	45

NOTES AND REMARKS

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)	Line No.
1	Cash and temporary investments	11 489	20 427	(8 938)	1
2	Net receivables	221 125	171 555	49 570	2
3	Prepayments	5 676	6 217	(541)	3
4	Materials and supplies	40 723	46 838	(6 115)	4
5	Other current assets not included above	13 703	15 423	(1 720)	5
6	Notes payable and matured obligations				6
7	Accounts payable	187 834	176 538	(11 296)	7
8	Current equipment obligations and other debt	33 247	34 079	832	8
9	Other current liabilities not included above	88 851	84 292	(4 559)	9
10	Net increase (decrease) in working capital	(17 216)	(34 449)	17 233	10

NOTES AND REMARKS

245. WORKING CAPITAL
(Dollars in Thousands)

1. This schedule should include only data pertaining to railway transportation services.
2. Carry out calculation of lines 8, 9, 10, 20, 21, and 22 to two decimal places.

Line No.	Item (a)	Source	Amount (b)	Line No.
CURRENT OPERATING ASSETS				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	11 528	1
2	Customers (706)	Schedule 200, line 6, column b	39 185	2
3	Other (707)	Note A	18 123	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	68 836	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	918 591	5
6	Rent Income	Note B	106 935	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	1 025 526	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	2 849	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	24.16	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 days	39.16	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	9 332	11
12	Audited Accounts and Wages Payable (753)	Note A	15 626	12
13	Accounts Payable—Other (754)	Note A	10 447	13
14	Other Taxes Accrued (761.5)	Note A	20 817	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	56 222	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	914 379	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column b	61 261	17
18	Cash Related Operating Expenses	line 16 + line 6 - line 17	960 053	18
19	Average Daily Expenditures	line 18 ÷ 360 days	2 667	19
20	Days of Operating Expenses in Current Operating Liabilities	line 15 ÷ line 19	21.08	20
21	Days of Working Capital Required	line 10 - line 20 (Note C)	18.08	21
22	Cash Working Capital Required	line 22 × line 19	48 219	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	11 489	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	11 489	24
MATERIALS AND SUPPLIES				
25	Total Material and Supplies (712)	Note A	40 723	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	470	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	40 253	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	51 742	28

Notes: (A) Use common carrier portion only. Common carrier refers to railway transportation service.

(B) Rent Income is the sum of Schedule 410, column b, lines 121, 122, 123, 127, 128, 129, 133, 134, 135, 208, 210, 212, 227, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expense.

(C) If result is negative, use zero.

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 depot, 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.

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 18, 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

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	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	A1	VII	Akron & Barberton Belt RR Co.	25.00	1
2			VII	Baltimore & Ohio Chicago Terminal RR Co.	100.00	2
3			VII	B&O Transportation Co.	100.00	3
4			VII	Fruit Growers Express Co.	6.68	4
5			VII	Lakefront Dock & RR Terminal Co.	50.00	5
6			VII	Monongahela Ry. Co.	33.33	6
7			VII	Terminal RR Assoc. of St. Louis	6.25	7
8						8
9			VII	Trailer Train	2.44	9
10			VII	Western Maryland Ry. Co. - 1st Pfd. 5% Cum.	-	10
11			VII	Western Maryland Ry. Co. - Common	-	11
12				Total A1		12
13						13
14						14
15						15
16						16
17						17
18		A2	VI	Akron Union Passenger Depot Co.	50.00	18
19			VII	Baltimore & Ohio Connecting RR Co. (1)	100.00	19
20			VII	Baltimore & Philadelphia RR Co. (1)	99.85	20
21			VII	Baltimore Belt RR Co. (1)	100.00	21
22			VII	Buffalo, Roch. & Pitts. Ry. Co. - Common (1)	99.99	22
23			VII	Buffalo, Roch. & Pitts. Ry. Co. - Preferred (1)	99.99	23
24			VII	Cinti., Indianapolis & Western RR - Common (1)	100.00	24
25			VII	Cinti., Indianapolis & Western RR - Preferred (1)	100.00	25
26			VII	Curtis Bay RR Co.	100.00	26
27			VII	Dayton & Michigan RR Co. - Preferred	79.90	27
28			VII	Dayton & Michigan RR Co. - Common	79.90	28
29			VII	Dayton & Union RR Co. (1)	95.60	29
30			VII	Fairmont, Morgantown & Pitts. RR Co. (1)	100.00	30
31			VII	Metropolitan Southern RR Co. (1)	100.00	31
32			VII	Terminal Realty Baltimore Co. (1)	100.00	32
33			VII	Tylerdale Connecting RR Co.	50.00	33
34			VII	Washington County RR Co. (1)	99.69	34
35			VII	Washington & Western Md. RR Co. (1)	100.00	35
36						36
37						37
38						38
39						39
40						40

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued
(Dollars in Thousands)

be used to conserve space.

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

7. 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 footnotes.

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	\$ 28	\$	\$	\$ 28	\$	\$	\$	1
2	8 312			8 312				2
3	1			1				3
4	826			826				4
5	4 625			4 625				5
6	3 679			3 679				6
7	*			*				7
8								8
9	63			63				9
10	3 485		3 485	-			75	10
11	18 142		18 142	-			467	11
12	39 161		21 627	17 534			542	12
13								13
14								14
15								15
16								16
17								17
18	*			*				18
19	478		c 8	470				19
20	9 666			9 666				20
21	8 630			8 630				21
22	10 684			10 684				22
23	6 081			6 081				23
24	776			776				24
25	1 307			1 307				25
26	10			10				26
27	761	10		771				27
28	1 299	25		1 324				28
29	154			154				29
30	5 299			5 299				30
31	530		c 7	623				31
32	4 987			4 987				32
33	20			20				33
34	337			337				34
35	421		c 3	418				35
36								36
37								37
38								38
39								39
40								40

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES-Continued
(Dollars in Thousands)

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

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded
(Dollars in Thousands)

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, expiration) (h)	Closing balance (i)				
1	\$ 1 069	\$ 1	\$ c 12	\$ 1 058	\$	\$	\$	1
2	603	5	c 16	592				2
3	53 212	41	46	53 207				3
4								4
5	—			—				5
6	7			7				6
7	55			55				7
8	25			25				8
9	88			88				9
10	5			5				10
11	180			180				11
12								12
13	50			50				13
14	35			35				14
15	150			150				15
16	151			151				16
17	*			*				17
18	*			*				18
19	100			100				19
20	153			153				20
21	*			*				21
22	3			3				22
23	445			445			204	23
24	*			*				24
25	*			*				25
26	1 087			1 087			204	26
27	93 640	41	21 673	72 008			746	27
28								28
29	1 222			1 222			52	29
30	1		1	—				30
31	1 809			1 809			105	31
32	3 032		1	3 031			157	32
33								33
34	874			874			61	34
35								35
36	3 125			3 125				36
37	3 999			3 999			61	37
38								38
39								39
40								40

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES-Continued
(Dollars in Thousands)

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

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded
(Dollars in Thousands)

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	348			348			4	1
2	8 505	15 476	c 23 231	750				2
3	130	101	c 40	191				3
4	-			-				4
5	-			-				5
6	-		c 400	(400)				6
7	-			-				7
8	(11 452)	554	c 349	(11 247)				8
9	375	184		559				9
10	2 170	380	c 1 759	791				10
11	(193)	108		(85)				11
12	-			-				12
13	999	2 762	c 23	3 738			78	13
14	882	19 565	25 802	(5 355)			82	14
15								15
16								16
17	(1 439)	222	c 211	(1 428)				17
18	(138)	3	c 167	(302)				18
19	14 769	336	c 1 036	14 069				19
20	7 874	234	c 527	7 581				20
21	1 918	253	c 9	2 162			123	21
22	(102)	21	c 10	(91)				22
23	(440)	89	c 65	(416)				23
24	(5 637)	1 455	c 2 142	(6 324)				24
25	46	3	c 5	44				25
26	(532)		c 49	(581)				26
27	36			36				27
28	16 355	2 616	4 221	14 750			123	28
29								29
30	2			2				30
31	(6)			(6)				31
32	24 924			24 924				32
33	(5)	2	c 1	(4)				33
34	(1 148)	16	c 27	(1 159)				34
35	(311)			(311)				35
36	23 456	18	28	23 446				36
37								37
38	(475)			(475)				38
39	(288)			(288)				39
40	(100)			(100)				40

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES-Continued
(Dollars in Thousands)

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	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	E4	VI	Lancaster, Cecil & Southern RR Co.		1
2			VI	Marley Neck-Patapsco Co.		2
3			X	Maryland Construction Co. of Baltimore City		3
4				Total E4		4
5				Total Investment Advances		5
6						6
7				Equity in undistributed earnings		7
8				Acquisition Adjustment included in other capital		8
9						9
10						10
11						11
12				Total Investments and Advances; Affiliated Companies		12
13						13
14						14
15						15
16						16
17						17
18	Pages 22 and 23 - Lien Reference for Pledged Securities					18
19						19
20				(1) - Baltimore and Ohio Railroad Company Refunding and General Mortgage		20
21						21
22						22
23						23
24				* - Less than \$1,000		24
25				** - Securities held as Muniments of Title		25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						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
(Dollars in Thousands)

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	\$ (160)	\$	\$	\$ (160)	\$	\$	\$	1
2	(37)		c 17	(54)				2
3	(98)	1	c 14	(111)				3
4	(1 158)	1	31	(1 188)				4
5	39 535	22 200	30 082	31 653			205	5
6								6
7				63 568				7
8	17 051		17 051					8
9								9
10								10
11								11
12	157 257	22 241	68 807	174 259			1 169	12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21	Page 20							21
22	Line No.							22
23	1	Akron & Barberton Belt	RR Co.		Akron, Canton & Youngstown - 25% -			23
24					Consolidated Railroad Corporation -			24
25					50%			25
26								26
27								27
28								28
29								29
30								30
31								31
32	19	Akron Union Passenger	Depot Co.		Penn Central Corporation - 50%			32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES
(Dollars in Thousands)

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.

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	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	Carriers: (List specifics for each company)							
1	Allegheny and Western Railroad Co.		1 284	99			1 383	1
2	The Baltimore & Ohio Transportation Company	(11)					(11)	2
3	The Baltimore & Ohio Chicago Terminal RR Co.	9 307		4 660			13 967	3
4	The Baltimore & Ohio Connecting Railroad Co.	(43)	84	6			47	4
5	The Baltimore & Philadelphia Railroad Co.	(250)	2 421	181			2 352	5
6	The Baltimore Belt Railroad Company	(1 378)	685	48			(645)	6
7	Buffalo, Rochester & Pittsburgh Rwy. Co.	5 334	17 611	1 291			24 236	7
8	Cheat Haven & Bruceton Railroad Company	141					141	8
9	The Cincinnati, Indianapolis & Western RR Co.	4 981	8 626	623			14 230	9
10	Clearfield and Mahoning Railway Company		417	32			449	10
11	Curtis Bay Railroad Company	(1 877)		(209)			(2 086)	11
12	Dayton & Michigan Railroad Company	139		(98)			41	12
13	Dayton & Union Railroad Company	463	427	33			923	13
14	Fairmont, Morgantown & Pittsburgh Railroad Co.	246	2 302	175			2 723	14
15	Georgetown Barge & Dock - Property Adjustment	(10)					(10)	15
16	The Lancaster, Cecil & Southern Railroad Co.	10					10	16
17	Metropolitan Southern Railroad Company	(14)	198	13			197	17
18	New York Transit & Terminal Company	(265)					(265)	18
19	Richmond, Fredericksburg & Potomac RR Co.	2 094		602			2 696	19
20	The Staten Island Railroad Corporation	(12 929)		(21)			(12 950)	20
21	Washington & Western Maryland Railroad Co.	(126)	61	4			(61)	21
22	Washington County Railroad Company	902	210	14			1 126	22
23	Western Maryland Railway Company	37 279	2 896	(33 178)			6 997	23
24	The Winchester & Potomac Railroad Company	539	1 049	75			1 663	24
25	The Winchester & Strasburg Railroad Co.	512	680	48			1 240	25
26	Adjustments			8			8	26
27	Total Carriers	45 044	38 951	(25 594)			58 401	27

310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES
(Dollars in Thousands)

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.

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	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	Noncarrier (List specifics for each company)							
1	Adrian Realty	24					24	1
2	B&O Warehouse	(2)					(2)	2
3	Centralia & Webster Springs	16					16	3
4	Charlotte Docks	325					325	4
5	Maryland & West Virginia	21					21	5
6	Maryland Construction	90		4			94	6
7	Philadelphia Perishable	(421)	150	10			(261)	7
8	Terminal Realty Baltimore Co.	3 590		249			3 839	8
9	Toledo, Lorain and Fairport	306					306	9
10	Fruit Growers Express	715		67			782	10
11	Adjustment	23					23	11
12	Total Noncarrier	4 687	150	330			5 167	12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	Total	49 731	39 101	(25 264)			63 568	27

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

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 29 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 \$2,000 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.

NOTES AND REMARKS

330. ROAD AND EQUIPMENT PROPERTY

(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	49 539			1
2		(3) Grading	130 378			2
3		(4) Other right-of-way expenditures	543			3
4		(5) Tunnels and subways	22 955			4
5		(6) Bridges, trestles, and culverts	96 596			5
6		(7) Elevated structures				6
7		(8) Ties 1/	236 107			7
8		(9) Rail and other track material 1/	338 106			8
9		(11) Ballast 1/	116 625			9
10		(13) Fences, snow-heds, and signs	1 307			10
11		(16) Station and office buildings	42 409			11
12		(17) Roadway buildings	1 708			12
13		(18) Water stations	745			13
14		(19) Fuel stations	2 655			14
15		(20) Shops and enginehouses	27 331			15
16		(22) Storage warehouses	31			16
17		(23) Wharves and docks	4 721			17
18		(24) Coal and ore wharves	14 843			18
19		(25) TOFC COFC terminals	4 633			19
20		(26) Communication systems	18 596			20
21		(27) Signals and interlockers	63 051			21
22		(29) Power plants	364			22
23		(31) Power-transmission systems	5 123			23
24		(35) Miscellaneous structures	1 605			24
25		(37) Roadway machines	23 831			25
26		(39) Public improvements - Construction	17 248			26
27		(44) Shop machinery	8 570			27
28		(45) Power-plant machinery	1 229			28
29		Other (specify and explain) 2/	30 151			29
30		TOTAL EXPENDITURES FOR ROAD	1 261 000			30
31		(52) Locomotives	137 012			31
32		(53) Freight-train cars	528 467			32
33		(54) Passenger-train cars	1 572			33
34		(55) Highway revenue equipment	2 232			34
35		(56) Floating equipment	971			35
36		(57) Work equipment	10 113			36
37		(58) Miscellaneous equipment	11 844			37
38		TOTAL EXPENDITURES FOR EQUIPMENT	692 211			38
39		(76) Interest during construction				39
40		TOTAL	1 953 211			40
41		(80) Other elements of investment				41
42		(90) Construction in progress	13 892			42
43		GRAND TOTAL	1 967 103			43

1/ As required by ICC Order No. 36988, Track Accounts have been restated to adopt ratable depreciation for Track Structures versus RRB method of accounting.

2/ Beginning balance includes \$27,815M of assigned not distributed Engineering charges. Year 1982 and 1983 Engineering charges have been distributed to appropriate depreciable accounts to arrive at depreciable base.

330. ROAD AND EQUIPMENT PROPERTY - Continued
(Dollars in Thousands)

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1		689	274	415	49 934	1
2		7 229	491	6 738	137 116	2
3		37		37	580	3
4		1 197		1 197	24 152	4
5		5 252	591	4 661	101 257	5
6						6
7		20 765	498	20 267	256 374	7
8		18 791	1 024	17 767	355 873	8
9		10 789	453	10 336	126 961	9
10		89	45	44	1 351	10
11		2 178	587	1 591	44 000	11
12		52	6	46	1 754	12
13		(70)		(70)	675	13
14		966		966	3 621	14
15		197	252	(55)	27 276	15
16			31	(31)		16
17		180		180	4 901	17
18		646		646	15 489	18
19		279	11	268	4 901	19
20		338	52	286	18 882	20
21		7 025	338	6 687	69 738	21
22		46	59	(13)	351	22
23		(145)	1	(146)	4 977	23
24		184		184	1 789	24
25		492	1 891	(1 399)	22 432	25
26		402	60	342	17 590	26
27		294	177	117	8 687	27
28		61	69	(8)	1 221	28
29		(27 674)	141	(27 815)	2 336	29
30		50 289	7 051	43 238	1 304 238	30
31		9 225	7 339	1 886	138 898	31
32		(35)	6 082	(6 117)	522 350	32
33			203	(203)	1 369	33
34		(8)	1 207	(1 215)	1 017	34
35			440	(440)	531	35
36		171	349	(178)	9 935	36
37		582	4 337	(3 755)	8 089	37
38		9 935	19 957	(10 022)	682 189	38
39						39
40		60 224	27 008	33 216	1 986 427	40
41	*					41
42		(1 345)		(1 345)	12 547	42
43		58 879	27 008	31 871	1 998 974	43
44						44
45						45
46						46
47						47
48						48

330A. IMPROVEMENTS ON LEASED PROPERTY
(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	407			1
2		(3) Grading	1 359			2
3		(4) Other right-of-way expenditures	4			3
4		(5) Tunnels and subways				4
5		(6) Bridges, trestles, and culverts	1 927			5
6		(7) Elevated structures				6
7		(8) Ties <u>1/</u>	7 506			7
8		(9) Rail and other track material <u>1/</u>	13 823			8
9		(11) Ballast <u>1/</u>	4 740			9
10		(13) Fences, snowsheds, and signs	66			10
11		(16) Station and office buildings	705			11
12		(17) Roadway buildings	7			12
13		(18) Water stations				13
14		(19) Fuel stations	100			14
15		(20) Shops and enginehouses	233			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals	63			19
20		(26) Communication systems	121			20
21		(27) Signals and interlockers	2 316			21
22		(29) Power plants	12			22
23		(31) Power-transmission systems	21			23
24		(35) Miscellaneous structures	4			24
25		(37) Roadway machines				25
26		(39) Public improvements - Construction	647			26
27		(44) Shop machinery	39			27
28		(45) Power-plant machinery	1			28
29		Other (specify and explain) <u>2/</u>	564			29
30		TOTAL EXPENDITURES FOR ROAD	34 665			30
31		(52) Locomotives				31
32		(53) Freight-train cars				32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment				36
37		(58) Miscellaneous equipment				37
38		TOTAL EXPENDITURES FOR EQUIPMENT	NONE			38
39		(76) Interest during construction				39
40		TOTAL	34 665			40
41		(80) Other elements of investment				41
42		(90) Construction in progress	18			42
43		GRAND TOTAL	34 683			43

1/ As required by ICC Order No. 36988, Track Accounts have been restated to adopt ratable depreciation for Track Structures versus RRB method of accounting.

2/ Beginning balance includes \$564K of assigned not distributed Engineering charges. Year 1982 and 1983 Engineering charges have been distributed to appropriate depreciable accounts to arrive at depreciable base.

330A. IMPROVEMENTS ON LEASED PROPERTY - Continued
(Dollars in Thousands)

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1		(3)		(3)	404	1
2		56	4	52	1 411	2
3		1		1	5	3
4						4
5		3		3	1 930	5
6						6
7		652	6	646	8 152	7
8		757	17	740	14 563	8
9		438	2	436	5 176	9
10					66	10
11		2	40	(38)	667	11
12					7	12
13						13
14		6		6	106	14
15					233	15
16						16
17						17
18						18
19					63	19
20		9	7	2	123	20
21		144	61	83	2 399	21
22					12	22
23					21	23
24					4	24
25						25
26					647	26
27					39	27
28					1	28
29		(560)	4	(564)		29
30		1 505	141	1 364	36 029	30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38					NONE	38
39						39
40		1 505	141	1 364	36 029	40
41						41
42		2		2	20	42
43		1 507	141	1 366	36 049	43
44						44
45						45
46						46
47						47
48						48

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

(Dollars in Thousands)

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 (d) and (e) show the depreciation base used to compute the depreciation charges for the month of December; in columns (f) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 38 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 recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3. Show in columns (e), (f), and (g) data applicable to property, used but not owned, when the rent therefor is 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 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.

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.

less than 5% of total road owned or leased from others

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		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	(3) Grading	10 525	10 753	2.15	1 557	1 496	2.34	1
2	(4) Other, right-of-way expenditures	364	377	1.80	2	3	3.26	2
3	(5) Tunnels and subways	11 969	12 238	1.09	2 353	2 353	1.08	3
4	(6) Bridges, trestles, and culverts	100 682	101 149	1.08	15 954	16 155	1.34	4
5	(7) Elevated structures							5
6	(8) Ties	236 107	256 374	3.03	28 161	37 248	3.03	6
7	(9) Rail and other track material	338 106	355 873	3.03	25 664	45 840	3.03	7
8	(11) Ballast	116 125	126 961	3.03	11 261	20 212	3.03	8
9	(13) Fences, snow sheds, and signs	1 374	1 349	2.00	527	527	4.17	9
10	(16) Station and office buildings	43 145	43 971	1.64	3 868	3 922	1.97	10
11	(17) Roadway buildings	1 741	1 754	2.00	49	50	2.54	11
12	(18) Water stations	676	675	3.33	236	235	2.44	12
13	(19) Fuel stations	2 768	3 619	2.91	190	213	2.94	13
14	(20) Shops and enginehouses	28 116	27 239	1.94	1 597	1 633	1.93	14
15	(22) Storage warehouses	28		1.19				15
16	(23) Wharves and docks	4 904	4 901	1.49				16
17	(24) Coal and ore wharves	14 975	15 489	2.00				17
18	(25) TOFC/COFC terminals	4 758	4 901	3.38	79	535	3.38	18
19	(26) Communication systems	18 792	18 878	1.64	654	678	1.96	19
20	(27) Signals and interlockers	64 077	69 612	2.71	4 527	4 470	3.01	20
21	(29) Power plants	353	351	1.92	1	1	1.47	21
22	(31) Power-transmission systems	5 151	4 976	1.78	221	252	3.28	22
23	(35) Miscellaneous structures	1 634	1 788	3.27	119	119	1.96	23
24	(37) Roadway machines	26 786	22 432	5.29				24
25	(39) Public improvements—Construction	15 829	15 804	2.34	2 489	2 540	2.50	25
26	(44) Shop machinery	8 703	8 687	2.88	515	495	2.22	26
27	(45) Power-plant machinery	1 291	1 221	2.64	85	85	2.90	27
28	All other road accounts A/C 23	2 336	2 336	2.65	15	15		28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	1 061 315	1 113 708	2.79	100 124	139 077	2.73	30
	EQUIPMENT							
31	(52) Locomotives	137 012	138 153	4.51				31
32	(53) Freight-train cars	528 387	524 462	3.74				32
33	(54) Passenger-train cars	1 573	1 370					33
34	(55) Highway revenue equipment	2 232	1 395					34
35	(56) Floating equipment	970	531	2.40				35
36	(57) Work equipment	10 113	9 940	4.63				36
37	(58) Miscellaneous equipment	11 844	9 701	18.93				37
38	TOTAL EQUIPMENT	692 131	685 552	4.11	NONE	NONE	NONE	38
39	GRAND TOTAL	1 753 446	1 799 260		100 124	139 077		39

Footnotes 1/ and 2/ for Schedules 332 and 335 shown on page 37.

335. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT OWNED AND USED

(Dollars in Thousands)

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 29 and 35.

Line No.	Cross Check	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)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading	7 320	227		16		7 531	1
2		(4) Other, right-of-way expenditures	61	7				68	2
3		(5) Tunnels and subways	3 457	133				3 590	3
4		(6) Bridges, trestles, and culverts	43 083	1 087	1	527		43 644	4
5		(7) Elevated structures							5
6		(8) Ties 1/	65 059	8 131	3 334		1 096	75 428	6
7		(9) Rail and other track material 1/	108 436	11 103			5 189	114 350	7
8		(11) Ballast 1/	29 650	3 965			623	32 992	8
9		(13) Fences, snow sheds, and signs	839	27		37		829	9
10		(16) Station and office buildings	14 852	648		503		14 997	10
11		(17) Roadway buildings	803	35		6		832	11
12		(18) Water stations	414	23				437	12
13		(19) Fuel stations	1 093	91				1 184	13
14		(20) Shops and enginehouses	7 826	540		262		8 104	14
15		(22) Storage warehouses	16		19	35			15
16		(23) Wharves and docks	3 033	73			19	3 087	16
17		(24) Coal and ore wharves	4 646	308				4 954	17
18		(25) TOFC/COFC terminals	1 139	155		11		1 283	18
19		(26) Communication systems	1 871	309		56		2 124	19
20		(27) Signals and interlockers	16 395	1 775	22	340		17 852	20
21		(29) Power plants	208	7		62		153	21
22		(31) Power-transmission systems	1 210	90		2		1 298	22
23		(35) Miscellaneous structures	364	54		(5)		423	23
24		(37) Roadway machines	6 338	1 244		1 791		5 791	24
25		(39) Public improvements—Construction	10 086	370		36		10 420	25
26		(44) Shop machinery*	4 389	252		178		4 463	26
27		(45) Power-plant machinery*	591	34		69		556	27
28		All other road accounts A/C 23	1 444	61		1		1 504	28
29		Amortization (Adjustments)	Dr 14 666	444				Dr 14 222	29
30		TOTAL ROAD	319 957	31 193	3 376	3 927	6 927	343 672	30
EQUIPMENT									
31		Reserve Adjustment 2/	Dr 22 935	2 293	7618			Dr 20 642	31
32		(52) Locomotives 2/	42 267	5 325		4 587		43 005	32
33		(53) Freight-train cars	153 455	18 470		5 320		166 605	33
34		(54) Passenger-train cars	1 158			198		960	34
35		(55) Highway revenue equipment	2 053			808	8	1 237	35
36		(56) Floating equipment	736	15		424		327	36
37		(57) Work equipment	6 209	468	67	260		6 484	37
38		(58) Miscellaneous equipment	6 600	1 731	8	4 323		4 016	38
39		Amortization Adjustments							39
40		TOTAL EQUIPMENT	189 543	28 302	75	15 920	8	201 992	40
GRAND TOTAL			509 500	59 495	3 451	19 847	6 935	545 664	41

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

339. ACCRUED LIABILITY--LEASED PROPERTY

(Dollars in Thousands)

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.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading	3	39			39	3	1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways		25			25		3
4		(6) Bridges, trestles, and culverts	6	273			273	6	4
5		(7) Elevated structures							5
6		(8) Ties 1/	4					4	6
7		(9) Rail and other track material 1/	7					7	7
8		(11) Ballast 1/	1					1	8
9		(13) Fences, snow sheds, and signs	2	19			19	2	9
10		(16) Station and office buildings	9	190	7		190	16	10
11		(17) Roadway buildings		5			5		11
12		(18) Water stations		194			194		12
13		(19) Fuel stations		124			124		13
14		(20) Shops and enginehouses		156			156		14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals		45			45		18
19		(26) Communication systems	1	14			14	1	19
20		(27) Signals and interlockers		140			140		20
21		(29) Power plants							21
22		(31) Power-transmission systems		52			52		22
23		(35) Miscellaneous structures	2	5			5	2	23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction	1	65			65	1	25
26		(44) Shop machinery*		174			174		26
27		(45) Power-plant machinery*		60			60		27
28		All other road accounts	4					4	28
29		Amortization (Adjustments)							29
30		TOTAL ROAD	40	1 580	7		1 580	47	30
EQUIPMENT									
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		Amortization Adjustments							38
39		TOTAL EQUIPMENT	NONE					NONE	39
40		GRAND TOTAL	40	1 580	7		1 580	47	40

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

1/ As required by ICC Order No. 36988, Track Accounts have been restated to adopt ratable depreciation for Track Structures versus RRB method of accounting. Railroad Annual Report R-1

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

(Dollars in Thousands)

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 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. 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 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.

4. 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.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading	182	182	% 2.34	1
2	(4) Other, right-of-way expenditures	2	2	3.26	2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts	1 809	1 813	1.34	4
5	(7) Elevated structures				5
6	(8) Ties 1/	7 506	8 152	2.95	6
7	(9) Rail and other track material 1/	13 823	14 563	2.95	7
8	(11) Ballast 1/	4 740	5 176	2.95	8
9	(13) Fences, snow sheds, and signs	60	60	4.17	9
10	(16) Station and office buildings	670	657	1.97	10
11	(17) Roadway buildings	5	5	2.54	11
12	(18) Water stations				12
13	(19) Fuel stations	102	105	2.94	13
14	(20) Shops and enginehouses	232	232	1.93	14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC COFC terminals	63	63	3.38	18
19	(26) Communication systems	105	106	1.96	19
20	(27) Signals and interlockers	2 317	2 399	3.01	20
21	(29) Power plants	12	12	1.47	21
22	(31) Power-transmission systems	21	21	3.28	22
23	(35) Miscellaneous structures	4	4	1.96	23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction	439	439	2.50	25
26	(44) Shop machinery*	39	39	2.22	26
27	(45) Power-plant machinery*	1	1	2.90	27
28	All other road accounts	1 133	1 135		28
29	Amortization (Adjustments)				29
30	TOTAL ROAD	33 265	35 166	4.80	30
	EQUIPMENT				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	Amortization Adjustments				38
39	TOTAL EQUIPMENT	NONE		NONE	39
40	GRAND TOTAL	33 265	35 166	4.80	40

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

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

Railroad Annual Report R-1

1/ As required by ICC Order No. 36988, Track Accounts have been restated to adopt ratable depreciation for Track Structures versus RRB method of accounting.

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

(Dollars in Thousands)

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.

Line No.	Cross Check	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)	List No.
				Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	181					181	1
2		(4) Other, right-of-way expenditures	1					1	2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	753	24				777	4
5		(7) Elevated structures							5
6		(8) Ties 1/	2 035		324			2 359	6
7		(9) Rail and other track material 1/	4 310		230			4 540	7
8		(11) Ballast 1/	1 214		138			1 352	8
9		(13) Fences, snow sheds, and signs	60	1				61	9
10		(16) Station and office buildings	301	13		40		274	10
11		(17) Roadway buildings	2	2				4	11
12		(18) Water stations							12
13		(19) Fuel stations	29	42				71	13
14		(20) Shops and enginehouses	67	5				72	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals	42	2				44	18
19		(26) Communication systems	48	2		1		49	19
20		(27) Signals and interlockers	1 635	70		44		1 661	20
21		(29) Power plants	7					7	21
22		(31) Power-transmission systems	14	1				15	22
23		(35) Miscellaneous structures	4					4	23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction	266	11				277	25
26		(44) Shop machinery*	9	1				10	26
27		(45) Power-plant machinery*							27
28		All other road accounts	1 115	9			6	1 118	28
29		TOTAL ROAD	12 093	183	692	85	6	12 877	29
		EQUIPMENT							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		TOTAL EQUIPMENT	NONE					NONE	37
38		GRAND TOTAL	12 093	183	692	85	6	12 877	38

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

1/ As required by ICC Order No. 36988, Track Accounts have been restated to adopt ratable depreciation for Track Structures versus RRB method of accounting.

Notes and Remarks for Schedules 332 and 335 (pages 32 and 33)

- 1/ As required by ICC Order No. 36988, Track Accounts have been restated to adopt ratable depreciation for Track Structures versus RRB method of accounting.
- 2/ The estimated service life of locomotives and freight cars has been revised in 1983 resulting in reduced depreciation expense of \$789K and \$1,120M; respectively.

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

(Dollars in Thousands)

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 29 and 37 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 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. 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.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading				1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts	94	94	1.08	4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs	1	1	2.00	9
10	(16) Station and office buildings	11	11	1.64	10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems	1	1	1.64	19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction	3	3	2.34	25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery*				27
28	All other road accounts				28
29	TOTAL ROAD	110	110	1.16	29
	EQUIPMENT				
30	(52) Locomotives				30
31	(53) Freight-train cars				31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment			N/A	36
37	TOTAL EQUIPMENT	NONE	NONE	NONE	37
38	GRAND TOTAL	110	110	1.16	38

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351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS

(Dollars in Thousands)

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 330 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.

Line No.	Cross-Check	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)	Line No.
				Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	45	1				46	4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings	5					5	10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems	1					1	19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction	3					3	25
26		(44) Shop machinery							26
27		(45) Power-plant machinery							27
28		All other road accounts	7					7	28
29		TOTAL ROAD	61	1				62	29
EQUIPMENT									
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		TOTAL EQUIPMENT	NONE					NONE	37
38		GRAND TOTAL	61	1				62	38

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

(Dollars in Thousands)

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, track, 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, and (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 of 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 column (a) to (c), 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 to 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 or 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 772, that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

cable to the property of the carriers whose names are listed in column (b), regardless of where the respective stations are located.						
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)	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	R	The Baltimore and Ohio Railroad Company	3 446	2 035 023	559 866	1
2	P	The Baltimore & Ohio Connecting RR Co.	1	446	69	2
3	P	The Baltimore & Philadelphia RR Co.	40	14 787	4 219	3
4	P	The Baltimore Belt Railroad Company	7	9 723	2 050	4
5	P	Dayton & Union Railroad Company	20	1 429	444	5
6	P	Fairmont, Morgantown & Pittsburgh RR Co.	64	10 249	2 853	6
7	P	The Metropolitan Southern Railroad Co.	7	1 131	311	7
8	P	The Phila. Perishable Products Term. Co.		2 803	1 073	8
9	P	Washington & Western Maryland RR Co.	4	452	95	9
10	P	Washington County Railroad Company		886	67	10
11	P	Winchester & Potomac Railroad Company	32	3 877	1 142	11
12	P	Winchester & Strasburg Railroad Company	19	2 626	794	12
13		Total Proprietary Companies	194	48 409	13 117	13
14	L	Allegheny & Western Railway Company	62	3 258	715	14
15	L	Buffalo, Rochester & Pittsburgh Rwy. Co.	334	81 005	21 214	15
16	L	Cinti., Indianapolis & Western RR Co.	268	33 375	9 545	16
17	L	Clearfield & Mahoning Railway Company	26	1 296	171	17
18	L	Dayton and Michigan Railroad Company	141	584		18
19	L	Home Avenue Railroad Company		95	1	19
20	L	Strouds Creek & Muddlery Railroad	21	256	7	20
21	L	The Tylerdale Connecting Railroad Co.		122		21
22		Total Leased Lines	852	119 991	31 653	22
23	O	The Balto. & Ohio Chicago Term. RR Co.		5 487	144	23
24	O	Various Non-Carrier Lessors		529	5	24
25				6 016	149	25
26	R	Deduct Used By Other Railroad Companies	6	494	56	26
27	R	Deduct Used By Other Co.'s & Industries		10	6	27
28	L	Deduct Used By Other Co.'s & Industries		4	1	28
29			6	508	63	29
30						30
31		TOTAL	4 486	2 208 931	604 722	31

352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE

(By Property Accounts)

(Dollars in Thousands)

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 43 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 29 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 30 amounts not includible in the accounts shown, or in line 29. 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.

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other Leased properties (e)	Line No.
1		(2) Land for transportation purposes	50 299	3 339	3 919	5 159	1
2		(3) Grading	138 346	13 623	4 978	22	2
3		(4) Other, right-of-way expenditures	585	3	7		3
4		(5) Tunnels and subways	24 152	820	3 126		4
5		(6) Bridges, trestles, and culverts	103 093	10 565	5 741	16	5
6		(7) Elevated structures					6
7		(8) Ties	264 493	29 066	8 591	148	7
8		(9) Rail and other track material	370 367	35 481	10 961	291	8
9		(11) Ballast	132 100	16 227	4 387	63	9
10		(13) Fences, snow sheds, and signs	1 416	386	126		10
11		(16) Station and office buildings	44 656	2 041	1 554	258	11
12		(17) Roadway buildings	1 761	30	20		12
13		(18) Water stations	676	211	19		13
14		(19) Fuel stations	3 727	208	25		14
15		(20) Shops and enginehouses	27 509	1 477	107	20	15
16		(22) Storage warehouses					16
17		(23) Wharves and docks	4 901				17
18		(24) Coal and ore wharves	15 489				18
19		(25) TOFC/COFC terminals	4 964	28	617		19
20		(26) Communication systems	19 004	506	147		20
21		(27) Signals and interlockers	72 137	3 210	1 139		21
22		(29) Power plants	363	1			22
23		(31) Power-transmission systems	4 998	127	118	3	23
24		(35) Miscellaneous structures	1 793	108	8		24
25		(37) Roadway machines	22 432				25
26		(39) Public improvements—Construction	18 233	1 765	1 591	2	26
27		(44) Shop machinery	8 726	473	13		27
28		(45) Power-plant machinery	1 222	60			28
29		Leased property capitalized rentals (explain) 1/	2 336				29
30		Other (specify and explain) A/C 1 & A/C 43	(14)	1 973	1 036	33	30
31		Total expenditures for road	1 339 764	121 728	48 230	6 015	31
32		(52) Locomotives	138 898				32
33		(53) Freight-train cars	522 350				33
34		(54) Passenger-train cars	1 369				34
35		(55) Highway revenue equipment	1 017				35
36		(56) Floating equipment	531				36
37		(57) Work equipment	9 935				37
38		(58) Miscellaneous equipment	8 089				38
39		Total expenditures for equipment	682 189				39
40		(76) Interest during construction		738		1	40
41		(80) Other elements of investment		(2 482)			41
42		(90) Construction work in progress	12 566	3	179		42
43		GRAND TOTAL	2 034 519	119 987	48 409	6 016	43

1/ Account 23 - Wharves & Docks

GENERAL INSTRUCTIONS AND DEFINITIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 361**A. General Instructions**

Disclose the required information concerning the respondent's leases, in Schedule 361, Parts I, II, and III.

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.

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.
- 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

(Dollars in Thousands)

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.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)	Line No.
1	Lease payments		3 836	3 503	3 211	975	3 166	14 691	1
	Less executory costs								
2	- Taxes								2
3	- Maintenance								3
4	- Insurance								4
5	- Other								5
6	TOTAL EXECUTORY COSTS (2-5)								6
7	Minimum lease payments (1, 6)		3 836	3 503	3 211	975	3 166	14 691	7
8	Less amount representing interest		1 010	732	473	207	435	2 857	8
9	Present value of minimum lease payments (line 7, 8)		2 826	2 771	2 738	768	2 731	11 834	9

PART II. TOTAL RENTAL EXPENSES

(Dollars in Thousands)

Complete this part if gross rental expense in the most recent reporting year exceeds 1 percent of operating revenue. Otherwise, show total rental expenses reduced by rentals received from subleases 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)	Line No.
10	Present value of minimum lease payments from Part I above	N/A	10
11	Contingent rentals		11
12	Minimum noncancelable sublease rentals		12
13	Net rental expense		13

PART III. CLASSES OF CAPITAL LEASES

(Dollars in Thousands)

Complete this part only if the present values of the minimum lease commitments are more than 5 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 properties presented. Subtract amounts representing the accumulated amortization to derive a "Net capitalized lease assets."

Line No.	Classes of leased property (a)	Present value		Line No.
		Current year (b)	Prior year (c)	
14	Structures			14
15	Revenue equipment			15
16	Shop and garage equipment			16
17	Service cars and equipment			17
18	Noncarrier operating property			18
19	Other (Specify)			19
20				20
21	Gross capitalized assets			21
22	Less accumulated amortization			22
23	Net capitalized lease assets	Present values of minimum lease commitments are less than 5% of long-term debt.		23

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

Cross-checks

Schedule 410		Schedule 210
Line 620, column (h)	=	Line 14, column (b)
Line 620, column (f)	=	Line 14, column (d)
Line 620, column (g)	=	Line 14, column (e)
		Schedule 412
Add lines 136 thru 138, column (f)	=	Line 35, column (b)
Add lines 148 thru 150, column (e) (equal to or greater than)	=	Line 35, column (c)
Add lines 118 thru 120, column (f), minus lines 121 thru 123, column (f) plus lines 130 thru 132, column (f) minus lines 133 thru 135, column (f)	=	Line 35, column (d)
		Schedule 414
Line 231, column (f)	=	Line 19, columns (b) thru (d)
Line 230, column (f)	=	Line 19, columns (e) thru (g)
		Schedule 415
Lines 207 minus 208, column (f) plus 211 minus 212, column (f)	=	Line 5 plus 38, column (g)
Line 226 minus 227, column (f)	=	Lines 24 plus 39, column (g)
Line 311 minus line 312, plus	=	Lines 32 plus 35 plus 36 plus 37 plus 40 plus 41, column (g)
Line 315 minus line 316, column (f)		PLUS
		Schedule 414
		Minus line 24, columns (b) thru (d) plus line 24, columns (e) thru (g)
		Schedule 415
Line 218, column (e) (equal to or greater than)	=	Line 5 plus 38, column (f)
Line 237, column (e) (equal to or greater than)	=	Line 24 plus 39, column (f)
Line 322, column (e) (equal to or greater than)	=	Line 32 plus 35 plus 36 plus 37 plus 40 plus 41, column (f)
Line 213, column (f)	=	Line 5 plus 38, columns (c) and (d)
Line 232, column (f)	=	Line 24 plus 39, columns (c) and (d)
Line 317, column (f)	=	Line 32 plus 35 plus 36 plus 37 plus 40 plus 41, columns (c) and (d)
Line 202 plus 203 minus 216, column (f) (equal to or greater than, but variance cannot exceed line 216, column (f))	=	Line 5 plus 38, column (b)
Line 221 plus 222 minus 235, column (f) (equal to or greater than, but variance cannot exceed line 235, column (f))	=	Line 24 plus 39, column (b)
Add lines 302 thru 307 minus 320, column (f) (variance cannot exceed lines 320, column (f))	=	Add lines 32, 35, 36, 37, 40, 41, column (b)
		Schedule 417
Line 507, column (f)	=	Line 1, column (j)
Line 508, column (f)	=	Line 2, column (j)
Line 509, column (f)	=	Line 3, column (j)
Line 510, column (f)	=	Line 4, column (j)
Line 511, column (f)	=	Line 5, column (j)
Line 512, column (f)	=	Line 6, column (j)
Line 513, column (f)	=	Line 7, column (j)
Line 514, column (f)	=	Line 8, column (j)
Line 515, column (f)	=	Line 9, column (j)
Line 516, column (f)	=	Line 10, column (j)
Line 517, column (f)	=	Line 11, column (j)

