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BALTIMORE & OHIO

1984

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annual report

OF

THE BALTIMORE AND OHIO RAILROAD COMPANY

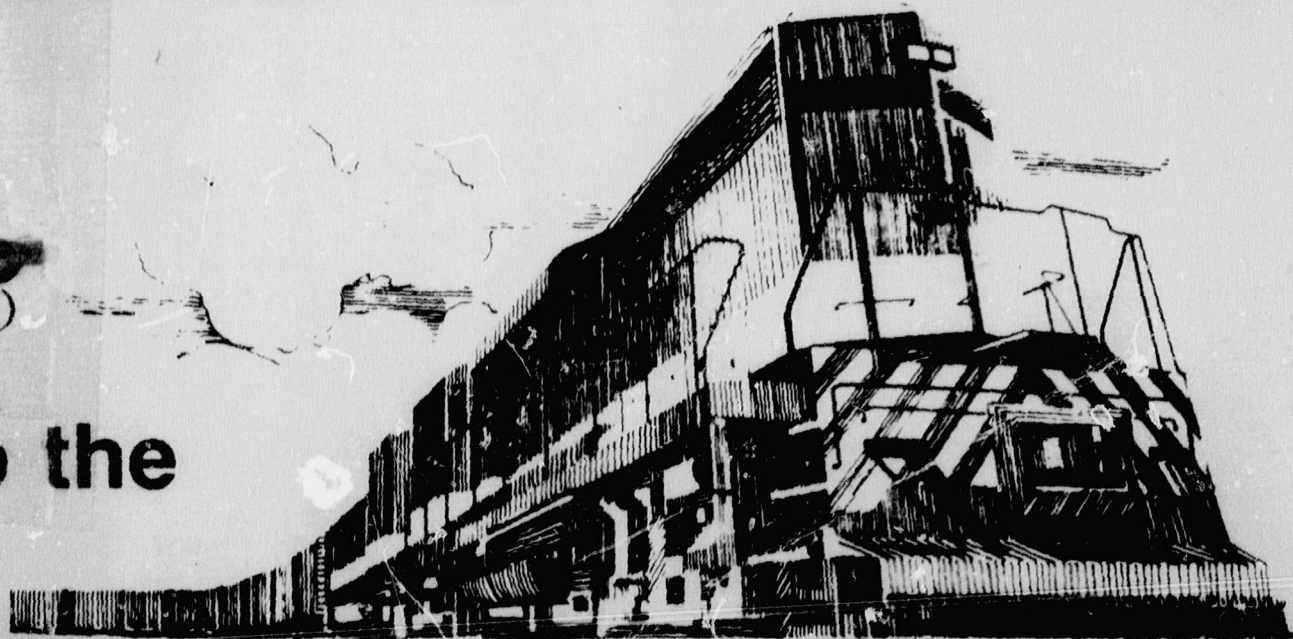
APPROVED BY OMB
3120-0029
EXPIRES 3-31-87

THE BALTIMORE AND OHIO RAILROAD
COMPANY
100 NORTH CHARLES STREET
BALTIMORE, MARYLAND 21201

Correct name and address if different than shown.

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

to the



Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1984

ANNUAL REPORT

OF

THE BALTIMORE AND OHIO RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1984

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) 301 237-3640
(Area code) (Telephone number)

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

SPECIAL NOTICE

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

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

Title:

Decision Date

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

Schedule 330 & 330A	Instruction number 1 revised to require "Grand Total" lines to be completed.
Schedule 342	Instruction number 5 revised to require "Grand Total" lines to be completed.
Schedule 351	Instruction number 4 revised to require "Grand Total" lines to be completed.
Schedule 352A	Column heading for Col. C changed to correspond with Instruction 4.
Schedule 415	All instructions rewritten to clarify intent of reporting.
Schedule 416	Columns 10 and 11 retitled and a new Schedule 416A, supporting schedule "capital leases" old schedule 416A renumbered to Schedule 416B and retitled to "Property Leased from Others"
Schedule 450	Title clarified.
Schedule 500	Schedule deleted and reported data requirement added to Schedule 200 as Item 7.
Schedule 510	A summary to reconcile the categories within Schedule 510 added as item 8. Revised to remove the requirement that "a copy of any and all restrictive covenant attached to the indebtedness" be submitted.
Schedule 700	Table at bottom of instructions deleted.
Schedule 724	Additional lines added.
Schedule 725	Additional lines added.
Schedule 755	Instructions revised to include a clarified definition for "unit train". Instruction R rewritten. Footnote for lines 29, 63 and 81 eliminated. Footnote for line 84 added.

The following schedules were deleted by NOTICE ON July 16, 1984 F.R. Vol. 49 No. 137/28774.

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 241	Changes In Working Capital
Schedule 500	Contingent Assets and Liabilities
Schedule 361	Capitalized capital leases.

SPECIAL NOTICE

Docket No. 38559 Railroad Classification Index, served January 20, 1983, 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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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 or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.

6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing 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, 3,179,693 votes, as of December 31, 1984 (Date)

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7, 284 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)	PREFERRED	
				Second (e)	First (f)
CSX Corporation (1)	Cleve., OH 44101	3 132 129	2 532 435		599 694
Deposit Trust Co. (2)	New York, NY 10004	10 839	10 839		
Texas Commerce Bank (3)	Houston, TX 77216	9 750	9 750		
Midwest Sec. Tr. Co. (4)	Chgo., IL 60603	3 602	3 602		
Pittsburgh Term. Corp.	Pitts., PA 15234	2 370	2 370		
Daniel F. Flowers	Houston, TX 77027	1 800	1 800		
Lucile Lowry	Grt Nk., NY 11023	1 460	1 460		
Kuhns Investment Co.	Dayton, OH 45401	910	910		
Bertram Field	New York, NY 10022	660	660		
Steiner Bank (5)	Brngh., AL 35203	500	500		
Charles F. Sornberger	Hamp., CT 06247	470	470		
Loretta Guttmann	Pitts., PA 15228	460	460		
S. J. Wolfe & Co.	Dayton, OH 45402	458	458		
James M. Sanders	Houston, TX 77056	400	400		
Key C. Sanders	Houston, TX 77056	400	400		
W. Dain Huhns	Lk Wylie, SC 29710	340	340		
Richard L. DeWine	Ylw. Spr., OH 45387	300	300		
Laurine H. Ben-Dov C/F					
Ariella J. Ben-Dov	New York, NY 10003	250	250		
Laurine H. Ben-Dov C/F					
Tamar Ben-Dov	New York, NY 10003	250	250		
Vincent J. Ciarlante C/F					
Beth A. Ciarlante	Tokyo 106 Japan	250	250		
Vincent J. Ciarlante C/F					
Denna L. Ciarlante	Tokyo 106 Japan	250	250		
Fiduciary Tr. Co. of NY (6)	New York, NY 10008	250	250		
Frederik Doppelt	New York, NY 10017	250	250		
Charles B. Sloane	Phila., PA 19103	250	250		
Annie S. Harper	Hdnfld., NJ 08033	235	235		
Joseph Frommer	Blmgt., IL 47401	210	210		
Meryl K. Daw	Westport, CT 06880	200	200		
Robert E. McPeck & Jeanette, Jr.	Woodlyn, NJ 08107	200	200		
Raymond A. Morris, Jr.	Haddon Hts, NJ 08035	200	200		
Provident National Bank (7)	Phila., PA 19103	200	200		

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 19, 1984
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) Depository Trust Co. Cede & Co.	10,839	10,839	
(3) Texas Commerce Bank Obie & Co.	9,750	9,750	
(4) Midwest Securities Trust Co. Kray & Co.	3,602	3,602	
(5) Steiner Bank Rosemary & Company	500	500	
(6) Fiduciary Trust Company of New York Clooney & Co.	250	250	
(7) Provident National Bank Saxon & Co.	200	200	

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	(7 841)	(4 580)	1
2		702	Temporary Cash Investments	25 789	16 069	2
3		703	Special Deposits	350	1	3
4		704	Accounts Receivable	5 591	1 653	4
5		705	- Loan and Notes	5 479	11 528	5
6		706	- Interline and Other Balances	55 341	39 185	6
7		707	- Customers	18 211	18 123	7
8		709, 708	- Other	140 812	155 606	8
9		708.5	- Accrued Accounts Receivables	2 019	1 260	9
10		709.5	- Receivables from Affiliated Companies	(6 489)	(6 230)	10
11		710, 711, 714	- Less: Allowance for Uncollectible Accounts	5 875	5 676	11
12		712	Working Funds Prepayments	46 841	40 723	12
13		713	Deferred Income Tax Debits	14 496	13 702	13
14			Materials and Supplies	306 474	292 716	14
15		715, 716, 717	Other Current Assets	6 834	6 314	15
16		721, 721.5	Investments and Advances	168 247	174 259	16
17		722, 723	Affiliated Companies (Schedule 310)	6 872	6 423	17
18		724	Other Investments and Advances			18
19		737, 738	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities-C1	9 327	9 680	19
20		739, 741	Property Used in Other than Carrier Operation (less Depreciation) \$ 1 119	9 422	12 486	20
21		743	Other Assets	28 993	29 985	21
22		744	Other Deferred Debits			22
23			Accumulated Deferred Income Tax Debits	229 695	239 147	23
24		731, 732	TOTAL CURRENT ASSETS			
25	*		Other Assets			
26			Road (Schedules 330 and 330A)	1 364 755	1 340 267	24
27			Equipment	693 528	682 189	25
28			Unallocated Items	33 422	12 567	26
29			Accumulated Depreciation and Amortization (Schedules 335, 339; 342, 351)	(541 681)	(559 866)	27
30			Net Road and Equipment	1 550 024	1 475 157	28
31	*		TOTAL OTHER ASSETS	2 086 193	2 007 020	29
32			TOTAL ASSETS			

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 begin- ning of year (c)	Line No.
Current Liabilities						
30		751	Loans and Notes Payable			30
31		752	Accounts Payable; Interline and Other Balances	7 725	9 332	31
32		753	Audited Accounts and Wages	19 156	15 626	31
33		754	Other Accounts Payable	7 592	10 447	33
34		755, 756	Interest and Dividends Payable	8 455	8 151	34
35		757	Payables to Affiliated Companies	9 354	1 481	35
36		759	Accrued Accounts Payable	186 168	187 834	36
37		760, 761, 761.5, 762	Taxes Accrued	12 199	20 775	37
38		763	Other Current Liabilities	27 556	23 039	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	33 760	33 247	39
40			TOTAL CURRENT LIABILITIES	311 965	309 932	40
Non-Current Liabilities						
41		765, 767	Funded Debt Unmatured	66 367	68 602	41
42		766	Equipment Obligations	195 252	207 810	42
43		766.5	Capitalized Lease Obligations	5 624	9 017	43
44		768	Debt in Default			44
45		769	Accounts payable; Affiliated Companies	111 526	56 966	45
46		770.1, 770.2	Unamortized Debt Premium	(826)	(588)	46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	257 319	242 022	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	105 419	100 350	50
51			TOTAL NONCURRENT LIABILITIES	740 681	684 179	51
Shareholders' Equity						
52		791, 792	Capital Stock: (Schedule 230)	322 435	322 408	52
53			Common Stock	262 435	262 408	53
54			Preferred Stock	50 000	60 000	54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	11 512	11 511	56
Retained Earnings:						
57		797	Appropriated		1 463	57
58		798	Unappropriated (Schedule 220)	702 498	680 425	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	1 033 547	1 012 909	61
62	*		TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	2 086 193	2 007 020	62

NOTES AND REMARKS

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 9

(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, 1984 \$ 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 9.

(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 9.

Continued on following page

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION — EXPLANATORY NOTES

7. 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. Additional pages may be added if more space is needed.

NONE

(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 the 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.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION—EXPLANATORY NOTES—Concluded

NOTES AND REMARKS

3.(a) The contributions of the Company are designed to fund current pension costs on a current basis. In addition, the unfunded prior service liability of the Plan is being amortized over a forty year period. The Company's contributions are not less than the minimum funding requirements of the Employee's Retirement Income Security Act of 1974.

3.(d) The merged Plan covers The Chesapeake and Ohio Railway Company, The Baltimore and Ohio Railroad Company, The B&O Chicago Terminal, The Staten Island Railroad Corp., and Western Maryland Railway Company. The basis for allocating charges to a company is the Actuary's determination.

7. Respondent carries service interruption policies with Imperial Insurance Company, Limited, under which it will be entitled to a daily indemnity of \$2,323 for work stoppage losses and may be obligated to pay additional premium in the maximum amount of \$23,865 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, 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)

Schedule 210

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

Schedule 410

Line 14, column (b)
Line 14, column (d)
Line 14, column (e)
= 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	1 009 929	884 788	1 009 929		1
2		(102) Passenger	3 341	2 949		3 341	2
3		(103) Passenger-Related					3
4		(104) Switching	13 206	10 791	13 206		4
5		(105) Water Transfers					5
6		(106) Demurrage	8 641	6 693	8 641		6
7		(110) Incidental	11 349	9 312	11 014	335	7
8		(121) Joint Facility-Credit	20	3	20		8
9		(122) Joint Facility-Debit		11			9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	1 046 446	914 547	1 042 770	3 676	10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	4 459	4 044		4 459	11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		TOTAL RAILWAY OPERATING REVENUES (lines 10-12)	1 050 905	918 591	1 042 770	8 135	13
14	*	(531) Railway operating expenses	994 453	914 379	986 200	8 253	14
15	*	Net revenue from railway operations	56 452	4 212	56 570	(118)	15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	100	149			16
17		(510) Miscellaneous rent income	8 836	8 859			17
18		(512) Separately operated properties-Profit	44	40			18
19		(513) Dividend Income (cost method)	920	75			19
20		(514) Interest Income	3 946	4 300			20
21		(516) Income from sinking and other funds	673	652			21
22		(517) Release of premiums on funded debt	9	11			22
23		(518) Contributions from other companies					23
24		(519) Miscellaneous income	8 068	59 442			24
		Income from affiliated companies					
25		Dividends (equity method)	1 610	1 224			25
26		Equity in undistributed earnings (losses)	6 817	(25 264)			26
27		TOTAL OTHER INCOME (lines 16-26)	32 023	49 488			27
28		TOTAL INCOME (lines 15, 27)	88 475	53 700			27
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of property used in other than carrier operations	147	166			29
30		(535) Taxes on property used in other than carrier operations					30
31		(543) Miscellaneous rent expense	207	485			31
32		(544) Miscellaneous taxes	129	175			32
33		(545) Separately operated properties-Loss	123				33
34		(549) Maintenance of investment organization					34
35		(550) Income transferred to other companies					35
36		(551) Miscellaneous income charges	2 324	904			36
37		(553) Uncollectible accounts	131	258			37
38		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-37)	3 061	1 988			38
39		Income available for fixed charges Lines 28, 38)	85 414	51 712			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	24 369	27 082	40
41		(b) Interest in default			41
42		(547) Interest on unfunded debt	6 943	3 918	42
43		(548) Amortization of discount on funded debt	181	171	43
44		TOTAL FIXED CHARGES (lines 40-43)	31 493	31 171	44
45		Income after fixed charges (lines 39, 44)	53 921	20 541	45
OTHER DEDUCTIONS					
		(549) 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)	53 921	20 541	48
PROVISIONS FOR INCOME TAXES					
		(556) Income taxes on ordinary income:			
49	*	Federal income taxes	(5 128)	(2 112)	49
50	*	State income taxes	108	325	50
51	*	Other income taxes	(12)	(231)	51
52	*	(557) Provision for deferred taxes	15 297	15 054	52
53		TOTAL PROVISIONS FOR INCOME TAXES (lines 49-52)	10 265	13 036	53
54		Income from continuing operations	43 656	7 505	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	43 656	7 505	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)	43 656	7 505	63
Reconciliation of net railway operating income (NROI)					
64	*	Net revenues from railway operations	56 452	4 212	64
65	*	(556) Income taxes on ordinary income (-)	5 032	2 018	65
66	*	(557) Provision for deferred income taxes (-)	(15 297)	(15 054)	66
67		Income from lease of road and equipment (-)			67
68		Rent for leased roads and equipment (+)	23 638	15 819	68
69		Net railway operating income (loss)	69 825	6 995	69

NOTES AND REMARKS FOR SCHEDULES 210 and 220

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	\$ 616 848	\$ 63 568	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3	*	(602) Credit balance transferred from income	36 839	6 817	3
4		(603) Appropriations released	1 463		4
5		(606) Other credits to retained earnings			5
6		TOTAL	38 302	6 817	6
		DEBITS			
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings			8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	20 638		11
12		Preferred stock ¹	2 399		12
13		TOTAL	23 037		13
14		Net increase (decrease) during year (Line 6 minus line 13)	15 265	6 817	14
15	*	Balances at close of year (Lines 1, 2 and 14)	632 113	70 385	15
16	*	Balances from line 15(c)	70 385	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	702 498	NA	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			
22		Amount of assigned Federal income tax consequences: Account 606		N/A	22
23		Account 616		N/A	23

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

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	2 607 951	27 950	2 580 001	260 795	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	XXXXXX					322 445	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	2 579 631	262 408		2 898	11 511	11
12	Capital Stock Sold ¹			370	27				12
13	Capital Stock Reacquired								13
14	Contribution of Capital by								14
15	Parent Company							1	15
16	Balance at close of year	599 698	60 000	2 580 001	262 435		2 898	11 512	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	43 656	7 505	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	64 140	59 772	3
4		Net increase (decrease) in deferred income taxes	15 297	15 054	4
5		Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	(6 817)	25 264	5
6		Net increase (decrease) in noncurrent portion of estimated liabilities		5 254	6
7		Other (specify):			7
8		Gain on bonds reacquired	(881)	(3)	8
9		Retirement of nondepreciable property	6 187	2 570	9
10					10
11					11
12		TOTAL WORKING CAPITAL FROM CONTINUING OPERATIONS	121 582	115 416	12
		Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles			
13					13
14		TOTAL WORKING CAPITAL FROM OPERATIONS	121 582	115 416	14
		Working capital from sources other than operating:			
15		Proceeds from issuance of long-term liabilities	73 208	59 422	15
16		Proceeds from sale/disposition of carrier operating property	4 338	7 899	16
17		Proceeds from sale/disposition of other tangible property			17
18		Proceeds from sale/repayment of investments advances	31 731	77 773	18
19		Net decrease in sinking and other special funds		1 627	19
20		Proceeds from issue of capital stock			20
21		Other (specify):			21
22		Other items - net	2 279		22
23					23
24					24
25					25
26		TOTAL WORKING CAPITAL FROM SOURCES OTHER THAN OPERATING	111 556	146 721	26
27		TOTAL SOURCES OF WORKING CAPITAL	233 138	262 137	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	35 953	99 986	28
29		Cash dividends declared	23 046	23 039	29
30		Purchase price of carrier operating property	142 992	82 871	30
31		Purchase price of other tangible property			31
32		Purchase price of long-term investment and advances	18 902	22 241	32
33		Net increase in sinking or other special funds	520		33
34		Purchase price of acquiring treasury stock			34
35		Other (specify):			35
36		Improvement on property		12 477	36
37		Other items - net		4 290	37
38					38
39					39
40					40
41					41
42					42
43					43
44		TOTAL APPLICATION OF WORKING CAPITAL	221 413	244 904	44
45		Net increase (decrease) in working capital	11 725	17 233	45

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, and 21, to two decimal places.

