

RC-111300 BESSEMER & LAKE ERIE RAILROAD COMPANY 1980 1

RC 111300

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ORIGINAL

R-1

CLASS I RAILROADS

APPROVED BY GAO
B-180230 (R0470)
EXPIRES 3-31-83

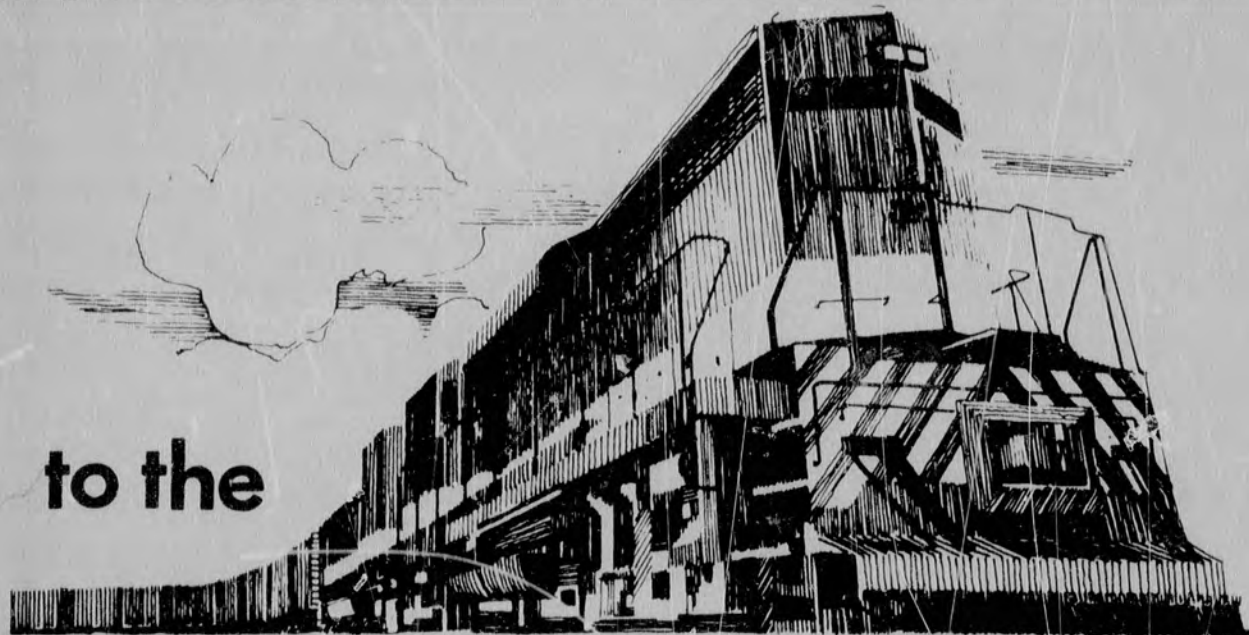
annual report

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	<p>RC111300 10101 1 0 111300 BESSEMER & LAKE ERIE RAILROAD COMPANY P. O. BOX 536 PITTSBURGH, PA. 15230</p>
<p>Correct name and address if different than shown.</p>	<p>Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)</p>

to the



Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1980

NOTICE

1. This Form for annual report should be filled out in triplicate and two copies returned to the Interstate Commerce Commission, Bureau of Accounts, P. O. Box 2040, Rockville Pike Station, Rockville, MD. 20852, by March 31 of the year following that for which the report is made. One copy should be retained in respondent's files. Attention is specially directed to the following provisions of Part I of the Interstate Commerce Act:

(49 U.S.C. 11145) The Commission is hereby authorized to require annual, periodical, or special reports from carriers, lessors, *** (as defined in this section), to prescribe the manner and form in which such reports shall be made, and to require from such carriers, lessors, *** specific and full, true, and correct answers to all questions upon which the Commission may deem information to be necessary, classifying such carriers, lessors, *** as it may deem proper for any of these purposes. Such annual reports shall give an account of the affairs of the carrier, lessor, *** in such form and detail as may be prescribed by the Commission.

(11145) Said annual reports shall contain all the required information for the period of twelve months ending on the 31st day of December in each year, unless the Commission shall specify a different date, and shall be made out under oath and filed with the Commission at its office in Washington within three months after the close of the year for which report is made, unless additional time be granted in any case by the Commission.

(11144) Any person who shall knowingly and willfully make, cause to be made, or participate in the making of, any false entry in any annual or other report required under this section to be filed, *** or shall knowingly or willfully file with the Commission any false report or other document, shall be deemed guilty of a misdemeanor and shall be subject, upon conviction in any court of the United States of competent jurisdiction, to a fine of not more than five thousand dollars or imprisonment for not more than two years, or both such fine and imprisonment: ***

(11901) Any carrier or lessor, *** or any officer, agent, employee or representative thereof, who shall fail to make and file an annual or other report with the Commission within the time fixed by the Commission, or to make specific and full, true, and correct answer to any question within thirty days from the time it is lawfully required by the Commission so to do, shall forfeit to the United States the sum of one hundred dollars for each and every day it shall continue to be in default with respect thereto.

(11141) As used in this section *** the term "carrier" means a common carrier subject to this part, and includes a receiver or trustee of such carrier; and the term "lessor" means a person owning a railroad, a water line, or a pipe line, leased to and operated by a common carrier subject to this part, and includes a receiver or trustee of such lessor, ***

The respondent is further required to send to the Bureau of Accounts immediately upon preparation, two copies of its latest annual report to stockholders. See schedule B, page 2.

2. The instructions in this Form should be carefully observed, and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Except in cases where they are specifically authorized, cancellations, arbitrary check marks, and the like should not be used either as partial or as entire answers to inquiries. If any inquiry, based on a preceding inquiry in the present report form is, because of the answer rendered to such preceding inquiry, inapplicable to the person or corporation in whose behalf the report is made, such notation as "Not applicable; see page _____, schedule (or line) number _____" should be used in answer thereto, giving precise reference to the portion of the report showing the facts which make the inquiry inapplicable. Where the word "none" truly and completely states the fact, it should be given as the answer to any particular inquiry or any particular portion of an inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

3. Every annual report should, in all particulars, be complete in itself, and references to the returns of former years should not be made to take the place of required entries except as herein otherwise specifically directed or authorized.

4. If it be necessary or desirable to insert additional statements, typewritten or other, in a report, they should be legibly made on durable paper and, wherever practicable, on sheets not larger than a page of the Form. Inserted sheets should be securely attached, preferably at the inner margin; attachment by pins or clips is insufficient.

5. All entries should be made in a permanent black ink. Those of a contrary character should be indicated in parenthesis.

6. Money items, except averages, throughout the annual report form should be shown in thousands of dollars adjusted to accord with footings. Totals for amounts reported in subsidiary accounts included in supporting schedules must be in agreement with related primary accounts. For purposes of rounding, amounts of \$500 but less than \$1,000 should be raised to the nearest thousand dollars, and amounts of less than \$500 should be lowered.