410. RAILWAY OPERATING EXPENSES (Dollars in Thousands)

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.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		WAY AND STRUCTURES								
		ADMINISTRATION								
1		Truck	2 840		57	(3 832)	(935)		(935)	1
2		Bridge and Building	907		2	83	992		992	2
3		Signal	1 250		3	110	1 363		1 363	3
4		Communication	814			(5)	809		809	4
5		Other	6 634	7	1 053	(56)	7 638		7 638	5
		REPAIR AND MAINTENANCE								
6		Roadway - Running	12 310	117	5 290	(1 427)	16 290		16 290	6
7		Roadway - Switching	313	(1)	4	(1)	315		315	7
8		Tunnels and Subways - Running	376	14	274	74	738		738	8
9		Tunnels and Subways - Switching	18				18		18	9
10		Bridges and Culverts - Running	4 223	943	2 281	(666)	6 781		6 781	10
11		Bridges and Culverts - Switching	317	2	1	10	330		330	11
12		Ties - Running		4 468			4 468		4 468	12
13		Ties - Switching		1 035			1 035		1 035	13
14		Rail and other track material - Running	19 028	5 639	(196)	1 171	26 642		26 642	14
15		Rail and other track material - Switching	1 070	646	44	35	1 795		1 795	15
16		Ballast - Running		470			470		470	16
17		Ballast - Switching		19			19		19	17
18		Road Property Damaged - Running	458	47	16	(2)	519		519	18
19		Road Property Damaged - Switching	86	8	3		97		97	19
20		Road Property Damaged - Other	29	3	1		33		33	20
21		Signals and Interlockers - Running	7 629	2 083	314	48	10 074		10 074	21
22		Signals and Interlockers - Switching	630	502	147	1	1 280		1 280	22
23		Communications Systems	2 866	1 218	296	56	4 436		4 436	23
24		Power Systems	257	87	65	(11)	398		398	24
25		Highway Grade Crossings - Running	1 039	540	690	(70)	2 199		2 199	25
26		Highway Grade Crossings - Switching				5	5		5	26
27		Station and Office Buildings	1 336	141	696	19	2 192	14	2 206	27
28		Shop Buildings - Locomotives	49	9	13	(1)	70		70	28
29		Shop Buildings - Freight Cars		1	11		12	N/A	12	29
30		Shop Buildings - Other Equipment	2 104	158	874	11	3 125		3 125	30

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DUPLICATE

410. RAILWAY OPERATING EXPENSES

(Dollars in Thousands)

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.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		WAY AND STRUCTURES ADMINISTRATION								
1		Track	2 840		57	(3 832)	(935)		(935)	1
2		Bridge and Building	907		2	83	992		992	2
3		Signal	1 250		3	110	1 363		1 363	3
4		Communication	814			(5)	809		809	4
5		Other	6 634	7	1 053	649	8 343		8 343	5
6		REPAIR AND MAINTENANCE								
		Roadway - Running	12 310	117	5 290	(1 484)	16 233		16 233	6
7		Roadway - Switching	313	(1)	4	(1)	315		315	7
8		Tunnels and Subways - Running	376	14	274	74	738		738	8
9		Tunnels and Subways - Switching	18				18		18	9
10		Bridges and Culverts - Running	4 223	943	2 281	(666)	6 781		6 781	10
11		Bridges and Culverts - Switching	317	2	1	10	330		330	11
12		Ties - Running		4 468			4 468		4 468	12
13		Ties - Switching		1 035			1 035		1 035	13
14		Rail and other track material - Running	19 028	6 639	(196)	1 404	26 875		26 875	14
15		Rail and other track material - Switching	1 070	646	44	35	1 795		1 795	15
16		Ballast - Running		470			470		470	16
17		Ballast - Switching		19			19		19	17
18		Road Property Damaged - Running	458	47	16	(2)	519		519	18
19		Road Property Damaged - Switching	86	8	3		97		97	19
20		Road Property Damaged - Other	29	3	1		33		33	20
21		Signals and Interlockers - Running	7 629	2 083	314	48	10 074		10 074	21
22		Signals and Interlockers - Switching	630	502	147	1	1 280		1 280	22
23		Communications Systems	2 866	1 218	296	71	4 451		4 451	23
24		Power Systems	257	87	65	(11)	398		398	24
25		Highway Grade Crossings - Running	1 039	540	690	(69)	2 200		2 200	25
26		Highway Grade Crossings - Switching				5	5		5	26
27		Station and Office Buildings	1 336	141	696	19	2 192	14	2 206	27
28		Shop Buildings - Locomotives	49	9	13	(1)	70		70	28
29		Shop Buildings - Freight Cars		1	11		12	N/A	12	29
30		Shop Buildings - Other Equipment	2 104	158	874	(11)	3 125		3 125	30

Road Initials B&O

Year 19 83

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Not in Publication

410. RAILWAY OPERATING EXPENSES (Dollars in Thousands)

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.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		WAY AND STRUCTURES ADMINISTRATION								
1		Track	2 840		57	(3 832)	(935)		(935)	1
2		Bridge and Building	907		2	83	992		992	2
3		Signal	1 250		3	110	1 363		1 363	3
4		Communication	814			(5)	809		809	4
5		Other	6 634	7	1 053	649	8 343		8 343	5
		REPAIR AND MAINTENANCE								
6		Roadway - Running	12 310	117	5 290	(1 484)	16 233		16 233	6
7		Roadway - Switching	313		4	(1)	315		315	7
8		Tunnels and Subways - Running	376	14	274	74	738		738	8
9		Tunnels and Subways - Switching	18				18		18	9
10		Bridges and Culverts - Running	4 223	943	281	(666)	6 781		6 781	10
11		Bridges and Culverts - Switching	317	2	1	10	330		330	11
12		Ties - Running		12 560			12 560		12 560	12
13		Ties - Switching		1 934			1 934		1 934	13
14		Rail and other track material - Running	19 028	(4 132)	(196)	1 404	16 104		16 104	14
15		Rail and other track material - Switching	1 070	(552)	44	35	597		597	15
16		Ballast - Running		3 448			3 448		3 448	16
17		Ballast - Switching		19			19		19	17
18		Road Property Damaged - Running	458	47	16	(2)	519		519	18
19		Road Property Damaged - Switching	86	8	3		97		97	19
20		Road Property Damaged - Other	29	3	1		33		33	20
21		Signals and Interlockers - Running	7 629	2 083	314	48	10 074		10 074	21
22		Signals and Interlockers - Switching	630	502	147	1	1 280		1 280	22
23		Communications Systems	2 866	1 218	296	71	4 451		4 451	23
24		Power Systems	257	87	65	(11)	398		398	24
25		Highway Grade Crossings - Running	1 039	540	690	(69)	2 200		2 200	25
26		Highway Grade Crossings - Switching				5	5		5	26
27		Station and Office Buildings	1 336	141	696	19	2 192	14	2 206	27
28		Shop Buildings - Locomotives	49	9	13	(1)	70		70	28
29		Shop Buildings - Freight Cars		1	11		12	N/A	12	29
30		Shop Buildings - Other Equipment	2 104	158	874	(11)	3 125		3 125	30

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
101		Locomotive Servicing Facilities	150	19	203	2	374		374	101
102		Miscellaneous Buildings and Structures	473	132	151	2 550	3 306		3 306	102
103		Coal Terminals	2 349	208	107	31	2 695	N/A	2 695	103
104		Ore Terminals	314	117	(260)	(3)	168	N/A	168	104
105		Other Marine Terminals			3		3	N/A	3	105
106		TOFC/COFC - Terminals	174	38	512	13	737	N/A	737	106
107		Motor Vehicle Loading and Distribution Facilities						N/A		107
108		Facilities for Other Specialized Service Operations	50	6	20		76	N/A	76	108
109		Roadway Machines	2 258	2 951	2 058	187	7 454		7 454	109
110		Small Tools and Supplies	98	1 579	4 539	(1 097)	5 119		5 119	110
111		Snow Removal	506	45	110	31	692		692	111
112		Fringe Benefits - Running	N/A	N/A	N/A	14 293	14 293	4	14 297	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	1 060	1 060		1 060	113
114		Fringe Benefits - Other	N/A	N/A	N/A	6 314	6 314		6 314	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	3 227	3 227		3 227	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	317	317		317	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	718	718		718	117
118	*	Lease Rentals - Debit - Running	N/A	N/A	2 761	N/A	2 761		2 761	118
119	*	Lease Rentals - Debit - Switching	N/A	N/A	24	N/A	24		24	119
120	*	Lease Rentals - Debit - Other	N/A	N/A	13 695	N/A	13 695		13 695	120
121	*	Lease Rentals - [Credit] - Running	N/A	N/A	()	N/A	()		()	121
122	*	Lease Rentals - [Credit] - Switching	N/A	N/A	()	N/A	()		()	122
123	*	Lease Rentals - [Credit] - Other	N/A	N/A	()	N/A	()		()	123
124		Joint Facility Rent - Debit - Running	N/A	N/A	495	N/A	495	63	558	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A		N/A				125
126		Joint Facility Rent - Debit - Other	N/A	N/A	2 494	N/A	2 494		2 494	126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	(8 891)	N/A	(8 891)		(8 891)	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	()	N/A	()		()	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	()	N/A	()		()	129
130	*	Other Rents - Debit - Running	N/A	N/A		N/A				130
131	*	Other Rents - Debit - Switching	N/A	N/A		N/A				131
132	*	Other Rents - Debit - Other	N/A	N/A		N/A				132
133	*	Other Rents - [Credit] - Running	N/A	N/A	()	N/A	()		()	133

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
101		Locomotive Servicing Facilities	150	19	203	2	374		374	101
102		Miscellaneous Buildings and Structures	473	132	151	2 549	3 305		3 305	102
103		Coal Terminals	2 349	208	107	(197)	2 467	N/A	2 467	103
104		Ore Terminals	314	117	(260)	(3)	168	N/A	168	104
105		Other Marine Terminals			3		3	N/A	3	105
106		TOFC/COFC - Terminals	174	38	512	13	737	N/A	737	106
107		Motor Vehicle Loading and Distribution Facilities						N/A		107
108		Facilities for Other Specialized Service Operations	50	6	20	(121)	(45)	N/A	(45)	108
109		Roadway Machines	2 258	2 951	2 058	180	7 447		7 447	109
110		Small Tools and Supplies	98	1 579	4 539	(1 097)	5 119		5 119	110
111		Snow Removal	506	45	110	31	692		692	111
112		Fringe Benefits - Running	N/A	N/A	N/A	15 988	15 988	4	15 992	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	1 212	1 212		1 212	113
114		Fringe Benefits - Other	N/A	N/A	N/A	7 027	7 027		7 027	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	3 226	3 226		3 226	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	317	317		317	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	718	718		718	117
118		Lease Rentals - Debit - Running	N/A	N/A	2 761	N/A	2 761		2 761	118
119		Lease Rentals - Debit - Switching	N/A	N/A	24	N/A	24		24	119
120		Lease Rentals - Debit - Other	N/A	N/A	13 695	N/A	13 695		13 695	120
121		Lease Rentals - [Credit] - Running	N/A	N/A	()	N/A	()		()	121
122		Lease Rentals - [Credit] - Switching	N/A	N/A	()	N/A	()		()	122
123		Lease Rentals - [Credit] - Other	N/A	N/A	()	N/A	()		()	123
124		Joint Facility Rent - Debit - Running	N/A	N/A	495	N/A	495	63	558	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A		N/A				125
126		Joint Facility Rent - Debit - Other	N/A	N/A	2 494	N/A	2 494		2 494	126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	(8 891)	N/A	(8 891)		(8 891)	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	()	N/A	()		()	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	()	N/A	()		()	129
130		Other Rents - Debit - Running	N/A	N/A		N/A				130
131		Other Rents - Debit - Switching	N/A	N/A		N/A				131
132		Other Rents - Debit - Other	N/A	N/A		N/A				132
133		Other Rents - [Credit] - Running	N/A	N/A	()	N/A	()		()	133

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Food Inflation B&O

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410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h) ^f	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
134	*	Other Rents - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()	134
135	*	Other Rents - [Credit] - Other	N/A	N/A	()	N/A	()	()	()	135
136	*	Depreciation - Running	N/A	N/A	N/A	15 616	15 616		15 616	136
137	*	Depreciation - Switching	N/A	N/A	N/A	976	976		976	137
138	*	Depreciation - Other	N/A	N/A	N/A	15 941	15 941		15 941	138
139		Joint Facility - Debit - Running	N/A	N/A	69	N/A	69		69	139
140		Joint Facility - Debit - Switching	N/A	N/A		N/A				140
141		Joint Facility - Debit - Other	N/A	N/A	4 419	N/A	4 419		4 419	141
142		Joint Facility - [Credit] - Running	N/A	N/A	(2 425)	N/A	(2 425)		(2 425)	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	()	N/A	()		()	143
144		Joint Facility - [Credit] - Other	N/A	N/A	()	N/A	()		()	144
145		Dismantling Retired Road Property - Running	325		103	198	626		626	145
146		Dismantling Retired Road Property - Switching	39		21	5	65		65	146
147		Dismantling Retired Road Property - Other	5		4	13	22		22	147
148	*	Other - Running	933	118	712	(304)	✓ 1 379 ✓		1 379	148
149	*	Other - Switching	157			(127)	30		30	149
150	*	Other - Other	265		1 145	5 944	✓ 7 354 ✓		7 354	150
151		TOTAL WAY AND STRUCTURES	74 679	24 369	34 008	63 557	✓ 196 613 ✓	81	196 694	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration	1 940	12	35	65	2 052		2 052	201
202	*	Repair and Maintenance	19 634	21 493	1 857	(5 301)	✓ 37 683 ✓	85	37 768	202
203	*	Machinery Repair	340	156	70	(6)	560		560	203
204		Equipment Damaged	71	53			124		124	204
205		Fringe Benefits	N/A	N/A	N/A	6 269	✓ 6 269 ✓	20	6 289	205
206		Other Casualties and Insurance	N/A	N/A	N/A	383	383		383	206
207	*	Lease Rentals - Debit	N/A	N/A	7 631	N/A	7 631		7 631	207
208	*	Lease Rentals - [Credit]	N/A	N/A	(35)	N/A	(35)		(35)	208
209		Joint Facility Rent - Debit	N/A	N/A	284	N/A	284		284	209
210		Joint Facility Rent - [Credit]	N/A	N/A	(368)	N/A	(368)		(368)	210
211	*	Other Rents - Debit	N/A	N/A	70	N/A	70		70	211
212	*	Other Rents - [Credit]	N/A	N/A	(1 189)	N/A	(1 189)		(1 189)	212
213	*	Depreciation	N/A	N/A	N/A	4 035	4 035		4 035	213
214		Joint Facility - Debit	N/A	N/A		N/A				214
215		Joint Facility - [Credit]	N/A	N/A	()	N/A	()		()	215
216	*	Repairs Billed to Others - [Credit]	N/A	N/A	()	N/A	()		()	216

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410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
134	*	Other Rents - [Credit] - Switching	N/A	N/A	()	N/A	()		()	134
135	*	Other Rents - [Credit] - Other	N/A	N/A	()	N/A	()		()	135
136	*	Depreciation - Running	N/A	N/A	N/A	15 616	15 616		15 616	136
137	*	Depreciation - Switching	N/A	N/A	N/A	976	976		976	137
138	*	Depreciation - Other	N/A	N/A	N/A	15 941	15 941		15 941	138
139		Joint Facility - Debit - Running	N/A	N/A	69	N/A	69		69	139
140		Joint Facility - Debit - Switching	N/A	N/A		N/A				140
141		Joint Facility - Debit - Other	N/A	N/A	4 419	N/A	4 419		4 419	141
142		Joint Facility - [Credit] - Running	N/A	N/A	(2 425)	N/A	(2 425)		(2 425)	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	()	N/A	()		()	143
144		Joint Facility - [Credit] - Other	N/A	N/A	()	N/A	()		()	144
145		Dismantling Retired Road Property - Running	325		103	198	626		626	145
146		Dismantling Retired Road Property - Switching	39		21	5	65		65	146
147		Dismantling Retired Road Property - Other	5		4	13	22		22	147
148	*	Other - Running	933	118	712	372	2 135		2 135	148
149	*	Other - Switching	157			(127)	30		30	149
150	*	Other - Other	265		1 145	5 944	7 354		7 354	150
151		TOTAL WAY AND STRUCTURES	74 679	24 369	34 008	63 008	196 064	81	196 145	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration	1 940	12	35	65	2 052		2 052	201
202	*	Repair and Maintenance	19 634	21 493	1 857	(2 561)	40 423	85	40 508	202
203	*	Machinery Repair	340	156	70	(6)	560		560	203
204		Equipment Damaged	71	53			124		124	204
205		Fringe Benefits	N/A	N/A	N/A	5 598	5 598	20	5 618	205
206		Other Casualties and Insurance	N/A	N/A	N/A	383	383		383	206
207	*	Lease Rentals - Debit	N/A	N/A	7 631	N/A	7 631		7 631	207
208	*	Lease Rentals - [Credit]	N/A	N/A	(35)	N/A	(35)		(35)	208
209		Joint Facility Rent - Debit	N/A	N/A	284	N/A	284		284	209
210		Joint Facility Rent - [Credit]	N/A	N/A	(368)	N/A	(368)		(368)	210
211	*	Other Rents - Debit	N/A	N/A	70	N/A	70		70	211
212	*	Other Rents - [Credit]	N/A	N/A	(1 189)	N/A	(1 189)		(1 189)	212
213	*	Depreciation	N/A	N/A	N/A	4 035	4 035		4 035	213
214		Joint Facility - Debit	N/A	N/A		N/A				214
215		Joint Facility - [Credit]	N/A	N/A	()	N/A	()		()	215
216	*	Repairs Billed to Others - [Credit]	N/A	N/A	()	N/A	()		()	216

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Freight Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
							11		11	217
		LOCOMOTIVES - Continued	11							218
217		Dismantling Retired Property	213	1	107	124	445		445	219
218	*	Other	22 209	21 715	8 462	7 638	60 024	105	60 129	220
219		TOTAL LOCOMOTIVES					1 645	N/A	1 645	221
		FREIGHT CARS	1 544		19	82	48 331	N/A	48 331	222
220		Administration	16 563	12 073	19 843	(148)	258	N/A	258	223
221	*	Repair and Maintenance	108	31	121	(2)	259	N/A	259	224
222	*	Machinery Repair	6	2	258	(7)	4 630	N/A	4 630	225
223		Equipment Damaged	N/A	N/A	N/A	1 781	1 781	N/A	1 781	226
224		Fringe Benefits	N/A	N/A	N/A	19 054	19 054	N/A	19 054	227
225		Other Casualties and Insurance	N/A	N/A				N/A		228
226	*	Lease Rentals - Debit	N/A	N/A	()	N/A		N/A		229
227	*	Lease Rentals - [Credit]	N/A	N/A		N/A		N/A		230
228		Joint Facility Rent - Debit	N/A	N/A	()	N/A		N/A		231
229		Joint Facility Rent - [Credit]	N/A	N/A	136 547	N/A	136 547	N/A	136 547	232
230	*	Other Rents - Debit	N/A	N/A	(88 497)	N/A	(88 497)	N/A	(88 497)	233
231	*	Other Rents - [Credit]	N/A	N/A	N/A	22 056	22 056	N/A	22 056	234
232	*	Depreciation	N/A	N/A		N/A		N/A		235
233		Joint Facility - Debit	N/A	N/A	()	N/A		N/A		236
234		Joint Facility - [Credit]	N/A	N/A	(17 263)	N/A	(17 263)	N/A	(17 263)	237
235	*	Repairs Billed to Others - [Credit]	1	5			6	N/A	6	238
236		Dismantling Retired Property	117		(303)	127	(59)	N/A	(59)	301
237	*	Other	18 339	12 111	69 779	28 519	128 748	N/A	128 748	302
238		TOTAL FREIGHT CARS					3 463		3 463	303
		OTHER EQUIPMENT	1 750	2	904	807	2 011	N/A	2 011	304
301		Administration								305
		Repair and Maintenance	124	2	1 451	434	2 011	N/A	2 011	306
302	*	Trucks, Trailers, and Containers - Revenue Service		122	(16)	1	107	1 174	1 174	307
303		Floating Equipment - Revenue Service								308
304		Passenger and Other Revenue Equipment								309
305		Computers and Data Processing Systems	2 712	73	67	(79)	2 773		2 773	310
306		Machinery	583	128	2 032	11	2 754		2 754	311
307	*	Work and Other Non-Revenue Equipment	3	6	(2)		7		7	312
308		Equipment Damaged	N/A	N/A	N/A	1 394	1 394	270	1 664	313
309		Fringe Benefits	N/A	N/A	N/A	1 248	1 248		1 248	314
310		Other Casualties and Insurance	N/A	N/A	502	N/A	502		502	315
311	*	Lease Rentals - Debit	N/A	N/A	()	N/A				316
312	*	Lease Rentals - [Credit]	N/A	N/A		N/A				317

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Freight		Total freight expense (f)	Passenger (g)	Total (h)	Line No.
					Purchased services (d)	General (e)				
		LOCOMOTIVES - Continued	11				11		11	217
217		Dismantling Retired Property	213	1	107	124	445		445	218
218	*	Other	22 209	21 715	8 462	5 569	57 955	105	58 060	219
219		TOTAL LOCOMOTIVES							1 645	220
		FREIGHT CARS	1 544		19	82	1 645	N/A		221
220		Administration	16 563	12 073	19 843	(2 227)	46 252	N/A	46 252	222
221	*	Repair and Maintenance		31	121	(2)	258	N/A	258	223
222	*	Machinery Repair	108			(7)	259	N/A	259	224
223		Equipment Damaged	6	2	258		5 179	N/A	5 179	225
224		Fringe Benefits	N/A	N/A	N/A	1 781	1 781	N/A	1 781	226
225		Other Casualties and Insurance	N/A	N/A	19 054	N/A	19 054	N/A	19 054	227
226	*	Lease Rentals - Debit	N/A	N/A	()	N/A	()	N/A	()	228
227	*	Lease Rentals - [Credit]	N/A	N/A		N/A		N/A		229
228		Joint Facility Rent - Debit	N/A	N/A	()	N/A	()	N/A	()	230
229		Joint Facility Rent - [Credit]	N/A	N/A	136 547	N/A	136 547	N/A	136 547	231
230	*	Other Rents - Debit	N/A	N/A	(88 497)	N/A	(88 497)	N/A	(88 497)	232
231	*	Other Rents - [Credit]	N/A	N/A	N/A	22 056	22 056	N/A	22 056	233
232	*	Depreciation	N/A	N/A		N/A		N/A		234
233		Joint Facility - Debit	N/A	N/A	()	N/A	()	N/A	()	235
234		Joint Facility - [Credit]	N/A	N/A	(17 263)	N/A	(17 263)	N/A	(17 263)	236
235	*	Repairs Billed to Others - [Credit]	1	5			6	N/A	6	237
236		Dismantling Retired Property	117		(303)	127	(59)	N/A	(59)	238
237	*	Other	18 339	12 111	69 779	26 989	127 218	N/A	127 218	239
238		TOTAL FREIGHT CARS							3 254	301
		OTHER EQUIPMENT	1 750	2	904	598	3 254			302
301		Administration							1 647	303
		Repair and Maintenance	124	2	1 451	70	1 647	N/A	1 647	304
302	*	Trucks, Trailers, and Containers - Revenue Service		122	(16)	1	107	N/A	107	305
303		Floating Equipment - Revenue Service						1 174	1 174	306
304		Passenger and Other Revenue Equipment								307
305		Computers and Data Processing Systems	2 712	73	67	(79)	2 773		2 773	308
306		Machinery	583	128	2 032	14	2 757		2 757	309
307	*	Work and Other Non-Revenue Equipment		6	(2)		7		7	310
308		Equipment Damaged	3		N/A	1 589	1 589	270	1 859	311
309		Fringe Benefits	N/A	N/A	N/A	1 247	1 247		1 247	312
310		Other Casualties and Insurance	N/A	N/A	502	N/A	502		502	313
311	*	Lease Rentals - Debit	N/A	N/A	()	N/A	()		()	314
312	*	Lease Rentals - [Credit]								315