Line No.	Item (a)	Source No.	Amount (b)	Line
	CURRENT OPERATING ASSETS			
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	5 479	1
2	Customers (706)	Schedule 200, line 6, column b	55 341	2
3	Other (707)	Note A	18 211	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	79 031	4
	OPERATING REVENUE			
5	Railway Operating Revenue	Schedule 210, line 13, column b	1 050 905	5
6	Rent Income	Note B	117 725	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	1 168 630	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	3 246	8
	Days of Operating Revenue in			
9	Current Operating Assets	Line 4 ÷ line 8	24.35	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	39.35	10
	CURRENT OPERATING LIABILITIES			
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	7 725	11
12	Audited Accounts and Wages Payable (753)	Note A	19 156	12
13	Accounts Payable—Other (754)	Note A	7 592	13
14	Other Taxes Accrued (761.5)	Note A	7 678	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	42 151	15
	OPERATING EXPENSES			
16	Railway Operating Expenses	Schedule 210, line 14, column b	994 453	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	68 847	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	1 043 331	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	2 898	19
	Days of Operating Expenses in Current			
20	Operating Liabilities	Line 15 ÷ line 19	14.54	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	24.81	21
22	Cash Working Capital Required	Line 21 x line 19	71 899	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	17 948	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	17 948	24
	MATERIALS AND SUPPLIES			
25	Total Material and Supplies (712)	Note A	46 841	25
	Scrap and Obsolete Material included			
26	in Acct. 712	Note A	399	26
	Materials and Supplies held for Common			
27	Carrier Purposes	Line 25 - line 26	46 442	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	64 390	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 h, lines 121, 122, 123, 127, 128, 129, 135, 134, 135, 208, 210, 212, 227, 229, 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.

NOTES AND REMARKS

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

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

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

- (A) Stocks
 - (1) Carriers-active
 - (2) Carriers-inactive
 - (3) Noncarriers-active
 - (4) Noncarriers-inactive
- (B) Bonds (including U.S. Government Bonds)
- (C) Other secured obligations
- (D) Unsecured notes
- (E) Investment advances

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

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

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

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

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

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

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

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

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

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

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			VII	Trailer Train	2.44	8
9				Total A1		9
10						10
11						11
12						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			1 001	4
5	4 625			4 625				5
6	3 679			3 679			1 700	6
7	*			*				7
8	63			63				8
9	17 534			17 534			2 701	9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18	*			*				18
19	470		c 7	463				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	771	16		787				27
28	1 324			1 324				28
29	154			154				29
30	5 299			5 299				30
31	623		c 22	601				31
32	4 987			4 987				32
33	20			20				33
34	337			337				34
35	418		c 6	412				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					100.00	5
6		A3	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			VI	Railease, Inc.	100.00	9
10			VIII	Toledo Lakefront Dock Co.	100.00	10
11			VIII	Toledo, Lorain & Fairport Co.	100.00	11
12				Total A3		12
13						13
14		A4	VI	Adrian Realty Co.	100.00	14
15			VI	Centralia & Webster Springs RR Co.	100.00	15
16			VIII	Charlotte Docks Co.	100.00	16
17			VII	Cheat Haven & Bruceton RR Co. (1)	100.00	17
18	**	VI		Cleveland Terminal & Valley RR - Common (1)	99.95	18
19		VI		Cleveland Terminal & Valley RR - Preferred (1)	99.95	19
20			VI	Fairfax Realty Co.	100.00	20
21			VI	Lancaster, Cecil & Southern RR Co. (1)	100.00	21
22	**	X		Maryland Construction Co. of Baltimore City	100.00	22
23			VI	Real Estate & Improvement Co. of Baltimore City	100.00	23
24			VI	Richmond-Washington Co.	20.00	24
25			VI	Schuylkill Improvement Land Co.	100.00	25
26	**	VI		West Virginia & Pittsburgh RR Co. (1)	100.00	26
27				Total A4		27
28				Total Stocks		28
29						29
30		B1	VII	Baltimore & Ohio Chicago 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	Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	\$ 1 058	\$	\$c 99	\$ 959	\$	\$	\$	1
2	592		c 68	524				2
3	53 207	16	202	53 021				3
4								4
5								5
6	7			7				6
7	55			55				7
8	25			25				8
9	-	1		1				9
10	88			88				10
11	5			5				11
12	180	1		181				12
13								13
14	50			50				14
15	35			35				15
16	150			150				16
17	151			151				17
18	*			*				18
19	*			*				19
20	100			100				20
21	153			153				21
22	*			*				22
23	3			3				23
24	445			445			221	24
25	*			*				25
26	*			*				26
27	1 087			1 087			221	27
28	72 008	17	202	71 823			2 922	28
29								29
30	1 222			1 222			52	30
31	1 809			1 809			109	31
32	3 031			3 031			161	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	Lakefront Dock & RR Terminal Co.		4
5			VII	Staten Island RR Corp.		5
6			VII	Terminal RR Assoc. of St. Louis		6
7			VII	Toledo Terminal RR Co.		7
8			VII	Toledo Lakefront Dock		8
9			VII	Western Maryland Rwy. Co.		9
10						10
11				Total E1		11
12						12
13						13
14		E2	VII	Baltimore & Philadelphia RR Co.		14
15			VII	Baltimore Belt RR Co.		15
16			VII	Buffalo, Roch. & Pitts. Ry. Co.		16
17			VII	Cinti, Indianapolis & Western RR Co.		17
18			VII	Curtis Bay RR Co.		18
19			VII	Dayton & Union RR Co.		19
20			VII	Fairmont, Morgantown & Pitts. RR Co.		20
21			VII	Terminal Realty Baltimore Co.		21
22			VII	Tylerdale Connecting RR Co.		22
23			VII	Washington County RR Co.		23
24			VII	Winchester & Western RR Co. Easements		24
25				Total E2		25
26						26
27		E3	VIII	New York Transit & Terminal Co.		27
28			VIII	Baltimore & Ohio Warehouse Co.		28
29			VIII	Maryland & West Virginia Co.		29
30			II	Mid Allegheny Corp.		30
31			VIII	Philadelphia Perish. Products Term. Co.		31
32			VI	Railease, Inc.		32
33			VIII	Toledo, Lorain & Fairport Co.		33
34				Total E3		34
35						35
36		E4	VI	Charlotte Docks Co.		36
37			VII	Cheat Haven & Bruceton RP Co.		37
38			V	Fairfax Realty Co.		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, explain) (h)	Closing balance (i)				
1	\$ 348	\$ 25	\$	\$ 373	\$	\$	\$ 4	1
2	750	1 504	c 7 876	(5 622)				2
3	191	90	c 155	126				3
4	(400)		c 491	(891)				4
5	(11 247)	169	c 725	(11 803)				5
6	559	82	c 40	601				6
7	791		c 791	-				7
8	(85)	1		(84)				8
9	3 738	7 358	c 2 805	8 291				9
10								10
11	(5 355)	9 229	12 883	(9 009)			4	11
12								12
13								13
14	(1 428)	2 947	c 448	1 071				14
15	(302)	163	c 267	(406)				15
16	14 069	2 032	c 4 166	11 935				16
17	7 581	665	c 913	7 333				17
18	2 162	3		2 165				18
19	(91)	52	c 39	(78)				19
20	(416)	79	c 279	(616)				20
21	(6 324)	1 389	c 2 081	(7 016)				21
22	44	a 1 875		1 919				22
23	(581)	158	c 246	(669)				23
24	36			36				24
25	14 750	9 363	8 439	15 674				25
26								26
27	2			2				27
28	(6)			(6)				28
29	24 924			24 924				29
30	(4)	6	c 9	(7)				30
31	(1 159)		c 41	(1 200)				31
32	-	286	10 147	(9 861)				32
33	(311)			(311)				33
34	23 446	292	10 197	13 541				34
35								35
36	(475)			(475)				36
37	(288)			(288)				37
38	(100)			(100)				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	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 F4		4
5				Total Investment Advances		5
6						6
7				Equity in undistributed earnings		7
8						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 (g) and (h) references:

- a - Overstated, to be reversed in 1985.
- c - Current transactions.

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	Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)	(i)	(j)	(k)		
1	\$ (160)	\$	\$	\$ (160)	\$	\$	\$	1
2	(54)		c 9	(63)				2
3	(111)	1	c 1	(111)				3
4	(1 188)	1	10	(1 197)				4
5	31 653	18 885	31 529	19 009			226	5
6								6
7				70 385				7
8								8
9								9
10								10
11								11
12	110 691	18 902	31 731	168 247			3 148	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	19	Akron Union Passenger Depot Co.	Penn Central Corporation - 50%					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

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.	1 383					1 383	1
2	The Baltimore & Ohio Transportation Company	(11)					(11)	2
3	The Baltimore & Ohio Chicago Terminal RR Co.	13 967		5 608			19 575	3
4	The Baltimore & Ohio Connecting Railroad Co.	47					47	4
5	The Baltimore & Philadelphia Railroad Co.	2 352					2 352	5
6	The Baltimore Belt Railroad Company	(645)					(645)	6
7	Buffalo, Rochester & Pittsburgh Rwy. Co.	24 236					24 236	7
8	Cheat Haven & Bruceton Railroad Company	141					141	8
9	The Cincinnati, Indianapolis & Western RR Co.	14 230					14 230	9
10	Clearfield and Mahoning Railway Company	449					449	10
11	Curtis Bay Railroad Company	(2 086)		(7)			(2 093)	11
12	Dayton & Michigan Railroad Company	41		1			42	12
13	Dayton & Union Railroad Company	923					923	13
14	Fairmont, Morgantown & Pittsburgh Railroad Co.	2 723					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	197					197	17
18	New York Transit & Terminal Company	(265)					(265)	18
19	Richmond, Fredericksburg & Potomac RR Co.	2 696		1 230			3 926	19
20	The Staten Island Railroad Corporation	(12 950)		347			(12 603)	20
21	Washington & Western Maryland Railroad Co.	(61)					(61)	21
22	Washington County Railroad Company	1 126					1 126	22
23	Western Maryland Railway Company	6 997					6 997	23
24	The Winchester & Potomac Railroad Company	1 663					1 663	24
25	The Winchester & Strasburg Railroad Co.	1 240					1 240	25
26	Adjustments	8					8	26
27	Total Carriers	58 401		7 179			65 580	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 (a)	Balance at beginning of year (b)	Adjustment for investments equity method (c)	Equity in undistributed earnings (losses) during year (d)	Amortization during year (e)	Adjustment for investments disposed of or written down during year (f)	Balance at close of year (g)	Line No.
	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	Fruit Growers Express	782		(835)			(53)	5
6	Maryland & West Virginia	21					21	6
7	Maryland Construction	94					94	7
8	Philadelphia Perishable	(261)					(261)	8
9	Railease, Inc.			193			193	9
10	Terminal Realty Baltimore Co.	3 839		280			4 119	10
11	Toledo, Lorain and Fairport	306					306	11
12	Adjustment	23					23	12
13	Total Noncarrier	5 167		(362)			4 805	13
	Noncarrier (List specifics for each company)							
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	63 568		6 817			70 385	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 details in the corresponding portion of Schedule 330A may be omitted. However, lines 43, Grand Total should be completed. 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 (c) and (e) 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	49 954			1
2		(3) Grading	137 116			2
3		(4) Other right-of-way expenditures	580			3
4		(5) Tunnels and subways	24 152			4
5		(6) Bridges, trestles, and culverts	101 257			5
6		(7) Elevated structures				6
7		(8) Ties	256 374			7
8		(9) Rail and other track material	355 873			8
9		(11) Ballast	126 761			9
10		(13) Fences, snowsheds, and signs	1 351			10
11		(16) Station and office buildings	44 000			11
12		(17) Roadway buildings	1 754			12
13		(18) Water stations	675			13
14		(19) Fuel stations	3 621			14
15		(20) Shops and enginehouses	27 276			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	4 901			19
20		(26) Communication systems	18 882			20
21		(27) Signal, and interlockers	69 738			21
22		(29) Power plants	351			22
23		(31) Power-transmission systems	4 977			23
24		(35) Miscellaneous structures	1 789			24
25		(37) Roadway machines	22 432			25
26		(39) Public improvements - Construction	17 590			26
27		(44) Shop machinery	8 687			27
28		(45) Power-plant machinery	1 221			28
29		Other (specify and explain) <u>1/</u>	2 336			29
30		TOTAL EXPENDITURES FOR ROAD	1 304 238			30
31		(52) Locomotives	138 898			31
32		(53) Freight-train cars	522 350			32
33		(54) Passenger-train cars	1 369			33
34		(55) Highway revenue equipment	1 017			34
35		(56) Floating equipment	531			35
36		(57) Work equipment	9 935			36
37		(58) Miscellaneous equipment	8 089			37
38		TOTAL EXPENDITURES FOR EQUIPMENT	682 189			38
39		(76) Interest during construction				39
40		TOTAL	1 986 427			40
41		(80) Other elements of investment				41
42		(90) Construction in progress	12 547			42
43		GRAND TOTAL	1 998 974			43

1/ Balance at close of year includes:
Capital Leases \$2,336M; Engineering \$294K & Track Labor charges \$264K

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		43	387	(344)	49 610	1
2		1 354	87	1 267	138 383	2
3		6		6	586	3
4		458		458	24 610	4
5		892	200	692	101 949	5
6						6
7		29 629	22 548	7 081	263 455	7
8		34 531	23 480	11 051	366 924	8
9		9 549	11 407	(1 858)	125 103	9
10		80		80	1 431	10
11		2 386	337	2 049	46 049	11
12		69	3	86	1 840	12
13			1	(1)	674	13
14		7	43	(36)	3 585	14
15		491	37	454	27 730	15
16						16
17		24		24	4 925	17
18		4	17	(13)	15 476	18
19		(388)	5	(393)	4 508	19
20		428	30	398	19 280	20
21		1 664	464	1 200	70 938	21
22		10	(61)	71	422	22
23		77	(5)	82	5 059	23
24		82	50	32	1 821	24
25		1 126	379	747	23 179	25
26		1 414	47	1 367	18 957	26
27		106	67	39	8 726	27
28		38		38	1 259	28
29		482	(76)	558	2 894	29
30		84 582	59 447	25 135	1 329 373	30
31		27 506	12 434	15 072	153 970	31
32		9 351	9 398	(47)	522 303	32
33			126	(126)	1 243	33
34		12	92	(80)	937	34
35			325	(325)	206	35
36		(8)	78	(86)	9 849	36
37		743	3 812	(3 069)	5 020	37
38		37 604	26 265	11 339	693 528	38
39						39
40		122 186	85 712	36 474	2 022 901	40
41	*					41
42		20 762		20 762	33 309	42
43		142 948	85 712	57 236	2 056 210	43

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	404			1
2		(3) Grading	1 411			2
3		(4) Other right-of-way expenditures	5			3
4		(5) Tunnels and subways				4
5		(6) Bridges, trestles, and culverts	1 936			5
6		(7) Elevated structures				6
7		(8) Ties	8 152			7
8		(9) Rail and other track material	14 563			8
9		(11) Ballast	5 176			9
10		(13) Fences, snowsheds, and signs	66			10
11		(16) Station and office buildings	667			11
12		(17) Roadway buildings	7			12
13		(18) Water stations				13
14		(19) Fuel stations	106			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	123			20
21		(27) Signals and interlockers	2 399			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)				29
30		TOTAL EXPENDITURES FOR ROAD	36 029			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	36 029			40
41		(80) Other elements of investment				41
42		(90) Construction in progress	20			42
43		GRAND TOTAL	36 049			43

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					404	1
2					1 411	2
3					5	3
4						4
5		(1)		(1)	1 929	5
6						6
7		30	220	(190)	7 962	7
8		(16)	112	(128)	14 435	8
9		25	376	(351)	4 825	9
10					66	10
11		(32)		(32)	635	11
12					7	12
13						13
14		(2)		(2)	104	14
15					233	15
16						16
17						17
18						18
19					63	19
20		(2)		(2)	121	20
21		59		59	2 458	21
22					12	22
23		(2)		(2)	19	23
24					4	24
25						25
26		1		1	648	26
27					39	27
28					1	28
29		1		1	1	29
30		61	708	(647)	35 382	30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38					None	38
39						39
40		61	708	(647)	35 382	40
41						41
42		93		93	113	42
43		154	708	(554)	35 495	43

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

(Dollars in Thousands)

1. Show in columns (b) and (e), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (c) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 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.