7. Railroad corporations, mainly distinguished as operating companies and lessor companies, are for the purpose of report to the Interstate Commerce Commission divided into classes. An operating company is one whose officers direct the business of transportation and whose books contain operating as well as financial accounts; and, a lessor company, the property of which being leased to and operated by another company, is one that maintains a separate legal existence and keeps financial but not operating accounts. In making reports, lessor companies use Annual Report Form R-4.

Operating companies are broadly classified, with respect to their operating revenues, according to the following general definitions:

Class I companies are those having annual operating revenues of \$50,000,000, or more. For this class, Annual Report Form R-1 is provided.

Class II companies are those having annual operating revenues less than \$50,000,000 but in excess of \$10,000,000. For this class, Annual Report Form R-2 is provided.

Class III companies are those having annual operating revenues of \$10,000,000, or less. For this class, Annual Report Form R-3 is provided.

All switching and terminal companies will be designated class III railroads.

8. Except where the context clearly indicates some other meaning, the following terms when used in this Form have the meanings below stated:

Commission means the Interstate Commerce Commission. Respondent means the person or corporation in whose behalf the report is made. The Year means the year ended December 31 for which the report is made. The Close of the Year means the close of business on December 31 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the close of the period covered by the report. The Beginning of the Year means the beginning of business on January 1 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the beginning of the period covered by the report. The Preceding Year means the year ended December 31 of the year next preceding the year for which the report is made. The Uniform System of Accounts for Railroad Companies means the system of accounts in Part 1201 of Title 49, Code of Federal Regulations, as amended.

Road Initials: BLE

Year 1980

ANNUAL REPORT

OF

BESSEMER AND LAKE ERIE RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1980

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

(Name) M. E. LANTZ

(Title) COMPTROLLER

(Telephone number)

412

(Area code)

566-6325

(Telephone number)

(Office address) P. O. BOX 536, PITTSBURGH, PENNSYLVANIA 15230

(Street and number, city, State, and ZIP code)

SPECIAL NOTICE

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

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

Docket

Title

Decision Date

ESTIMATE OF REPORTING BURDEN

In order to monitor carrier reporting burden and to satisfy GAO requirements pursuant to Section 409 of Public Law 93-153, it is requested that you voluntarily furnish your best estimate of the number of hours required to complete this report.

In making this estimate, please include the number of hours attributable to preparing the report and for 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) 250

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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 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.

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 Bessemer and Lake Erie Railroad Company
2. Date of incorporation December 31, 1900
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 Company is incorporated under an act of the General Assembly of the Commonwealth of Pa. entitled "An Act to Authorize the Formation & Regulation of Railroad Corps." approved Apr. 4, 1868. Pamphlet Laws, pg. 62. This is a general act under which all railroad corps. of Commonwealth organized subsequent to that date are authorized to carry on business. A number of acts regulating minor matters have been passed since 1868 which are called supplements to the Gen. Act of 1868 but the general act herein referred to is the fundamental law governing the organization and operation of railroads.
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. No

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, \$ Par per share; first preferred, \$ 50 per share; second preferred, \$ 50 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 SEE FOOTNOTE 1.
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? FOOTNOTE 2. 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 Common Stock book not actually closed-record taken 1/15/80 for annual meeting of stockholders.
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. 10,000 votes, as of 1/15/80 (Date)
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. NINE stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder (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		
				Common (d)	PREFERRED	
					Second (e)	First (f)
1	U. S. Steel Corp.	600 Grant Street	9,976	9,976		
2		Pgh., PA 15230				
3						
4	F. A. Fitzpatrick	P. O. Box 536	3	3		
5		Pgh., PA 15230				
6						
7	V. W. Kraetsch	P. O. Box 536	3	3		
8		Pgh., PA 15230				
9						
10	M. E. Lantz	P. O. Box 536	3	3		
11		Pgh., PA 15230				
12						
13	J. D. Morrison	P. O. Box 536	3	3		
14		Pgh., PA 15230				
15						
16	J. W. Read	P. O. Box 471	3	3		
17		Greenville, PA 16125				
18						
19	D. B. Shank	Missabe Bldg.	3	3		
20		Duluth, MN 55802				
21						
22	T. J. Siegel	P. O. Box 536	3	3		
23		Pgh., PA 15230				
24						
25	M. S. Toon	P. O. Box 536	3	3		
26		Pgh., PA 15230				
27						
28						
29						
30						

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. 10,000
votes cast.
11. Give the date of such meeting. 1/15/80
12. Give the place of such meeting. Pittsburgh, PA

NOTES AND REMARKS

FOOTNOTE 1 - Each share of common stock has the right to one vote. By report and order of the Interstate Commerce Commission dated Sept. 19, 1949 (Finance Docket #16278 & 16279) authorizing the merger of the Pittsburgh, Bessemer and Lake Erie Railroad Company and the Meadville, Connet Lake & Linesville Railroad Company with and into Bessemer and Lake Erie Railroad Company as the surviving corporation, authority was given to issue shares of \$3.00 Cumulative Preferred Stock of Bessemer and Lake Erie railroad Company in exchange for shares of 6% Preferred Stock of the Pittsburgh, Bessemer and Lake Erie Railroad Company, share for share, and to issue shares of \$1.50 Cumulative Preferred Stock in exchange for shares of Common Stock of the Pittsburgh, Bessemer & Lake Erie Railroad Company, share for share, said preferred shares of Bessemer & Lake Erie Railroad Company not to have voting rights.

FOOTNOTE 2 - The holders of the Common Stock exclusively possess all voting powers for the election of Directors and for all other purposes.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

Line No.	Account No.	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		<u>Current Asset</u>	\$	\$
1	701	Cash	171	195
2	702	Temporary Cash Investments (Sch. 300)	41,051	45,701
3	703	Special Deposits (Sch. 300)	4	2
		Accounts Receivable		
4	705	- Interline and Other Balances	355	739
5	706	- Customers	3,089	4,565
6	707, 704	- Other	753	1,052
7	709, 708	- Accrued Accounts Receivables	6,825	7,388
8	708.5	- Receivables from Affiliated Companies	659	305
9	709.5	- Less: Allowance for Uncollectible Accounts	-	-
10	710, 711, 714	Prepayment (and working funds) (Sch. 300)	316	434
11	712	Materials and Supplies	11,707	9,947
12	713	Other Current Assets (Sch. 300)	183	147
13		Total Current Assets	65,113	70,475
		<u>Other Assets</u>		
14	715, 716, 717, 722, 723, 724	Special Funds and Other Investments and advances (Sch. 315)	2,338	1,452
15	721, 721.5	Investments and Advances; Affiliated Companies (Sch. 310)	-	-
16	737, 738	Property used in other than Carrier Operations (less depreciation)	4,595	4,509
		\$ (Sch. 325)		
17	739, 741	Other Assets (Sch. 329)	414	297
18	743, 744	Other Deferred Debits (Sch. 329)	12	42
19		Total Other Assets	7,359	6,300
		<u>Road and Equipment</u>		
20	731, 732	Road (Sch. 330 & 330A)	97,817	97,078
21		Equipment	108,038	95,113
22		Unallocated Items	642	548
23	733, 734, 735, 736	Accumulated Depreciation and amortization (Schs. 335, 351, 342, 339)	59,869	54,468
24		Net road and Equipment	146,628	138,271
25		Total Assets	219,100	215,046