REvised 5/3/85

Road Traffic:

B&O

Year 19 83

Revised for Note for Publication

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h) #	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		OTHER EQUIPMENT - Continued								
313		Joint Facility Rent - Debit	N/A	N/A		N/A				313
314		Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()		()	314
315	*	Other Rents - Debit	N/A	N/A	9 120	N/A	9 120		9 120	315
316	*	Other Rents - [Credit]	N/A	N/A	(7 955)	N/A	(7 955)		(7 955)	316
317	*	Depreciation	N/A	N/A	N/A	2 637	2 637		2 637	317
318		Joint Facility - Debit	N/A	N/A	614	N/A	614	26	640	318
319		Joint Facility - [Credit]	N/A	N/A	(548)	N/A	(548)		(548)	319
320	*	Repairs Billed to Others - [Credit]	N/A	N/A	27	N/A	27		27	320
321		Dismantling Retired Property	6			2	8		8	321
322	*	Other	1 046	10	(124)	8 582	9 514		9 514	322
323		TOTAL OTHER EQUIPMENT	6 224	343	6 072	14 661	27 300	1 470	28 770	323
324		TOTAL EQUIPMENT	46 772	34 169	84 313	47 219	212 473	1 575	214 048	324
		TRANSPORTATION:								
		TRAIN OPERATIONS								
401		Administration	4 386		231	396	5 013		5 013	401
402		Engine Crews	29 264			287	29 551	1 022	30 573	402
403		Train Crews	49 894	6	3 027	327	53 254	917	54 171	403
404		Dispatching Trains	15 917	8	194	(187)	15 932		15 932	404
405		Operating Signals and Interlockers	34	14	329	110	487		487	405
406		Operating Drawbridges	192		28	3	223		223	406
407		Highway Crossing Protection	486		246		732		732	407
408		Train Inspection and Lubrication	19 228	440	436	2 029	22 133		22 133	408
409		Locomotive Fuel	597	59 615	1 195	(5 646)	55 761	710	56 471	409
410		Electric Power Purchased or Produced for Motive Power								410
411		Servicing Locomotives	3 369	844	551	200	4 964	10	4 974	411
412		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	(89)	(89)		(89)	412
413		Clearing Wrecks	723	88	1 363	375	2 549		2 549	413
414		Fringe Benefits	N/A	N/A	N/A	35 358	35 358	806	36 164	414
415		Other Casualties and Insurance	N/A	N/A	N/A	7 007	7 007		7 007	415
416		Joint Facility - Debit	N/A	N/A	1 775	N/A	1 775		1 775	416
417		Joint Facility - [Credit]	N/A	N/A	(3 338)	N/A	(3 338)		3 338	417
418		Other	375	367	2 826	1 173	4 741	534	5 275	418
419		TOTAL TRAIN OPERATIONS	124 465	61 382	8 863	41 343	236 053	3 999	240 052	419
		YARD OPERATIONS								
420		Administration	5 130		25	74	5 229		5 229	420
421		Switch Crews	42 939				42 939	90	43 029	421

Receipts too late for Publication

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		OTHER EQUIPMENT - Continued								
313		Joint Facility Rent - Debit	N/A	N/A		N/A				313
314		Joint Facility Rent - [Credit]	N/A	N/A		N/A	()		()	314
315	*	Other Rents - Debit	N/A	N/A	9 120	N/A	9 120		9 120	315
316	*	Other Rents - [Credit]	N/A	N/A	7 955	N/A	7 955		7 955	316
317	*	Depreciation	N/A	N/A	N/A	2 637	2 637		2 637	317
318		Joint Facility - Debit	N/A	N/A	614	N/A	614	26	640	318
319		Joint Facility - [Credit]	N/A	N/A	548	N/A	548		548	319
320	*	Repairs Billed to Others - [Credit]	N/A	N/A	27	N/A	27		27	320
321		Dismantling Retired Property	6			2	8		8	321
322	*	Other	1 046	10	124	9 220	10 152		10 152	322
323		TOTAL OTHER EQUIPMENT	6 224	343	6 072	15 675	28 314	1 470	29 784	323
324		TOTAL EQUIPMENT	46 772	34 169	84 313	51 832	217 086	1 575	218 661	324
		TRANSPORTATION								
		TRAIN OPERATIONS								
401		Administration	4 386		231	599	5 216		5 216	401
402		Engine Crews	29 264			296	29 560	1 022	30 582	402
403		Train Crews	49 894		3 027	336	53 263	917	54 180	403
404		Dispatching Trains	15 917		194	(117)	16 002		16 002	404
405		Operating Signals and Interlockers	34	14	329	113	490		490	405
406		Operating Drawbridges	192		28	2	222		222	406
407		Highway Crossing Protection	486		246	(9)	723		723	407
408		Train Inspection and Lubrication	19 228	440	436	2 029	22 133		22 133	408
409		Locomotive Fuel	597	53 615	1 195	(5 646)	55 761	710	56 471	409
410		Electric Power Purchased or Produced for Motive Power								410
411		Servicing Locomotives	3 369	844	551	217	4 981	10	4 991	411
412		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	1	1		1	412
413		Clearing Wrecks	723	88	1 363	375	2 549		2 549	413
414		Fringe Benefits	N/A	N/A	N/A	31 530	31 530	806	32 336	414
415		Other Casualties and Insurance	N/A	N/A	N/A	7 007	7 007		7 007	415
416		Joint Facility - Debit	N/A	N/A	1 775	N/A	1 775		1 775	416
417		Joint Facility - [Credit]	N/A	N/A	(3 338)	N/A	(3 338)		(3 338)	417
418		Other	375	367	2 826	1 537	5 105	534	5 639	418
419		TOTAL TRAIN OPERATIONS	124 465	61 382	8 863	38 270	232 980	3 999	236 979	419
		YARD OPERATIONS								
420		Administration	5 130		25	74	5 229		5 229	420
421		Switch Crews	43 808				43 808	90	43 898	421

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		YARD OPERATIONS - Continued								
422		Controlling Operations								422
423		Yard and Terminal Clerical	22 374				22 374		22 374	423
424		Operating Switches, Signals, Retarders and Humps	306				306		306	424
425		Locomotive Fuel	54	10 561		2	10 617		10 617	425
426		Electric Power Purchased or Produced for Motive Power								426
427		Servicing Locomotives	1 742	5	158	35	1 940		1 940	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					428
429		Clearing Wrecks	80	10	151	42	283		283	429
430		Fringe Benefits	N/A	N/A	N/A	18 533	18 533	25	18 558	430
431		Other Casualties and Insurance	N/A	N/A	N/A	5 795	5 795		5 795	431
432		Joint Facility - Debit	N/A	N/A	6 226	N/A	6 226	1 026	7 252	432
433		Joint Facility - (Credit)	N/A	N/A	(3 100)	N/A	(3 100)		(3 100)	433
434		Other		404	2 220	21	2 645		2 645	434
435		TOTAL YARD OPERATIONS	73 494	10 980	5 680	24 502	114 656	1 141	115 797	435
		TRAIN AND YARD OPERATIONS COMMON								
501		Cleaning Car Interiors	153	1	174	N/A	328		328	501
502		Adjusting and Transferring Loads	25	4	17	N/A	46	N/A	46	502
503		Car Loading Devices and Grain Doors			3	N/A	3	N/A	3	503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A	4 942	4 942		4 942	504
505		Fringe Benefits	N/A	N/A	N/A	45	45		45	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	178	5	194	4 987	5 364		5 364	506
		SPECIALIZED SERVICE OPERATIONS								
507	*	Administration	136		5	36	177	N/A	177	507
508	*	Pickup and Delivery and Marine Line Haul	2 006	6	3 616	1 735	7 363	N/A	7 363	508
509	*	Loading and Unloading and Local Marine	2 154	50	1 535	(277)	3 462	N/A	3 462	509
510	*	Protective Services			946	(873)	73	N/A	73	510
511	*	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A		511
512	*	Fringe Benefits	N/A	N/A	N/A	1 085	1 085	N/A	1 085	512
513	*	Casualties and Insurance	N/A	N/A	N/A	998	998	N/A	998	513
514	*	Joint Facility - Debit	N/A	N/A		N/A		N/A		514
515	*	Joint Facility - (Credit)	N/A	N/A	()	N/A	()	N/A	()	515
516	*	Other						N/A		516
517	*	TOTAL SPECIALIZED SERVICES OPERATIONS	4 296	56	6 102	2 704	13 158	N/A	13 158	517

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		YARD OPERATIONS - Continued								
422		Controlling Operations								422
423		Yard and Terminal Clerical	21 880				21 880		21 880	423
424		Operating Switches, Signals, Retarders and Humps	298				298		298	424
425		Locomotive Fuel	54	10 561		2	10 617		10 617	425
426		Electric Power Purchased or Produced for Motive Power								426
427		Servicing Locomotives	1 742	5	158	35	1 940		1 940	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					428
429		Clearing Wrecks	80	10	151	42	283		283	429
430		Fringe Benefits	N/A	N/A	N/A	20 727	20 727	25	20 752	430
431		Other Casualties and Insurance	N/A	N/A	N/A	5 795	5 795		5 795	431
432		Joint Facility - Debit	N/A	N/A	6 226	N/A	6 226	1 026	7 252	432
433		Joint Facility - [Credit]	N/A	N/A	(3 100)	N/A	(3 100)		(3 100)	433
434		Other		404	2 220	21	2 645		2 645	434
435		TOTAL YARD OPERATIONS	72 123	10 980	5 680	26 696	115 479	1 141	116 620	435
		TRAIN AND YARD OPERATIONS COMMON								
501		Cleaning Car Interiors	153	1	174	N/A	328		328	501
502		Adjusting and Transferring Loads	25	4	17	N/A	46	N/A	46	502
503		Car Loading Devices and Grain Doors			3	N/A	3	N/A	3	503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A	4 942	4 942		4 942	504
505		Fringe Benefits	N/A	N/A	N/A	45	45		45	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	178	5	194	4 987	5 364		5 364	506
		SPECIALIZED SERVICE OPERATIONS								
507	*	Administration	136		5	36	177	N/A	177	507
508	*	Pickup and Delivery and Marine Line Haul	2 006	6	3 616	1 735	7 363	N/A	7 363	508
509	*	Loading and Unloading and Local Marine	2 154	50	1 535	(277)	3 462	N/A	3 462	509
510	*	Protective Services			946	(881)	65	N/A	65	510
511	*	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A		511
512	*	Fringe Benefits	N/A	N/A	N/A	1 219	1 219	N/A	1 219	512
513	*	Casualties and Insurance	N/A	N/A	N/A	997	997	N/A	997	513
514	*	Joint Facility - Debit	N/A	N/A		N/A		N/A		514
515	*	Joint Facility - [Credit]	N/A	N/A	()	N/A	()	N/A	()	515
516	*	Other						N/A		516
517	*	TOTAL SPECIALIZED SERVICES OPERATIONS	4 295	56	6 102	2 829	13 283	N/A	13 283	517

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410. RAILWAY OPERATING EXPENSES - Concluded (Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		ADMINISTRATIVE SUPPORT OPERATIONS								
518		Administration	10 280	73	2 688	1 999	15 040		15 040	518
519		Employees Performing Clerical and Accounting Functions	9 856	181	3 070	(44)	13 063	258	13 321	519
520		Communication Systems Operation	686		207	(5)	1 488		1 488	520
521		Loss and Damage Claims Processing	468		67	110	645		645	521
522		Fringe Benefits	N/A	N/A	N/A	8 532	8 532	90	8 622	522
523		Casualties and Insurance	N/A	N/A	N/A	(2)	(2)		(2)	523
524		Joint Facility - Debit	N/A	N/A		N/A				524
525		Joint Facility - [Credit]	N/A	N/A	()	N/A	()		()	525
526		Other	8 982		(364)	(647)	7 971	73	8 044	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	30 272	254	6 268	9 943	46 737	421	47 158	527
528		TOTAL TRANSPORTATION	231 334	72 677	27 107	85 798	416 916	5 561	422 477	528
		GENERAL AND ADMINISTRATIVE								
601		Officers - General Administration	2 009	2	816	(698)	2 129	41	2 170	601
602		Accounting, Auditing and Finance	11 934	23	457	(2 191)	10 223		10 223	602
603		Management Services and Data Processing	6 139	37	12 607	(1 953)	16 830		16 830	603
604		Marketing	4 956	1	1 177	403	6 537		6 537	604
605		Sales	4 396		478	636	5 510		5 510	605
606		Industrial Development	1 187	1	4 601	1 666	7 455	N/A	7 455	606
607		Personnel and Labor Relations	7 121	23	434	882	8 460		8 460	607
608		Legal and Secretarial	2 267	4	2 652	163	5 086		5 086	608
609		Public Relations and Advertising	453		(51)	64	466		466	609
610		Research and Development				28	28		28	610
611		Fringe Benefits	N/A	N/A	N/A	10 779	10 779	12	10 791	611
612		Casualties and Insurance	N/A	N/A	N/A	28	28	20	48	612
613		Write-down of Uncollectible Accounts	N/A	N/A	N/A	1 659	1 659		1 659	613
614		Property Taxes	N/A	N/A	N/A	7 811	7 811	60	7 871	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	3 897	3 897	9	3 906	615
616		Joint Facility - Debit	N/A	N/A	369	N/A	369		369	616
617		Joint Facility - [Credit]	N/A	N/A	(25)	N/A	(25)		(25)	617
618		Other	(662)	36	1 516	(7 128)	(6 238)	14	(6 224)	618
619		TOTAL GENERAL AND ADMINISTRATIVE	39 800	127	25 031	16 046	81 004	156	81 160	619
620		TOTAL CARRIER OPERATING EXPENSES	392 585	131 342	170 459	212 620	907 006	7 373	914 379	620

410. RAILWAY OPERATING EXPENSES - Concluded
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
518		ADMINISTRATIVE SUPPORT OPERATIONS								
		Administration	10 280	73	2 688	1 999	15 040		15 040	518
519		Employees Performing Clerical and Accounting Functions	9 856	181	3 070	(44)	13 063	258	13 321	519
520		Communication Systems Operation	686		807	(5)	1 488		1 488	520
521		Loss and Damage Claims Processing	468		67	110	645		645	521
522		Fringe Benefits	N/A	N/A	N/A	7 618	7 618	90	7 708	522
523		Casualties and Insurance	N/A	N/A	N/A	(2)	(2)		(2)	523
524		Joint Facility - Debit	N/A	N/A		N/A				524
525		Joint Facility - [Credit]	N/A	N/A	(364)	N/A	()		()	525
526		Other	8 982		(384)	1 834	10 452	73	10 525	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	30 272	254	6 268	11 510	48 304	421	48 725	527
528		TOTAL TRANSPORTATION	232 705	72 677	27 107	81 973	414 462	5 561	420 023	528
601		GENERAL AND ADMINISTRATIVE								
		Officers - General Administration	2 246		776		3 022	41	3 063	601
602		Accounting, Auditing and Finance	9 578	19	(4 544)		5 053		5 053	602
603		Management Services and Data Processing	3 956	60	2 341		6 357		6 357	603
604		Marketing	5 707		1 849		7 556		7 556	604
605		Sales	4 302	1	1 262		5 565		5 565	605
606		Industrial Development	1 391	1	227		1 619	N/A	1 619	606
607		Personnel and Labor Relations	6 554	3	606		7 163		7 163	607
608		Legal and Secretarial	2 128	7	6 591		8 726		8 726	608
609		Public Relations and Advertising	368				368		368	609
610		Research and Development								610
611		Fringe Benefits	N/A	N/A	N/A	9 633	9 633	12	9 645	611
612		Casualties and Insurance	N/A	N/A	N/A	8	8	20	28	612
613		Writedown of Uncollectible Accounts	N/A	N/A	N/A	1 659	1 659		1 659	613
614		Property Taxes	N/A	N/A	N/A	7 811	7 811	60	7 871	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	3 897	3 897	9	3 906	615
616		Joint Facility - Debit	N/A	N/A	369	N/A	369		369	616
617		Joint Facility - [Credit]	N/A	N/A	(25)	N/A	(25)		(25)	617
618		Other	3 570	36	15 579	(8 572)	10 613	14	10 627	618
619		TOTAL GENERAL AND ADMINISTRATIVE	39 800	127	25 031	14 436	79 394	156	79 550	619
620	*	TOTAL CARRIER OPERATING EXPENSES	393 956	131 342	170 459	211 249	907 005	7 373	914 379	620

412. WAY-AND STRUCTURES

(Dollars in Thousands)

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 31, should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines, 136, 137, and 138.
3. Report in column (c) the lease/rentals for the various property categories of Way and Structures. The total net lease/rentals reported in column (c), line 31 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 to the depreciation bases for all categories of depreciable 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 (d) as a debit or credit to the appropriate line item; the net adjustment on line 31 shall equal the adjustment reported on line 29 of schedule 335.
5. Report on line 30 all other lease rentals not apportioned to any category listed on lines 1-30.
6. Line 11, Account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	267			2
3		4	Other right-of-way expenditures	7			3
4		5	Tunnels and subways	159			4
5		6	Bridges, trestles and culverts	1 384			5
6		7	Elevated structures				6
7		8	Ties	8 131			7
8		9	Rail and other track material	11 174			8
9		11	Ballast	3 965			9
10		13	Fences, snowsheds and signs	46			10
11		16	Station and office buildings	863			11
12		17	Roadway buildings	42			12
13		18	Water stations	217			13
14		19	Fuel stations	257			14
15		20	Shops and enginehouses	701			15
16		22	Storage warehouses				16
17		23	Wharves and docks	73			17
18		24	Coal and ore wharves	308			18
19		25	TOFC/COFC terminals	202			19
20		26	Communications systems	325			20
21		27	Signals and interlockers	1 986			21
22		29	Power plants	7			22
23		31	Power transmission systems	143			23
24		35	Miscellaneous structures	57			24
25		37	Roadway machines	1 244			25
26		39	Public improvements; construction	447			26
27		45	Power plant machines	94			27
28		76	Interest during construction		N/A		28
29		80	Other elements of investment 1/	374	N/A	374	29
30		—	Other lease/rentals	60	16 480		30
31	*	—	TOTAL	32 533	16 480	374	31

1/ Line 29 includes I.C.C. authorized reserve adjustment, effective 1/1/80, I.C.C. Sub-Order No. R-175-D dated 4/30/80.

414. RENTS FOR INTERCHANGED FREIGHT TRAIN CARS AND OTHER FREIGHT-CARRYING EQUIPMENT (Dollars in Thousands)

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, owned or leased equipment and privately owned equipment (reporting for leased equipment covers equipment that carrier on railroad markings).
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 (c) 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.

Line No.	Cross Check	Type of equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot		14	27	-	147	250	1
2		Box-Plain 50 Foot and Longer		104	451	839	1 591	7 844	2
3		Box-Equipped		3 429	9 028	-	4 695	16 061	3
4		Gondola-Plain		1 332	5 173	76	1 234	3 695	4
5		Gondola-Equipped		231	533	1	448	1 775	5
6		Hopper-Covered		2 250	7 966	5 433	2 024	9 685	6
7		Hopper-Open Top-General Service		11 094	36 499	10	9 580	27 336	7
8		Hopper-Open Top-Special Service		26	81	-	42	355	8
9		Refrigerator-Mechanical		-	27	1	731	880	9
10		Refrigerator-Non-Mechanical		341	1 027	110	343	1 300	10
11		Flat TOP/COFC		-	2	7 449	11	68	11
12		Flat Multi-Level	2 393	-	-	5 291	389	1 288	12
13		Flat-General Service		72	110	71	92	162	13
14		Flat-Other		6	43	480	136	575	14
15		Tank-Under 22,000 Gallons		-	-	9 836	-	-	15
16		Tank-22,000 Gallons and Over		-	-	5 596	-	-	16
17		All Other Freight Cars		10	104	84	31	154	17
18		Auto Racks		-	6 124	-	-	8 348	18
19		TOTAL FREIGHT TRAIN CARS	2 393	18 909	67 195	35 277	21 494	79 776	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers			4 034			5 447	21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS			4 034			5 447	24
25		GRAND TOTAL (LINES 19 AND 24)	2 393	18 909	71 229	35 277	21 494	85 223	25

GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 415

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, purchase 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:

Refer to Docket 37080.

Do not report in this schedule Equipment Damaged expenses from Schedule 410, lines 204, 223, and 308, or the Repairs 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.

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. Locomotives, line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216
- b. Freight Cars, line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235
- c. 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, the sum of lines 302 through 307 plus 320.