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	10 753	138 208	2.15	1 496	15 591	2.34	
2	(4) Other, right-of-way expenditures	377	582	1.80	2	11	3.26	2
3	(5) Tunnels and subways	12 238	24 472	1.09	2 353	3 863	1.08	3
4	(6) Bridges, trestles, and culverts	101 149	101 923	1.08	16 155	16 362	1.34	4
5	(7) Elevated structures							5
6	(8) Ties	256 374	276 661	3.03	37 248	37 115	3.03	6
7	(9) Rail and other track material	355 873	384 925	3.03	45 840	44 015	3.03	7
8	(11) Ballast	126 961	132 204	3.03	20 212	19 696	3.03	8
9	(13) Fences, snow sheds, and signs	1 349	1 360	2.00	527	527	4.17	9
10	(16) Station and office buildings	43 971	45 774	1.64	3 922	3 940	1.97	10
11	(17) Roadway buildings	1 754	1 812	2.00	50	50	2.54	11
12	(18) Water stations	675	675	3.33	235	235	2.44	12
13	(19) Fuel stations	3 619	3 597	2.91	213	223	2.94	13
14	(20) Shops and enginehouses	27 239	27 526	1.94	1 633	1 635	1.93	14
15	(22) Storage warehouses							15
16	(23) Wharves and docks	4 901	4 902	1.49				16
17	(24) Coal and ore wharves	15 489	15 492	2.00				17
18	(25) TOFC/COFC terminals	4 901	4 742	3.38	535	642	3.38	18
19	(26) Communication systems	18 878	19 140	1.64	678	651	1.96	19
20	(27) Signals and interlockers	69 612	70 601	2.71	4 470	4 457	3.01	20
21	(29) Power plants	351	361	1.92	1	1	1.47	21
22	(31) Power-transmission systems	4 976	4 999	1.78	252	252	3.28	22
23	(35) Miscellaneous structures	1 788	1 804	3.27	119	119	1.96	23
24	(37) Roadway machines	22 432	25 410	5.29				24
25	(39) Public improvements—Construction	15 804	18 653	2.34	2 540	3 206	2.50	25
26	(44) Shop machinery	8 687	8 711	2.88	495	494	2.22	26
27	(45) Power-plant machinery	1 221	1 230	2.64	85	60	2.90	27
28	All other road accounts	2 336	7 838		15	55		28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	1 113 708	1 323 602	2.60	139 077	153 200	2.92	30
	EQUIPMENT							
31	(52) Locomotives	138 898	154 113	4.59				31
32	(53) Freight-train cars	522 345	523 660	3.74				32
33	(54) Passenger-train cars	1 370	1 244					33
34	(55) Highway revenue equipment	1 017	940					34
35	(56) Floating equipment	531	205	2.40				35
36	(57) Work equipment	9 935	10 841	4.63				36
37	(58) Miscellaneous equipment	8 089	7 563	17.96				37
38	TOTAL EQUIPMENT	682 185	628 566	4.08	None	None	None	38
39	GRAND TOTAL	1 795 893	1 952 168		139 077	153 200		39

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 38.

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	7 531	3 652		88		11 095	1
2		(4) Other, right-of-way expenditures	68	10				78	2
3		(5) Tunnels and subways	3 590	470				4 060	3
4		(6) Bridges, trestles, and culverts	43 644	1 095		117		44 622	4
5		(7) Elevated structures							5
6		(8) Ties	75 428	7 735	153	25 500		57 816	6
7		(9) Rail and other track material	114 350	10 784	514	25 072		100 576	7
8		(11) Ballast	32 992	3 848	79	11 450		25 469	8
9		(13) Fences, snow sheds, and signs	829	27		1		855	9
10		(16) Station and office buildings	14 997	671	4	339		15 333	10
11		(17) Roadway buildings	832	36	1	3		866	11
12		(18) Water stations	437	22		1		458	12
13		(19) Fuel stations	1 184	105		43		1 246	13
14		(20) Shops and enginehouses	8 104	532		33		8 603	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks	3 087	73				3 160	16
17		(24) Coal and ore wharves	4 954	310	(1)	8		5 255	17
18		(25) TOFC/COFC terminals	1 283	161		5		1 439	18
19		(26) Communication systems	2 124	312		7		2 429	19
20		(27) Signals and interlockers	17 852	1 940		449		19 343	20
21		(29) Power plants	153	7	2	(61)		223	21
22		(31) Power-transmission systems	1 298	89	2	(5)		1 394	22
23		(35) Miscellaneous structures	423	59		53		429	23
24		(37) Roadway machines	5 791	1 247		354		6 684	24
25		(39) Public improvements—Construction	10 420	384		46		10 758	25
26		(44) Shop machinery*	4 463	250		67		4 646	26
27		(45) Power-plant machinery*	556	32				588	27
28		All other road accounts	1 504	61		(4)		1 569	28
29		Amortization (Adjustments)	Dr 14 222	444				Dr 13 778	29
30		TOTAL ROAD 1/	343 672	34 356	754	63 566		315 216	30
		EQUIPMENT							
31		(52) Locomotives	43 005	5 792		8 152		40 645	31
32		(53) Freight-train cars	166 605	18 982		6 562		179 025	32
33		(54) Passenger-train cars	960			106		854	33
34		(55) Highway revenue equipment	1 237			70		1 167	34
35		(56) Floating equipment	327	9		285		51	35
36		(57) Work equipment	6 484	481		(10)		6 975	36
37		(58) Miscellaneous equipment	4 016	1 311		2 936		2 391	37
38		Amortization Adjustments Reserve	Dr 20 642	2 293				Dr 18 349	38
39		TOTAL EQUIPMENT	201 992	28 868		18 101		212 759	39
40		GRAND TOTAL	545 664	63 224	754	81 667		527 975	40

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

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1/ Column (d) Amounts in Track Accounts transferred from Acct. 736 - Accumulated Amortization. Other amounts are transferred from Road Property Leased To Others.

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		26			26		3
4		(6) Bridges, trestles, and culverts	6	266			266	6	4
5		(7) Elevated structures							5
6		(8) Ties	4	1 164			1 164	4	6
7		(9) Rail and other track material	7	1 401			1 401	7	7
8		(11) Ballast	1	621			621	1	8
9		(13) Fences, snow sheds, and signs	2	19			19	2	9
10		(16) Station and office buildings	16	256			256	16	10
11		(17) Roadway buildings		6			6		11
12		(18) Water stations		132			132		12
13		(19) Fuel stations		56			56		13
14		(20) Shops and enginehouses		141			141		14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals		65			65		18
19		(26) Communication systems	1	14			14	1	19
20		(27) Signals and interlockers		135			135		20
21		(29) Power plants							21
22		(31) Power-transmission systems		68			68		22
23		(35) Miscellaneous structures	2	3			3	2	23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction	1	70			70	1	25
26		(44) Shop machinery*		121			121		26
27		(45) Power-plant machinery*		58			58		27
28		All other road accounts	4					4	28
29		Amortization (Adjustments)							29
30		TOTAL ROAD	47	4 661			4 661	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	47	4 661			4 661	47	40

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

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 or 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	1 408	% 2.34	1
2	(4) Other, right-of-way expenditures	2	4	3.26	2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts	1 813	1 929	1.34	4
5	(7) Elevated structures				5
6	(8) Ties	8 152	8 168	3.03	6
7	(9) Rail and other track material	14 563	14 516	3.03	7
8	(11) Ballast	5 176	5 194	3.03	8
9	(13) Fences, snow sheds, and signs	60	66	4.17	9
10	(16) Station and office buildings	657	636	1.97	10
11	(17) Roadway buildings	5	7	2.54	11
12	(18) Water stations				12
13	(19) Fuel stations	105	105	2.94	13
14	(20) Shops and enginehouses	232	233	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	106	121	1.96	19
20	(27) Signals and interlockers	2 399	2 445	3.01	20
21	(29) Power plants	12	12	1.47	21
22	(31) Power-transmission systems	21	19	3.28	22
23	(35) Miscellaneous structures	4	4	1.96	23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction	439	648	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	1 135			28
29	Amortization (Adjustments)				29
30	TOTAL ROAD	35 166	35 618	2.71	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	35 166	35 618	2.71	40

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

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. Details 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. However, line 38, Grand Total, should be completed.

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	777	24	1			802	4
5		(7) Elevated structures							5
6		(8) Ties	2 359	242	13	191		2 423	6
7		(9) Rail and other track material	4 540	425	33			4 998	7
8		(11) Ballast	1 352	153	8	372		1 141	8
9		(13) Fences, snow sheds, and signs	61					61	9
10		(16) Station and office buildings	274	13				287	10
11		(17) Roadway buildings	4					4	11
12		(18) Water stations							12
13		(19) Fuel stations	71	3				74	13
14		(20) Shops and enginehouses	72	5				77	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals	44	2				46	18
19		(26) Communication systems	49	2				51	19
20		(27) Signals and interlockers	1 661	73				1 734	20
21		(29) Power plants	7					7	21
22		(31) Power-transmission systems	15	1	(1)			15	22
23		(35) Miscellaneous structures	4					4	23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction	277	12	(1)			288	25
26		(44) Shop machinery*	10	1				11	26
27		(45) Power-plant machinery*			1			1	27
28		All other road accounts	1 118				136	982	28
29		TOTAL ROAD 1/	12 877	956	54	563	136	13 188	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	12 877	956	54	563	136	13 188	38

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

1/ Column (d) Includes amounts in Track Accounts transferred from Account 734 Accumulated Amortization, also rounding thousands.

NOTES AND REMARKS FOR SCHEDULE 342

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	1	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	100	1.36	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	100	1.36	38

1/ In column (d) composite rate is based on Account 6 only.
Per Note 4 above.

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. Details 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. However, line 38, Grand Total, should be completed.

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	46	1				47	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				4	1	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				2	5	28
29		TOTAL ROAD	62	1			6	57	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	62	1			6	57	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 (e), inclusive, first show the data requested for the respondent (R); next the data for companies whose entire properties are used in transportation service of the respondent, divided between lessor (L) and proprietary (P) companies; followed by data for carriers and others (O), portions of whose property are used in transportation service of the respondent. Show a total for each class of company in column (d) and (e). 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.

5. In column (d), show the amount applicable in Accounts 731 and 732 on the books of the companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to the deductions made by the owners in their reports. If separate value is not available, explanations should be given. Differences between the amounts in column (d) of this schedule and the amounts shown in column (c), line 33, on the asset side of the comparative general balance sheet of each individual railway, should be explained in a footnote. Book value included in Accounts 731 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.

Line No.	Class (See Ins. 2)	Name of company	Miles of road used (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	3 300	2 091 705	541 681	1
2	P	The Baltimore & Ohio Connecting RR Co.	1	570	201	2
3	P	The Baltimore & Philadelphia RR Co.	40	17 127	4 086	3
4	P	The Baltimore Belt Railroad Company	7	9 839	2 269	4
5	P	Dayton & Union Railroad Company	20	1 366	369	5
6	P	Fairmont, Morgantown & Pittsburg RR Co.	64	10 135	2 939	6
7	P	The Metropolitan Southern Railroad Co.	7	1 127	329	7
8	P	The Phila. Perishable Products Term. Co.		2 803	1 114	8
9	P	Washington & Western Maryland RR Co.	4	450	99	9
10	P	Washington County Railroad Company		635	(96)	10
11	P	Winchester & Potomac Railroad Company	32	3 877	1 240	11
12	P	Winchester & Strasburg Railroad Co.	19	2 626	862	12
13		Total Proprietary Companies	194	50 555	13 412	13
14	L	Allegheny & Western Railway Company	62	3 258	735	14
15	L	Buffalo, Rochester & Pittsburgh Rwy. Co.	334	79 496	21 821	15
16	L	Cinti., Indianapolis & Western RR Co.	268	30 735	7 197	16
17	L	Clearfield & Mahoning Railway Co.	26	1 296	175	17
18	L	Dayton and Michigan Railroad Company	141	584		18
19	L	Home Avenue Railroad Company		95	1	19
20	L	Strouds Creek & Muddlety Railroad	21	256	7	20
21	L	The Tylerdale Connecting Railroad Co.		122		21
22		Total Leased Lines	852	115 842	29 936	22
23	O	The Baltimore & Ohio Chicago Term. RR Co.		5 481	144	23
24	O	Various Non-Carrier Lessors		529	5	24
25				6 010	149	25
26	R	Deduct Used By Other Railroad Companies	6	494	57	26
27	L	Deduct Used By Other Co.'s & Industries		4	1	27
28			6	498	58	28
29						29
30						30
31		TOTAL	4 340	2 263 614	585 120	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 37 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	49 955	3 337	3 902	5 159	1
2		(3) Grading	139 613	13 798	4 991	22	2
3		(4) Other, right-of-way expenditures	591		8		3
4		(5) Tunnels and subways	24 610	827	3 259		4
5		(6) Bridges, trestles, and culverts	103 784	11 128	5 993	16	5
6		(7) Elevated structures					6
7		(8) Ties	271 384	27 775	8 448	147	7
8		(9) Rail and other track material	381 290	34 702	11 098	286	8
9		(11) Ballast	129 891	14 724	3 948	63	9
10		(13) Fences, snow sheds, and signs	1 496	398	133		10
11		(16) Station and office buildings	46 683	2 094	1 612	258	11
12		(17) Roadway buildings	1 847	32	20		12
13		(18) Water stations	674	221	20		13
14		(19) Fuel stations	3 689	228			14
15		(20) Shops and enginehouses	27 963	1 530	82	20	15
16		(22) Storage warehouses					16
17		(23) Wharves and docks	4 925				17
18		(24) Coal and ore wharves	15 476				18
19		(25) TOFC/COFC terminals	4 571	20	826		19
20		(26) Communication systems	19 400	522	168		20
21		(27) Signals and interlockers	73 396	3 305	1 186		21
22		(29) Power plants	434	1			22
23		(31) Power-transmission systems	5 078	130	120	3	23
24		(35) Miscellaneous structures	1 825	116	8		24
25		(37) Roadway machines	23 179				25
26		(39) Public improvements—Construction	19 601	1 794	1 642	2	26
27		(44) Shop machinery	8 765	497	14		27
28		(45) Power-plant machinery	1 260	60			28
29		Leased property capitalized rentals (explain)	2 336				29
30		Other (specify and explain) A/C 1, A/C 43	545	293	15	33	30
31		Total expenditures for road	1 364 261	117 532	47 493	6 009	31
32		(52) Locomotives	153 970				32
33		(53) Freight-train cars	522 303				33
34		(54) Passenger-train cars	1 243				34
35		(55) Highway revenue equipment	937				35
36		(56) Floating equipment	206				36
37		(57) Work equipment	9 849				37
38		(58) Miscellaneous equipment	5 020				38
39		Total expenditures for equipment	693 528				39
40		(76) Interest during construction		738		1	40
41		(80) Other elements of investment		(2 482)			41
42		(90) Construction work in progress	33 422	50	3 062		42
43		GRAND TOTAL	2 091 211	115 838	50 555	6 010	43

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
Lines 136 thru 138, column (f)	=	Line 31, column (b)
Lines 118 thru 123, and 130 thru 135, column (f)	=	Line 31, column (c)
		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, 208, 211, 212, column (f)	=	Lines 5, 38, column (f)
Lines 226, 227, column (f)	=	Lines 24, 39, column (f)
Lines 311, 312, 315, 316, column (f)	=	Lines 32, 35, 36, 37, 40, 41, column (f)
		And
		Schedule 414
		Minus line 24, columns (b) thru (d) plus line 24, columns (e) thru (g)
		Schedule 415
Line 213, column (f)	=	Lines 5, 38, columns (c) and (d)
Line 232, column (f)	=	Lines 24, 39, columns (c) and (d)
Line 317, column (f)	=	Lines 32, 35, 36, 37, 40, 41, columns (c) and (d)
Lines 202, 203, 216, column (f) (equal to or greater than, but variance cannot exceed line 216, column (f))		Lines 5, 38, column (b)
Lines 221, 222, 235, column (f) (equal to or greater than, but variance cannot exceed line 235, column (f))		Lines 24, 39, column (b)
Lines 302 thru 307 and 320, column (f) (equal to or greater than, but variance cannot exceed line 320, column (f))		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		Track	3 214	12	42	273	3 541		3 541	1
2		Bridge and Building	973	3	1	105	1 082		1 082	2
3		Signal	1 410	2	5	110	1 527		1 527	3
4		Communication	702	1		15	718		718	4
5		Other	6 723	35	649	(693)	6 714		6 714	5
		REPAIR AND MAINTENANCE								
6		Roadway - Running	7 868	219	4 100	(1 135)	11 052		11 052	6
7		Roadway - Switching	224	1		7	232		232	7
8		Tunnels and Subways - Running	492	41	200	30	763		763	8
9		Tunnels and Subways - Switching	6	2		(1)	7		7	9
10		Bridges and Culverts - Running	3 536	1 476	1 996	129	7 137		7 137	10
11		Bridges and Culverts - Switching	348	4	2	3	357		357	11
12		Ties - Running		788			788		788	12
13		Ties - Switching		149			149		149	13
14		Rail and other track material - Running	16 349	866	1 456	(5 272)	13 399		13 399	14
15		Rail and other track material - Switching	2 318	516	16	199	3 049		3 049	15
16		Ballast - Running		52			52		52	16
17		Ballast - Switching		171			171		171	17
18		Road Property Damaged - Running	395	51			446		446	18
19		Road Property Damaged - Switching	921	119			1 040		1 040	19
20		Road Property Damaged - Other	35	2	33		70		70	20
21		Signals and Interlockers - Running	7 780	2 072	(45)	(214)	9 593		9 593	21
22		Signals and Interlockers - Switching	606	140	51	14	811		811	22
23		Communications Systems	3 071	1 022	246	98	4 437		4 437	23
24		Power Systems	298	73	77	(26)	422		422	24
25		Highway Grade Crossings - Running	628	228	316	(121)	1 051		1 051	25
26		Highway Grade Crossings - Switching	41	6	(7)	(2)	38		38	26
27		Station and Office Buildings	903	139	1 224	(90)	2 176	2	2 178	27
28		Shop Buildings - Locomotives	90	14	22	(2)	124		124	28
29		Shop Buildings - Freight Cars		1	9		10	N/A	10	29
30		Shop Buildings - Other Equipment	1 583	113	432	38	2 171		2 171	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	187	20	77	(1)	283		283	101
102		Miscellaneous Buildings and Structures	1 257	149	(355)	(30)	1 021		1 021	102
103		Coal Terminals	2 347	229	29	(257)	2 348	N/A	2 348	103
104		Ore Terminals	502	93	(412)	(5)	178	N/A	178	104
105		Other Marine Terminals	5	1	2		8	N/A	8	105
106		TOFC/COFC - Terminals	206	108	776	20	1 110	N/A	1 110	106
107		Motor Vehicle Loading and Distribution Facilities						N/A		107
108		Facilities for Other Specialized Service Operations	14	2	63	(180)	(101)	N/A	(101)	108
109		Roadway Machines	2 538	4 197	3 294	(7 542)	2 487		2 487	109
110		Small Tools and Supplies	64	1 418	2 856	(1 060)	3 278		3 278	110
111		Snow Removal	1 275	25	158	(90)	1 368		1 368	111
112		Fringe Benefits - Running	N/A	N/A	N/A	12 172	12 172	1	12 173	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	1 482	1 482		1 482	113
114		Fringe Benefits - Other	N/A	N/A	N/A	8 750	8 750		8 750	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	4 286	4 286		4 286	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	422	422		422	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	276	276		276	117
118	*	Lease Rentals - Debit - Running	N/A	N/A	2 791	N/A	2 791		2 791	118
119	*	Lease Rentals - Debit - Switching	N/A	N/A	34	N/A	34		34	119
120	*	Lease Rentals - Debit - Other	N/A	N/A	20 813	N/A	20 813		20 813	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	945	N/A	945	36	981	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A		N/A				125
126		Joint Facility Rent - Debit - Other	N/A	N/A	2 748	N/A	2 748		2 748	126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	(6 017)	N/A	(6 017)		(6 017)	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	()	N/A	()		()	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	(1)	N/A	(1)		(1)	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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Read Initials: B&O Year 19 84