NOTES AND REMARKS

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

Line No.	Account No.	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		<u>Current Liabilities</u>	\$	\$
26	751	Loans and Notes Payable (Sch. 370)		
27	752	Accounts Payable: Interline and Other Balances	2,400	2,581
28	753, 754	Other Accounts Payable	3,340	2,349
29	755, 756	Interest and Dividends Payable	550	501
30	757	Payables to Affiliated Companies		
31	759	Accrued accounts Payable (Sch. 370)	10,660	13,108
32	760, 761, 761.5, 762	Taxes Accrued (Sch. 370)	14,026	14,492
33	763	Other Current Liabilities (Sch. 370)	913	1,294
34	764	Equipment obligations and other long-term debt due within one year	2,579	1,379
35		Total Current Liabilities	34,468	35,911
		<u>Non Current Liabilities</u>		
36	765, 767	Funded debt unmatured	241	275
37	766	Equipment obligations	30,969	31,249
38	766.5	Capitalized Lease Obligations		
39	768	Debt in default		
40	769	Accounts payable; Affiliated Companies		
41	770.1, 770.2	Unamortized debt premium	(1)	(1)
42	781	Interest in default		
43	783	Deferred revenues-Transfers from Government Authorities		
44	786	Accumulated deferred income tax credits	29,170	26,218
45	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits (Sch. 379)	1,365	1,521
46		Total Noncurrent Liabilities	61,744	59,262
		<u>Shareholders' Equity</u>		
47	791, 792	Capital Stock: (Sch. 230)	12,499	12,499
48		Common Stock	500	500
49		Preferred Stock	11,999	11,999
50	793	Discount on Capital Stock		
51	794, 795	Additional Capital (230)	4,900	4,900
		Retained Earnings:		
52	797	Appropriated (221)	(5,516)	(6,042)
53	798	Unappropriated (220)	111,003	108,514
54	798.1	Net Unrealized loss on noncurrent marketable equity securities		
55	798.5	Less Treasury Stock		
56		Net Stockholders Equity	122,888	119,871
57		Total Liabilities and Shareholders Equity	219,100	215,046

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

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

statements explaining (1) service interruption insurance policies and indicate the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements. (Dollars in thousands)

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

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 page 8.

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. See Note page 8(a). \$

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

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

(ii) If funding is by trust agreement, list trustee(s) United States Steel & Carnegie Pension Fund

Date of trust agreement or latest amendment 8/31/50 & 2/15/51, both amended 8/26/75

If respondent is affiliated in any way with the trustee(s), explain affiliation: M. S. Toon, President, Member of Board of Directors of United States Steel & Carnegie Pension Fund

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement See Page 8(b). Basis of allocating charges is percent of eligible payroll.

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

Yes ☐ No ☒

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

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

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

5. State separately amounts of deferred maintenance and delayed capital improvements as reported to the Commission in Ex Parte No. 305 as of close of year:

(a) Deferred maintenance \$

(b) Delayed capital improvements \$

6. (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

7. See Page 8(b).

Continued on following page

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

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

(a) Changes in Valuation Accounts

	Cost	Market	Dr. (Cr) to Income	Dr. (Cr) to Stockholders Equity
(Current Yr.) Current Portfolio _____		NONE		XXXXX
as of / / Noncurrent Portfolio _____		NONE	XXXXX	\$ _____
(Previous Yr.) Current Portfolio _____		NONE	XXXXX	XXXXX
as of / / Noncurrent Portfolio _____		NONE	XXXXX	XXXXX

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

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

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

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

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

NOTES AND REMARKS

NOTE 3(a):

Non-contributory pension provisions of the U. S. Steel Plan for Employee Pension Benefits cover substantially all employees and, in addition, participating salaried employees are covered by contributory pension provisions.

Pension costs under this plan are determined by an independent actuary based upon an acceptable actuarial method and various actuarial factors which, from time to time, are adjusted in light of actual experience. Pension costs reflect current service and amortization of the frozen initial unfunded accrued liability over periods of up to 25 years. The funding policy provides that payments to the pension trusts shall be equal to the minimum funding requirements of ERISA plus additional amounts which may be approved from time to time.

Pension costs were \$3,524,789 in 1980 and \$3,945,951 in 1979.

NOTES AND REMARKS CONTINUED

NOTE 3(b):

Estimated Actuarial Present Value of Accumulated Plan
Benefits - Company Sponsored Domestic Plans (a)
(Dollars in Billions)

	December 31	
	1980	1979
Vested	\$5.5	\$4.8
Non-Vested	<u>.3</u>	<u>.3</u>
	\$5.8	\$5.1
Assumed Rate of Return (b)	10%	9%
Net Assets Available for Benefits (Current Value)	\$6.1	\$5.1
Ratio of Assets to Accumulated Plan Benefits (b)	105%	100%

(a) Estimated value as of December 31 of each year and including benefit improvements effective August 1, 1980.

(b) Increasing the indicated rate of return by 1 per cent would increase the ratios by about 8 percentage points.

NOTES AND REMARKS CONTINUED

NOTE 3(d):

List of Affiliated Companies Included in Pension Fund
Funding Agreement

United States Steel Corporation
Alside Inc.
Apollo Gas Company
Bessemer and Lake Erie Railroad Company
Birmingham Southern Railroad Company
Carbon County Railway Company
Carnegie Natural Gas Company
Central Radio Telegraph Company
Duluth, Missabe and Iron Range Railway Company
Elgin, Joliet and Eastern Railway Company
Essex Minerals Company
Johnstown and Stony Creek Rail Road Company
Lake Terminal Railroad Company, The
McKeesport Connecting Railroad Company
Mon Valley Transportation Company
Navios Ship Management Services, Inc.
Navios Corporation
Newburgh and South Shore Railway Company, The
Ohio Barge Line, Inc.
Orinoco Mining Company
Pittsburgh and Conneaut Dock Company, The
Union Railroad Company
United States Steel International Incorporated
U. S. Steel Engineers and Consultants, Inc.
U. S. Steel Oilwell Supply Co. International, Inc.
Warrior and Gulf Navigation Company
Youngstown and Northern Railroad Company, The

NOTE 7:

Respondent carries Service Interruption Policies with the Imperial Insurance Company, Limited, under which it will be entitled to indemnity for certain work stoppage losses. In the event such losses are sustained by other railroads holding similar policies, respondent may be obligated to pay additional premiums.