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 on columns (c) and (d) will balance to Schedule 410, column (f), as follows:

- a. Locomotives, line 5 plus 38 compared to Schedule 410, line 213
- b. Freight Cars, line 24 plus line 39 compared to Schedule 410, line 232
- c. 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 should be included 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 (f) should balance to column (f) of Schedule 410 as follows:

- a. Locomotives, line 5 plus 38 compared with Schedule 410, lines 207, 208, 211 and 212
- b. 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)
- c. 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 and 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 and Container rentals reported in Schedule 414.

8. Depreciation base by types of equipment shall be reported in columns (g) and (h) and 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. 31-21-00, 31-22-00, 31-23-00, 31-25-00, 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 Account 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 Account 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 constituting the equipment depreciation bases of columns (g) and (h).

9. Accumulated depreciation for each class of equipment shall be reported in columns (i) and (j). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items constituting the corresponding equipment accounts reported in columns (i) and (j).

NOTES AND REMARKS

415. SUPPORTING SCHEDULE—EQUIPMENT (Dollars in Thousands)

Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized lease (d)		
1		LOCOMOTIVES					
		Diesel Locomotive-Yard	8 085	1 296			1
2		Diesel Locomotive-Road	32 338	2 556	183	(1 290)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	40 423	3 852	183	(1 290)	5
6		FREIGHT TRAIN CARS					
		Box-Plain 40 Foot	66	78		64	6
7		Box-Plain 50 Foot and Longer	808	525		312	7
8		Box-Equipped	4 041	2 349		455	8
9		Gondola-Plain	4 822	1 993		313	9
10		Gondola-Equipped	857	192		152	10
11		Hopper-Covered	3 205	2 075	569	270	11
12		Hopper-Open Top-General Service	15 564	12 531		1 796	12
13		Hopper-Open Top-Special Service	101	168		13	13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical	410				15
16		Flat TOPC/COFC		1			16
17		Flat Multi-level					17
18		Flat-General Service	80	34		25	18
19		Flat-Other	79	36		20	19
20		All Other Freight Cars	197	26		7	20
21		Cabooses	375	470		44	21
22		Auto Racks	463	587	402	112	22
23		Miscellaneous Accessories		20		3	23
24	*	TOTAL FREIGHT TRAIN CARS	31 068	21 085	971	3 586	24
25		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					25
		Refrigerated Trailers					26
26		Other Trailers	2 011				27
27		Refrigerated Containers					28
28		Other Containers					29
29		Bogies					30
30		Chassis					31
31		Other Highway Equipment (Freight)					32
32	*	TOTAL HIGHWAY EQUIPMENT	2 011				33
33		FLOATING EQUIPMENT-REVENUE SERVICE					34
		Marine Line-Haul	107		15		35
34		Local Marine			15		36
35	*	TOTAL FLOATING EQUIPMENT	107				37
36	*	OTHER EQUIPMENT					38
		Passenger and Other Revenue Equipment (Freight Portion)			899		39
37	*	Computer and Data Processing Equipment					40
38	*	Machinery-Locomotives ¹	560				41
39	*	Machinery-Freight Cars ²	258				42
40	*	Machinery-Other Equipment ³	2 773	426		70	43
41	*	Work and Other Non-revenue Equipment	2 781	545	752	(3)	44
42		TOTAL OTHER EQUIPMENT	6 372	971	1 651	67	45
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	79 981	25 923	2 805	2 363	46

¹The 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.

²The 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.

³The 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 20.

415. SUPPORTING SCHEDULE—EQUIPMENT
(Dollars in Thousands)

Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization	Line No.
				Owned (c)	Capitalized lease (d)	Adjustment net during year (e)	
1		LOCOMOTIVES					1
		Diesel Locomotive-Yard	7 537 ✓	1 296			
2		Diesel Locomotive-Road	30 146 ✓	2 556	183	(1 290)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	37 683 ✓	3 852	183	(1 290)	5
6		FREIGHT TRAIN CARS					6
		Box-Plain 40 Foot	66	78		64	
7		Box-Plain 50 Foot and Longer	808	525		312	7
8		Box-Equipped	3 729 ✓	2 349		455	8
9		Gondola-Plain	4 469 ✓	1 993		313	9
10		Gondola-Equipped	857	192		152	10
11		Hopper-Covered	2 955 ✓	2 075	569	270	11
12		Hopper-Open Top-General Service	14 400 ✓	12 531		1 796	12
13		Hopper-Open Top-Special Service	101	168		13	13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical	410				15
16		Flat TOP/COFC		1			16
17		Flat Multi-level					17
18		Flat-General Service	80	34		25	18
19		Flat-Other	79	36		20	19
20		All Other Freight Cars	197	26		7	20
21		Cabooses	375	470		44	21
22		Auto Racks	463	587	402	112	22
23		Miscellaneous Accessories		20		3	23
24	*	TOTAL FREIGHT TRAIN CARS	28 989 ✓	21 085	971	3 586	24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers	1 647 ✓				26
27		Refrigerated Containers					27
28		Owner Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	1 647 ✓				32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul	107				33
34		Local Marine		15			34
35	*	TOTAL FLOATING EQUIPMENT	107	15			35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)			899		36
37	*	Computer and Data Processing Equipment					37
38	*	Machinery-Locomotives ¹	560				38
39	*	Machinery-Freight Cars ²	258				39
40	*	Machinery-Other Equipment ³	2 773	426		70	40
41	*	Work and Other Non-revenue Equipment	2 757	545	752	(3)	41
42		TOTAL OTHER EQUIPMENT	6 348 ✓	971	1 651	67	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	74 774 ✓	25 923	2 805	2 363	43

¹The 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.

²The 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.

³The 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.

415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Cross Check	Lease and rentals (net) (f)	Depreciation base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1			7 827		4 248		1
2		6 477	127 584	2 742	36 396	2 361	2
3							3
4							4
5		6 477	135 411	2 742	40 644	2 361	5
6			847		(277)		6
7		3 820	12 446		6 744		7
8		53	58 784		17 352		8
9		2 257	59 581		16 255		9
10		1 002	5 052		3 715		10
11		1 162	63 401	11 401	14 687	9 738	11
12		9 676	274 839		91 309		12
13			2 808		983		13
14							14
15			9		1		15
16			10		5		16
17							17
18		183	415		10		18
19		123	466		345		19
20		187	564		9		20
21		260	16 935		2 401		21
22		331	12 679	4 018	2 164	1 206	22
23			207		(41)		23
24		19 054	509 043	15 419	155 662	10 944	24
25							25
26		2 255	1 395		1 237		26
27							27
28							28
29							29
30							30
31							31
32		2 255	1 395		1 237		32
33							33
34			531		327		34
35			531		327		35
36			1 370		960		36
37				4 727		1 672	37
38							38
39							39
40			8 687		4 463		40
41		(2 001)	10 638	2 668	6 627	2 201	41
42		(2 001)	20 695	7 395	12 050	3 872	42
43		25 785	667 075	25 556	209 920	17 178	43

*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 (c) 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). This calculation should equal the amount shown in column (c), Schedule 335.

416. SUPPORTING SCHEDULE—TRACK

(Dollars in Thousands) Will be filed prior to April 30, 1984

Line No.	(1) Density category (Class)	(2) Account No.	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			(3) Base \$000	(4) Accum. depr. \$000	(5) Depr. rate %	(6) Base \$000	(7) Accum. depr. \$000	(8) Depr. rate %	(9) Base \$000	(10) Accum. depr. \$000	(11) Depr. rate %	(12) Category total base	(13) Category accum. depr.	
1	I	3												1
2		8												2
3		9												3
4		11												4
5	SUB-TOTAL													5
6	II	3												6
7		8												7
8		9												8
9		11												9
10	SUB-TOTAL													10
11	III	3		N/A	N/A		N/A	N/A		N/A	N/A			11
12		8		N/A	N/A		N/A	N/A		N/A	N/A			12
13		9		N/A	N/A		N/A	N/A		N/A	N/A			13
14		11		N/A	N/A		N/A	N/A		N/A	N/A			14
15	SUB-TOTAL			N/A	N/A		N/A	N/A		N/A	N/A			15
16	IV	3												16
17		8												17
18		9												18
19		11												19
20	SUB-TOTAL													20
21	V	3												21
22		8												22
23		9												23
24		11												24
25	SUB-TOTAL													25
26	BASE GRAND TOTAL			N/A	N/A		N/A	N/A		N/A	N/A		N/A	26
27	ACCUMULATED DEPRECIATION GRAND TOTAL		N/A	—	N/A	N/A	—	N/A	N/A	—	N/A	N/A		27

(1) Columns (3) + (6) + (9) = Column 12
Columns (4) + (7) + (10) = Column 13

(2) The base grand total for owned and used, improvements to leased property and capitalized leases should equal the sum of Accounts 3, 8, 9 and 11 shown at year end on Schedule 330.

416A. SUPPORTING SCHEDULE — TRACK
(Dollars in Thousands)

Line No.	Lessor Property					Line No.
	Density category (Class)	Account	Base \$000	Accumulated depreciation \$000	Depreciation rate %	
1	I	3	2.6	.1	2.34	1
2		8	5.6	1.7	3.03	2
3		9	6.9	2.2	3.03	3
4		11	3.1	.8	3.03	4
5	SUB-TOTAL		18.2	4.8		5
6	II	3	6.9	.3	2.34	6
7		8	14.6	4.6	3.03	7
8		9	17.9	6.1	3.03	8
9		11	8.2	2.3	3.03	9
10	SUB-TOTAL		47.6	13.3		10
11	III	3	.4	N/A	N/A	11
12		8	1.0	N/A	N/A	12
13		9	1.0	N/A	N/A	13
14		11	.5	N/A	N/A	14
15	SUB-TOTAL		2.9	N/A	N/A	15
16	IV	3	3.6	.2	2.34	16
17		8	7.7	2.3	3.03	17
18		9	9.4	3.0	3.03	18
19		11	4.3	1.2	3.03	19
20	SUB-TOTAL		25.0	6.7		20
21	V	3	.1	-	2.34	21
22		8	.2	.1	3.03	22
23		9	.3	.1	3.03	23
24		11	.1	-	3.03	24
25	SUB-TOTAL		.7	.2		25
26	GRAND TOTAL		94.4	25.0		26

416. SUPPORTING SCHEDULE—TRACK
(Dollars in Thousands)

Line No.	(1) Density category (Class)	(2) Account No.	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			(3) Base \$000	(4) Accum. depr. \$000	(5) Depr. rate %	(6) Base \$000	(7) Accum. depr. \$000	(8) Depr. rate %	(9) Base \$000	(10) Accum. depr. \$000	(11) Depr. rate %	(12) Category total base	(13) Category accum. depr.	
1	I	3	26,600.5	1,461.0	2.15	273.7	35.1	2.15	—	—	—	26,874.2	1,496.1	1
2		8	49,736.6	14,633.0	3.03	1,581.5	457.6	3.03	—	—	—	51,318.1	15,090.6	2
3		9	69,039.4	22,183.9	3.03	2,825.2	880.8	3.03	—	—	—	71,864.6	23,064.7	3
4		11	24,630.4	6,400.4	3.03	1,004.1	262.3	3.03	—	—	—	25,634.5	6,662.7	4
5	SUB-TOTAL		170,006.9	44,678.3	—	5,684.5	1,635.8	—	—	—	—	175,691.4	46,314.1	5
6	II	3	69,106.5	4,014.0	2.15	711.1	96.5	2.15	—	—	—	69,817.6	4,110.5	6
7		8	129,212.5	40,203.1	3.03	4,108.6	1,257.4	3.03	—	—	—	133,321.1	41,460.5	7
8		9	179,360.0	60,948.6	3.03	7,339.8	2,419.8	3.03	—	—	—	186,699.8	63,368.4	8
9		11	63,988.3	17,584.8	3.03	2,608.7	720.6	3.03	—	—	—	66,597.0	18,305.4	9
10	SUB-TOTAL		441,667.3	122,750.5	—	14,768.2	4,494.3	—	—	—	—	456,435.5	127,244.8	10
11	III	3	3,976.4	N/A	N/A	40.9	N/A	N/A	—	N/A	N/A	4,017.3	—	11
12		8	7,434.8	N/A	N/A	236.4	N/A	N/A	—	N/A	N/A	7,671.2	—	12
13		9	10,320.3	N/A	N/A	422.3	N/A	N/A	—	N/A	N/A	10,742.6	—	13
14		11	3,681.9	N/A	N/A	150.1	N/A	N/A	—	N/A	N/A	3,832.0	—	14
15	SUB-TOTAL		25,413.4	N/A	N/A	849.7	N/A	N/A	—	N/A	N/A	26,263.1	—	15
16	IV	3	36,335.7	1,995.8	2.15	374.0	48.0	2.15	—	—	—	36,709.7	2,043.8	16
17		8	67,939.1	19,983.5	3.03	2,160.3	625.1	3.03	—	—	—	70,099.4	20,613.6	17
18		9	94,306.3	30,302.7	3.03	3,859.2	1,203.1	3.03	—	—	—	98,165.5	31,505.8	18
19		11	33,644.7	8,742.9	3.03	1,371.7	358.3	3.03	—	—	—	35,016.4	9,101.2	19
20	SUB-TOTAL		232,225.8	61,029.9	—	7,765.2	2,234.5	—	—	—	—	239,991.0	63,264.4	20
21	V	3	1,096.9	60.2	2.15	11.3	1.4	2.15	—	—	—	1,108.2	61.6	21
22		8	2,051.0	603.4	3.03	65.2	18.9	3.03	—	—	—	2,116.2	622.3	22
23		9	2,847.0	914.8	3.03	116.5	36.3	3.03	—	—	—	2,963.5	951.1	23
24		11	1,015.7	263.9	3.03	41.4	10.8	3.03	—	—	—	1,057.1	274.7	24
25	SUB-TOTAL		7,010.6	1,842.3	—	234.4	67.4	—	—	—	—	7,245.0	1,909.7	25
26	BASE GRAND TOTAL		876,324.0	N/A	N/A	29,302.0	N/A	N/A	—	N/A	N/A	905,626.0	N/A	26
27	ACCUMULATED DEPRECIATION GRAND TOTAL		N/A	—	N/A	N/A	—	N/A	N/A	—	N/A	N/A	238,733.0	27

(1) Columns (3) + (6) + (9) = Column 12
Columns (4) + (7) + (10) = Column 13

(2) The base grand total for owned and used, improvements to leased property and capitalized leases should equal the sum of Accounts 3, 8, 9 and 11 shown at year end on Schedule 330

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Year 1983

416A. SUPPORTING SCHEDULE — TRACK
(Dollars in Thousands)

Will be filed prior to April 30, 1984

Line No.	Lessor Property					Line No.
	Density category (Class)	Account	Base \$000	Accumulated depreciation \$000	Depreciation rate %	
1	I	3				1
2		8				2
3		9				3
4		11				4
5	SUB-TOTAL					5
6	II	3				6
7		8				7
8		9				8
9		11				9
10	SUB-TOTAL					10
11	III	3		N/A	N/A	11
12		8		N/A	N/A	12
13		9		N/A	N/A	13
14		11		N/A	N/A	14
15	SUB-TOTAL			N/A	N/A	15
16	IV	3				16
17		8				17
18		9				18
19		11				19
20	SUB-TOTAL					20
21	V	3				21
22		8				22
23		9				23
24		11				24
25	SUB-TOTAL					25
26	GRAND TOTAL					26

417. SPECIALIZED SERVICE SUBSCHEDULE -- TRANSPORTATION
(Dollars in Thousands)

1. Report *freight* expenses only.
2. 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.
3. 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.
4. 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. See schedule 755, note R.
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.

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i) (j)	Line No.
1	*	Administration	129		41	7					177	1
2	*	Pick up and delivery, marine line haul	7 363						N/A		7 363	2
3	*	Loading and unloading and local marine	543	2	2 522	394	1		N/A		3 462	3
4	*	Protective services, total debit and credits							73		73	4
5	*	Freight lost or damaged--solely related										5
6	*	Fringe benefits	792		253	40					1 085	6
7	*	Casualty and insurance								998	998	7
8	*	Joint facility - Debit										8
9	*	Joint facility - Credit										9
10	*	Other										10
11	*	TOTAL	8 827	2	2 816	441	1		73	998	13 158	11

417. SPECIALIZED SERVICE SUBSCHEDULE — TRANSPORTATION
(Dollars in Thousands)

1. Report *freight* expenses only.
2. 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.
3. 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.
4. 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. See schedule 755, note R.
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.

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i) (j)	Line No.
1	*	Administration	129		41	7					177	1
2	*	Pick up and delivery, marine line haul	7 363						N/A		7 363	2
3	*	Loading and unloading and local marine	543	2	2 522	394	1		N/A		3 462	3
4	*	Protective services, total debit and credits							65		65	4
5	*	Freight lost or damaged—solely related										5
6	*	Fringe benefits	890		284	45					1 219	6
7	*	Casualty and insurance								997	997	7
8	*	Joint facility — Debit										8
9	*	Joint facility — Credit										9
10	*	Other										10
11	*	TOTAL	8 925	2	2 847	446	1		65	997	13 283	11

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Road Initials:

B&O

Year 19 83

416A SUPPORTING SCHEDULE — TRACK (Dollars in Thousands)

Line No.	Lessor Property					Line No.
	Density category (Class)	Account	Base \$000	Accumulated depreciation \$000	Depreciation rate %	
1	I	3	2.6	.1	2.34	1
2		8	5.6	1.7	3.03	2
3		9	6.9	2.2	3.03	3
4		11	3.1	.8	3.03	4
5	SUB-TOTAL		18.2	4.8		5
6	II	3	6.9	.3	2.34	6
7		8	14.6	4.6	3.03	7
8		9	17.9	6.1	3.03	8
9		11	8.2	2.3	3.03	9
10	SUB-TOTAL		47.6	13.3		10
11	III	3	.4	N/A	N/A	11
12		8	1.0	N/A	N/A	12
13		9	1.0	N/A	N/A	13
14		11	.5	N/A	N/A	14
15	SUB-TOTAL		2.9	N/A	N/A	15
16	IV	3	3.6	.2	2.34	16
17		8	7.7	2.3	3.03	17
18		9	9.4	3.0	3.03	18
19		11	4.3	1.2	3.03	19
20	SUB-TOTAL		25.0	6.7		20
21	V	3	.1	-	2.34	21
22		8	.2	.1	3.03	22
23		9	.3	.1	3.03	23
24		11	.1	-	3.03	24
25	SUB-TOTAL		.7	.2		25
26	GRAND TOTAL		94.4	25.0		26

450. ANALYSIS OF TAXES

(Dollars in Thousands)

A. Railway Taxes

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	11 870	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	(2 112)	2
3		Excess Profits		3
4		Total - Income Taxes	(2 112)	4
5		Railroad Retirement	57 378	5
6		Hospital Insurance	4 733	6
7		Supplemental Annuities	4 051	7
8		Unemployment Insurance	5 126	8
9		All Other United States Taxes	11 777	9
10		Total - U.S. Government Taxes	80 953	10
11		Total - Railway Taxes	92 823	11

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 (Specify), 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 (Specify).

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.

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	198 082	45 175		243 257	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.	7 928	(38)		7 890	2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.					3
4	Track Structure Dep & Conforming Adj			142 934	142 934	4
5	Other (Specify) Transfer Tax Benefits	6 616			6 616	5
6	Capitalized Repairs	4 144			4 144	6
7	Capitalized Interest	6 499			6 499	7
8	Prior Year Timing Diff Not Prev Used	35 840			35 840	8
9	Gain on Involuntary Conversion	2 153			2 153	9
10	Unallowable Reserve Adjustment	100			100	10
11	Convert Res From Accrual to Cash Bas.	(11 516)	269		(11 267)	11
12	Payment into Pension Plan	2 975			2 975	12
13	Consolidated Return Adjustment	(1 588)	(29 011)		(30 599)	13
14	Gain on Bonds Reacquired	14 327			14 327	14
15	Miscellaneous	(7 462)	5 111		(2 351)	15
16	Gain on Retirements	(12 491)	(91)		(12 582)	16
17	Accrual for Wage Increases	(431)			(431)	17
18	Investment tax credit*	(172 748)	(6 341)		(179 089)	18
19	TOTALS	72 428	15 054	142 934	230 416	19

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 \$ 7 576
 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 \$

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

(Dollars in Thousands)

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.

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	519	Redemption - WM Common Stock		49 062	1
2					2
3		Gain Prop. Sales - Retirement Account 737		4 363	3
4					4
5		Gain Prop. Sales - Retirement Account 731		3 168	5
6					6
7	551	Corporate Contributions	295		7
8					8
9		Payment-Voucher, Draft-Written-Off	280		9
10					10
11		Loss on Uncollectible Accounts	257		11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

500. CONTINGENT ASSETS AND LIABILITIES
(Dollars in Thousands)

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.

Line No.	Item (a)	Amount (b)	Line No.
1	Nothing to Report		1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47

501. GUARANTIES AND SURETYSHIPS

(Dollars in Thousands)

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 the date of issue. Items of less than \$50,000 may be shown as one total.