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

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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	18 978	18 978		18 978	136
137	*	Depreciation - Switching	N/A	N/A	N/A	1 186	1 186		1 186	137
138	*	Depreciation - Other	N/A	N/A	N/A	19 373	19 373		19 373	138
139		Joint Facility - Debit - Running	N/A	N/A	106	N/A	106		106	139
140		Joint Facility - Debit - Switching	N/A	N/A	14	N/A	14		14	140
141		Joint Facility - Debit - Other	N/A	N/A	3 729	N/A	3 729		3 729	141
142		Joint Facility - [Credit] - Running	N/A	N/A	(3 253)	N/A	(3 253)		(3 253)	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	165		283	142	590		590	145
146		Dismantling Retired Road Property - Switching	23			12	35		35	146
147		Dismantling Retired Road Property - Other	10		17	2	29		29	147
148		Other - Running	1 274	3	(48)	243	1 474		1 474	148
149		Other - Switching	173	3		11	187		187	149
150		Other - Other	1 200	171	1 762	5 287	8 420		8 420	150
151		TOTAL WAY AND STRUCTURES	71 759	14 737	41 236	56 944	184 676	39	184 715	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration	2 024	29	53	60	2 166		2 166	201
202	*	Repair and Maintenance	21 400	28 241	1 641	(4 990)	46 292	55	46 347	202
203	*	Machinery Repair	490	179	64	(70)	663		663	203
204		Equipment Damaged	94	235	(2)		327		327	204
205		Fringe benefits	N/A	N/A	N/A	7 801	7 801	17	7 818	205
206		Other Casualties and Insurance	N/A	N/A	N/A	985	985		985	206
207	*	Lease Rentals - Debit	N/A	N/A	9 180	N/A	9 180		9 180	207
208	*	Lease Rentals - [Credit]	N/A	N/A	(18)	N/A	(18)		(18)	208
209		Joint Facility Rent - Debit	N/A	N/A	506	N/A	506		506	209
210		Joint Facility Rent - [Credit]	N/A	N/A	(391)	N/A	(391)		(391)	210
211	*	Other Rents - Debit	N/A	N/A	1 180	N/A	1 180		1 180	211
212	*	Other Rents - [Credit]	N/A	N/A	(4 431)	N/A	(4 431)		(4 431)	212
213	*	Depreciation	N/A	N/A	N/A	4 502	4 502		4 502	213
214		Joint Facility - Debit	N/A	N/A		N/A				214
215		Joint Facility - [Credit]	N/A	N/A	(507)	N/A	(507)		(507)	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.
217		LOCOMOTIVES - Continued								
		Dismantling Retired Property	38				38		38	217
218		Other	1 440	3	(541)		902		902	218
219		TOTAL LOCOMOTIVES	25 486	28 687	6 734	8 288	69 195	72	69 267	219
220		FREIGHT CARS								
		Administration	1 654	8	26	89	1 777	N/A	1 777	220
221	*	Repair and Maintenance	18 372	16 344	24 199	(2 903)	56 012	N/A	56 012	221
222	*	Machinery Repair	149	27	143		319	N/A	319	222
223		Equipment Damaged	1		260		261	N/A	261	223
224		Fringe Benefits	N/A	N/A	N/A	6 145	6 145	N/A	6 145	224
225		Other Casualties and Insurance	N/A	N/A	N/A	2 598	2 598	N/A	2 598	225
226	*	Lease Rentals - Debit	N/A	N/A	13 063	N/A	13 063	N/A	13 063	226
227	*	Lease Rentals - [Credit]	N/A	N/A	()	N/A	()	N/A	()	227
228		Joint Facility Rent - Debit	N/A	N/A		N/A		N/A		228
229		Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	N/A	()	229
230	*	Other Rents - Debit	N/A	N/A	146 237	N/A	146 237	N/A	146 237	230
231	*	Other Rents - [Credit]	N/A	N/A	(97 664)	N/A	(97 664)	N/A	(97 664)	231
232	*	Depreciation	N/A	N/A	N/A	22 568	22 568	N/A	22 568	232
233		Joint Facility - Debit	N/A	N/A		N/A		N/A		233
234		Joint Facility - [Credit]	N/A	N/A	(902)	N/A	(902)	N/A	(902)	234
235	*	Repairs Billed to Others - [Credit]	N/A	N/A	(17 203)	N/A	(17 203)	N/A	(17 203)	235
236		Dismantling Retired Property						N/A		236
237		Other	(137)	4	368		235	N/A	235	237
238		TOTAL FREIGHT CARS	20 039	16 383	68 527	28 497	133 446	N/A	133 446	238
301		OTHER EQUIPMENT								
		Administration	1 526	23	542	345	2 436		2 436	301
302	*	Repair and Maintenance								
		Trucks, Trailers, and Containers - Revenue Service	115	266	1 223	397	2 001	N/A	2 001	302
303	*	Floating Equipment - Revenue Service	9	20	2	3	34	N/A	34	303
304	*	Passenger and Other Revenue Equipment						1 338	1 338	304
305	*	Computers and Data Processing Systems								305
306	*	Machinery	2 564	(7)	12	(20)	2 549		2 549	306
307	*	Work and Other Non-Revenue Equipment	390	148	1 897	23	2 458		2 458	307
308		Equipment Damaged	10	6	(37)		(21)		(21)	308
309		Fringe Benefits	N/A	N/A	N/A	1 540	1 540	293	1 833	309
310		Other Casualties and Insurance	N/A	N/A	N/A	1 074	1 074		1 074	310
311	*	Lease Rentals - Debit	N/A	N/A	613	N/A	613		613	311
312	*	Lease Rentals - [Credit]	N/A	N/A	()	N/A	()		()	312

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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)			
		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	12 438	N/A	12 438		12 438	315
316	*	Other Rents - [Credit]	N/A	N/A	(9 203)	N/A	(9 203)		(9 203)	316
317	*	Depreciation	N/A	N/A	N/A	2 240	2 240		2 240	317
318		Joint Facility - Debit	N/A	N/A	694	N/A	694	48	742	318
319		Joint Facility - [Credit]	N/A	N/A	(522)	N/A	(522)		(522)	319
320	*	Repairs Billed to Others - [Credit]	N/A	N/A	93	N/A	93		93	320
321		Dismantling Retired Property	30			3	33		33	321
322		Other	1 349	64	401	9 317	11 131		11 131	322
323		TOTAL OTHER EQUIPMENT	5 993	520	8 153	14 922	29 588	1 679	31 267	323
324		TOTAL EQUIPMENT	51 518	45 590	83 414	51 707	232 229	1 751	233 980	324
		TRANSPORTATION:								
		TRAIN OPERATIONS								
401		Administration	4 651	27	219	384	5 281		5 281	401
402		Engine Crews	33 555		25	(79)	33 501	1 072	34 573	402
403		Train Crews	59 980	224	3 844	527	64 575	1 003	65 578	403
404		Dispatching Trains	15 685	21	235	311	16 252		16 252	404
405		Operating Signals and Interlockers	819	26	364	219	1 428		1 428	405
406		Operating Drawbridges	7	2	26	(1)	34		34	406
407		Highway Crossing Protection	231	19	273	(14)	509		509	407
408		Train Inspection and Lubrication	20 057	419	325	2 159	22 960		22 960	408
409		Locomotive Fuel	725	67 427	518	(1 641)	67 029	690	67 719	409
410		Electric Power Purchased or Produced for Motive Power								410
411		Servicing Locomotives	3 046	1 064	626	116	4 852	13	4 865	411
412		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	(111)	(111)		(111)	412
413		Clearing Wrecks	1 195	346	1 667	315	3 523		3 523	413
414		Fringe Benefits	N/A	N/A	N/A	42 884	42 884	928	43 812	414
415		Other Casualties and Insurance	N/A	N/A	N/A	5 445	5 445		5 445	415
416		Joint Facility - Debit	N/A	N/A	1 048	N/A	1 048		1 048	416
417		Joint Facility - [Credit]	N/A	N/A	(3 250)	N/A	(3 250)	()	(3 250)	417
418		Other	521	507	4 148	(243)	4 933	701	5 634	418
419		TOTAL TRAIN OPERATIONS	140 472	70 082	10 068	50 271	270 893	4 407	275 300	419
		YARD OPERATIONS								
420		Administration	5 366	9	20	59	5 454		5 454	420
421		Switch Crews	48 083			600	48 683	86	48 769	421

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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)			
		YARD OPERATIONS - Continued								
422		Controlling Operations								422
423		Yard and Terminal Clerical	24 502			(664)	23 838		23 838	423
424		Operating Switches, Signals, Retarders and Humps	(267)			511	244		244	424
425		Locomotive Fuel	18	11 714		2	11 734		11 734	425
426		Electric Power Purchased or Produced for Motive Power								426
427		Servicing Locomotives	2 216	11	152	43	2 422		2 422	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					428
429		Clearing Wrecks								429
430		Fringe Benefits	N/A	N/A	N/A	24 488	24 488	29	24 517	430
431		Other Casualties and Insurance	N/A	N/A	N/A	6 342	6 342		6 342	431
432		Joint Facility - Debit	N/A	N/A	8 249	N/A	8 249	1 146	9 395	432
433		Joint Facility - [Credit]	N/A	N/A	(7 430)	N/A	(7 430)		(7 430)	433
434		Other		625	1 800	42	2 467		2 467	434
435		TOTAL YARD OPERATIONS	79 918	12 359	2 791	31 423	126 491	1 261	127 752	435
		TRAIN AND YARD OPERATIONS COMMON								
501		Cleaning Car Interiors	138	17	160	N/A	315		315	501
502		Adjusting and Transferring Loads	1	10	1	N/A	12	N/A	12	502
503		Car Loading Devices and Grain Doors				N/A		N/A		503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A	3 577	3 577		3 577	504
505		Fringe Benefits	N/A	N/A	N/A	42	42		42	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	139	27	161	3 619	3 946	-	3 946	506
		SPECIALIZED SERVICE OPERATIONS								
507	*	Administration	102	1	6	25	134	N/A	134	507
508	*	Pickup and Delivery and Marine Line Haul	2 218	625	6 063	1 796	10 702	N/A	10 702	508
509	*	Loading and Unloading and Local Marine	2 444	563	4 813	5 892	13 712	N/A	13 712	509
510	*	Protective Services		29	1 009	(1 332)	(294)	N/A	(294)	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	1 465	1 465	N/A	1 465	512
513	*	Casualties and Insurance	N/A	N/A	N/A	794	794	N/A	794	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	4 764	1 218	11 891	8 640	26 513	N/A	26 513	517

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	10 819	229	2 177	1 854	15 079		15 079	518
519		Employees Performing Clerical and Accounting Functions	10 800	340	3 603	(16)	14 727	151	14 878	519
520		Communication Systems Operation	664	23	636	37	1 360		1 360	520
521		Loss and Damage Claims Processing	529	17	11	144	701		701	521
522		Fringe Benefits	N/A	N/A	N/A	8 772	8 772	67	8 839	522
523		Casualties and Insurance	N/A	N/A	N/A	(10)	(10)		(10)	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	6 001	75	789	5 845	12 710	109	12 819	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	28 813	684	7 216	16 626	53 339	327	53 666	527
528		TOTAL TRANSPORTATION	254 106	84 370	32 127	110 579	481 182	5 995	487 177	528
		GENERAL AND ADMINISTRATIVE								
601		Officers - General Administration	2 264	135	1 133	(219)	2 313	103	2 416	601
602		Accounting, Auditing and Finance	11 710	109	1 206	(208)	10 943	167	11 110	602
603		Management Services and Data Processing	6 338	1 782	5 909	(4 489)	9 540		9 540	603
604		Marketing	4 814	27	853	(679)	5 015		5 015	604
605		Sales	4 365	20	312	(164)	4 533		4 533	605
606		Industrial Development	1 140	409	3 680	874	6 103	N/A	6 103	606
607		Personnel and Labor Relations	2 812	34	352	(546)	2 652		2 652	607
608		Legal and Secretarial	2 192	257	3 080	(373)	5 156		5 156	608
609		Public Relations and Advertising	437	1	77	(23)	492		492	609
610		Research and Development								610
611		Fringe Benefits	N/A	N/A	N/A	11 545	11 545	90	11 635	611
612		Casualties and Insurance	N/A	N/A	N/A	131	131	35	166	612
613		Write-down of Uncollectible Accounts	N/A	N/A	N/A	1 983	1 983		1 983	613
614		Property Taxes	N/A	N/A	N/A	7 421	7 421	64	7 485	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	4 461	4 461	8	4 469	615
616		Joint Facility - Debit	N/A	N/A	155	N/A	155		155	616
617		Joint Facility - [Credit]	N/A	N/A	(24)	N/A	(24)		(24)	617
618		Other	1 841	101	2 116	11 636	15 694	1	15 695	618
619		TOTAL GENERAL AND ADMINISTRATIVE	37 913	2 875	18 849	28 476	88 113	468	88 581	619
620	*	TOTAL CARRIER OPERATING EXPENSES	415 296	147 572	175 626	247 706	986 200	8 253	994 453	620

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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	3 691			2
3		4	Other right-of-way expenditures	10			3
4		5	Tunnels and subways	496			4
5		6	Bridges, trestles and culverts	1 385			5
6		7	Elevated structures				6
7		8	Ties	9 141			7
8		9	Rail and other track material	12 610			8
9		11	Ballast	4 622			9
10		13	Fences, snowsheds and signs	46			10
11		16	Station and office buildings	945			11
12		17	Roadway buildings	42			12
13		18	Water stations	155			13
14		19	Fuel stations	164			14
15		20	Shops and enginehouses	678			15
16		22	Storage warehouses				16
17		23	Wharves and docks	73			17
18		24	Coal and ore wharves	310			18
19		25	TOFC/COFC terminals	228			19
20		26	Communications systems	328			20
21		27	Signals and interlockers	2 148			21
22		29	Power plants	7			22
23		31	Power transmission systems	158			23
24		35	Miscellaneous structures	62			24
25		37	Roadway machines	1 247			25
26		39	Public improvements; construction	466			26
27		45	Power plant machines	90			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 2/	61	23 638		30
31	*	—	TOTAL	39 537	23 638	374	31

1/ Line 29 includes I.C.C. authorized reserve adjustment.

2/ Line 30 includes Capital Leases.

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 (e) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
5. Report in columns (c), (d), (f), and (g) rentals for railroad-owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

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

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		7	20		114	199	1
2		Box-Plain 50 Foot and Longer		56	344	1,102	1,734	8,759	2
3		Box-Equipped		3,183	9,792	-	4,110	14,660	3
4		Gondola-Plain		1,813	6,646	210	1,710	4,486	4
5		Gondola-Equipped		312	737	1	533	1,803	5
6		Hopper-Covered		2,765	9,127	5,732	2,162	10,205	6
7		Hopper-Open Top-General Service		13,660	41,108	14	11,604	31,678	7
8		Hopper-Open Top-Special Service		23	63	-	34	251	8
9		Refrigerator-Mechanical		-	38	-	809	963	9
10		Refrigerator-Non-Mechanical		309	945	83	339	1,369	10
11		Flat TOFC/COFC		-	2	8,013	10	61	11
12		Flat Multi-Level	1,459	-	-	6,296	601	1,729	12
13		Flat-General Service		62	93	116	105	171	13
14		Flat-Other		2	27	491	149	593	14
15		Tank-Under 22,000 Gallons		-	-	9,628	-	-	15
16		Tank-22,000 Gallons and Over		-	-	5,529	-	-	16
17		All Other Freight Cars		7	118	62	35	466	17
18		Auto Racks		-	4,946			7,518	18
19		TOTAL FREIGHT TRAIN CARS	1,459	22,199	74,006	37,277	24,049	84,911	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers			5,552			5,885	21
22		Refrigerated Containers							22
23		Other Containers						15	23
24	*	TOTAL TRAILERS AND CONTAINERS			5,552			5,900	24
25		GRAND TOTAL (LINES 19 AND 24)	1,459	22,199	79,558	37,277	24,049	90,811	25

NOTES AND REMARKS

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, purchased services and general).
3. Report in column (b) net repair expense excluding the cost to repair damaged equipment.