Policy #5007

Term: September 1, 1980 to September 1, 1981
Maximum Daily Indemnity: \$35,615
Maximum Additional Premium: \$533,835.91
(Fifteen Times Daily Indemnity Less Minimum Premium of \$389.09)

Policy #6007

Term: September 1, 1980 to September 1, 1981
Maximum Daily Indemnity: \$35,615
Maximum Additional Premium: \$178,051.91
(Five Times Daily Indemnity Less Minimum Premium of \$23.09)

210. RESULTS OF OPERATIONS

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

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

3. List dividends from investments accounted for under the

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

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

5. Report dollars in thousands.

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)	Freight-Related Revenues & Expenses (d)	Passenger-Related Revenues & Expenses (e)
	ORDINARY ITEMS				
	OPERATING INCOME				
	Railway Operating Income				
1	(101) Freight **	\$ 97,885	\$ 108,194	\$ 97,885	\$
2	(102) Passenger **				
3	(103) Passenger-Related				
4	(104) Switching	1,053	1,153	1,053	
5	(105) Water Transfers				
6	(106) Demurrage	400	471	400	
7	(110) Incidental	10,533	11,631	10,533	
8	(121) Joint Facility-Credit				
9	(122) Joint Facility-Debit				
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities)	109,871	121,449	109,871	
11	(502) Railway operating revenues-Transfers from Government Authorities for current operations				
12	(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities				
13	Total railway operating revenues (lines 10-12)	109,871	121,449	109,871	
14	(531) Railway operating expenses	74,622	83,601	74,622	
15	*Net revenue from railway operations	35,249	37,848	35,249	
	OTHER INCOME				
16	(506) Revenue from property used in other than carrier operations	1,247	197		
17	(510) Miscellaneous rent income	853	909		
18	(512) Separately operated properties-Profit				
19	(513) Dividend Income	2	1		
20	(514) Interest income	5,472	4,280		
21	(516) Income from sinking and other funds	7	3		
22	(517) Release of premiums of funded debt				
23	(518) Contributions from other companies				
24	(519) Miscellaneous income	289	746		
	Income from affiliated companies:				
25	Dividends				
26	Equity in undistributed earnings (losses)				
27	Total other income (lines 16-26)	7,870	6,136		
28	Total income (lines 15, 27)	43,119	43,984		
	MISCELLANEOUS DEDUCTIONS FROM INCOME				
29	(534) Expenses of property used in other than carrier operations				
30	(535) Taxes on property used in other than carrier operations	40	46		
31	(543) Miscellaneous rent expense	1,487	542		
32	(544) Miscellaneous taxes				
33	(545) Separately operated properties-Loss				
34	(549) Maintenance of investment organization				
35	(550) Income transferred to other companies				
36	(551) Miscellaneous income charges	506	552		
37	(553) Uncollectible accounts				
38	Total miscellaneous deductions (lines 29-37)	2,033	1,140		
39	Income available for fixed charges (lines 28, 38)	41,086	42,844		

210. RESULTS OF OPERATIONS - Continued

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)
	FIXED CHARGES	\$	\$
(546) Interest on funded debt:			
40 (a) Fixed interest not in default		2,278	2,475
41 (b) Interest in default			
42 (547) Interest on unfunded debt		3	3
43 (548) Amortization of discount on funded debt		-	1
44 Total fixed charges (lines 40-43)		2,281	2,479
45 Income after fixed charges (lines 39, 44)		38,805	40,365
	OTHER DEDUCTIONS		
(546) Interest on funded debt:			
46 (c) Contingent interest			
	UNUSUAL OR INFREQUENT ITEMS		
47 (555) Unusual or infrequent items (debit) credit			
48 Income (loss) for continuing operations (before income taxes)		38,805	40,365
	PROVISIONS FOR INCOME TAXES		
(556) Income taxes on ordinary income:			
49 Federal income taxes		12,779	13,233
50 State income taxes		2,723	4,272
51 Other income taxes		35	37
52 (557) Provision for deferred income taxes		1,833	2,940
53 Income from continuing operations		21,435	19,883
	DISCONTINUED OPERATIONS		
54 (560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)			
55 (562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)			
55A Income before extraordinary items		21,435	19,883
	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES		
56 (570) Extraordinary items (Net)			
57 (590) Income taxes on extraordinary items			
58 (591) Provision for deferred taxes - Extraordinary items			
59 Total extraordinary items (lines 56-58)			
60 (592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)			
61 Net income		21,435	19,883
	*Reconciliation of net railway operating income (NROI)		
62 Net revenues from railway operations		35,249	
63 (556) Income taxes on ordinary income		15,537	
64 (557) Provision for deferred income taxes		1,833	
65 Income from lease of road and equipment		3	
66 Rent for leased roads and equipment			
67 Net railway operating income		17,876	
	**Report hereunder the charges to the revenue accounts representing payments made to others for--		
68 Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates \$ NONE			
(a) Of the amount reported for "Net revenue from railway operations", % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (Check one): Actual (), Estimated ().			
69 Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement \$ 595			
Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates):			
70 (a) Payments for transportation of persons \$ NONE			
71 (b) Payments for transportation of freight shipments \$ NONE			
NOTE.—Gross charges for protective services to perishable freight, without deduction for any proportion thereof credited to Account No. 101, "Freight" (not required from switching and terminal companies):			
72 Charges for service for the protection against heat \$ NONE			
73 Charges for service for the protection against cold \$ NONE			

10(a)

Road Initials: BLE Year 1980

Schedule 210 Supplement

Net Railway Operating Income Adjusted for Changes in the Consumer
Price Index and For Changes in Specific Prices in Accordance with
Financial Accounting Standards Board Statement Number 33

	Adjusted for Changes in Consumer Price Index	Adjusted for Changes in Specific Prices (Current Cost)
Net Revenues from Railway Operations	28,852	26,272
Income Taxes on Ordinary Income	15,537	15,537
Provision for Deferred Income Taxes	1,833	1,833
Income from Lease of Road & Equip.	3	3
Rent for Leased Roads & Equipment	<u>-</u>	<u>-</u>
Net Railway Operating Income	<u>11,479</u>	<u>8,899</u>

Schedule 210 Supplement

BESSEMER AND LAKE ERIE RAILROAD COMPANY
INCOME ADJUSTED FOR CHANGES IN THE CONSUMER PRICE INDEX
AND FOR CHANGES IN SPECIFIC PRICES
FOR THE YEAR ENDED DECEMBER 31, 1980
(000's OMITTED)

In Accordance with Financial Accounting Standards
Board Statement Number 33

	<u>As Reported in Financial Statements</u>	<u>Adjusted for Changes in Consumer Price Index</u>	<u>Adjusted for Changes in Specific Prices (Current Cost)</u>
Revenues	109,871	109,871	109,871
Costs:			
Operating Expense	67,199	67,199	67,199
Wear & Exhaustion	7,423	13,820	16,400
All Other	4,314	4,314	4,314
Other Income	7,870	7,870	7,870
Income Taxes	<u>17,370</u>	<u>17,370</u>	<u>17,370</u>
NET INCOME	<u>21,435</u>	<u>15,038</u>	<u>12,458</u>
Gain (Loss) on Net Monetary Items	<u>-</u>	<u>3,139*</u>	<u>3,139*</u>

Selected Supplementary Financial Data Adjusted for Changes
in the Consumer Price Index and for Changes in Specific Prices

	<u>1980</u>	<u>1979</u>
Revenues	109,871	137,868
Road & Equipment Net-Historic	151,223	142,780
-Adjusted for Price Index	329,724	309,795
-Adjusted for Current Cost	414,400	393,200
Avg. Consumer Price Index (1967=100)	246.8	217.4

* This represents a hypothetical and unrealized gain or loss.