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1	Baltimore & Ohio	F.D. 19267 First Mtg. 4-1/4%	\$ 10 000	Sole	1
2	Chicago Terminal	Bonds due April, 1985	and interest,		2
3	Railroad Co.	B&O	sinking fund		3
4			installments		4
5					5
6	Illinois Terminal	F.D. 22292 Sub. 7-First Mtge.	4 533	Joint	6
7	Railroad Co.	4-5/8% Sinking Fund Bonds, Series	and interest,		7
8		A due December 1, 1987	sinking fund		8
9		B&O, C&EI, C&NW, CRIP, ICG, MV Corp.	installments		9
10		(ICG) Conrail, STL&KC Land Co. (BN)	premiums, if		10
11		St. L&SF, N&W	any.		11
12					12
13	Kentucky & Indiana	F.D. 21433 First Mtg. 4-7/8% Bonds	3 626	Joint	13
14	Terminal	due March 1, 1986	and interest,		14
15		B&O, SOU, L&N	sinking fund		15
16			installments		16
17			and premiums,		17
18			if any.		18
19					19
20	Terminal Railroad	F.D. 14553 Ref. & Improvement Mtg.	7 787	Joint	20
21	Assoc. of St. Louis	Bonds Series C due July 1, 2019.4%			21
22		F.D. 15070 Series D due Oct. 1, 1985			22
23		2-7/8%	19 920	Joint	23
24		B&O, BN, CCC&ST. L. C&EI, CRIP, ICG, L&N	and interest,		24
25		MKT, MP, N&W, Conrail, St. L-SF,	sinking fund		25
26		St. L&SW, SOU	installments		26
27			if any.		27
28					28
29	Terminal Realty	Financing Restructuring Agreement	6 403	Sole	29
30	Baltimore Co.	dated Nov. 22, 1974 with Emigrant			30
31		Savings Bank, New York, N.Y.			31
32					32
33	Waynesburg Southern	F.D. 25087 First Mtg. Bonds	15 063	Joint	33
34	Railroad Co.	Series A due September 1, 1993,	and interest,		34
35		7-1/4% B&O.	sinking fund		35
36			installments		36
37			and premium,		37
38			if any.		38

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 the particulars called for hereunder for each such 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, 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 contingent liability of guarantors (c)	Sole or joint contingent liability (d)	Line No.
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9

502. COMPENSATING BALANCES AND SHORT-TERM BORROWING ARRANGEMENTS
(Dollars in Thousands)

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.

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. INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE

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:

- 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 Trustees')
- (c) Conditional or deferred payment contracts

(5) MISCELLANEOUS OBLIGATIONS

(6) RECEIVERS' AND TRUSTEES' SECURITIES (Other than equipment obligations)

(7) SHORT-TERM NOTES IN DEFAULT

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.

510. DEBTHOLDINGS
(Dollars in Thousands)

Line No.	Description of obligation (a)	Name and address of creditor or trustee (b)	Original amount (c)	Portion due		Line No.
				Within one year (d)	After one year (e)	
1	765-Funded Debt Unmatured					1
2	1(a) Mortgage Bonds					2
3	1st Con.Mtg.Bds.Ser.C	Mfgs.Han.Tr.Co.	120 000	-	51 812	3
4	" " " " "G	" " " " "	55 000	-	188	4
5	" " " " "H	" " " " "	46 265	-	4 518	5
6	CT&V 1st Mtge. Bds.	Bankers Trust Co.	6 000	-	2 889	6
7	W.Va.&Pg.1stMtgBds.	Merc-Safe D&T Co.	4 000	-	400	7
8						8
9						9
10	Total 1(a)		231 265	-	59 807	10
11						11
12	3(a) Unsecured Bds. (Deben.)					12
13	Conv. 4-1/2% Deb. Ser. A	Chase Man. Bank	32 693	-	8 795	13
14						14
15						15
16	Total 1(a) and 3(a)		263 958		68 602	16
17						17
18	764-766-Equipment Obligations					18
19	4(a) Equipment Trusts					19
20	Series of 1968	Merc-Safe D&T Co.	10 170	-	-	20
21	Series of 1970	" "	4 725	315	315	21
22	2nd Series of 1970	" "	10 530	702	702	22
23	Series of 1971	" "	16 740	1 116	2 232	23
24	Series of 1973	" "	14 400	480	1 920	24
25	Series of 1975	" "	30 150	2 010	12 060	25
26	Series of 1976	" "	24 000	1 600	11 200	26
27	2nd Ser. of 1976	1st Pa. Bk., N. J.	24 000	1 600	11 200	27
28	Series of 1977	" " " "	15 075	1 005	8 040	28
29	2nd Series of 1977	Merc-Safe D&T Co.	35 100	2 340	18 720	29
30	Series of 1978	" "	12 000	800	7 200	30
31	Series of 1980	" "	13 500	900	9 900	31
32	Series of 1981	" "	15 975	1 065	12 780	32
33						33
34						34
35	Total 4(a)		226 365	13 933	96 269	35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43	(Continued on Page 69-A)					43
44						44
45						45
46						46
47						47
48						48
49						49
50						50

510. DEBTHOLDINGS—Continued
(Dollars in Thousands)

Line No.	Date of issue (f)	Date of maturity (g)	Interest			Line No.
			Rate (h)	Accrued during year (i)	Paid during year (j)	
1						1
2						2
3	10-27-55	10-01-95	4.25	2 190	2 202	3
4	06-01-72	06-01-97	6.25	14	15	4
5	Various	06-01-2012	9	424	402	5
6	10-28-1895	11-01-95	4	116	116	6
7	02-07-1890	04-01-90	4	16	16	7
8						8
9						9
10				2 760	2 751	10
11						11
12						12
13				396	396	13
14						14
15						15
16				3 156	3 147	16
17						17
18						18
19						19
20	01-15-68	S 01-15-83	6.25	2	21	20
21	05-01-70	S 05-01-85	9.375	69	74	21
22	09-01-70	S 09-01-85	9.063*	170	191	22
23	08-01-71	S 08-01-86	7.813*	313	348	23
24	07-01-73	S 07-01-88	8	211	230	24
25	10-01-75	S 10-01-90	8.75*	1 363	1 407	25
26	03-01-76	S 03-01-91	8.5	1 111	1 156	26
27	08-01-76	S 08-01-91	8.438*	1 159	1 215	27
28	02 01-77	S 02-01-92	8	705	764	28
29	12-01-77	S 12-01-92	8.375*	1 943	1 960	29
30	06-01-78	06-01-93	9	750	756	30
31	07-15-80	S 07-15-95	10.625	1 199	1 243	31
32	05-15-81	S 05-15-96	14	1 592	1 679	32
33						33
34						34
35				10 587	11 044	35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49						49
50						50

510. DEBTHOLDINGS
(Dollars in Thousands)

Line No.	Description of obligation (a)	Name and address of creditor or trustee (b)	Original amount (c)	Portion due		Line No.
				Within one year (d)	After one year (e)	
1	4(c) Cond. Sales Agmts.					1
2	CSA dated 6/1/68	Equitable Tr. Co.	1 140	-	-	2
3	CSA dated 10/15/68	" " "	1 035	-	-	3
4	CSA dated 10/15/69	Merc-Safe D&T Co.	7 693	513	-	4
5	CSA dated 1/1/70	" " "	7 650	510	510	5
6	CSA dated 12/1/70	Hancock Mut. Life	1 624	135	136	6
7	CSA dated 4/1/71	Equitable Tr. Co.	2 821	188	376	7
8	CSA dated 1/1/72	Merc-Safe D&T Co.	4 700	313	941	8
9	CSA dated 3/15/74	" " "	3 200	213	1 067	9
10	CSA dated 5/15/75	" " "	24 886	1 659	9 955	10
11	CSA dated 7/1/75	" " "	53 400	3 560	21 360	11
12	CSA dated 6/1/76	" " "	48 150	3 210	22 470	12
13	CSA dated 5/1/77	Central Nat'l Bank-Cl.	4 927	493	1 477	13
14	CSA dated 7/15/78	Merc-Safe D&T Co.	47 425	3 162	28 454	14
15	CSA dated 2/1/79	Metrop. Life Ins. Co.	17 831	1 189	11 887	15
16	CSA dated 5/15/79	Merc-Safe D&T Co.	10 560	704	7 040	16
17	CSA dated 9/15/80	" " "	4 975	331	3 649	17
18	CSA dated 1/15/81	" " "	3 170	317	2 219	18
19	Total 4(c)		245 187	16 497	111 541	19
20						20
21	4(d) Capitalized Lease Not Applicable		23 595	2 817	9 017	21
22	Total 4(a), (c) and (d)		495 147	33 247	216 827	22
23						23
24	5-Miscellaneous Obligations					24
25	Due C&O Rwy. Co.	Not Applicable	45 000	-	45 000	25
26	Due WM Rwy. Co.	Not Applicable	14 955	-	11 966	26
27	Total 5		59 955		56 966	27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49						49
50			819 060	33 247	342 395	50

510. DEBTHOLDINGS—Continued
(Dollars in Thousands)

Line No.	Date of issue (f)	Date of maturity (g)	Interest			Line No.
			Rate (h)	Accrued during year (i)	Paid during year (j)	
1						1
2	06-01-68	S 06-01-83	7.25	3	4	2
3	10-15-68	S 10-15-83	7	4	5	3
4	10-15-69	S 10-15-84	9.5	87	97	4
5	01-01-70	S 01-01-85	10	102	128	5
6	12-01-70	S 12-01-85	10	36	37	6
7	04-01-71	S 04-01-86	8.5	52	56	7
8	01-01-72	S 01-01-87	8 *	103	116	8
9	03-15-74	S 03-15-89	8.5	113	118	9
10	05-15-75	S 05-15-90	10.042*	1 285	1 307	10
11	07-01-75	S 07-01-90	9.675*	2 703	2 884	11
12	06-01-76	S 06-01-91	8.75 *	2 432	2 456	12
13	05-01-77	S 05-01-87	8	171	117	13
14	07-15-78	07-15-93	9.417*	3 162	3 296	14
15	02-01-79	02-01-94	9.85	1 298	1 347	15
16	05-15-79	07-01-94	10.125	820	855	16
17	09-15-80	S 09-15-95	13.5	517	551	17
18	01-15-81	01-15-91	12	305	323	18
19				13 193	13 697	19
20						20
21	Various	Various	Various	1 121	1 121	21
22				24 901	25 862	22
23						23
24						24
25	Various	Various	Various	3 735	3 967	25
26	-	-	-	-	-	26
27				3 735	3 967	27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49						49
50				31 792	32 976	50

*Weighted Average

510. DEBTHOLDINGS—Concluded
(Notes and other disclosures)

Line No.	a. Nature of security or collateral, if any	Line No.
1		1
2		2
3		3
4		4
5	See Pages 70-A and 70-B	5
6		6
7		7
8		8
9		9
10		10
11		11
12		12
13		13
14		14
15		15
16		16
17		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	Line No.
1	B&O First Mortgage		1
2	Series C		2
3	Metropolitan Life, New York	Insurance Company	3
4	New York Life, New York	Insurance Company	4
5			5
6			6
7			7
8	Cleveland Terminal and Valley First Mtge.		8
9	Aid Assoc. for Lutherans, Wisc.	Insurance Company	9
10	John Hancock Life, Mass.	Insurance Company	10
11	Metropolitan Life, New York	Insurance Company	11
12	Reliance Standard Life, Penna.	Insurance Company	12
13			13
14			14
15			15
16			16
17			17
18			18

c. Other notes and comments

See Pages 70-A and 70-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, 4-1/4%, 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 101-1/4% and at declining prices thereafter. Also callable on like notice at par for sinking fund.

First Consolidated Series G Bonds, 6-1/4%, 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 \$9.5417 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, 4-1/2%, 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

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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 are 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 during 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 preceding period.

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

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)	Line No.
1	Chesapeake & Ohio Rwy. Co.		Controlled	Wages, salaries & expenses	37 475	R	1
2				of Joint Departments	78 184	P	2
3							3
4	Western Maryland Rwy. Co.		Other (1)	Wages, salaries & expenses	1 604	R	4
5				of Joint Departments	1 573	P	5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25

(1) Respondent operates all of Western Maryland Railway Company's properties, in and for the account of the respondent, under an operating agreement dated May 1, 1983.

RC-110700

BALTIMORE & OHIO

1983

3 OF 3

INSTRUCTIONS CONCERNING RETURNS TO BE MADE 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, lesser 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), Main or branch line, blank. They should, however, prepare 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	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13

700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Cross Check	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	Line No.
					Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1		1	100%	M	3 393	963	28	513	354	1 389	6 640	1
2		1J	1/2	M	33	33	23	7	16	9	121	2
3		1J	1/3	M						3	3	3
4		1	100%	B	546	12		39	170	306	1 073	4
5		1J	1/2	B	4			1	5	5	15	5
6		1J	1/3	B						5	5	6
7												7
8		1	TOTAL	M&B	3 976	1 008	51	560	545	1 717	7 857	8
9												9
10		2	100%	M	101	4	1	17	12	30	165	10
11		2J	1/2	M					1		1	11
12		2	100%	B	101			3	5	20	129	12
13		2J	1/2	B	1				1		2	13
14												14
15		2	TOTAL	M&B	203	4	1	20	19	50	297	15
16												16
17		3	100%	M	286	14		54	50	138	542	17
18		3B	100%	M	53	19		3	7	11	93	18
19		3J	1/2	M						1	1	19
20		3	100%	B	49			6	6	20	81	20
21		3B	100%	B	18			1	2		21	21
22												22
23		3	TOTAL	M&B	406	33		64	65	170	738	23
24												24
25		4	100%	M	542	119		64	35	124	884	25
26		4J	1/2	M						1	1	26
27		4	100%	B	71			6	14	13	106	27
28												28
29		4	TOTAL	M&B	613	121		70	49	138	991	29
30												30
31		5	100%	M	790	499	40	18	8	15	1 370	31
32		5J	1/3	M				1			1	32
33		5	100%	B	91	12	2	1	1	34	141	33
34		5J	1/3	B						1	1	34
35												35
36		5	TOTAL	M&B	881	511	42	20	9	50	1 513	36
37												37
38												38
39												39
40												40
41												41
42												42
43												43
44												44
45												45
46												46
47												47
48												48
49												49
50												50
51												51
52												52
53												53
54												54
55			TOTAL MAIN LINE	N/A	5 198	1 651	92	677	483	1 721	9 822	55
56			TOTAL BRANCH LINES	N/A	881	26	2	57	204	404	1 574	56
57			GRAND TOTAL	N/A	6 079	1 677	94	734	687	2 125	11 396	57
58			Miles of electrified road or track included in preceding grand total	N/A								58

700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Cross Check	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running tra. passing tracks, cross overs, etc				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
					Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1		1	100%	M	2991	910	28	470	273	1217	5869	1
2		1J	1/2	M	33	33	23	7	16	9	121	2
3		1J	1/3	M						3	3	3
4		1	100%	B	416	7		37	132	303	895	4
5		1J	1/2	B	4			1	5	5	15	5
6		1J	1/3	B						5	5	6
7												7
8		1	Total	M&B	3444	950	51	515	426	1542	6928	8
9												9
10		2	100%	M	101	4	1	17	12	30	165	10
11		2J	1/2	M					1		1	11
12		2	100%	B	94			2	5	19	120	12
13		2J	1/2	B	1				1		2	13
14												14
15		2	Total	M&B	196	4	1	19	19	49	288	15
16												16
17		3	100%	M	331	33		57	57	148	626	17
18		3J	1/2	M						1	1	18
19		3	100%	B	65			6	6	20	97	19
20												20
21		3	Total	M&B	396	33		63	63	169	724	21
22												22
23		4	100%	M	943	172		108	116	298	1637	23
24		4J	1/2	M						1	1	24
25		4	100%	B	201	7		9	50	15	282	25
26												26
27		4	Total	M&B	1144	179		117	166	314	1920	27
28												28
29		5	100%	M	284	167	40	4	8	15	513	29
30		5J	1/3	M				1			1	30
31		5	100%	B	70	6	2	1	1	34	114	31
32		5J	1/3	B						1	1	32
33												33
34		5	Total	M&B	354	173	42	6	9	50	634	34
35												35
36												36
37												37
38												38
39												39
40												40
41												41
42												42
43												43
44												44
45												45
46												46
47												47
48												48
49												49
50												50
51												51
52												52
53												53
54												54
55			TOTAL MAIN LINE	N/A	3683	1319	92	664	783	1722	8963	55
56			TOTAL BRANCH LINES	N/A	331	20	2	56	200	202	1511	56
57			GRAND TOTAL	N/A	4014	1339	94	720	983	1924	10474	57
58			Price of established road or track included in preceding grand total	N/A								58

Received too late for publication.

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 way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turn-outs				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
1	1	B&O (A&CJ)	M	0.10					0.10		1
2	1	B&O	M					1.27	1.27		2
3	1	B&O (CETV)	M				0.06		0.06		3
4	1	B&O	M	18.10			0.63		3.50	22.23	4
5	1J	B&O (C&EY)	M					30.10	30.10		5
6	1	B&O So Side B	B					0.53	0.53		6
7	1	B&O Paw Paw B	B	4.43				0.33	4.76		7
8	1	B&O Catawba B	B	1.36				0.08	1.44		8
9	1	B&O ASC	B					0.31	0.31		9
10	1	B&O	B					0.18	0.18		10
11											11
12											12
13											13
14											14
15		TOTAL	N/A	23.99			.69	0.41	35.89	60.98	15

- (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.

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

Line No.	Cross Check	State or territory (a)	ROAD OPERATED BY RESPONDENT							LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)	Line No.
			LINE OWNED		Line of propri- etary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)		
			Main line (b)	Branch lines (c)									
1		New York					166		166				1
2		Delaware			24				24				2
3		Pennsylvania	327	75	42	210	168	79	901				3
4		Maryland	273	21	24	188		6	512				4
5		Dist. of Columbia	9	3	4			6	22				5
6		Virginia			30			4	34				6
7		West Virginia	846	154	73	250		19	1 342	18	6		7
8		Ohio	1 072	155	21	141	20	77	1 486				8
9		Indiana	338	7			153	5	503				9
10		Illinois	152		1	86	105	60	404				10
11		Kentucky						120	120				11
12		Missouri						4	4				12
13													13
14													14
15													15
16													16
17													17
18													18
19													19
20													20
21													21
22													22
23													23
24													24
25													25
26													26
27													27
28													28
29													29
30													30
31													31
32		TOTAL MILEAGE (single track)	3 017	415	219	875	612	380	5 518	18	6		32

Road Initials: B&O

Year 1983

no change to schedule per letter received from 10, 1985

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 (49) U.S.C. 10901 of the Interstate Commerce Act should make reference to such authority by docket number as may be appropriate.

3. Show 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. Show 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	Line No.
			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	2	2		2	1	2	9		1
2	1	B	2				1		3		2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13	TOTAL INCREASE		4	2		2	2	2	12		13

DECREASES IN MILEAGE

14	1	M	125	46		10	20	7	208		14
15	1J	M						1	1		15
16	1	B	3				3	5	11		16
17	2	B					2		2		17
18	3	M					1		1		18
19	3	B						2	2		19
20	4	M		1		1	1	4	7		20
21	4J	M						1	1		21
22	4	B	3			1	2		6		22
23	5	M			2				2		23
24	5	B	12			1			13		24
25	TOTAL DECREASE		143	47	2	13	29	20	254		25

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

Owned by respondent:

Miles of road constructed NIL

Miles of road abandoned 135

Owned by proprietary companies:

Miles of road constructed NIL

Miles of road abandoned NIL

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.

THE BALTIMORE AND OHIO RAILROAD COMPANY
SCHEDULE 705-A - CHANGES DURING THE YEAR
YEAR ENDING DECEMBER 31, 1983

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	Lester, Ohio	M	(3.15)	Dec. 1983	AFE 58287-AB-19(53-F)
(B)	1	B&O RR	Sangoman Jct, Ill. to Flora, Ill.	M	(103.29)	Dec. 1983	V1-RE 59248
(C)	1	B&O RR	Medina, Ohio	M	(6.43)	Dec. 1983	AFE 58287-AB-19(53-F)
(E)	1	B&O RR	Zanesville, Ohio to Fair Oaks, Ohio	B	(1.62)	Dec. 1983	AFE 58937
(G)	2	B&O RR	Stillwater, Ohio to Dodson, Ohio	B	(9.76)	Dec. 1983	AFE 58937
(H)	2	B&O RR	Axcenum, Ohio to Greenville, Ohio	B	(8.81)	Dec. 1983	AFE 59252
(I)	4J	B&O RR	Indianapolis, Ind.	M	(.03)	Dec. 1983	AFE 59102
(J)	4	B&O RR	Homer City Gen. Plt. Ind. to Josephine, Ind.	B	(3.23)	Dec. 1983	Abandonment portion of Ind. Br.
(K)	5	B&O RR	Toledo, Ohio	M	(.48)	Dec. 1983	AFE 58777
(N)	5	B&O RR	Zanesville, Ohio to Fair Oaks, Ohio	B	(1.62)	Dec. 1983	AFE 58937
(O)	5	B&O RR	Stillwater, Ohio to Dodson, Ohio	B	(9.76)	Dec. 1983	Trks rights acquired
(D)	1	CB RR	Former Curtis Bay RR	M	(.15)	Dec. 1983	Transferred to B&O
(F)	1	B&O RR	Former Curtis Bay RR	B	.15	Dec. 1983	Transferred from SCH 700(-SH-39)
(L)	5	B&O RR	Pine Jct, Ind.	M	1.98	Dec. 1983	Relocate SR 912
(M)	5	B&O RR	Pine Jct, Ind.	M	(1.98)	Dec. 1983	AFE 86767

INSTRUCTIONS CONCERNING RETURNS TO BE MADE 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 (l). 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 operation at terminals.
5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from a 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 or whether power may at times be supplied from an 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 a 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.

9. Cross-checks

Schedule 710	Schedule 710
Line 5, column (j)	= Line 11, column (l)
Line 6, column (j)	= Line 12, column (l)
Line 7, column (j)	= Line 13, column (l)
Line 8, column (j)	= Line 14, column (l)
Line 9, column (j)	= Line 15, column (l)
Line 10, column (j)	= Line 16, column (l)

When data appear in column (j) lines 1 thru 8, column (k) should have data on same lines.

When data appear in columns (k) or (l) lines 36 thru 53, and 55, column (m) should have data on same lines.