Schedule 415, column (b), will balance to Schedule 410, column (f), as follows:

(a) Locomotives, line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216 (excluding wreck repairs). *Do not report* in Schedule 415, Equipment Damaged from Schedule 410, line 204.

(b) Freight Cars, line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235 (excluding wreck repairs). *Do not report* in Schedule 415, Equipment Damaged from Schedule 410, line 223.

(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), plus Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307, inclusive, plus line 320 (excluding wreck repairs). *Do not report* in Schedule 415, Equipment Damaged from Schedule 410, line 308.

Note: Lines 216, 235 and 320 of Schedule 410 are credit amounts.

The allocation of freight car repair expense reportable on Schedule 415 by car types shall be in accordance with Instruction 2-21, Freight train repair costing, 49 CFR 1201.

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, which 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 applicable to equipment used in freight service included in line 38, column (c), of Schedule 335.

6. 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.

7. 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 therefore are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 35-21-00, 35-22-00 and 35-23-00. 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, 36-21-00, 36-22-00 and 36-23-00.

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 account in column (h) of Schedule 330 should equal the totals of line items constituting the equipment account totals of columns (g) and (h), of Schedule 415.

8. 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), on Schedule 415.

NOTES AND REMARKS
for Schedule 415

Line 24 - Cols. g & h excludes \$4,525.49 - 1940 Amortized Investment

Above necessary to agree with Schedule 330, Col. h, according to Schedule 415 instructions.

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					
		Diesel Locomotive-Yard	9 258	983			1
2		Diesel Locomotive-Road	37 034	3 336	183	(1 290)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	46 292	4 319	183	(1 290)	5
6		FREIGHT TRAIN CARS					
		Box-Plain 40 Foot	114	65		64	6
7		Box-Plain 50 Foot and Longer	1 278	581		312	7
8		Box-Equipped	9 331	2 481		455	8
9		Gondola-Plain	3 869	2 321		313	9
10		Gondola-Equipped	256	217		152	10
11		Hopper-Covered	3 773	2 164	515	270	11
12		Hopper-Open Top-General Service	16 954	12 458		1 796	12
13		Hopper-Open Top-Special Service	181	164		13	13
14		Refrigerator-Mechanical	3				14
15		Refrigerator-Nonmechanical	5				15
16		Flat TOFC/COFC	3	1			16
17		Flat Multi-level	39				17
18		Flat-General Service	132	34		25	18
19		Flat-Other	81	22		20	19
20		All Other Freight Cars	1 026	24		7	20
21		Cabooses	1 258	465		44	21
22		Auto Racks	506	638	402	112	22
23		Miscellaneous Accessories		16		3	23
24	*	TOTAL FREIGHT TRAIN CARS	38 809	21 651	917	3 586	24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers	2 001				26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	2 001				32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul	34				33
34		Local Marine		9			34
35	*	TOTAL FLOATING EQUIPMENT	34	9			35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer and Data Processing Equipment			734		37
38	*	Machinery-Locomotives ¹	663				38
39	*	Machinery-Freight Cars ¹	319				39
40	*	Machinery-Other Equipment ¹	2 549	442		70	40
41	*	Work and Other Non-revenue Equipment	2 551	588	467	(3)	41
42		TOTAL OTHER EQUIPMENT	6 082	1 030	1 201	67	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	93 218	27 009	2 301	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			6 880		4 068		1
2		5 911	144 348	2 742	34 033	2 544	2
3							3
4							4
5		5 911	151 228	2 742	38 101	2 544	5
6			7		(306)		6
7		3 538	12 303		6 967		7
8		43	58 075		18 725		8
9		2 105	59 092		18 189		9
10		1 000	4 991		3 740		10
11		698	63 064	11 340	16 365	10 206	11
12		4 671	271 813		97 477		12
13			2 782		1 121		13
14							14
15			9		1		15
16			10		5		16
17							17
18		183	313		(9)		18
19		120	446		331		19
20		153	481		(3)		20
21		278	16 595		2 494		21
22		274	16 666	4 019	2 183	1 607	22
23			286		(68)		23
24		13 063	506 940	15 359	167 212	11 813	24
25							25
26		2 446	937		1 167		26
27							27
28							28
29							29
30							30
31							31
32		2 446	937		1 167		32
33							33
34			206		51		34
35			206		51		35
36			1 244		853		36
37							37
38							38
39							39
40			8 726		4 646		40
41		1 054	11 201	3 667	7 166	2 200	41
42		1 054	21 171	3 667	12 665	2 200	42
43		22 474	680 482	21 768	219 196	16 557	43

*The data to be reported on lines 38, 39 and 40 in columns (g) and (h) 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 (i) 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 (j), Schedule 335.

416. SUPPORTING SCHEDULE—ROAD
(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) Annual accrual \$000	(11) Accum. depr. \$000	(12) Category total base	(13) Category accum. depr.	
1	I	3	26 099	2 184	2.15	266	35	2.15	—	—	—	26 365	2 219	1
2		8	49 688	11 378	3.03	1 502	477	3.03	—	—	—	51 190	11 855	2
3		9	69 202	19 793	3.03	2 722	984	3.03	—	—	—	71 924	20 777	3
4		11	23 594	5 012	3.03	910	225	3.03	—	—	—	24 504	5 237	4
5	SUB-TOTAL		168 583	38 367	—	5 400	1 721	—	—	—	—	173 983	40 088	5
6	II	3	65 857	5 506	2.15	672	96	2.15	—	—	—	66 529	5 596	6
7		8	125 378	28 694	3.03	3 789	1 203	3.03	—	—	—	129 167	29 897	7
8		9	174 619	49 916	3.03	6 870	2 480	3.03	—	—	—	181 489	52 396	8
9		11	59 537	12 640	3.03	2 296	566	3.03	—	—	—	61 833	13 206	9
10	SUB-TOTAL		425 391	96 756	—	13 627	4 339	—	—	—	—	439 018	101 095	10
11	III	3	5 715	N/A	N/A	58	N/A	N/A	—	N/A	N/A	5 773	—	11
12		8	10 881	N/A	N/A	329	N/A	N/A	—	N/A	N/A	11 210	—	12
13		9	15 154	N/A	N/A	596	N/A	N/A	—	N/A	N/A	15 750	—	13
14		11	5 167	N/A	N/A	199	N/A	N/A	—	N/A	N/A	5 366	—	14
15	SUB-TOTAL		36 917	N/A	N/A	1 182	N/A	N/A	—	N/A	N/A	38 099	—	15
16	IV	3	39 550	3 307	2.15	403	54	2.15	—	—	—	39 953	3 361	16
17		8	75 295	17 235	3.03	2 275	722	3.03	—	—	—	77 570	17 957	17
18		9	104 867	29 982	3.03	4 126	1 490	3.03	—	—	—	108 993	31 472	18
19		11	35 754	7 593	3.03	1 379	340	3.03	—	—	—	37 133	7 933	19
20	SUB-TOTAL		255 466	58 117	—	8 183	2 606	—	—	—	—	263 649	60 723	20
21	V	3	1 162	98	2.15	12	2	2.15	—	—	—	1 174	100	21
22		8	2 213	509	3.03	67	21	3.03	—	—	—	2 280	530	22
23		9	3 082	885	3.03	121	44	3.03	—	—	—	3 203	929	23
24		11	1 051	224	3.03	41	10	3.03	—	—	—	1 092	234	24
25	SUB-TOTAL		7 508	1 716	—	241	77	—	—	—	—	7 749	1 793	25
26	BASE GRAND TOTAL		893 865	N/A	N/A	28 633	N/A	N/A	—	N/A	N/A	922 498	N/A	26
27	ACCUMULATED DEPRECIATION GRAND TOTAL		N/A	—	N/A	N/A	—	N/A	N/A	—	N/A	N/A	203 699	27

(1) Columns (3) + (6) + (9) = Column 12
Columns (4) + (7) + (11) = 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 and Schedule 330A.

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 (h), 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	121		12	1					134	1
2	*	Pick up and delivery, marine line haul	10 702						N/A		10 702	2
3	*	Loading and unloading and local marine	11 268	1	2 232	210	1		N/A		13 712	3
4	*	Protective services, total debit and credits							(294)		(294)	4
5	*	Freight lost or damaged—solely related										5
6	*	Fringe benefits	1 318		132	15					1 465	6
7	*	Casualty and insurance								794	794	7
8	*	Joint facility — Debit										8
9	*	Joint facility — Credit										9
10	*	Other										10
11	*	TOTAL	23 409	1	2 378	226	1		(294)	794	26 513	11

450. ANALYSIS OF TAXES (Dollars in Thousands)

A. Railway Taxes. In this Schedule report only those taxes charged to operating expenses.

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	12 050	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	(5 128)	2
3		Excess Profits		3
4		Total - Income Taxes	(5 128)	4
5		Railroad Retirement	65 206	5
6		Hospital Insurance	5 018	6
7		Supplemental Annuities	4 501	7
8		Unemployment Insurance	7 561	8
9		All Other United States Taxes	11 954	9
10		Total - U.S. Government Taxes	77 158 89 112	10
11		Total - Railway Taxes	89 208 101 162	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.	425 909	34 894		460 803	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.	7 890	(38)		7 852	2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.					3
4	Amortization of rights of way, Sec. 185 I.R.C.					4
5	Other (Specify)					5
6	Prior yr timing diff not prev used	35 840			35 840	6
7	Convert res from accrual to cash basis	(11 267)	(1 200)		(12 467)	7
8	Consolidated return adjustment	(30 599)	(5 504)		(36 103)	8
9	Gain on retirements	(12 582)	(1 502)		(14 084)	9
10	State income taxes	12 537	1 077		13 614	10
11	Other timing differences	(18 223)	(5 476)		(23 699)	11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credit*	(179 089)	(6 954)		(186 043)	18
19	TOTALS	230 416	15 297		245 713	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 _____ \$ -0-
If deferral method for investment tax credit was elected:
(1) Indicate amount of credit utilized as a reduction of tax liability for current year _____ \$ N/A
(2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes _____ \$ N/A
(3) Balance of current year's credit used to reduce current year's tax accrual _____ \$ N/A
(4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual _____ \$ N/A
(5) Total decrease in current year's tax accrual resulting from use of investment tax credits _____ \$ N/A
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 _____ \$ -0-

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 the 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	Gain on Prop. Sales-Retirement Acct. 731		3 188	1
2					2
3		Gain on Prop. Sales-Retirement Acct. 737		2 342	3
4					4
5		Gain on Prop. Sales-Retirement Acct. 721		994	5
6					6
7	551	Penalties and Fines	204		7
8					8
9		Loss on Uncollectible Accounts	131		9
10					10
11		Corporate Contributions	81		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

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. 4-1/1%	8 500	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.	4 531	Joint	6
7	Railroad Co.	4-5/8% Sinking Fund Bonds,	and interest,		7
8		Series 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.	premiums, if any.		10
11		(BN) St.L&SF, N&W			11
12					12
13	Kentucky & Indiana	F.D. 21433 First Mtg. 4-7/8%	3 076	Joint	13
14	Terminal	Bonds due March 1, 1986	and interest,		14
15		B&O, SOU, I&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	7 788	Joint	20
21	Assoc. of St.	Mtg. Bonds Series C due			21
22	Louis	July 1, 2019 4% F.D. 15070			22
23		Series D due Oct. 1, 1985			23
24		2-7/8%	18 859	Joint	24
25		B&O, BN, CCC&ST.L. C&EI, CRIP,	and interest,		25
26		ICG, I&N, MKT, MP, N&W, CONRAIL,	sinking fund		26
27		St.L-SF, St.L&SW, SOU	installments		27
28			if any.		28
29					29
30	Terminal Realty	Financing Restructuring Agree-	6 704	Sole	30
31	Baltimore Co.	ment dated Nov. 22, 1974 with			31
32		Emigrant Savings Bank,			32
33		New York, N.Y.			33
34					34
35	Waynesburg Southern	F.D. 25087 First Mtg. Bonds	14 292	Joint	35
36	Railroad Co.	Series A due Sept. 1, 1993	and interest, sink-		36
37		7-1/1% B&O.	ing fund install-		37
38			ments & premium, 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.

NOTES AND REMARKS FOR SCHEDULES 210 and 220

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, the total amount of interest to be paid. 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 present 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.

(8) The major use of this schedule is to determine the cost of capital for road property and equipment for rate making purposes. Complete the following summary to reconcile the categories within Schedule 510.

	Debt		Interest		
	Within one year d	After one year e	Accrued during Year i	Amount capitalized in column (i)	Paid during year j
(9) Directly related to road property Items (1) and (2) above	-	57 598	2 667	-	2 703
(10) Directly related to equipment obligations Item (4) above	31 158	195 252	21 805	1 327	21 785
(11) 769 affiliated companies obligations	-	111 526	7 025	-	6 704
(12) Other not related to Item (1), (2) and (4)*	2 602	14 393	1 224	-	1 225
(13) TOTAL	33 760	378 769	32 721	1 327	32 417

*If certain debts not related to (1), (2) or (4) is directly related to road property or equipment, include it with directly related and not other.

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. SerC Mfgs. Han. Tr. Co.		120 000	-	49 665	3
4	" " " " " G " " " "		55 000	-	140	4
5	" " " " " H " " " "		46 265	-	4 566	5
6	CT&V 1st Mtge. Bds. Bankers Trust Co.		6 000	-	2 889	6
7	W.Va.&Pg. 1stMtg. Bds. Merc-Safe D&T Co.		4 000	-	338	7
8						8
9						9
10	Total 1(a)		231 265	-	57 598	10
11						11
12	3 (a) Unsecured Bds. (Deben.)					12
13	Conv. 4-1/2% Deb. Ser. A Chase Man Bank		32 693	-	8 769	13
14						14
15						15
16	Total 1 (a) and 3 (a)		263 958	-	66 367	16
17						17
18	764-766-Equipment Obligations					18
19	4 (a) Equipment Trusts					19
20						20
21	Series of 1970 Merc-Safe Det. Co.		4 725	315	-	21
22	2nd Series of 1970 " " " "		10 530	702	-	22
23	Series of 1971 " " " "		16 740	1 116	1 116	23
24	Series of 1973 " " " "		14 400	480	1 440	24
25	Series of 1975 " " " "		30 150	2 010	10 050	25
26	Series of 1976 " " " "		24 000	1 600	9 600	26
27	2nd Ser. of 1976 1st Pa. Bank		24 000	1 600	9 600	27
28	Series of 1977 " " " "		15 075	1 005	7 035	28
29	2nd Series of 1977 Merc-Safe D&T Co.		35 100	2 340	16 380	29
30	Series of 1978 " " " "		12 000	800	6 400	30
31	Series of 1980 " " " "		13 500	900	9 000	31
32	Series of 1981 " " " "		15 975	1 065	11 715	32
33						33
34						34
35	Total 4 (a)		216 195	13 933	82 336	35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43	(Continued on Page 65-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	10-01-55	10-01-95	4.25	2 142	2 153	3
4	06-01-72	06-01-97	6.25	10	10	4
5	Various	06-01-2012	9	385	409	5
6	10-28-1895	11-01-95	4	116	116	6
7	02-07-1890	04-01-90	4	14	15	7
8						8
9						9
10				2 667	2 703	10
11						11
12						12
13	01-01-56	01-01-2010		395	396	13
14						14
15						15
16				3 062	3 099	16
17						17
18						18
19						19
20						20
21	05-01-70	S 05-01-85	9.375	39	44	21
22	09-01-70	S 09-01-85	9.063*	106	127	22
23	08-01-71	S 08-01-86	7.813*	225	262	23
24	07-01-73	S 07-01-88	8	173	192	24
25	10-01-75	S 10-01-90	8.75*	1 187	1 231	25
26	03-01-76	S 03-01-91	8.5	975	1 020	26
27	08-01-76	S 08-01-01	8.438*	1 024	1 080	27
28	02-01-77	S 02-01-92	8	650	683	28
29	12-01-77	S 12-01-92	8.375*	1 747	1 764	29
30	06-01-78	06-01-93	9	678	684	30
31	07-15-80	S 07-15-95	10.625	1 104	1 148	31
32	05-15-81	S 05-15-96	10.75	1 417	1 431	32
33						33
34						34
35				9 325	9 666	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						2
3						3
4	CSA dated 10/15/69	Merc-Safe D&T Co.	7 693	-	-	4
5	CSA dated 1/1/70	" " "	7 650	510	-	5
6	CSA dated 12/1/70	John Hancock Mut Life Ins.	1 624	135	-	6
7	CSA dated 4/1/71	Equitable Tr. Co.	2 821	188	188	7
8	CSA dated 1/1/72	Merc-Safe D&T Co.	4 700	313	628	8
9	CSA dated 3/15/74	Equitable Tr. Co.	3 200	213	854	9
10	CSA dated 5/15/75	Merc-Safe D&T Co.	24 886	1 659	8 296	10
11	CSA dated 7/1/75	Merc-Safe D&T Co.	53 400	3 560	17 800	11
12	CSA dated 6/1/76	" " " "	48 150	3 210	19 260	12
13	CSA dated 5/1/77	Central Nat'l Bank-Cl.	4 927	493	984	13
14	CSA dated 7/15/78	Merc-Safe D&T Co.	47 425	3 162	25 292	14
15	CSA dated 2/1/79	Metrop. Life Ins. Co.	17 831	1 189	10 698	15
16	CSA dated 5/15/79	Merc-Safe D&T Co.	10 560	704	6 336	16
17	CSA dated 9/15/80	" " " "	4 975	332	3 318	17
18	CSA dated 1/15/81	" " " "	3 170	317	1 902	18
19	CSA dated 8/15/84	" " " " 1/	18 600	1 240	17 360	19
20	Total 4 (c)		261 612	17 225	112 916	20
21						21
22	4 (d) Capitalized Lease Not Applicable		23 595	2 602	5 624	22
23	Total 4(a), (c) and (d)		501 402	33 760	200 876	23
24						24
25	5-Miscellaneous Obligations					25
26	Due C&O Rwy. Co.	Not Applicable	77 200	-	77 200	26
27	Due WM Rwy. Co.	Not Applicable	34 326	-	34 326	27
28	Total 5		111 526	-	111 526	28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36	1/ The C&O (ET of 8-15-84) & the B&O (CSA of 8-15-84) is an intercompany arrangement. The C&O has the external debt. The B&O owns the equipment (20 locos). The B&O makes payments (principal & interest) to the C&O equal to & on the same dates that the C&O makes payments to the trustee. In combining C&O and B&O the intercompany debt is eliminated.					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			876 886	33 760	378 769	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						3
4	10-15-69	S 10-15-84	9.5	39	49	4
5	01-01-70	S 01-01-85	10	51	76	5
6	12-01-70	S 12-01-85	10	23	24	6
7	04-01-71	S 04-01-86	8.5	36	40	7
8	01-01-72	S 01-01-87	8 *	77	90	8
9	03-15-74	S 03-15-89	8.5	94	100	9
10	05-15-75	S 05-15-90	10.042*	1 111	1 132	10
11	07-01-75	S 07-01-90	9.675*	2 343	2 523	11
12	06-01-76	S 01-01-91	8.75 *	2 143	2 167	12
13	05-01-77	S 05-01-87	8	131	138	13
14	07-15-78	07-15-93	9.417*	2 866	3 004	14
15	02-01-79	02-01-94	9.85	1 181	1 229	15
16	05-15-79	07-01-94	10.125	748	784	16
17	09-15-80	S 09-15-95	12.0	466	478	17
18	01-15-81	01-15-91	12	268	285	18
19	08-15-84	08-15-99	11.5	903	-	19
20				12 480	12 119	20
21						21
22	Various	Various	Various	829	829	22
23				22 634	22 614	23
24						24
25						25
26	Various	Various	Various	7 025	6 704	26
27	-	-	-	-	-	27
28				7 025	6 704	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				32 721	32 417	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		5
6	(See pages 66-A and 66-B)	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	CEDE & CO., New York	Depository Trust	3
4			4
5			5
6			6
7			7
8	Cleveland Terminal and Valey 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 66-A and 66-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: Manufactures Hanover Trust Co., New York

First Consolidated Series C Bonds, 4- $\frac{1}{2}$ % 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 on September 30, 1984, inclusive, at 101 $\frac{1}{8}$ % and at declining prices thereafter. Also callable on like notice at par for sinking fund.