220. RETAINED EARNINGS-UNAPPROPRIATED

1. Show hereunder 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 indicated in parentheses.

3. Indicate under "Remarks" the amount of assigned Federal income tax consequences, 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 61, column (b), Schedule 210.

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

Line No.	Item	Retained earnings—Unappropriated	Equity in undistributed earnings (losses) of affiliated companies
	(a)	(b)	(c)
1	Balances at beginning of year _____	\$ 108,514	\$
2	(601.5) Prior period adjustments to beginning retained earnings _____		
	CREDITS		
3	(602) Credit balance transferred from earnings _____	21,435	
4	(603) Appropriations released _____	(408)	
5	(606) Other credits to retained earnings _____		
6	Total _____	21,027	
	DEBITS		
7	(612) Debit balance transferred from income _____		
8	(616) Other debits to retained income _____		
9	(620) Appropriations for sinking and other reserve funds _____		
10	(621) Appropriations for other purposes _____	118	
11	(623) Dividends: Common stock _____	18,000	
12	Preferred stock ¹ _____	420	
13	Total _____	18,538	
14	Net increase (decrease) during year (Line 6 minus line 13) _____	2,489	
15	Balances at close of year (Lines 1, 2 and 14) _____	111,003	
16	Balance from line 15(c) _____		XXXXX
17	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year _____	111,003	XXXXX
	REMARKS		
	Amount of assigned Federal income tax consequences:		
18	Account 606 _____		XXXXX
19	Account 616 _____		XXXXX

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

221. RETAINED EARNINGS-APPROPRIATED

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

Line No.	Class of appropriation (a)	Credits during year (b)	Debits during year (c)	Balance at close of year (d)
		\$	\$	\$
1	Additions to property through retained income			
2	Funded debt retired through retained income			
3	Sinking fund reserves			
4	Incentive per diem funds			
5	Miscellaneous fund reserves			
6	Other appropriations (specify):			
7	Fringe Benefit Capitalized	215	51	1,041
8	Amort. of Fringe Benefit Capitalized	51	50	(109)
9	Additional First Year Depreciation	-	3	1
10	Deferred Invest. Credit ICC Basis	-	97	(11,588)
11	Deferred Invest. Credit Amortized ICC Basis	461	-	1,859
12	Track Retirement-Meadville Branch	-	-	(496)
13	Invest. in Relocated Track	-	-	3,776
14				
15				
16	TOTAL	727	201	(5,516)

225. TRANSFERS FROM GOVERNMENT AUTHORITIES

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

Line No.	Description (a)	Amount (b)	Applied to current operations (c)	Deferred to future periods (d)	Applied to contributed capital (e)
	Source and description of transfers	\$	\$	\$	\$
1		NONE			
2					
3					
4					
5					
6					
7	Total received during year				
8	Cumulative total of Government transfers-beginning of year		XXXXX	XXXXX	XXXXX
9	Cumulative total of Government transfers-end of year		XXXXX	XXXXX	XXXXX

230. CAPITAL STOCK

PART I. CAPITAL STOCK

1. Disclose in column (a) the particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.
 2. Present in column (b) the par or stated value of each issue. If none, so state.
 3. Disclose in columns (c), (d), (e) and (f) the required information concerning the number of shares authorized, issued, in treasury and outstanding for the various issues.
 4. For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be actually issued when sold to a bona fide purchaser who holds them free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be actually outstanding. If reacquired by or for the respondent under such circumstances as required them to be considered as held alive, and not canceled or retired, they are considered to be nominally outstanding.
 5. Report dollars in thousands.

Line No.	Class of Stock (a)	Par Value (b)	Authorized (c)	Number of Shares			Book Value at End of Year	
				Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)
1	Common		10,000	10,000		10,000	500	
2								
3								
4	Preferred							
5	\$3.00 Cumulative 9/19/49	\$50	40,000	40,000		40,000	2,000	
6	\$1.50 Cumulative 9/19/49	50	200,000	199,984		199,984	9,999	
7								
8								
9								
10	TOTAL	XXXXX	250,000	249,984		249,984	12,499	

PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR

1. The purpose of this part is to disclose capital stock changes during year.
 2. Column (a) presents the items to be disclosed.
 3. Columns (b), (d) and (f) require disclosures of the number of preferred, common and treasury stock, respectively, applicable to the items presented in column (a).
 4. Columns (c), (e) and (g) requires the applicable disclosure of the book values of preferred, common and treasury stock.
 5. Disclose in column (h) the additional paid-in capital realized from changes in capital stock during year.
 6. Unusual circumstances arising from changes in capital stock changes shall be fully explained in footnotes to this schedule.
 7. Report dollars in thousands.

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital (h)
		Number of Shares (b)	Amount (c)	Number of Shares (d)	Amount (e)	Number of Shares (f)	Amount (g)	
11	Balance at beginning of year		\$		\$		\$	
12	Capital Stock Sold ¹							
13	Capital Stock Reacquired							
14	Capital Stock Canceled							
15	Stock Dividends							
16	Balance at Close of Year							

¹ By footnote state the purpose of the issue and authority.

240. STATEMENT OF CHANGES IN FINANCIAL POSITION

Give the information as requested concerning the source and application of funds during the year. Funds for the purpose of this schedule shall include all assets or financial resources even though a transaction may not directly affect cash or working capital. For example, the purchase of property in exchange for shares of stock or bonds would be an application of funds for invest-

ment 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.

Report dollars in thousands.

Line No.	Description (a)	Current year (b)	Prior year (c)
SOURCES OF WORKING CAPITAL			
1	Working capital provided by operations:		
2	Net income (loss) before extraordinary items	\$ 21,435	\$ 19,883
3	Add expenses not requiring outlay of working capital; (subtract) credits not generating working capital:		
4	Retirement of nondepreciable property	(12)	173
5	Loss (gain) on sale or disposal of tangible property	(169)	(89)
6	Depreciation and amortization expenses	7,423	6,429
7	Net increase (decrease) in deferred income taxes	1,833	2,940
8	Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	-	-
9	Net increase (decrease) in noncurrent portion of estimated liabilities	(2,829)	(5,310)
10	Other (specify):		
11			
12			
13	Total working capital from operations before extraordinary items	\$ 27,681	\$ 24,026

240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Continued

Line No.	Description (a)	Current year (b)	Prior year (c)
	SOURCES OF WORKING CAPITAL—Continued		
14	Add funds generated by reason of discontinued operations, extraordinary items, prior period adjustments, and changes in accounting principles	\$ -	\$ -
15	Total working capital from operations	27,681	24,026
16	Working capital from sources other than operating:		
17	Proceeds from issuance of long-term liabilities	2,300	-
18	Proceeds from sale/disposition of carrier operating property	1,160	1,372
19	Proceeds from sale/disposition of other tangible property	-	-
20	Proceeds from sale/repayment of investments advances	-	-
21	Net decrease in sinking and other special funds	885	-
21	Proceeds from issue of capital stock	-	-
	Other (specify):		
22	Decrease in Deferred Charges	30	107
23	Decrease in Inventories	-	2,748
24	Decrease in other Receivables	1,482	
25	Increase in other Payables	810	
26	All Other	118	
27	Total working capital from sources other than operating	6,785	4,227
28	Total sources of working capital	34,466	28,253