710. INVENTORY OF EQUIPMENT
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS														
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
		Locomotive Units										(H.P.)		
1		Diesel-freight units												1
2		Diesel-passenger units												2
3		Diesel-multiple purpose units	899					23	520	356	876	2 125 250		3
4		Diesel-switching units	91				1	10	82	-	82	80 100	23	4
5	*	TOTAL (lines 1 to 4) units	990				1	33	602	356	958	2 205 350	23	5
6	*	Electric-locomotives												6
7	*	Other self-powered units												7
8	*	TOTAL (lines 5, 6 and 7)	990				1	33	602	356	958	2 205 350	23	8
9	*	Auxiliary units					2*		2*		2*	N/A		9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	990				3	33	604	356	960	N/A	23	10

*Slugs

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

Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1960 (b)	Between Jan. 1, 1960 and Dec. 31, 1964 (c)	Between Jan. 1, 1965 and Dec. 31, 1969 (d)	Between Jan. 1, 1970 and Dec. 31, 1974 (e)	Between Jan. 1, 1975 and Dec. 31, 1979 (f)	During Calendar Year					TOTAL (l)	Line No.
								1980 (g)	1981 (h)	1982 (i)	1983 (j)	1984 (k)		
11	*	Diesel	353	129	114	189	147	-	26				958	11
12	*	Electric	-											12
13	*	Other self-powered units	-											13
14	*	TOTAL (lines 11 to 13)	353	129	114	189	147	-	26				958	14
15	*	Auxiliary units	1	1									2*	15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	354	130	114	189	147	-	26			N/A	960	16

*Slugs

710. INVENTORY OF EQUIPMENT—Continued
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches [PA, PB, PBO]	5					2	3		3	204		17
18		Combined cars [All class C, except CSB]												18
19		Parlor cars [PBC, PC, PL, PO]												19
20		Sleeping cars [PS, PT, PAS, PDS]												20
21		Dining, grill and tavern cars [All class D, PD]										N/A		21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]	2						2		2	N/A		22
23		TOTAL (lines 17 to 22)	7					2	5		5	204		23
24		Self-Propelled Electric passenger cars [EP, ET]												24
25		Electric combined cars [EC]												25
26		Internal combustion rail motorcars [ED, EG]	8						8		8	712		26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)	8						8		8	712		28
29		TOTAL (lines 23 and 28)	15					2	13		13	916		29
30		COMPANY SERVICE CARS Business cars [PV]										N/A		30
31		Board outfit cars [MWX]	178				3	15	166		166	N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	46				10	6	49	1	50	N/A		32
33		Dump and ballast cars [MWB, MWD]	292					2	290		290	N/A		33
34		Other maintenance and service equipment cars	890				13	121	707	75	782	N/A		34
35		TOTAL (lines 30 to 34)	1 406				26	144	1 212	76	1 288	N/A		35

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT AND LEASED FROM OTHERS									
Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year -				Line No.
			Time-mileage cars (b)	All others (c)	Units installed				
					New units purchased or built (d)	New or rebuilt units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B100-B287)	188						36
37		Plain box cars - 50' and longer (B300-B887)	999					4	37
38		Equipped box cars (All Code A)	5 340						38
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)	7 047					33	39
40		Equipped gondola cars (All Code E)	1 290						40
41		Covered hopper cars (All Code C -- 1 --)	4 413					96	41
42		Open top hopper cars-general service (All Code H)	23 944						42
43		Open top hopper cars-special service (All Codes K, J--0 and C -- 2 --)	147						43
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	611						44
45		Refrigerator cars-mechanical (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)							45
46		Flat cars-TOFC/COFC (All Code P)	1						46
47		Flat cars-multi-level (All Code V)							47
48		Flat cars-general service (F101-106, F201-206, F301-306)	122						48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	117						49
50		Tank cars-under 22,000 gallons (T--0, T--1, T--2, T--3, T--4, T--5)							50
51		Tank cars-22,000 gallons and over (T--6, T--7, T--8, T--9)							51
52		All other freight cars (All Codes L & S and F171-176, 271-276, 371-376, 471-476)	195						52
53		TOTAL (lines 36 to 52)	44 414					133	53
54		Caboose (All Code N)	N/A	554				4	54
55		TOTAL (lines 53, 54)	44 414	554				137	55

710. INVENTORY OF EQUIPMENT—Continued
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches (PA, PB, PBO)	5					2	3		3	204		17
18		Combined cars (All class C, except CSB)												18
19		Parlor cars (PBC, PC, PL, PO)												19
20		Sleeping cars (PS, PT, PAS, PDS)												20
21		Dining, grill and tavern cars (All class D, PD)										N/A		21
22		Non-passenger-carrying cars (All class B, CSB, M, PSA, IA)	2						2		2	N/A		22
23		TOTAL (lines 17 to 22)	7					2	5		5	204		23
24		Self-Propelled Electric passenger cars (EP, ET)												24
25		Electric combined cars (EC)												25
26		Internal combustion rail motorcars (ED, EG)	8						8		8	712		26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)	8						8		8	712		28
29		TOTAL (lines 23 and 28)	15					2	13		15	916		29
30		COMPANY SERVICE CARS Business cars (PV)										N/A		30
31		Board outfit cars (MWX)	178				3	15	166		166	N/A		31
32		Derrick and snow removal cars (MWU, MWV, MWW, MWK)	46				10	6	49	1	50	N/A		32
33		Dump and ballast cars (MWB, MWD)	292					2	290		290	N/A		33
34		Other maintenance and service equipment cars	890				13	121	707	75	782	N/A		34
35		TOTAL (lines 30 to 34)	1 406				26	144	1 212	76	1 288	N/A		35

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

Line No.	Cross Check	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	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36		184	4		4		230		36
37		49	770	184	954		70 970		37
38		224	2 148	2 968	5 116		342 626		38
39		139	3 997	2 944	6 941		622 393	35	39
40		91	354	845	1 199		99 642		40
41		159	2 660	1 690	4 350		423 469		41
42		1 322	15 497	7 125	22 622		1 928 578		42
43		2	144	1	145		12 184		43
44		33		578	578		40 170		44
45									45
46			1		1		70		46
47									47
48		10	44	68	112		8 010		48
49		6	54	7	111		8 820		49
50									50
51									51
52		46	74	75	149		10 630		52
53		2 265	25 747	16 535	42 282		3 567 792	35	53
54		21	420	117	N/A	537	N/A		54
55		2 286	26 167	16 652	42 282	537	3 567 792	35	55

710. INVENTORY OF EQUIPMENT - Continued

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

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

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem (b)	All others (c)	Units installed				
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
		FLOATING EQUIPMENT							
56		Self-propelled vessels (Tugboats, car ferries, etc.)	N/A						56
57		Non-self-propelled vessels (Car floats, lighters, etc.)	N/A	4				2	57
58		TOTAL (lines 56 and 57)	N/A	4				2	58
		HIGHWAY REVENUE EQUIPMENT							
59		Bogie-chassis							59
60		Dry van	3 796					994	60
61		Flat bed	21						61
62		Open top							62
63		Mechanical refrigerator							63
64		Bulk							64
65		Insulated							65
66		Platform removable sides							66
67		Other trailer or container							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	3 817					994	70

NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
					Per diem (k)	All other (l)			
56					N/A				56
57		2	4		N/A	4		2	57
58		2	4		N/A	4		2	58
59									59
60		914	544	3 332	3 876		923 714	6	60
61		16	5		5		1 250		61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70		930	549	3 332	3 881		924 964	6	70

NOTES AND REMARKS

710S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR
(Dollars in Thousands)

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. Cars should be identified as to special construction or service characteristics, such as aluminum-covered hopper car (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 and 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 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.

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)	Line No.
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL	NONE	N/A	NONE	N/A	25

REBUILT UNITS

26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	TOTAL	NONE	N/A	NONE	N/A	38
39	GRAND TOTAL	NONE	N/A	NONE	N/A	39

GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULES 720, 721, 723, 726, 727, AND 728

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

Track category¹

- A - Freight density of 20 million or more gross ton-miles per mile per year
- B - Freight density of less than 20 million gross ton-miles per mile per year, but at least 5 million
- C - Freight density of less than 5 million gross ton-miles per mile per year, but at least 1 million
- D - Freight density of less than 1 million gross ton-miles per year
- E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in category A, B, C, D, F, and Potential abandonments, as appropriate).
- F - Track over which any passenger service is provided (other than potential abandonments)

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. They 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.

¹For line segments containing more than single tracks, the total density over the route shall be used to determine track category.

720. TRACK AND TRAFFIC CONDITIONS

1. Disclose the requested information pertaining to track and traffic conditions.
2. Miles under slow order in column (e) 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 track-mile ²	Average running speed limit	Track miles under slow orders at end of period (Deviation from timetable speed limit)	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	A	1 359	17.2	44	0.0	1
2	B	1 784	6.4	33	0.3	2
3	C	1 560	2.1	28	4.2	3
4	D	1 890	0.4	18	21.0	4
5	E	2 742	N/A	N/A	0.0	5
6	TOTAL	9 335	6.5	30.8	25.5	6
7	F	343	XXXXXXXX	XXXXXX	1.7	7
8	Potential abandonments	161	XXXXXXXX	XXXXXX	0.0	8

²To determine average density, total track miles (route miles times number of tracks) rather than route miles shall be used.

721. TIES LAID IN REPLACEMENT

1. Furnish the requested information concerning ties laid in replacement.
2. In column (j), 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. "Percent of spot maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.
4. In No. 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 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.

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	Line No.
		New ties				Second-hand ties					Percent of spot maintenance (k)	
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)				
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)					
1	A	103 086	-	-	-	-	-	-	103 086	326 000	9.0	1
2	B	247 159	-	-	-	-	-	-	247 159	451 400	6.1	2
3	C	215 566	-	-	-	2 800	-	-	218 366	214 200	4.3	3
4	D	109 569	-	-	-	9 000	-	-	118 569	218 200	8.9	4
5	E	147 881	-	-	-	-	-	-	147 881	882 400	12.1	5
6	TOTAL	823 261	-	-	-	-	-	-	835 061	2 092 200	7.5	6
7	F	112 578	-	-	-	-	-	-	112 578	411 600	6.3	7
8	Potential abandonments	1 016	-	-	-	-	-	-	1 016	200	100.0	8

9. Average cost per cross tie \$ 14.61 and switch tie (MBM) \$ 414.00

722. TIES Laid IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS
(Dollars in Thousands)

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) show 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 yard. In the case of treated ties, also show 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.

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No.
		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	6 781	13.57	92	64 067	405.83	26	New Ties	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20	TOTAL	6 781	13.57	92	64 067	405.83	26		20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid <u>None</u>								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid <u>None</u>								22

723. RAILS LAID IN REPLACEMENT

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. "Percent of spot maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.
3. In No. 10, the average cost 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 carrier's 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)	Line No.	
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)			
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)					
1	A	1.40	0	2.86	12.33	4.26	12.33	74.3	1	
2	B	50.95	0	68.34	24.43	119.90	24.43	16.9	2	
3	C	.40	0	90.69	19.76	91.09	19.76	17.8	3	
4	D	2.53	0	27.30	15.81	29.83	15.81	34.6	4	
5	E	.46	0	5.28	20.12	5.74	20.12	77.8	5	
6	TOTAL	55.74	0	194.47	92.45	250.82	92.45	26.9	6	
7	F	45.90	0	19.84	17.07	65.74	17.07	20.6	7	
8	Potential Abandonments	.01	0	0	.31	.01	.31	96.9	8	
9	Other	0	0	0	0	0	0	0	9	
10	Average cost of new and relay rail laid in replacement (gross tons) \$19.20 New, 55.00 Relay									10

724. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS (Dollars in Thousands)

1. Give particulars of all rails applied during the year in connection with the construction of new track. The rails should be classified 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
2. Figures in columns (e) and (g) should be reported in WHOLE numbers. Fractions of less than one-half should be disregarded, and fractions of one-half or more should be counted as one.
3. The figures 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 rail should not be included in this schedule.

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				Line No.	
		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					1	
2	4	140	181	9	50.00	140	26	1	50.00	2	
3	4	132	41	2	50.00					3	
4	4	131	3	-	50.00					4	
5	4	122	24	1	50.00					5	
6	4	115	166	8	50.00					6	
7	4	100	331	17	50.00	100	5	-	50.00	7	
8										8	
9										9	
10										10	
11										11	
12										12	
13										13	
14										14	
15										15	
16	TOTAL	N/A	750	39	52.00	N/A	31	1	50.00	16	
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid									None	17
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid									None	18
19	Track-miles of welded rail installed this year _____; total to date _____										19

725. WEIGHT OF RAIL

Give the particulars called for below 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)	Line No.
	Pounds				
1	140	835			1
2	132	250			2
3	131	1 093			3
4	130	251			4
5	122	1 489			5
6	115	347			6
7	112	434			7
8	110	4			8
9	100	970			9
10	90	201			10
11	85	324			11
12	80	36			12
13					13
14					14
15					15
16					16

726. SUMMARY OF TRACK REPLACEMENTS

1. Furnish the requested information concerning the summary of track replacements.
 2. In columns (d), (e), (g), and (j) give the percentage of replacements to total units of property at year end.

Line No.	Track category	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced	Cubic yards of ballast placed	Miles surfaced	Percent surfaced	
		Crossties	Switch and bridge ties (board feet)	Crosstie	Switch and bridge ties (board feet)						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	A	103 086	326 000	2.5	N/A	16.59	0.6	236 700	526	38.7	1
2	B	247 159	451 400	4.6	N/A	144.33	4.1	428 400	1 004	56.2	2
3	C	218 366	214 200	4.7	N/A	110.85	3.6	168 750	457	29.3	3
4	D	118 569	218 200	2.1	N/A	45.64	1.2	179 100	448	23.7	4
5	E	147 881	882 400	1.8	N/A	25.86	0.5	83 250	247	9.0	5
6	TOTAL	835 061	2 092 200	3.0	N/A	343.27	1.8	1 096 200	2 682	28.7	6
7	F	112 578	411 600	10.9	N/A	82.81	12.0	236 250	525	153.1	7
8	Potential abandonments	1 016	250	0.2	N/A	0.32	0.1	900	2	1.2	8

728. DEFERRED CAPITAL IMPROVEMENTS - TRACKS
(Dollars in Thousands)

1. Furnish the requested information concerning the monetary amount and quantity of deferred capital improvements to track structure.
 2. Explain in remarks section below the methods and/or calculations used in determining the amounts and quantities reported.

Line No.	Type of track (a)	Monetary amount of deferred capital improvements		Line No.
		End of the year (b)	Beginning of the year (c)	
1	A None			1
2	B "			2
3	C "			3
4	D "			4
5	E "			5
6	TOTAL TRACKS			6
7	F "			7
8	Potential Abandonments			8
	Selected track improvements	Quantities of deferred capital improvements		
		End of the year	Beginning of the year	
9	Crossties None			9
10	Rail "			10
11	Ballast "			11

NOTES AND REMARKS

750. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS
(Dollars in Thousands)

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

(Dollars in Thousands)

Line No.	Kind of locomotive service (a)	Diesel	Electric	Other (steam, gas turbine, etc.)		Line No.
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)	
1	Freight	71 094 788				1
2	Passenger					2
3	Yard switching	13 584 722				3
4	TOTAL	84 679 510				4
5	COST OF FUEL	\$ 66 908	\$	\$	\$	5
6	Work Train	375 570				6

B. RAIL MOTORCARS

(Dollars in Thousands)

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline	Line No.
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)	
7	Freight				7
8	Passenger	437 312			8
9	Yard switching				9
10	TOTAL	437 312			10
11	COST OF FUEL	\$ 363	\$	\$	11
12	Work Train				12

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.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

Unit Train, Way Train, and Through Train data under Items 2, 3, 4, 6, and 12 shall be obtained from conductors' wheel reports or similar records. Unit Trains, for the purpose of this report, are defined as a solid train with a fixed, double-headed 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) Report 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 1 mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as 1 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 a distance of 1 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 6 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 6 miles per hour for the time actually engaged in yard switching service. Include miles allowed to 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. Under Railroad Owned and Leased cars, Items 4-01 and 4-11, report both foreign cars and respondents' own cars while on the line of the respondent railroad. In Items 4-12 and 4-15 report the private-line categories, miles for private-line cars (whether or not under railroad control) and shipper-owned cars. A car-mile is a movement of a unit of car equipment a distance of 1 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, and miles run by other passenger-train cars where services are combined such as baggage, express and mail.

(K) From conductors' or dispatchers' train reports or other appropriate source, compute weight in tons (2,000 pounds). Item 6-01 includes weight of all locomotive units moved 1 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 head-end car.

(L) From conductors' train reports or other appropriate source, compute ton-miles of freight. 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.e. l. 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 9-02 train switching hours included in Item 9-01. 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.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 757—Continued

(N) Yard switching hours are 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 (1) in 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 a loaded car.

(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 "on line." Unserviceable cars include cars on repair tracks undergoing or awaiting repairs. They include 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, etc.; and cars stored because of seasonal decline in traffic, such as coal cars, ore cars, etc. 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, or 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 freighthouse, pier, etc., for the purpose of being loaded.

755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	5 533	129	1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	21 714	XXXXXX	2
3		2-02 Way Trains	1 797 510 ✓	XXXXXX	3
4		2-03 Through Trains	8 472 677 ✓	173 351	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	10 291 901	173 351	5
6		2-05 Motorcars (C)	--	117 975	6
7		2-06 TOTAL ALL TRAINS (lines 5, 6)	10 291 901	291 326	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	76 843	XXXXXX	8
9		3-02 Way Trains	3 224 193 ✓	XXXXXX	9
10		3-03 Through Trains	19 270 006 ✓	174 017	10
11		3-04 TOTAL (lines 8-10)	22 571 042	174 017	11
12		3-11 Train Switching (F)	1 202 685	XXXXXX	12
13		3-21 Yard Switching (G)	3 650 916	--	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	27 424 643	174 017	14
		4. Freight Car-Miles (thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box-Plain 40-Foot	1 601	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	16 064	XXXXXX	16
17		4-012 Box-Equipped	47 783	XXXXXX	17
18		4-013 Gondola-Plain	11 105	XXXXXX	18
19		4-014 Gondola-Equipped	4 642	XXXXXX	19
20		4-015 Hopper-Covered	20 775	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	122 478	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	380	XXXXXX	22
23		4-018 Refrigerator-Mechanical	2 916	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	3 360	XXXXXX	24
25		4-020 Flat-TOFC/COFC	198	XXXXXX	25
26		4-021 Flat-Multi-Level	4 262	XXXXXX	26
27		4-022 Flat-General Service	494	XXXXXX	27
28		4-023 Flat-All Other	1 330	XXXXXX	28
29		4-024 All Other Car Types-Total'	3 339	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	240 727	XXXXXX	30
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	

*Total number of loaded miles _____ and empty miles _____ of roadtrailer reported above.

755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	5 533	129	1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	21 714	XXXXXX	2
3		2-02 Way Trains	5 022 224	XXXXXX	3
4		2-03 Through Trains	5 247 963	173 351	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	10 291 901	173 351	5
6		2-05 Motorcars (C)	--	117 975	6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	10 291 901	291 326	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	76 843	XXXXXX	8
9		3-02 Way Trains	8 849 165	XXXXXX	9
10		3-03 Through Trains	13 645 034	174 017	10
11		3-04 TOTAL (lines 8-10)	22 571 042	174 017	11
12		3-11 Train Switching (F)	1 202 685	XXXXXX	12
13		3-21 Yard Switching (G)	3 650 916	--	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	27 424 643	174 017	14
		4. Freight Car-Miles (thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box-Plain 40-Foot	1 601	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	16 064	XXXXXX	16
17		4-012 Box-Equipped	47 783	XXXXXX	17
18		4-013 Gondola-Plain	11 105	XXXXXX	18
19		4-014 Gondola-Equipped	4 642	XXXXXX	19
20		4-015 Hopper-Covered	20 775	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	122 478	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	380	XXXXXX	22
23		4-018 Refrigerator-Mechanical	2 916	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	3 360	XXXXXX	24
25		4-020 Flat-TOFC/COFC	198	XXXXXX	25
26		4-021 Flat-Multi-Level	4 262	XXXXXX	26
27		4-022 Flat-General Service	494	XXXXXX	27
28		4-023 Flat-All Other	1 330	XXXXXX	28
29		4-024 All Other Car Types-Total	3 339	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	240 727	XXXXXX	30
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	

Total number of loaded miles _____ and empty miles _____ of roadrailer reported above.

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
31		4-110 Box-Plain 40-Foot	1 152	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	12 487	XXXXXX	32
33		4-112 Box-Equipped	44 399	XXXXXX	33
34		4-113 Gondola-Plain	7 280	XXXXXX	34
35		4-114 Gondola-Equipped	4 394	XXXXXX	35
36		4-115 Hopper-Covered	21 394	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	111 929	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	484	XXXXXX	38
39		4-118 Refrigerator-Mechanical	2 754	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	3 777	XXXXXX	40
41		4-120 Flat-TOFC/COFC	103	XXXXXX	41
42		4-121 Flat-Multi-Level	3 088	XXXXXX	42
43		4-123 Flat-General Service	672	XXXXXX	43
44		4-123 Flat-All Other	1 258	XXXXXX	44
45		4-124 All Other Car Types	4 810	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	220 481	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	--	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	1 128	XXXXXX	48
49		4-132 Box-Equipped	38	XXXXXX	49
50		4-133 Gondola-Plain	97	XXXXXX	50
51		4-134 Gondola-Equipped	52	XXXXXX	51
52		4-135 Hopper-Covered	11 996	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	23	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	202	XXXXXX	54
55		4-138 Refrigerator-Mechanical	5	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	396	XXXXXX	56
57		4-140 Flat-TOFC/COFC	81 839	XXXXXX	57
58		4-141 Flat-Multi-Level	18 790	XXXXXX	58
59		4-142 Flat-General Service	100	XXXXXX	59
60		4-143 Flat-All Other	1 347	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	15 391	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	7 482	XXXXXX	62
63		4-146 All Other Car Types ¹	1 253	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	140 139	XXXXXX	64
		4-15 Private Line Cars-Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot	--	XXXXXX	65

¹Total number of loaded miles _____ and empty miles _____ by roadrailer reported above.