First Consolidated Series G Bonds, 6 $\frac{1}{2}$ %, 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, 1984, inclusive, at 103.39% 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- $\frac{1}{2}$ %, 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 of Joint Departments	65 624	R	1
2					114 099	P	2
3							3
4	Western Maryland Rwy. Co.		Other (1)	Lease Agreement	19 371	P	4
5							5
6	CSX Resources		Controlled	Wages, Salaries & expenses of Joint Departments	213	R	6
7							7
8							8
9	B&O Transportation Company		Controlled	Wages, Salaries & expenses of Joint Departments	88	P	9
10							10
11							11
12	Baltimore and Charles Assoc.	50%	Direct	Space Rental	703	P	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.

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*, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent.
- (4) Line operated under contract or agreement for contingent rent, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent
- (5) Line operated under *trackage rights*.

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

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

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

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

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

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

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

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

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

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

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

Class (2) includes each line, full title to which is in an inactive proprietary corporation of the respondent (i.e., one *all* of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when title 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.

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	2 901	887	28	451	251	1 204	5 722	1
2		1J	1/2	M	33	33	23	7	16	8	120	2
3		1J	1/3	M	-	-	-	-	-	3	3	3
4		1	100%	B	397	7	-	35	128	297	864	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	3 335	927	51	494	400	1 522	6 729	8
9												9
10		2	100%	M	101	4	1	17	11	28	162	10
11		2J	1/2	M	-	-	-	-	1	-	1	11
12		2	100%	B	106	-	-	2	5	21	135	12
13		2J	1/2	B	1	-	-	-	1	-	2	13
14												14
15		2	Total	M&B	208	4	1	20	18	49	300	15
16												16
17		3	100%	M	325	33	-	57	56	148	619	17
18		3	1/2	M	-	-	-	-	-	1	1	18
19		3	100%	B	64	-	-	6	6	20	96	19
20												20
21		3	Total	M&B	389	33	-	63	62	169	716	21
22												22
23		4	100%	M	343	170	-	105	103	294	1 515	23
24		4J	1/2	M	-	-	-	-	-	1	1	24
25		4	100%	B	195	7	-	9	44	14	269	25
26												26
27		4	Total	M&B	1 038	177	-	114	147	309	1 785	27
28												28
29		5	100%	M	281	160	40	4	8	13	506	29
30		5J	1/3	M	-	-	-	1	-	-	1	30
31		5	100%	B	65	6	2	-	1	31	105	31
32		5J	1/3	B	-	-	-	-	-	1	1	32
33												33
34		5	Total	M&B	346	166	42	5	9	45	613	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	4 484	1 287	92	642	446	1 700	8 651	55
56			TOTAL BRANCH LINES	N/A	832	20	2	54	190	394	1 492	56
57			GRAND TOTAL	N/A	5 316	1 307	94	696	636	2 094	10 143	57
58			Miles of electrified road or track included in preceding grand total	N/A								58

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(1)	0.10	-	-	-	-	-	0.10	1
2	1	B&O	M(2)	-	-	-	-	-	1.27	1.27	2
3	1	B&O (SW)	M(3)	2.46	-	-	-	-	-	2.46	3
4	1	B&O Paw	B(4)	4.43	-	-	-	0.33	-	4.76	4
5	1	B&O Ctba	B(4)	1.36	-	-	-	0.08	-	1.44	5
6	1	B&O ASC	B(5)	-	-	-	-	-	0.31	0.31	6
7	1	B&O	B(6)	-	-	-	-	-	0.18	0.18	7
8	1J	B&O (C&EY)	M(7)	-	-	-	-	-	30.10 ¹⁵	30.10 ¹⁵	8
9	1	B&O (CETV)	M(8)	-	-	-	0.06	-	-	0.06	9
10	1	B&O	M(9)	18.10	-	-	0.63	-	3.50	22.23	10
11	1	B&O	M(10)	7.48	-	-	0.09	0.27	-	7.84	11
12	1	B&O (WM)	M(11)	8.26	-	-	0.06	1.22	-	9.54	12
13											13
14											14
15		TOTAL	N/A	42.19 ⁴²⁻⁶	-	-	0.84 ³⁵⁻¹⁵	1.90	35.36 ⁸⁰⁻¹⁵⁻⁶	80.29	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) Baltimore & Ohio (SW) RR Co. - Portion of St. Louis Div. from Sangamon Jct. to Springfield.
- (4) 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.
- (5) The New York, Chicago & St. Louis RR Co. - Agreement May 1, 1922, with STL. No rental. NYSTL now operates track and maintains same at expense of respondent.
- (6) 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.
- (7) 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.
- (8) Newburgh and South Shore Rwy Co. - Agreement dated April 15, 1966, covering track changes account of Newburgh and South Shore Rwy. Co. trackage rights over B&O Bridge #460 at Cleveland, Ohio.
- (9) The Chesapeake and Ohio Rwy. Co. - Portion of Subdivision from Charleston to Clendinnin, WV to be operated and maintained by C&O Rwy. Co.
- (10) Cherry River Boom and Lumber Co. - Portion of Williams River Subdivision from M.P. 13 to End 20.48.
- (11) Western Maryland Rwy. Co. - Portion of West Subdivision from Hancock to Tonoloway.

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	6	172				1
2		Delaware	-	-	24	-	-	-	24				2
3		Pennsylvania	321	74	42	107	251	64	859				3
4		Maryland	246	20	14	26	195	17	518	8			4
5		District of Colum.	9	3	4	-	-	5	21				5
6		Virginia	-	-	30	-	-	4	34				6
7		West Virginia	772	144	59	36	254	19	1 284	18 26	6		7
8		Ohio	1 012	149	21	141	19	77	1 419	2			8
9		Indiana	340	7	-	-	153	3	503				9
10		Illinois	108	-	1	86	105	59	359				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)	2 808	397	195	396	1 143	378	5 317	18 36	6		32

397
3205
42
3247

6-
42

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	1	-	-	-	1	1	3		1
2	1	B	-	-	-	-	1	-	1		2
3	2	B	5	-	-	-	1	-	6		3
4	5	M	6	-	-	-	-	-	6		4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13	TOTAL INCREASE		12	-	-	-	3	1	16		13

DECREASES IN MILEAGE

14	1	M	116	1	-	10	4	8	139		14
15	1	B	24	-	-	-	7	3	34		15
16											16
17	3B	M	6	-	-	-	1	-	7		17
18	4	M	74	-	-	1	4	2	81		18
19	4	B	1	-	-	-	1	-	2		19
20	5	M	11	11	-	-	-	-	22		20
21	5	B	5	1	-	-	1	3	10		21
22											22
23											23
24											24
25	TOTAL DECREASE		237	13	-	11	18	16	295		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 N11

Miles of road abandoned 227

Owned by proprietary companies:

Miles of road constructed N11

Miles of road abandoned N11

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.

705-A CHANGES IN MILES OF ROAD DURING YEAR

Class		Name of Road or Track	Terminus Between	Main or Miles of		Date of Change	Remarks
				Branch	Road		
(A)	1	B&O RR	Camden to Balt.,MD	M	0.01	Jan. 84	Line Change Acct. of I-395
(B)	1	B&O RR	Albright to Kingwood,WV	M	(4.68)	June 84	AB-19 (Sub #68X)
(C)	1	B&O RR	Gibson & Lamira, OH	M	(28.02)	June 84	AB-19 (Sub #62F)
(D)	1	B&O RR	Kingwood to Albright,WV	M	0.76	Sept.84	AB-19 (Sub 68X)
(E)	1	B&O RR	Moundsville, WV	M	(1.85)	Dec. 84	ICC-FD-AB-19 (Sub 75X)
(F)	1	B&O RR	Mannington to Broad Tree, WV	M	(20.78)	Dec. 84	AFE 60030
(G)	1	B&O RR	Girard to Niles, Ohio	M	(4.70)	Dec. 84	FD AB-19 (82X)
(H)	1	B&O RR	Willow to Akron Jct. OH	M	(26.02)	Dec. 84	Sold
(I)	1	B&O RR	Whiskey Island, OH	M	(0.98)	Dec. 84	Abandonment portion & Reclass.
(J)	1	B&O RR	Decatur S.D., IL	M	(2.46)	Dec. 84	Delete
(K)	1	B&O RR	Sangamon Jct. to CI&W, IL	M	(0.69)	Dec. 84	Delete
(L)	1	B&O RR	Kilarm Branch, WV	B	(2.13)	June 84	FD AB-19 (Sub #644)
(M)	1	B&O RR	MP 13 to End, WV	B	(7.48)	Dec. 84	Abandon Operations
(N)	1	B&O RR	Sciotoville to Dillard, OH	B	(5.44)	Dec. 84	Abandonment Portion of Portsmouth, SD
(O)	1	B&O RR	Sciotoville to Dillard, OH	B	(1.93)	Dec. 84	FD AB-19 (Sub #85X)
(P)	1	B&O RR	Baltimore, MD	B	(1.82)	Dec. 84	Delete
(Q)	2	B&O RR	Camden-Baltimore, MD	M	0.03	Jan. 84	Line Change Acct. of I-395
(R)	2	B&O RR	Miami City Jct. to Stillwater, OH	B	4.88	June 84	Acquisition from CRC
(S)	4	B&O RR	Boody to Sangamon Jct., IL	M	(29.18)	Dec. 84	Abandonment of Portion Main Line
(T)	5	B&O RR	Buffalo, NY	M	5.66	June 84	Trackage rights over BCK RR
(U)	5	B&O RR	Springfield, IL	M	(2.02)	Dec. 84	CLIM Trackage Rights
(V)	5	B&O RR	Springfield, IL	M	(0.11)	Dec. 84	ICG Trackage Rights
(W)	5	B&O RR	Decatur, IL	M	(8.50)	Dec. 84	Delete
(X)	5	B&O RR	Miami City Jct. to Stillwater, OH	B	(4.90)	June 84	Delete

Road Initials: B&O

Year 1984

705-A CHANGES IN MILES OF ROAD DURING YEAR (Continued)

	Class	Name of Road or Track	Terminus Between	Main or Branch	Miles of Road	Date of Change	Remarks
(A)	1	WM Rwy. Co.	Baltimore, MD	M	(0.32)	Dec. 84	AFE-65733
(B)	1	WM Rwy. Co.	Frostburg to No. 9, MD	M	(1.34)	Dec. 84	AFE-65730
(C)	1	WM Rwy. Co.	Hendricks to Elkins, WV	M	(24.58)	Dec. 84	AFE-65732
(D)	1	WM Rwy. Co.	Chiefton to Idamay, WV	B	(0.87)	Dec. 84	AFE 65731
(E)	1	WM Rwy. Co.	Chiefton, WV	B	(3.84)	Dec. 84	Delete
(F)	3B	WM Rwy. Co.	Waynesboro to Quin-sonia, PA	M	(5.89)	June 84	FD AB-69
(G)	4	WM Rwy. Co.	Tonoloway to Hancock, MD	M	(8.26)	June 84	FD AB-69
(H)	4	WM Rwy. Co..	Thomas to Hendricks, WV	M	(9.91)	June 84	AB-69 (Sub #14), AB-19 (Sub #69)
(I)	4	WM Rwy. Co.	York, PA	M	(0.32)	June 84	FD AB-69
(J)	4	WM Rwy. Co.	Greenbrier Jct. to Durbin, WV	M	(26.48)	June 84	FD AB-69
(K)	4	WM Rwy. Co.	Waynesboro, PA	B	(0.91)	June 84	FD AB-69

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 (f). 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

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 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)							
1		Locomotive Units Diesel-freight units									(H.P.)		1	
2		Diesel-passenger units											2	
3		Diesel-multiple purpose units	876	20			25	104	505	312	817	2 002 750	3	
4		Diesel-switching units	82					5	77		77	74 700	23	
5	*	TOTAL (lines 1 to 4) units	958	20			25	109	582	312	894	2 077 450	23	
6	*	Electric-locomotives											6	
7	*	Other self-powered units											7	
8	*	TOTAL (lines 5, 6 and 7)	958	20			25	109	582	312	894	2 077 450	23	
9	*	Auxiliary units	* 2						* 2		* 2	N/A	9	
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	960	20			25	109	584	312	896	N/A	23	

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						Line No.
								1980 (g)	1981 (h)	1982 (i)	1983 (j)	1984 (k)	TOTAL (l)	
11	*	Diesel	314	123	71	188	150	2	26	-	-	20	894	11
12	*	Electric												12
13	*	Other self-powered units												13
14	*	TOTAL (lines 11 to 13)	314	123	71	188	150	2	26	-	-	20	894	14
15	*	Auxiliary units	1	1									* 2	15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	315	124	71	188	150	2	26	-	-	20	896	16

*Slugs

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

Line No.	Cross Check	Type and 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-TRAIL CARS Non-Self-Propelled Coaches [PA, PB, PEO]	3						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)	5						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					1	7		7	623		26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)	8					1	7		7	623		28
29		TOTAL (lines 23 and 28)	13					1	12		12	827		29
30		COMPANY SERVICE CARS Business cars [PV]										N/A		30
31		Board outfit cars [MWX]	166				1	2	165		165	N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	50					5	44	1	45	N/A		32
33		Dump and ballast cars [MWB, MWD]	290		10			1	289	10	299	N/A		33
34		Other maintenance and service equipment cars	782					18	689	75	764	N/A		34
35		TOTAL (lines 30 to 34)	1 288		10		1	26	1 187	86	1 273	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

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)	4						36
37		Plain box cars - 50' and longer (B300-B887)	954					11	37
38		Equipped box cars (All Code A)	5 116					368	38
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)	6 941					861	39
40		Equipped gondola cars (All Code E)	1 199					2	40
41		Covered hopper cars (All Code C -- 1 --)	4 350						41
42		Open top hopper cars-general service (All Code H)	22 622					2	42
43		Open top hopper cars-special service (All Codes K, J--0 and J--2 --)	145						43
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	578						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)	112						48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	111						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)	149						52
53		TOTAL (lines 36 to 52)	42 282					1 244	53
54		Caboose (All Code N)	N/A	537					54
55		TOTAL (lines 53, 54)	42 282	537				1 244	55

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		4			-				36
37		79	768	118	886		66 959		37
38		713	2 100	2 671	4 771		328 023		38
39		494	3 939	3 369	7 308		666 855	27	39
40		22	347	832	1 179		98 088		40
41		42	2 631	1 677	4 308		419 653		41
42		2 217	15 164	5 243	20 407		1 778 283		42
43		2	142	1	143		12 142		43
44		148		430	430		29 839		44
45									45
46			1		1		70		46
47									47
48		7	38	67	105		7 573		48
49		2	52	57	109		8 676		49
50									50
51									51
52		21	69	59	128		8 957		52
53		3 751	25 251	14 524	39 775		3 425 118	27	53
54		22	400	115	N/A	515	N/A		54
55		3 773	25 651	14 639	39 775	515	3 425 118	27	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	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem	All others	Units installed				
					New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others	
		(a)	(b)	(c)	(d)	(e)	(f)	(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					57
58		TOTAL (lines 56 and 57)	N/A	4					58
		HIGHWAY REVENUE EQUIPMENT							
59		Bogie-chassis							59
60		Dry van	3 876					2	60
61		Flat bed	5						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)	3 881					2	70

NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT - Concluded

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

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	
					Per diem	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
56					N/A				56
57		3	1		N/A	1		1	57
58		3	1		N/A	1		1	58
59									59
60		96	502	3 280	3 782		901 246	6	60
61		1	4		4		1 000		61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70		97	506	3 280	3 786		902 246	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	Multiple Purpose Diesel Locomotive					1
2	A Units (B-B) 3500 H.P.	20	3,480	18,644	P	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	20	N/A	18,644	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	20	N/A	18,644	N/A	39

GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULES 720, 721, 723, 726, 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 as 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	1 716	17.34	43	0.7	1
2	B	1 656	7.77	36	1.8	2
3	C	1 656	2.21	25	0.7	3
4	D	1 015	0.06	17	3.5	4
5	E	2 676	XXXXXXXX	XXXXX		5
6	TOTAL	8 719	9.35	30	6.7	6
7	F	482	XXXXXXXX	XXXXX	0.3	7
8	Potential abandonments	376		11	7.8	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	199 695							199 695	312 113	2.8	1
2	B	257 708							257 708	567 410	0.7	2
3	C	224 552				23			224 575	285 416	0.8	3
4	D	177 355				241			177 596	336 646	0.8	4
5	E	112 749							112 749	612 975	2.5	5
6	TOTAL	972 059				264			972 323	2 114 560	1.4	6
7	F	89 826							89 826	95 372	1.5	7
8	Potential abandonments	177							177	376	100.0	8

9. Average cost per cross-tie \$ 14.76 and switch-tie (MBM) \$ 420.00

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	10 116	13.98	141	114 700	431.76	50	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	10 116	13.98	141	114 700	431.76	50		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	32.55		46.38	2.98	78.93	2.98	5.0	1	
2	B	7.21		16.62	3.66	23.83	3.66	18.4	2	
3	C	1.47		61.46	3.80	62.93	3.80	7.9	3	
4	D	1.10		73.82	2.84	74.92	2.84	5.1	4	
5	E	1.18		18.22	3.06	19.40	3.06	18.9	5	
6	TOTAL	43.51		216.50	16.34	260.01	16.34	8.2	6	
7	F	179.80		3.52	2.03	183.40	2.03	1.5	7	
8	Potential Abandonments	0.31			0.81	0.31	0.81	100.0	8	
9	Other								9	
10	Average cost of new and relay rail laid in replacement (gross tons) \$ <u>442.22</u> New \$128.54 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.