240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Concluded

Line No.	Description (a)	Current year (b)	Prior year (c)
	APPLICATION OF WORKING CAPITAL		
29	Amount paid to acquire/retire long-term liabilities	\$ 2,770	\$ -
30	Cash dividends declared	18,420	13,420
31	Purchase price of carrier operating property	15,189	2,721
32	Purchase price of other tangible property	250	434
33	Purchase price of long-term investments and advances	-	-
34	Net increase in sinking or other special funds	-	1,065
35	Purchase price of acquiring treasury stock		
	Other (specify):		
36	Decrease in Other Liabilities	-	771
37	Increase in Inventories	1,760	-
38			-
39			
40			
41			
42			
43			
44			
45	Total application of working capital	38,389	18,411
46	Net increase (decrease) in working capital	(3,923)	9,842

41. CHANGES IN WORKING CAPITAL

Compute the net changes in each element of working capital.
(Thousand dollar Reporting Rule)

Line No.	Item (a)	Current year (b)	Prior year (c)	Increase (Decrease) (d)
1	Cash and temporary investments	\$ 41,222	\$ 45,986	\$ (4,674)
2	Net receivables	11,681	14,049	(2,368)
3	Prepayments	316	434	(118)
4	Materials and supplies	11,707	9,947	1,760
5	Other current assets not included above	183	149	34
6	Notes payable and matured obligations	-	-	-
7	Accounts payable	(30,976)	(33,038)	2,062
8	Current equipment obligations and other debt	(2,579)	(1,579)	(1,000)
9	Other current liabilities not included above	(913)	(1,294)	381
10	Net increase (decrease) in working capital	30,641	34,564	(3,923)

245. WORKING CAPITAL INFORMATION *

1. Report below the information requested with respect to the referenced accounts.
2. Give the amount of issues from stock during the year for lines 1 thru 5 as it pertains to account 712, "Material and supplies".
3. Report on lines 6 and 7 only the amount applicable to common-carrier transportation service included in accounts 707 and 754.
4. Report on lines 8 and 9 the amount included in account balances for 760, 761, 761.5, 556, 762. (Do not include taxes levied in lieu of property taxes).
5. Report dollars in thousands.

Line No.	Item (a)	Amount (b)
1	Construction and additions and betterments _____	481
2	Common-carrier operating purposes _____	10,962
3	Used by other than respondent's lessor companies _____	-
4	Total _____	11,443
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material _____	32
6	Account 707. Accounts receivable; other _____	NONE *
7	Account 754. Accounts payable; other _____	NONE *
8	Account 760. Federal income taxes accrued _____	2,127 *
9	Account 761. State and other income taxes accrued _____	5,748 *
10	Account 761.5 Other taxes accrued _____	4,331 *
11	Account 556. Income taxes on ordinary income _____	15,537
12	Account 762. Deferred Income tax credits _____	1,820 *

NOTES AND REMARKS

* REVISED 4/13/81

REVISED
 BESSEMER & LAKE ERIE
 R.R.

241. CHANGES IN WORKING CAPITAL

Compute the net changes in each element of working capital.
(Thousand dollar Reporting Rule)

Line No.	Item (a)	Current year (b)	Prior year (c)	Increase (Decrease) (d)
1	Cash and temporary investments	\$ 41,222	\$ 45,986	\$ (4,674)
2	Net receivables	11,681	14,049	(2,368)
3	Prepayments	316	434	(118)
4	Materials and supplies	11,707	9,947	1,760
5	Other current assets not included above	183	149	34
6	Notes payable and matured obligations	-	-	-
7	Accounts payable	(30,976)	(33,038)	2,062
8	Current equipment obligations and other debt	(2,579)	(1,579)	(1,000)
9	Other current liabilities not included above	(913)	(1,294)	381
10	Net increase (decrease) in working capital	30,641	34,564	(3,923)

245. WORKING CAPITAL INFORMATION

1. Report below the information requested with respect to the referenced accounts.
2. Give the amount of issues from stock during the year for lines 1 thru 5 as it pertains to account 712, "Material and supplies".
3. Report on lines 6 and 7 only the amount applicable to common-carrier transportation service included in accounts 707 and 754.
4. Report on lines 8 and 9 the amount included in account balances for 760, 761, 761.5, 556, 762. (Do not include taxes levied in lieu of property taxes).
5. Report dollars in thousands.

Line No.	Item (a)	Amount (b)
1	Construction and additions and betterments _____	\$ 481
2	Common-carrier operating purposes _____	10,962
3	Used by other than respondent's lessor companies _____	-
4	Total _____	11,443
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material _____	32
6	Account 707. Accounts receivable; other _____	256
7	Account 754. Accounts payable; other _____	192
8	Account 760. Federal income taxes accrued	566
9	Account 761. State and other income taxes accrued	(945)
10	Account 761.5 Other taxes accrued	(267)
11	Account 556. Income taxes on ordinary income	15,537
12	Account 762. Deferred Income tax credits	1,119

NOTES AND REMARKS

300. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

If the amount in the captioned selected current asset accounts (Accounts 702, 703, 704, 708, 709, 710, 711, 712, and 713) exceeds 5% of total current assets, report the three largest items in the account or combined accounts and any other items exceeding

5% of current assets. Give a brief description of each item listed. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote. (Dollars in thousand.)

Line No.	Account No. (a)	Item (b)	Amount (c)
1	702	Temporary Cash Investments:	\$
2		Special Time Deposits	39,650
3		Commercial Paper	1,400
4		U. S. Government Bonds	1
5			<u>41,051</u>
6			
7	709	Accrued Accounts Receivable:	
8		Interline Forwarded Traffic	2,579
9		Foreign Car Service Suspense	1,882
10		All Other	1,351
11			<u>5,812</u>
12			
13	712	Material & Supplies	<u>11,707</u>
14			
15			
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301. COMPENSATING BALANCES AND SHORT-TERM BORROWING ARRANGEMENTS

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

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.

NONE

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A and 315

1. Schedules 310 and 315 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated and nonaffiliated companies held by respondent at close of year. Specifically, the disclosures should include the investments in the obligations of Federal, state and local governments, and the obligation of individuals. 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 in affiliated companies," in the Uniform System of Accounts for Railroad Companies.

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

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

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

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

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

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

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

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

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

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

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

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

12. Report dollars in thousands.

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of companies affiliated with respondent, included in accounts Nos. 715, "Sinking funds"; 716, "Capital funds"; 721, "Investments advances in 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 21, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of control
	(a)	(b)	(c)	(d)	(e)
1					
2				NONE	
3					
4					
5					
6					
7					
8					
9					
10					
11					
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310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES-Continued

column (e). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In 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 is 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 affiliated which do not report to the Interstate Commerce Commission, and are jointly owned, give names and extent of control of other entities by footnote.