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
31		4-110 Box-Plain 40-Foot	1 152	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	12 487	XXXXXX	32
33		4-112 Box-Equipped	44 399	XXXXXX	33
34		4-113 Gondola-Plain	7 280	XXXXXX	34
35		4-114 Gondola-Equipped	4 394	XXXXXX	35
36		4-115 Hopper-Covered	21 894	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	111 929	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	484	XXXXXX	38
39		4-118 Refrigerator-Mechanical	2 754	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	3 777	XXXXXX	40
41		4-120 Flat-TOFC/COFC	103	XXXXXX	41
42		4-121 Flat-Multi-Level	3 088	XXXXXX	42
43		4-123 Flat-General Service	672	XXXXXX	43
44		4-123 Flat-All Other	1 258	XXXXXX	44
45		4-124 All Other Car Types	4 810	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	220 481	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	--	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	1 128	XXXXXX	48
49		4-132 Box-Equipped	38	XXXXXX	49
50		4-133 Gondola-Plain	97	XXXXXX	50
51		4-134 Gondola-Equipped	52	XXXXXX	51
52		4-135 Hopper-Covered	11 996	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	23	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	202	XXXXXX	54
55		4-138 Refrigerator-Mechanical	5	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	396	XXXXXX	56
57		4-140 Flat-TOFC/COFC	81 839	XXXXXX	57
58		4-141 Flat-Multi-Level	18 790	XXXXXX	58
59		4-142 Flat-General Service	100	XXXXXX	59
60		4-143 Flat-All Other	1 347	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	15 391	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	7 482	XXXXXX	62
63		4-146 All Other Car Types ¹	1 253	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	140 139	XXXXXX	64
		4-15 Private Line Cars-Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot	--	XXXXXX	65

¹Total number of loaded miles _____ and empty miles _____ by roadrailer reported above.

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
66		4-151 Box-Plain 50-Foot and Longer	564	XXXXXX	66
67		4-152 Box-Equipped	39	XXXXXX	67
68		4-153 Gondola-Plain	58	XXXXXX	68
69		4-154 Gondola-Equipped	59	XXXXXX	69
70		4-155 Hopper-Covered	13 926	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	289	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	190	XXXXXX	72
73		4-158 Refrigerator-Mechanical	6	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	530	XXXXXX	74
75		4-160 Flat-TOFC/COFC	7 593	XXXXXX	75
76		4-161 Flat-Multi-Level	14 068	XXXXXX	76
77		4-162 Flat-General Service	116	XXXXXX	77
78		4-163 Flat-All Other	1 375	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	16 545	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	8 045	XXXXXX	80
81		4-166 All Other Car Types ¹	669	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	64 072	XXXXXX	82
83		4-17 Work Equipment Car-Miles	300	XXXXXX	83
84		4-18 No Payment Car-Miles (I)	48 366	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-180 Unit Trains	1 804	XXXXXX	85
86		4-181 Way Trains	106 936 ✓	XXXXXX	86
87		4-182 Through Trains	605 345 ✓	XXXXXX	87
88		4-183 TOTAL (lines 85-87)	714 085	XXXXXX	88
89		4-20 Caboose Miles	10 042	XXXXXX	89
		5. Passenger Car-Miles (thousands) (j)	XXXXXX	XXXXXX	
90		5-01 Coaches	--	316	90
91		5-02 Combination, Passenger Cars	--	116	91
92		5-03 Sleeping and Parlor Cars	--	274	92
93		5-04 Dining, Grill and Tavern Cars	--	1	93
94		5-05 Head-End Cars (Other than 5-02)	--	1	94
95		5-06 TOTAL (lines 90-94)	--	708	95
96		5-07 Business Cars	2	--	96
97		5-08 Crew Cars (Other than Caboose)	--	--	97
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	2 996 483	21 944	98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	

¹Total number of loaded miles _____ and empty miles _____ by roadraileer reported above.

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
66		4-151 Box-Plain 50-Foot and Longer	564	XXXXXX	66
67		4-152 Box-Equipped	39	XXXXXX	67
68		4-153 Gondola-Plain	58	XXXXXX	68
69		4-154 Gondola-Equipped	59	XXXXXX	69
70		4-155 Hopper-Covered	13 926	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	289	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	190	XXXXXX	72
73		4-158 Refrigerator-Mechanical	6	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	530	XXXXXX	74
75		4-160 Flat-TOFC/COFC	7 593	XXXXXX	75
76		4-161 Flat-Multi-Level	14 068	XXXXXX	76
77		4-162 Flat-General Service	116	XXXXXX	77
78		4-163 Flat-All Other	1 375	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	16 545	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	8 045	XXXXXX	80
81		4-166 All Other Car Types ¹	669	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	64 072	XXXXXX	82
83		4-17 Work Equipment Car-Miles	300	XXXXXX	83
84		4-18 No Payment Car-Miles (I)	48 366	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-180 Unit Trains	1 804	XXXXXX	85
86		4-181 Way Trains	289 150	XXXXXX	86
87		4-182 Through Trains	423 131	XXXXXX	87
88		4-183 TOTAL (lines 85-87)	714 085	XXXXXX	88
89		4-20 Caboose Miles	10 042	XXXXXX	89
		5. Passenger Car-Miles (thousands) (j)	XXXXXX	XXXXXX	
90		5-01 Coaches	--	316	90
91		5-02 Combination, Passenger Cars	--	116	91
92		5-03 Sleeping and Parlor Cars	--	274	92
93		5-04 Dining, Grill and Tavern Cars	--	1	93
94		5-05 Head-End Cars (Other than 5-02)	--	1	94
95		5-06 TOTAL (lines 90-94)	--	708	95
96		5-07 Business Cars	2	--	96
97		5-08 Crew Cars (Other than C cabooses)	--	--	97
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	2 996 483	21 944	98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	

¹Total number of loaded miles _____ and empty miles _____ by roadrailer reported above.

755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
99		6-020 Unit Trains	207 652	XXXXXX	99
100		6-021 Way Trains	18 641 863	XXXXXX	100
101		6-022 through Trains	29 163 409	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	126	59 944	102
103		6-04 Non-Revenue	524 629	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	51 534 162	81 888	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	88 375	XXXXXX	105
106		7-02 Non-Revenue	926	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	89 301	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	22 129 820	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	--	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	22 129 820	XXXXXX	110
111		8-04 Non-Revenue-Road Service	232 125	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	--	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	232 125	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	22 361 945	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	633 447	XXXXXX	115
116		9-02 Train Switching	96 930	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	608 486	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	59 164	XXXXXX	118
119		11-02 Motorcars	--	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	36 875	XXXXXX	120
121		12-02 Way Trains	3 590 119	XXXXXX	121
122		12-03 Through Trains	5 828 153	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	102 358	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)		XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)		XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal	6 567 539	XXXXXX	126
127		16-02 Marine Terminals-Ore	2 502 370	XXXXXX	127
128		16-03 Marine Terminals-Other	2 510 812	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	11 580 721	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	32 955	XXXXXX	130
131		17-02 Unserviceable	132	XXXXXX	131
132		17-03 Surplus	646	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	33 733	XXXXXX	133

755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
99		6-020 Unit Trains	207 652	XXXXXX	99
100		6-021 Way Trains	7 716 357 ✓	XXXXXX	100
101		6-022 through Trains	40 088 915 ✓	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	126	59 944	102
103		6-04 Non-Revenue	524 629	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	51 534 162	81 888	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	88 375	XXXXXX	105
106		7-02 Non-Revenue	926	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	89 301	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	22 129 820	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	--	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	22 129 820	XXXXXX	110
111		8-04 Non-Revenue-Road Service	232 125	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	--	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	232 125	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	22 361 945	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	633 447	XXXXXX	115
116		9-02 Train Switching	96 930 ✓	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	608 486	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	59 164	XXXXXX	118
119		11-02 Motorcars	--	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	36 875	XXXXXX	120
121		12-02 Way Trains	3 565 460 ✓	XXXXXX	121
122		12-03 Through Trains	5 852 812 ✓	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	102 358	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)		XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)		XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal	6 567 539	XXXXXX	126
127		16-02 Marine Terminals-Ore	2 502 370	XXXXXX	127
128		16-03 Marine Terminals-Other	2 510 812	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	11 580 721	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	32 955	XXXXXX	130
131		17-02 Unserviceable	132	XXXXXX	131
132		17-03 Surplus	646	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	33 733	XXXXXX	133

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 makes oath and says that he is Vice President and Comptroller
(Insert here name of the affiant) (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 83, to and including December 31, 19 83

[Signature]
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and

City above named, this 30 day of MARCH, 19 84

My commission expires July 1, 1986

Use an
L.S.
impression seal

[Signature]
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

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

_____ 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)

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RC BUREAU OF
ACCOUNTS

CARRIER Boston and Maine Corporation

OCT 26 8 30 AM '87

SUPPLEMENTAL 1986 R-1 DATA

RECEIVED
SECTION OF AUDIT

INSTRUCTIONS

1. Line ~~AND~~ column references in column (b) are to the 1982 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Under item 35 list any other property or expense accounts that would be changed due to capitalization of overhead expenses under Depreciation Accounting; and, enter in column (c) the amount that would be reported under RRB Accounting.
4. This supplemental report should be filed with the Bureau of Accounts by April 30, 1987.

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/86 (Dollars in Thousands) (c)
1.	<u>Schedule 335, Accumulated Depreciation-Road and Equipment Owned and Used</u> Total road	Line 28, col. g	\$ <u>2,319</u>
2.	<u>Schedule 342, Accumulated Depreciation- Improvements to Road and Equipment Leased from Others</u> Total road	Line 27, col. g	<u>973</u>
3.	<u>Schedule 351, Accumulated Depreciation-Road and Equipment Leased to Others</u> Total road	Line 27, col. g	<u>None</u>
4.	<u>Schedule 352B, Investment in Railway Property Used in Transportation Service (By Property Accounts)</u> Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing	Cols. b thru e, sum of lines 8 thru 12	<u>16,390</u>
5.	Total expenditures for road	Line 34, total of cols. b thru e	<u>51,280</u>
6.	Total general expenditures	Line 45, total of cols. b thru e	<u>674</u>

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/86 (Dollars in Thousands) (c)
	<u>Schedule 410, Railway Operating Expenses</u>		
7.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Freight)	Col. f, sum of lines 12, 14, 16, 18, 20	5,330
8.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Passenger)	Col. g, sum of lines 12, 14, 16, 18, 20	None
9.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Freight)	Col. f, sum of lines 13, 15, 17, 19, 21	868
10.	Tie, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Passenger)	Col. g, sum of lines 13, 15, 17, 19, 21	None
	Depreciation - Running		
11.	Freight	Line 136, col. f	(145)
12.	Passenger	Line 136, col. g	None
	Depreciation - Switching		
13.	Freight	Line 137, col. f	(120)
14.	Passenger	Line 137, col. g	None
	Depreciation - Other		
15.	Freight	Line 138, col. f	1,184
16.	Passenger	Line 138, col. g	None
	Other - Running		
17.	Freight	Line 148, col. f	None
18.	Passenger	Line 148, col. g	None
	Other - Switching		
19.	Freight	Line 149, col. f	122
20.	Passenger	Line 149, col. g	None

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/86 (Dollars in Thousands) (c)
	Other - Other		
21.	Freight	Line 150, col. f	<u>124</u>
22.	Passenger	Line 150, col. g	<u>None</u>
	Total Way and Structures		
23.	Freight	Line 151, col. f	<u>15,713</u>
24.	Passenger	Line 151, col. g	<u>None</u>
	<u>Schedule 412, Way and Structures</u>		
25.	Total - Retirement	Line 35, col. c	<u>None</u>
	<u>Schedule 415, Supporting Schedule Equipment</u>		
26.	Total - Locomotives	Line 5, col. f	<u>None</u>
27.	Total - Freight Train Cars	Line 24, col. f	<u>None</u>
28.	Total - Highway Equipment Floating Equipment - Revenue Service	Line 32, col. f	<u>None</u>
29.	Marine Line-Haul	Line 33, col. f	<u>None</u>
30.	Local Marine	Line 34, col. f	<u>None</u>
31.	Total - Floating Equipment	Line 35, col. f	<u>None</u>
32.	Other Equipment	Col. f, sum of lines 37 thru 40	<u>None</u>
33.	Work & Other Non-revenue Equipment	Line 41, col. f	<u>None</u>
34.	Total - All Equipment	Line 43, col. f	<u>None</u>

[illegible]

NAME OF CARRIER THE BALTIMORE & OHIO RAILROAD COMPANY

SUPPLEMENTAL 1983 R-1 DATA

INSTRUCTIONS

1. Line and column references in column (b) are to the 1983 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Data entered in column (d) shall be completed under Depreciation accounting.
4. This supplemental report should be filed with the Bureau of Accounts by June 30, 1984.

Selected items (a)	1983 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)	Depreciation Accounting As of 1/1/83 (Dollars in Thousands) (d)
<u>Schedule 210</u>			
1. Net railway operating income (loss)	Line 69	\$ 1,226	N/A
<u>Schedule 245</u>			
2. Total working capital	Line 28	51,742	\$ 66,996
<u>Schedule 352A</u>			
TOTAL	Line 31		
3. Investment in property	col. d	1,632,814	2,105,235
4. Depreciation and Amortization of defence projects	col. e	341,936	534,986
<u>Schedule 352B</u>			
Interest during construction	Line 40		
5. Respondent	col. b	-	-
6. Lessor railroads	col. c	738	738
7. Inactive (Proprietary Companies)	col. d	-	-
8. Other Leased Properties	col. e	1	1
Other elements of Investment	Line 41		
9. Respondent	col. b	-	-
10. Lessor railroads	col. c	(2,482)	(2,482)
11. Inactive (Proprietary Companies)	col. d	-	-
12. Other Leased Properties	col. e	-	-

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
	<u>Schedule 410, Railway Operating Expenses</u>		
7.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Freight)	Col. f, sum of lines 12, 14, 16, 18, 20	67,211
8.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Passenger)	Col. g, sum of lines 12, 14, 16, 18, 20	-
9.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Freight)	Col. f, sum of lines 13, 15, 17, 19, 21	16,561
	Tie, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Passenger)	Col. g, sum of lines 13, 15, 17, 19, 21	-
	Depreciation - Running		
11.	Freight	Line 136, col. f	4,480
12.	Passenger	Line 136, col. g	-
	Depreciation - Switching		
13.	Freight	Line 137, col. f	280
14.	Passenger	Line 137, col. g	-
	Depreciation - Other		
15.	Freight	Line 138, col. f	4,573
16.	Passenger	Line 138, col. g	-
	Other - Running		
17.	Freight	Line 148, col. f	2,135
18.	Passenger	Line 148, col. g	-
	Other - Switching		
19.	Freight	Line 149, col. f	30
0.	Passenger	Line 149, col. g	-

NAME OF CARRIER THE BALTIMORE & OHIO RAILROAD COMPANY

SUPPLEMENTAL 1983 R-1 DATA

INSTRUCTIONS

1. Line and column references in column (b) are to the 1982 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Under item 35 list any other property or expense accounts that would be changed due to capitalization of overhead expenses under Depreciation Accounting; and, enter in column (c) the amount that would be reported under RRB Accounting.
4. This supplemental report should be filed with the Bureau of Accounts by June 30, 1984.

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
	<u>Schedule 335, Accumulated Depreciation-Road and Equipment Owned and Used</u>		
1.	Total road	Line 28, col. g	\$ <u>120,901</u>
	<u>Schedule 342, Accumulated Depreciation-Improvements to Road and Equipment Leased from Others</u>		
2.	Total road	Line 27, col. g	<u>4,626</u>
	<u>Schedule 351, Accumulated Depreciation-Road and Equipment Leased to Others</u>		
3.	Total road	Line 27, col. g	<u>62</u>
	<u>Schedule 352B, Investment in Railway Property Used in Transportation Service (By Property Accounts)</u>		
4.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing	Cols. b thru e, sum of lines 8 thru 12	<u>283,753</u>
5.	Total expenditures for road	Line 34, total of cols. b thru e	<u>939,624</u>
6.	Total general expenditures	Line 45, total of cols. b thru e	<u>739</u>

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
-	Other - Other		
21.	Freight	Line 150, col. f	7,354
22.	Passenger	Line 150, col. g	-
	Total Way and Structures		
23.	Freight	Line 151, col. f	154,367
24.	Passenger	Line 151, col. g	81
	<u>Schedule 412, Way and Structures</u>		
25.	Total - Retirement	Line 35, col. c	2,139
	<u>Schedule 415, Supporting Schedule Equipment</u>		
26.	Total - Locomotives	Line 5, col. f	6,477
27.	Total - Freight Train Cars	Line 24, col. f	19,054
28.	Total - Highway Equipment Floating Equipment - Revenue Service	Line 32, col. f	2,255
29.	Marine Line-Haul	Line 33, col. f	-
30.	Local Marine	Line 34, col. f	-
31.	Total - Floating Equipment	Line 35, col. f	-
32.	Other Equipment	Col. f, sum of lines 37 thru 40	-
33.	Work & Other Non-revenue Equipment	Line 41, col. f	(2,001)
34.	Total - All Equipment	Line 43, col. f	25,785

[illegible]

NAME OF CARRIER WESTERN MARYLAND RAILWAY COMPANY

SUPPLEMENTAL 1983 R-1 DATA

INSTRUCTIONS

1. Line and column references in column (b) are to the 1983 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Data entered in column (d) shall be completed under Depreciation accounting.
4. This supplemental report should be filed with the Bureau of Accounts by June 30, 1984.

Selected items (a)	1983 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)	Depreciation Accounting As of 1/1/83 (Dollars in Thousands) (d)
<u>Schedule 210</u>			
1. Net railway operating income (loss)	Line 69	\$ (879)	N/A
<u>Schedule 245</u>			
2. Total working capital	Line 28	77	\$ 2,451
<u>Schedule 352A</u>			
TOTAL	Line 31		
3. Investment in property	col. d	222,787	283,313
4. Depreciation and Amortization of defence projects	col. e	74,243	133,966
<u>Schedule 352B</u>			
Interest during construction	Line 40		
5. Respondent	col. b	3,059	3,140
6. Lessor railroads	col. c	209	209
7. Inactive (Proprietary Companies)	col. d	1	1
8. Other Leased Properties	col. e	-	-
Other elements of Investment	Line 41		
9. Respondent	col. b	-	-
10. Lessor railroads	col. c	(508)	(508)
11. Inactive (Proprietary Companies)	col. d	193	193
12. Other Leased Properties	col. e	-	-

NAME OF CARRIER WESTERN MARYLAND RAILWAY COMPANY

SUPPLEMENTAL 1983 R-1 DATA

INSTRUCTIONS

1. Line and column references in column (b) are to the 1982 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Under item 35 list any other property or expense accounts that would be changed due to capitalization of overhead expenses under Depreciation Accounting; and, enter in column (c) the amount that would be reported under RRB Accounting.
4. This supplemental report should be filed with the Bureau of Accounts by June 30, 1984.

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
	<u>Schedule 335, Accumulated Depreciation-Road and Equipment Owned and Used</u>		
1.	Total road	Line 28, col. g	\$ 18,471
	<u>Schedule 342, Accumulated Depreciation-Improvements to Road and Equipment Leased from Others</u>		
2.	Total road	Line 27, col. g	673
	<u>Schedule 351, Accumulated Depreciation-Road and Equipment Leased to Others</u>		
3.	Total road	Line 27, col. g	-
	<u>Schedule 352B, Investment in Railway Property Used in Transportation Service (By Property Accounts)</u>		
4.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing	Cols. b thru e, sum of lines 8 thru 12	24,949
5.	Total expenditures for road	Line 34, total of cols. b thru e	87,043
	Total general expenditures	Line 45, total of cols. b thru e	3,269

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
	<u>Schedule 410, Railway Operating Expenses</u>		
7.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Freight)	Col. f, sum of lines 12, 14, 16, 18, 20	<u>1,352</u>
8.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Passenger)	Col. g, sum of lines 12, 14, 16, 18, 20	<u>-</u>
9.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Freight)	Col. f, sum of lines 13, 15, 17, 19, 21	<u>143</u>
10.	Tie, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Passenger)	Col. g, sum of lines 13, 15, 17, 19, 21	<u>-</u>
	Depreciation - Running		
11.	Freight	Line 136, col. f	<u>261</u>
12.	Passenger	Line 136, col. g	<u>-</u>
	Depreciation - Switching		
13.	Freight	Line 137, col. f	<u>15</u>
14.	Passenger	Line 137, col. g	<u>-</u>
	Depreciation - Other		
5.	Freight	Line 138, col. f	<u>15</u>
16.	Passenger	Line 138, col. g	<u>-</u>
	Other - Running		
17.	Freight	Line 148, col. f	<u>43</u>
8.	Passenger	Line 148, col. g	<u>-</u>
	Other - Switching		
9.	Freight	Line 149, col. f	<u>(2)</u>
0.	Passenger	Line 149, col. g	<u>-</u>

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
-	Other - Other		
21.	Freight	Line 150, col. f	84
22.	Passenger	Line 150, col. g	-
	Total Way and Structures		
23.	Freight	Line 151, col. f	2,125
24.	Passenger	Line 151, col. g	-
	<u>Schedule 412, Way and Structures</u>		
25.	Total - Retirement	Line 35, col. c	2
	<u>Schedule 415, Supporting Schedule Equipment</u>		
26.	Total - Locomotives	Line 5, col. f	664
27.	Total - Freight Train Cars	Line 24, col. f	761
28.	Total - Highway Equipment Floating Equipment - Revenue Service	Line 32, col. f	-
29.	Marine Line-Haul	Line 33, col. f	-
30.	Local Marine	Line 34, col. f	-
31.	Total - Floating Equipment	Line 35, col. f	-
32.	Other Equipment	Col. f, sum of lines 37 thru 40	-
33.	Work & Other Non-revenue Equipment	Line 41, col. f	(361)
34.	Total - All Equipment	Line 43, col. f	1,064