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

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

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

3. The returns in columns (d) and (h) should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines, and placing the rails in tracks and of train service in connection with the distribution of the 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	136	589	241	410.00					
2	2	122	77	29	410.00	122	318	130	410.00	2
3	4	-	-	-	-	140	36	4	98.00	3
4	4	-	-	-	-	132	67	7	98.00	4
5	4	-	-	-	-	131	43	4	98.00	5
6	4	-	-	-	-	122	3	-	98.00	6
7	4	-	-	-	-	115	63	6	98.00	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	TOTAL	N/A	666	270	410.00	N/A	530	151	284.91	33
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid								None	34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								None	35
36	Track-miles of welded rail installed this year 444 total to date 5 928									36

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.
	<i>Pounds</i>				
1	140	788			1
2	136	41			2
3	132	241			3
4	131	1 089			4
5	130	249			5
6	122	1 540			6
7	115	339			7
8	112	429			8
9	110	4			9
10	100	967			10
11	90	192			11
12	85	318			12
13	80	36			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
48					48

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	199 695	312 113	3.8	N/A	81.91	2.4	283 675	604	35.2	1
2	B	257 708	567 410	5.2	N/A	27.49	0.8	353 578	748	45.2	2
3	C	224 575	285 416	4.5	N/A	66.73	2.0	195 925	418	25.2	3
4	D	177 596	336 646	5.8	N/A	77.76	3.8	121 968	257	25.3	4
5	E	112 749	612 975	1.4	N/A	22.46	0.4	87 633	190	7.1	5
6	TOTAL	972 323	2 114 560	3.7	N/A	276.35	1.6	1 042 779	2 217	25.4	6
7	F	89 826	95 372	6.2	N/A	185.43	19.2	253 759	536	111.2	7
8	Potential abandonments	177	376	0.01	N/A	1.12	0.1	589			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

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	80 654 407				1
2	Passenger					2
3	Yard switching	15 185 371				3
4	TOTAL	95 839 778				4
5	COST OF FUEL ¹	\$ 79 317	\$	\$	\$	5
6	Work Train	339 751				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	448 388			8
9	Yard switching				9
10	TOTAL	448 388			10
11	COST OF FUEL ¹	\$ 373	\$	\$	11
12	Work Train				12

¹Show 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.

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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 conductor's wheel reports (freight) or similar records. Unit train service is a specialized scheduled shuttle type service in equipment (Railroad or privately owned) dedicated to such service, moving between origin and destination. The applicable tariffs and/or contracts generally require that a specific minimum tonnage or quantity of carloads be tendered as a unit for shipment on one bill of lading or other shipping document in a solid train for movement between origin and destination. Such tariffs and/or contracts generally contain restricted detention provisions and are subject to time-volume requirements which reflect the approximate capacity of the unit trains for the stated period. 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 locomotives 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 4-13 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 l.c.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 trains 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 755—Concluded

(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 points, (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 movements 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 vehicle (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 the number of loaded revenue trailers/containers picked up, plus revenue trailers/containers delivered in TOFC/COFC and in highway interchange service, when the work is performed at the railroad's expense. (Performed at railroad's expense means that railroad employees perform the service or that the railroad hires a subsidiary or outside contractor to perform the service). Do not include those trailers/containers which are picked up or delivered by a shipper or motor carrier etc. when a tariff provision requires the shipper-motor carrier etc. and not the railroad to perform that service. Note: The count should reflect the trailer/containers for which expenses is reported in Schedule 417 Line 2 Column (b).

(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), car 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 freight house, 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)	5 187	129	1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	31 357	XXXXXX	2
3		2-02 Way Trains	1 876 054	XXXXXX	3
4		2-03 Through Trains	9 616 558	147 206	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	11 523 969	147 206	5
6		2-05 Motorcars (C)	-	191 124	6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	11 523 969	338 330	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	75 208	XXXXXX	8
9		3-02 Way Trains	3 105 431	XXXXXX	9
10		3-03 Through Trains	20 600 146	148 656	10
11		3-04 TOTAL (lines 8-10)	23 780 785	148 656	11
12		3-11 Train Switching (F)	1 362 780	XXXXXX	12
13		3-21 Yard Switching (G)	3 695 982	-	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	28 839 547	148 656	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	1 107	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	18 076	XXXXXX	16
17		4-012 Box-Equipped	42 576	XXXXXX	17
18		4-013 Gondola-Plain	14 996	XXXXXX	18
19		4-014 Gondola-Equipped	5 681	XXXXXX	19
20		4-015 Hopper-Covered	22 294	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	143 655	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	468	XXXXXX	22
23		4-018 Refrigerator-Mechanical	3 159	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	3 400	XXXXXX	24
25		4-020 Flat-TOFC/COFC	206	XXXXXX	25
26		4-021 Flat-Multi-Level	6 779	XXXXXX	26
27		4-022 Flat-General Service	594	XXXXXX	27
28		4-023 Flat-All Other	1 505	XXXXXX	28
29		4-024 All Other Car Types-Total	4 274	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	268 770	XXXXXX	30
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	X/XXXX	

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	988	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	12 998	XXXXXX	32
33		4-112 Box-Equipped	39 304	XXXXXX	33
34		4-113 Gondola-Plain	9 422	XXXXXX	34
35		4-114 Gondola-Equipped	5 200	XXXXXX	35
36		4-115 Hopper-Covered	22 233	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	136 071	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	495	XXXXXX	38
39		4-118 Refrigerator-Mechanical	3 185	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	3 197	XXXXXX	40
41		4-120 Flat-TOFC/COFC	84	XXXXXX	41
42		4-121 Flat-Multi-Level	4 697	XXXXXX	42
43		4-123 Flat-General Service	748	XXXXXX	43
44		4-123 Flat-All Other	1 339	XXXXXX	44
45		4-124 All Other Car Types	4 787	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	244 748	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	1 522	XXXXXX	48
49		4-132 Box-Equipped	16	XXXXXX	49
50		4-133 Gondola-Plain	33	XXXXXX	50
51		4-134 Gondola-Equipped	548	XXXXXX	51
52		4-135 Hopper-Covered	13 111	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	788	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	152	XXXXXX	54
55		4-138 Refrigerator-Mechanical	1	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	295	XXXXXX	56
57		4-140 Flat-TOFC/COFC	100 317	XXXXXX	57
58		4-141 Flat-Multi-Level	22 097	XXXXXX	58
59		4-142 Flat-General Service	196	XXXXXX	59
60		4-143 Flat-All Other	1 134	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	14 586	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	7 296	XXXXXX	62
63		4-146 All Other Car Types	3 003	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	165 095	XXXXXX	64
		4-15 Private Line Cars-Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot	-	XXXXXX	65

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	734	XXXXXX	66
67		4-152 Box-Equipped	16	XXXXXX	67
68		4-153 Gondola-Plain	150	XXXXXX	68
69		4-154 Gondola-Equipped	573	XXXXXX	69
70		4-155 Hopper-Covered	15 275	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	1 254	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	153	XXXXXX	72
73		4-158 Refrigerator-Mechanical	1	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	315	XXXXXX	74
75		4-160 Flat-TOFC/COFC	6 002	XXXXXX	75
76		4-161 Flat-Multi-Level	16 241	XXXXXX	76
77		4-162 Flat-General Service	252	XXXXXX	77
78		4-163 Flat-All Other	1 208	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	16 218	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	7 771	XXXXXX	80
81		4-166 All Other Car Types	946	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	67 109	XXXXXX	82
83		4-17 Work Equipment Car-Miles	253	XXXXXX	83
84		4-18 No Payment Car-Miles (l) ¹	52 074	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-180 Unit Trains	2 667	XXXXXX	85
86		4-181 Way Trains	108 251	XXXXXX	86
87		4-182 Through Trains	687 131	XXXXXX	87
88		4-183 TOTAL (lines 85-87)	798 049	XXXXXX	88
89		4-20 Caboose Miles	11 308	XXXXXX	89
		5. Passenger Car-Miles (thousands) (j)	XXXXXX	XXXXXX	
90		5-01 Coaches	-	404	90
91		5-02 Combination, Passenger Cars	-	66	91
92		5-03 Sleeping and Parlor Cars	-	134	92
93		5-04 Dining, Grill and Tavern Cars	-	-	93
94		5-05 Head-End Cars (Other than 5-02)	-	-	94
95		5-06 TOTAL (lines 90-94)	-	604	95
96		5-07 Business Cars	1	-	96
97		5-08 Crew Cars (Other than C cabooses)	-	-	97
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	3 473 458	18 871	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	279 921	XXXXXX	99
100		6-021 Way Trains	7 906 086	XXXXXX	100
101		6-022 Through Trains	46 023 560	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	46	56 584	102
103		6-04 Non-Revenue	605 674	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	58 288 745	75 455	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	96 727	XXXXXX	105
106		7-02 Non-Revenue	1 016	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	97 743	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	26 502 323	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	-	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	26 502 323	XXXXXX	110
111		8-04 Non-Revenue-Road Service	278 275	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	-	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	278 275	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	26 780 598	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	673 952	XXXXXX	115
116		9-02 Train Switching	117 867	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	615 997	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	50 531	XXXXXX	118
119		11-02 Motorcars	-	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	37 746	XXXXXX	120
121		12-02 Way Trains	1 532 092	XXXXXX	121
122		12-03 Through Trains	9 725 064	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	108 121	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	4 699 267	XXXXXX	126
127		16-02 Marine Terminals-Ore	2 154 920	XXXXXX	127
128		16-03 Marine Terminals-Other	1 955 021	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	8 809 208	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	35 145	XXXXXX	130
131		17-02 Unserviceable	41	XXXXXX	131
132		17-03 Surplus	662	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	35 848	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 84, to and including December 31, 19 84

B. G. Lawler
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public

City above named, this 29 day of MARCH, 19 85 in and for the State and

My commission expires July 1, 1986

Use an
L.S.
impression seal

Charles J. Wideman
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

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

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

January 1, 19 84, to and including December 31, 19 84

B. G. Lawler
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and
county above named, this 29 day of MARCH, 19 85

My commission expires July 1, 1986

Use an
L.S.
impression seal

Charles J. Wideman
(Signature of officer authorized to administer oaths)

Subject: Western Maryland P-1 Schedules 416
and 416A for Years 1983 and 1984.

Above noted schedules have not been submitted to the Commission, and are not now available. The 1983 schedules were prepared by Mike Martino and Jerry Weiss and were transmitted to their superior at the time, Bill Snyder, Asst. Comptroller. These schedules were reviewed by Bill, and reportedly found to be flawed, and were therefore destroyed.

Mike Martino and Jerry Weiss are recreating these schedules, which they hope to have available for our review by about

July 15, 1985.

J.F.A.

6-26-85

Forwarded to ACAH on 7/8/85.

PA

Note: WM 1984 Schedules attached.

330, 330A, 337, 339, 340, 347, 350, 351, 415, 710

These schedules given to Joe Edwards. ~~7/16/85~~ 7/16/85

Pub in Dep. 9/17/85

J.F.A.

8/12/85

COPY TO MR. HISTORIC
COPY TO MR. POWERS
COPY TO MR. LUNDGREN
COPY TO MR. WALLEY

*Western Maryland*330. ROAD AND EQUIPMENT PROPERTY
(Dollars in Thousands)*DUP*

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	5 540			1
2		(3) Grading	15 518			2
3		(4) Other right-of-way expenditures	32			3
4		(5) Tunnels and subways	588			4
5		(6) Bridges, trestles, and culverts	6 608			5
6		(7) Elevated structures				6
7		(8) Ties	31 788			7
8		(9) Rail and other track material	37 192			8
9		(11) Ballast	12 374			9
10		(13) Fences, snowsheds, and signs	120			10
11		(16) Station and office buildings	2 885			11
12		(17) Roadway buildings	412			12
13		(18) Water stations				13
14		(19) Fuel stations	365			14
15		(20) Shops and enginehouses	3 315			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks	1 081			17
18		(24) Coal and ore wharves	5 394			18
19		(25) TOFC/COFC terminals	915			19
20		(26) Communication systems	926			20
21		(27) Signals and interlockers	2 130			21
22		(29) Power plants	116			22
23		(31) Power-transmission systems	649			23
24		(35) Miscellaneous structures	115			24
25		(37) Roadway machines	1 933			25
26		(39) Public improvements - Construction	875			26
27		(44) Shop machinery	1 547			27
28		(45) Power-plant machinery	527			28
29		Other (specify and explain)	6 149			29
30		TOTAL EXPENDITURES FOR ROAD	139 094			30
31		(52) Locomotives	33 758			31
32		(53) Freight-train cars	97 856			32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment	992			36
37		(58) Miscellaneous equipment	129			37
38		TOTAL EXPENDITURES FOR EQUIPMENT	132 735			38
39		(76) Interest during construction	3 059			39
40		TOTAL	274 888			40
41		(80) Other elements of investment				41
42		(90) Construction in progress	55			42
43		GRAND TOTAL	274 943			43

Section of Accounting
and Reporting

JUL 16 1985

Bureau of Accounts Received

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

Line No.	Cross Check	Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
		(e)	(f)	(g)	(h)	
1			22	(22)	5 518	1
2		11	307	(296)	15 222	2
3					32	3
4					588	4
5		53	54	(1)	6 607	5
6						6
7		1 347	2 915	(1 568)	30 220	7
8		2 101	4 685	(2 584)	34 608	8
9		235	1 618	(1 383)	10 991	9
10					120	10
11		22		22	2 907	11
12		2		2	4 14	12
13						13
14					365	14
15		46	1	45	3 360	15
16						16
17					1 081	17
18					5 394	18
19					915	19
20			1	(1)	925	20
21		29	10	19	2 149	21
22					116	22
23		5		5	654	23
24		(4)	3	(7)	108	24
25		49	286	(237)	1 696	25
26		78	(11)	89	964	26
27			307	(307)	1 240	27
28		(40)	217	(257)	270	28
29		20	12	8	6 157	29
30		3 954	10 427	(6 473)	132 621	30
31		1 996	2 433	(437)	33 321	31
32		3	2 731	(2 728)	95 128	32
33						33
34						34
35						35
36		26	94	(68)	924	36
37			8	(8)	121	37
38		2 025	5 266	(3 241)	129 494	38
39			48	(48)	3 011	39
40		5 979	15 741	(9 762)	265 126	40
41						41
42		516		516	571	42
43		6 495	15 741	(9 246)	265 697	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	4			1
2		(3) Grading	451			2
3		(4) Other right-of-way expenditures				3
4		(5) Tunnels and subways				4
5		(6) Bridges, trestles, and culverts	228			5
6		(7) Elevated structures				6
7		(8) Ties	945			7
8		(9) Rail and other track material	1 688			8
9		(11) Ballast	1 106			9
10		(13) Fences, snowsheds, and signs	2			10
11		(16) Station and office buildings	12			11
12		(17) Roadway buildings	(4)			12
13		(18) Water stations	2			13
14		(19) Fuel stations				14
15		(20) Shops and enginehouses	(3)			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals				19
20		(26) Communication systems	32			20
21		(27) Signals and interlockers	442			21
22		(29) Power plants				22
23		(31) Power-transmission systems				23
24		(35) Miscellaneous structures				24
25		(37) Roadway machines				25
26		(39) Public improvements - Construction	44			26
27		(44) Shop machinery				27
28		(45) Power-plant machinery				28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	4 949			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				38
39		(76) Interest during construction				39
40		TOTAL	4 949			40
41		(80) Other elements of investment				41
42		(90) Construction in progress				42
43		GRAND TOTAL	4 949			43