12. Report dollars in thousands.

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance	Additions	Deductions (if other than sale explain)	Closing balance				
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
							4
							5
							6
							7
							8
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310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded

Investments and advances				Disposed of; Profit (loss) (j)	Adjustments Account 721.5 (k)	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
							2
							3
							4
							5
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310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES
 Undistributed Earnings From Certain Investments in Affiliated Companies

1. Report below the details of all investments in common stocks included in Account 721, Investments in Affiliated Companies.

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

of Accounts.)

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

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

of acquisition.

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

(DOLLARS IN THOUSANDS)

Line No.	Name of issuing company and description of security held. (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)
1	Carriers: (List specifics for each company)	\$	\$	\$	\$	\$	\$
2	NONE						
3							
4							
5							
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5. collection

NOTES AND REMARKS

315. SPECIAL FUNDS AND OTHER INVESTMENTS

1. Complete this schedule if the amount in account 722, "Other Investments" is greater than 1% of total assets.

2. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of other than affiliated companies, included in accounts Nos. 715, "Sinking funds", and 717, "Other funds." Investments included in

accounts Nos. 715, 716, and 717 held by trustees in lieu of cash deposits required under the governing instrument are not to be reported.

3. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 21, classifying the investments by means of letters, figures, and symbols in columns

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	Balance at close of year	Book value of investment made during the year
	(a)	(b)	(c)	(d)	(e)	(f)
1					\$	\$
2				NONE		
3						
4						
5						
6						
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9						
10						
11						
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315. SPECIAL FUNDS AND OTHER INVESTMENTS—Continued

(a), (b), and (c). Investment in U.S. Treasury obligations may be reported as one item. Items where original cost is less than \$500,000 may be combined as one item.

4. 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.

5. Give totals for each subclass and a grand total for each account.

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

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

8. Report dollars in thousands.

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		Adjustment at end of year (Account 723)	Allowance for unrealized loss on noncurrent marketable equity securities (Account 724)		Dividends or interest during year credited to income	Line No.
Book value (g)	Profit or (Loss) (h)		Changes during year (j)	Balance at close of year (k)		
\$	\$	\$	\$	\$	\$	
						1
						2
						3
						4
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319. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING SUBSIDIARIES

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

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

Line No.	Class No.	Name of issuing company and security or other intangible thing in which investment is made	Total book value of investments at close of year	Book value of investments made during year
	(a)	(b)	(c)	(d)
1			\$	\$
2		NONE		
3				
4				
5				
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9				
10				
11				
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319. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING SUBSIDIARIES—Continued

2. This schedule should include all securities, open account advances, and other intangible property owned or controlled by non-reporting companies as well as those owned or controlled by any other organization or individual whose action respondent is able to determine.

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

4. Column (a), Class No., should show classifications as provided in General Instructions, Schedules 310 & 315.
(Dollars in thousands)

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		Extent of control	Names of subsidiaries in connection with things owned or controlled through them	Line No.
Book Value (e)	Selling price (f)			
\$	\$	(g) %	(h)	
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
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325. PROPERTY USED IN OTHER THAN CARRIER OPERATIONS

1. This schedule may be omitted unless (a) gross property used in other than carrier operations is more than 5% of total assets, or (b) net profit from noncarrier operations for the year amounts to 10% or more of income before extraordinary items.

2. Show separately (a) the three properties with the greatest asset value, and (b) the three properties with greatest revenues. Show also each property whose gross value exceeds 5% of total assets or whose net profit from noncarrier operations exceed 10% of income before extraordinary items. Other items may be combined on one line.

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

4. In section B include in column (f) the gross amount of revenue or income included in account 506; in column (g), the gross amount of expenses (including depreciation) charged to accounts

Line No.	Item (Kind and location of property, and nature of business, if any) (a)	A. INVESTMENT (ACCOUNT 737)			
		Year of acquisition (b)	Charges during the year (c)	Credits during the year (d)	Balance of close of year (Sec ins. 3) (e)
1			\$	\$	\$
2	Less than 5% of Total Assets and less than 10% of Income Before Extraordinary				
3	Items				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	Total	X X X X			

NOTES AND REMARKS

325. PROPERTY USED IN OTHER THAN CARRIER OPERATIONS—Continued

506 and 534; in column (h), the amount of taxes charged to accounts 535 and 544 for the year; and in column (i), the net profit or loss of columns (f) minus (g) and (h).

5. Any differences between the total of column (h) and the totals of accounts 535 and 544, and differences between the total of column (i) and the net total of accounts 506, 534, 535, and 544, of such accounts in Schedule 210, "Results of Operations", should be explained in a footnote.

6. In section C give an analysis of accumulated depreciation in account 738 for each item shown in column (a). Show in column

(n) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account during the year. Any adjustments of importance included in columns (j) and (k) should be fully explained in a footnote.

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

E. Report dollars in thousands.

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 506, 534, 535 AND 544 DURING THE YEAR				C. ACCUMULATED DEPRECIATION (ACCOUNT 738)					Line No.
Revenues or income (f)	Expenses (g)	Taxes (h)	Net profit for year (L loss) (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rates (n)	
\$	\$	\$	\$	\$	\$	\$	\$	%	1
									2
									3
									4
									5
									6
									7
									8
									9
									10
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								XXXXX	22

NOTES AND REMARKS

329. OTHER ASSETS AND OTHER DEFERRED DEBITS

If the amount in either the captioned Accounts 739, 741, 743, 744 "Other assets" account or the "Other deferred debit" account exceeds 5% of total assets, then report the three largest items in those respective amounts. Also report any single item exceeding 5%

of total assets. Give a brief description of each item. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote. (*Dollars in thousands.*)

Line No.	Account No. (a)	Item (b)	Amount (c)
1		Less Than 5% of Total Assets	\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
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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 account No. 732 for road or for equipment is less than 5% of account No. 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.
2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies, for such items.
3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.
4. In columns (c) and (e), should be included all entries covering expenditures for additions and betterments, as defined, whether replacing other property or not.
5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.
6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.
7. If during the year an individual charge of \$100,000 or more was made to account No. 2, "Land for transportation purposes," state in a footnote the cost, location, area, and other details which will identify the property.
8. Report on line 32 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.
9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.
10. If an amount of less than \$2000 is used as the minimum debit or credit for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.
11. Show dollars in thousands.