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					4	1
2		1		1	452	2
3						3
4						4
5					228	5
6						6
7					945	7
8					1 688	8
9					1 106	9
10					2	10
11					12	11
12					(4)	12
13					2	13
14						14
15					(3)	15
16						16
17						17
18						18
19						19
20					32	20
21					442	21
22						22
23						23
24						24
25						25
26					44	26
27						27
28						28
29						29
30		1		1	4 950	30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40		1		1	4 950	40
41						41
42						42
43		1		1	4 950	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 (e) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 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 therefore 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 therefrom 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 total equipment owned, respectively.								
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	15 517	15 528	0.06	358	358	0.05	1
2	(4) Other, right-of-way expenditures	32	32	1.76	2	2	2.73	2
3	(5) Tunnels and subways	589	589	0.62				3
4	(6) Bridges, trestles, and culverts	6 608	6 622	1.40	75	75	1.36	4
5	(7) Elevated structures							5
6	(8) Ties	31 788	32 473	2.95				6
7	(9) Rail and other track material	37 192	38 639	2.95				7
8	(11) Ballast	12 374	12 555	2.95				8
9	(13) Fences, snow sheds, and signs	119	119	2.00	14	14	1.95	9
10	(16) Station and office buildings	2 885	2 908	2.16	14	14	2.39	10
11	(17) Roadway buildings	412	414	2.78				11
12	(18) Water stations							12
13	(19) Fuel stations	366	366	2.86				13
14	(20) Shops and enginehouses	3 208	3 254	1.73				14
15	(22) Storage warehouses							15
16	(23) Wharves and docks	1 081	1 081	3.57				16
17	(24) Coal and ore wharves	5 394	5 394	1.85				17
18	(25) TOFC/COFC terminals	914	915	3.38				18
19	(26) Communication systems	926	927	1.55				19
20	(27) Signals and interlockers	2 141	2 141	1.90			2.93	20
21	(29) Power plants	116	116	1.92				21
22	(31) Power-transmission systems	649	653	1.78				22
23	(35) Miscellaneous structures	115	110	1.40			2.28	23
24	(37) Roadway machines	1 933	3 025	4.74				24
25	(39) Public improvements—Construction	657	933	1.95	7	7	2.46	25
26	(44) Shop machinery	1 521	1 521	2.64				26
27	(45) Power-plant machinery	527	487	2.50				27
28	All other road accounts	6 149	6 833	2.96	50	50	0.67	28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	133 213	137 635	1.70	522	522	0.43	30
	EQUIPMENT							
31	(52) Locomotives	33 758	32 639	3.62				31
32	(53) Freight-train cars	97 856	95 493	4.97				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment							34
35	(56) Floating equipment							35
36	(57) Work equipment	956	962	3.78				36
37	(58) Miscellaneous equipment	129	121	10.45				37
38	TOTAL EQUIPMENT	132 701	129 220	4.62	None	None	None	38
39	GRAND TOTAL	265 914	266 855		522	522		39

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	7					7	1
2		(4) Other, right-of-way expenditures	2					2	2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	40	1				41	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	14					14	9
10		(16) Station and office buildings	17					17	10
11		(17) Roadway buildings	1					1	11
12		(18) Water stations	2					2	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							19
20		(27) Signals and interlockers	1					1	20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures	1					1	23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction	6		1			7	25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery*							27
28		All other road accounts	30	2	2			34	28
29		Amortization (Adjustments)							29
30		TOTAL ROAD	121	3	3			127	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	121	3	3			127	40

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

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 changes 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	477	477	% 0.05	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts	348	348	1.36	4
5	(7) Elevated structures				5
6	(8) Ties	945	945	2.95	6
7	(9) Rail and other track material	1 688	1 689	2.95	7
8	(11) Ballast	1 106	1 106	2.95	8
9	(13) Fences, snow sheds, and signs	3	3	1.95	9
10	(16) Station and office buildings	29	29	2.39	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	32	32	2.96	19
20	(27) Signals and interlockers	451	450	2.93	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	38	44	2.46	25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery*				27
28	All other road accounts		1		28
29	Amortization (Adjustments)				29
30	TOTAL ROAD	5 117	5 124	2.54	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	5 117	5 124	2.54	40

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

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 parentheses 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.

less than 5% of total expenditures									
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.
				Charge to others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading	10					10	1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	187	4				191	4
5		(7) Elevated structures							5
6		(8) Ties	450	28				478	6
7		(9) Rail and other track material	1 856	50				1 906	7
8		(11) Ballast	466	33				499	8
9		(13) Fences, snow sheds, and signs	2					2	9
10		(16) Station and office buildings	28		1			29	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	24	1				25	19
20		(27) Signals and interlockers	386	13				399	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	36	1				37	25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery*							27
28		All other road accounts							28
29		TOTAL ROAD	3 445	130	1			3 576	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	3 445	130	1			3 576	38

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

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				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				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				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				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery*				27
28	All other road accounts				28
29	TOTAL ROAD	None	None		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		37
38	GRAND TOTAL	None	None		38

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 includable 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.

then 5/2 of total road (twice of total equipment) during the year									
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							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							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							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							25
26		(44) Shop machinery							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD	None					None	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	None					None	38

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)	
		LOCOMOTIVES					
1		Diesel Locomotive-Yard		177			1
2		Diesel Locomotive-Road		455		(380)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL		632		(380)	5
		FREIGHT TRAIN CARS					
6		Box-Plain 40 Foot		1		1	6
7		Box-Plain 50 Foot and Longer		4		1	7
8		Box-Equipped		238		9	8
9		Gondola-Plain		6		6	9
10		Gondola-Equipped		24		1	10
11		Hopper-Covered		178		9	11
12		Hopper-Open Top-General Service		4 187		54	12
13		Hopper-Open Top-Special Service		9			13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical		28		1	15
16		Flat TOP/COFC		2			16
17		Flat Multi-level					17
18		Flat-General Service		16		2	18
19		Flat-Other		3			19
20		All Other Freight Cars		9		1	20
21		Caboose		8			21
22		Auto Racks					22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS		4 713		85	24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers					26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT					32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT					35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer and Data Processing Equipment					37
38	*	Machinery-Locomotives ¹					38
39	*	Machinery-Freight Cars ²					39
40	*	Machinery-Other Equipment ³		74		15	40
41	*	Work and Other Non-revenue Equipment		44		(4)	41
42		TOTAL OTHER EQUIPMENT		118		11	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)		5 463		(284)	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 portions 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 portions 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							1
2			33 321		9 754		2
3							3
4							4
5			33 321		9 754		5
6							6
7			95		(5)		7
8			5 886		4 482		8
9			2 986		2 521		9
10			718		196		10
11			6 244		3 048		11
12			77 276		34 316		12
13			126		70		13
14							14
15			390		280		15
16			80		26		16
17							17
18			527		219		18
19			80		(34)		19
20			262		146		20
21			457		237		21
22							22
23							23
24			95 127		45 502		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			1 106		671		40
41			1 012		2 168		41
42			2 118		2 839		42
43			130 566		58 095		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.

NOTES AND REMARKS
for Schedule 415

Line 41 - Cols. g & h excludes \$34 - 1940 Amortized Investment

Line 27 - Cols. g & h excludes \$134 - 1940 Amortized Investment

Above necessary to agree with Schedule 330, Col. h, according to Schedule 415 instructions.

416. SUPPORTING SCHEDULE—ROAD
(Dollars in Thousands)

Line No.	(a) Density category (Class)	(h) Account No.	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			(c) Base \$000	(d) Accum. depr. \$000	(e) Depr. rate %	(f) Base \$000	(g) Accum. depr. \$000	(h) Depr. rate %	(i) Base \$000	(j) Current year Amort. \$000	(k) Accum. Amort. \$000	(l) Base	(m) Accum. depr. & Amort.	
1	I	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1
2		8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2
3		9	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3
4		11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4
5	SUB-TOTAL		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5
6	II	3	10 502	37 dr.	.06	329	(8)	.05	N/A	N/A	N/A	10 831	29 dr.	6
7		8	20 851	(8 857)	2.95	652	(340)	2.95	N/A	N/A	N/A	21 503	(9 197)	7
8		9	23 880	(25 421)	2.95	1 165	(1 346)	2.95	N/A	N/A	N/A	25 405	(26 767)	8
9		11	7 584	(2 636)	2.95	763	(354)	2.95	N/A	N/A	N/A	8 347	(2 990)	9
10	SUB-TOTAL		62 817	(36 877)		2 909	(2 048)		N/A	N/A	N/A	65 726	(38 925)	10
11	III	3	305	N/A	N/A	10	N/A	N/A	N/A	N/A	N/A	315	N/A	11
12		8	604	N/A	N/A	19	N/A	N/A	N/A	N/A	N/A	623	N/A	12
13		9	692	N/A	N/A	34	N/A	N/A	N/A	N/A	N/A	726	N/A	13
14		11	220	N/A	N/A	22	N/A	N/A	N/A	N/A	N/A	242	N/A	14
15	SUB-TOTAL		1 821	N/A	N/A	85	N/A	N/A	N/A	N/A	N/A	1 906	N/A	15
16	IV	3	4 414	15 dr.	.06	138	(3)	.05	N/A	N/A	N/A	4 552	12 dr.	16
17		8	8 764	(3 618)	2.95	274	(138)	2.95	N/A	N/A	N/A	9 038	(3 756)	17
18		9	10 036	(10 383)	2.95	490	(550)	2.95	N/A	N/A	N/A	10 526	(10 933)	18
19		11	3 187	(1 076)	2.95	321	(145)	2.95	N/A	N/A	N/A	3 508	(1 221)	19
20	SUB-TOTAL		26 401	(15 062)		1 223	(836)		N/A	N/A	N/A	27 624	(15 898)	20
21	V	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	21
22		8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22
23		9	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	23
24		11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	24
25	SUB-TOTAL		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	25
26	GRAND TOTAL		91 039	(51 939)	N/A	4 217	(2 884)	N/A	N/A	N/A	N/A	95 256	(54 823)	26

(1) Columns (3) + (6) + (9) = Column 12
Columns (4) + (7) + (11) = 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 and Schedule 330A

416A. SUPPORTING SCHEDULE-CAPITAL LEASES
(Dollars in thousands)

[illegible]416B. SUPPORTING SCHEDULE -- ROAD
(Dollars in Thousands)

Line No.	Property leased from others					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

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						6	97		97	240 250	2	
3		Diesel multiple purpose units	103										3	
4		Diesel-switching units						6	97		97	240 250	4	
5	*	TOTAL (lines 1 to 4) units	103										5	
6	*	Electric locomotives											6	
7	*	Other self-powered units											7	
8	*	TOTAL (lines 5, 6 and 7)	103					6	97		97	240 250	8	
9	*	Auxiliary units										N/A	9	
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	103					6	97		97	N/A	10	

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

DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF RESIDENCY														
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 (i)	Line No.
								1980 (g)	1981 (h)	1982 (i)	1983 (j)	1984 (k)		
11	*	Diesel	36	10	17	-	34	-	-	-	-	-	97	11
12	*	Electric												12
13	*	Other self-powered units												13
14	*	TOTAL (lines 11 to 13)	36	10	17	-	34	-	-	-	-	-	97	14
15	*	Auxiliary units												15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	36	10	17		34					N/A	97	16

Road Inventory

NM

Year 1984

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	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]												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)	2						2		2			23
24		Self-Propelled Electric passenger cars [EP, ET]												24
25		Electric combined cars [EC]												25
26		Internal combustion rail motercars [ED, EG]												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 and 28)	2						2		2			29
30		COMPANY SERVICE CARS Business cars [PV]										N/A		30
31		Board outfit cars [MWX]	12					1	11		11	N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	25					1	24		24	N/A		32
33		Dump and ballast cars [MWB, MWD]	73				1	6	68		68	N/A		33
34		Other maintenance and service equipment cars	29					4	25		25	N/A		34
35		TOTAL (lines 30 to 34)	139				1	12	128		128	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

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)	34						36
37		Plain box cars - 50' and longer (B300-B887)	15						37
38		Equipped box cars (All Code A)	347					1	38
39		Plain gondola cars (All Codes G & J-1, J-2, J-3, and J-4)	206					2	39
40		Equipped gondola cars (All Code E)	55						40
41		Covered hopper cars (All Code C - 1 -)	492	-					41
42		Open top hopper cars-general service (All Code H)	5 055						42
43		Open top hopper cars-special service (All Codes K, J-0 and C - 2 -)	19						43
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	49						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)	7						46
47		Flat cars-multi-level (All Code V)							47
48		Flat cars-general service (F101-106, F201-206, F301-306)	98						48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	13						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)	44						52
53		TOTAL (lines 36 to 52)	6 434					3	53
54		Caboose (All Code N)	N/A	59					54
55		TOTAL (lines 53, 54)	6 434	59				3	55

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 arrangements, whose interline rental is settled on a per diem and line-haul mileage basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS									
Line No.	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)	
					Time-mileage cars (k)	All other (l)			
36		7		27	27		1 485		36
37		5	10		10		550		37
38		4	344		344		26 407		38
39		8	200		200		16 470		39
40		2	53		53		3 980		40
41		16	466	10	476		40 804		41
42		272	3 830	953	4 783		413 914		42
43		6	13		13		883		43
44		30	19		19		1 305		44
45									45
46			7		7		385		46
47									47
48		13	67	18	85		5 822		48
49		7	6		6		466		49
50									50
51									51
52		10	34		34		2 120		52
53		380	5 049	1 008	6 057		516 591		53
54			59		N/A	59	N/A		54
55		380	5 108	1 008	6 057	59	516 591		55

710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem	All others	Units installed				
					New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others	
		(a)	(b)	(c)	(d)	(e)	(f)	(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	1					57
58		TOTAL (lines 56 and 57)	N/A	1					58
		HIGHWAY REVENUE EQUIPMENT							
59		Bogie-chassis							59
60		Dry van							60
61		Flat bed							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)							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			1		N/A	1			57
58			1		N/A	1			58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70									70

NOTES AND REMARKS

RC-110700D

NAME OF CARRIER THE BALTIMORE AND OHIO RAILROAD COMPANY

SUPPLEMENTAL 1984 R-1 DATA

2

INSTRUCTIONS

1. Line and column references in column (b) are to the 1984 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Data entered in column (d) shall be computed under RRB accounting.
4. This supplemental report should be filed with the Bureau of Accounts by April 30, 1985.

Selected items (a)	1984 R-1 Location (b)	RRB Accounting As of 12/31/84 (Dollars in Thousands) (c)	RRB Accounting As of 1/1/84 (Dollars in Thousands) (d)
<u>Schedule 210</u>			
1. Net railway operating income (loss)	Line 69	\$ <u>39,524</u>	N/A
<u>Schedule 245</u>			
2. Total working capital	Line 28	<u>62,572</u>	\$ <u>51,742</u>
<u>Schedule 352A</u>			
TOTAL	Line 31		
Investments in property	col. d	<u>1,675,491</u>	<u>1,632,814</u>
4. Depreciation and Amortization of defense projects	col. e	<u>363,729</u>	<u>341,936</u>
<u>Schedule 352B</u>			
Interest during construction	Line 40		
5. Respondent	col. b	<u>-</u>	<u>-</u>
6. Lessor railroads	col. c	<u>616</u>	<u>738</u>
7. Inactive (Proprietary Companies)	col. d	<u>-</u>	<u>-</u>
8. Other Leased Properties	col. e	<u>1</u>	<u>1</u>
Other elements of Investment	Line 41		
9. Respondent	col. b	<u>-</u>	<u>-</u>
10. Lessor railroads	col. c	<u>(2,482)</u>	<u>(2,482)</u>
11. Inactive (Proprietary Companies)	col. d	<u>-</u>	<u>-</u>
12. Other Leased Properties	col. e	<u>-</u>	<u>-</u>

NAME OF CARRIER THE BALTIMORE AND OHIO RAILROAD COMPANY

SUPPLEMENTAL 1984 R-1 DATA

INSTRUCTIONS

2

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, 1985.

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/84 (Dollars in Thousands) (c)
	<u>Schedule 335, Accumulated Depreciation-Road and Equipment Owned and Used</u>		
1.	Total road	Line 28, col. g	\$ <u>131,355</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>57</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>287,242</u>
5.	Total expenditures for road	Line 34, total of cols. b thru e	<u>951,716</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 12/31/84 (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>74,930</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>13,869</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>4,531</u>
12.	Passenger	Line 136, col. g	<u>-</u>
	Depreciation - Switching		
13.	Freight	Line 137, col. f	<u>283</u>
14.	Passenger	Line 137, col. g	<u>-</u>
	Depreciation - Other		
15.	Freight	Line 138, col. f	<u>4,626</u>
16.	Passenger	Line 138, col. g	<u>-</u>
	Other - Running		
17.	Freight	Line 148, col. f	<u>1,474</u>
18.	Passenger	Line 148, col. g	<u>-</u>
	Other - Switching		
19.	Freight	Line 149, col. f	<u>187</u>
20.	Passenger	Line 149, col. g	<u>-</u>

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/84 (Dollars in Thousands) (c)
	Other - Other		
21.	Freight	Line 150, col. f	\$ 8,420
22.	Passenger	Line 150, col. g	-
	Total Way and Structures		
23.	Freight	Line 151, col. f	225,809
24.	Passenger	Line 151, col. g	39
	<u>Schedule 412, Way and Structures</u>		
25.	Total - Retirement	Line 35, col. c	4,759
	<u>Schedule 415, Supporting Schedule Equipment</u>		
26.	Total - Locomotives	Line 5, col. f	-
27.	Total - Freight Train Cars	Line 24, col. f	-
28.	Total - Highway Equipment	Line 32, col. f	-
	Floating Equipment - Revenue Service		
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	-
34.	Total - All Equipment	Line 43, col. f	-

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
6.	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	1,352
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	143
10.	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	261
12.	Passenger	Line 136, col. g	-
	Depreciation - Switching		
3.	Freight	Line 137, col. f	15
4.	Passenger	Line 137, col. g	-
	Depreciation - Other		
5.	Freight	Line 138, col. f	15
6.	Passenger	Line 138, col. g	-
	Other - Running		
7.	Freight	Line 148, col. f	43
3.	Passenger	Line 148, col. g	-
	Other - Switching		
2.	Freight	Line 149, col. f	(2)
1.	Passenger	Line 149, col. g	-

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	28
	<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

ROAD INITIALS WM

[illegible]