NOTES AND REMARKS

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Line No.	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering	\$ 537	\$	\$
2	(2) Land for transportation purposes	2,765		
3	(3) Grading	11,397		
4	(4) Other right-of-way expenditures	37		
5	(5) Tunnels and subways	570		
6	(6) Bridges, trestles, and culverts	6,632		
7	(7) Elevated structures	-		
8	(8) Ties	2,283		
9	(9) Rails	3,167		
10	(10) Other track material	3,329		
11	(11) Ballast	1,718		
12	(12) Track laying and surfacing	1,891		
13	(13) Fences, snowsheds, and signs	65		
14	(16) Station and office buildings	4,138		
15	(17) Roadway buildings	196		
16	(18) Water stations	-		
17	(19) Fuel stations	230		
18	(20) Shops and enginehouses	5,143		
19	(22) Storage warehouses	-		
20	(23) Wharves and docks	-		
21	(24) Coal and ore wharves	998		
22	(24) Machinery and Equipment	41,913		
23	(26) Communication systems	491		
24	(27) Signals and interlockers	3,559		
25	(29) Power plants	36		
26	(31) Power-transmission systems	309		
27	(35) Miscellaneous structures	55		
28	(37) Roadway machines	1,379		
29	(39) Public improvements—Construction	937		
30	(44) Shop machinery	2,895		
31	(45) Power-plant machinery	408		
32	Other (specify and explain)	-		
33	Total expenditures for road	97,078		
34	(52) Locomotives	12,619		
35	(53) Freight-train cars	79,865		
36	(54) Passenger-train cars	-		
37	(55) Highway revenue equipment	-		
38	(56) Floating equipment	-		
39	(57) Work equipment	1,139		
40	(58) Miscellaneous equipment	1,490		
41	Total expenditures for equipment	95,113		
42	(76) Interest during construction	169		
43	(77) Other expenditures—General	-		
44	Total general expenditures	169		
45	Total	192,360		
46	(80) Other elements of investment	-		
47	(90) Construction work in progress	379		
48	Grand Total	192,739		

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ -	\$ -	\$ -	\$ 537	1
6	2	4	2,769	2
-	(6)	6	11,403	3
-	-	-	37	4
-	-	-	570	5
-	(4)	4	6,636	6
-	-	-	-	7
-	(1)	1	2,284	8
24	(2)	26	3,193	9
104	-	104	3,433	10
-	(1)	1	1,719	11
7	(1)	8	1,899	12
-	-	-	65	13
2	122	(120)	4,018	14
-	(1)	1	197	15
-	-	-	-	16
9	2	7	237	17
6	-	6	5,149	18
-	-	-	-	19
-	-	-	-	20
-	-	-	998	21
320	-	320	42,233	22
4	10	(6)	485	23
241	-	241	3,800	24
-	-	-	36	25
2	-	2	311	26
-	2	(2)	53	27
19	12	7	1,386	28
-	-	-	937	29
184	55	129	3,024	30
-	-	-	408	31
-	-	-	-	32
928	189	739	97,817	33
524	60	464	13,083	34
13,407	878	12,529	92,394	35
-	-	-	-	36
-	-	-	-	37
-	-	-	-	38
-	177	(177)	962	39
236	127	109	1,599	40
14,167	1,242	12,925	108,038	41
-	-	-	169	42
-	-	-	-	43
-	-	-	169	44
15,095	1,431	13,664	206,024	45
-	-	-	-	46
94	-	94	473	47
15,189	1,431	13,758	206,497	48

330A. IMPROVEMENTS ON LEASED PROPERTY (See Instruction)

Line No.	Account (Dollars in thousands)	Balance at beginning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.
	(a)	(b)	(c)	(d)
1	(1) Engineering _____	\$	\$	\$
2	(2) Land for transportation purposes _____	NOT APPLICABLE		
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____			
7	(7) Elevated structures _____			
8	(8) Ties _____			
9	(9) Rails _____			
10	(10) Other track material _____			
11	(11) Ballast _____			
12	(12) Track laying and surfacing _____			
13	(13) Fences, snowsheds, and signs _____			
14	(16) Station and office buildings _____			
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____			
18	(20) Shops and enginehouses _____			
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____			
23	(26) Communication systems _____			
24	(27) Signals and interlockers _____			
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____			
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____			
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____			
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____			
45	Total _____			
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____			

330A. IMPROVEMENTS ON LEASED PROPERTY—Continued

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$	\$	\$	\$	1
				2
	NOT APPLICABLE			3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
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332. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (c), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (e) and (f) show the depreciation base used in computing the depreciation charges the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December; and on lines 28 and 36 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents 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 included in account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.

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

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

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

Line No.	(Dollars in thousands) Account (a)	OWNED AND USED			LEASED FROM OTHERS		
		Depreciation Base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)	
	ROAD	\$	\$	%	\$	\$	%
1	(1) Engineering	254	254	2.02			
2	(3) Grading	395	395	1.47			
3	(4) Other right-of-way expenditures	37	37	2.00			
4	(5) Tunnels and subways	570	570	4.00			
5	(6) Bridges, trestles, and culverts	6,622	6,626	1.58			
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs	65	65	2.00			
8	(16) Station and office buildings	3,693	3,574	2.45			
9	(17) Roadway buildings	196	197	2.33			
10	(18) Water stations						
11	(19) Fuel stations	230	237	2.50			
12	(20) Shops and enginehouses	5,141	5,147	2.00			
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves	883	883	1.25			
16	(24) Machines and Equipment	41,873	42,193	5.00			
17	(26) Communications systems	492	485	1.90			
18	(27) Signals and interlockers	3,559	3,800	3.06			
19	(29) Power plants	36	36	2.50			
20	(31) Power transmission systems	309	311	1.96			
21	(35) Miscellaneous structures	51	49	2.70			
22	(37) Roadway machines	1,379	1,386	7.15			
23	(39) Public improvements—Construction	937	937	2.08			
24	(44) Shop machinery	2,894	3,023	3.65			
25	(45) Power plant machinery	408	408	2.77			
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	70,024	70,613	3.48			
	EQUIPMENT						
29	(52) Locomotives	12,575	13,039	4.74			
30	(53) Freight-train cars	79,155	91,917	4.44			
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment	921	771	2.13			
35	(58) Miscellaneous equipment	1,490	1,599	12.14			
36	Total equipment	94,141	107,326	4.53			
37	GRAND TOTAL	164,165	177,939				

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

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated depreciation; road and equipment property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals - Credit - Equipment" accounts and Other Rents - Credit - Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental - Debit - Equipment" account and "Other Rents - Debit - Equipment" accounts (See Schedule 342 for the accumulated depreciation relating to road and equipment owned but not used by respondent.)

2. If any data are included in columns (d) or (f), explain the entries in detail.

3. A debit balance in columns (b) or (g) for any primary account should be designated "Dr."

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

5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on line 27.

6. Thousand dollar Reporting Rule.

Line No.	Account	Balance at beginning of year	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year
			Charges to operating expenses	Other credits	Retirements	Other debits	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ROAD						
1	(1) Engineering	241	-		-		241
2	(3) Grading	297	6		-		303
3	(4) Other, right-of-way	22	1		-		23
4	(5) Tunnels and subways	143	23		-		166
5	(6) Bridges, trestles, and culverts	4,528	105		(4)		4,637
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	56	1		-		57
8	(16) Station and office buildings	648	94		122		620
9	(17) Roadway buildings	69	5		-		74
10	(18) Water stations	(19)	-		-		(19)
11	(19) Fuel stations	161	6		2		165
12	(20) Shops and enginehouses	2,447	103		-		2,550
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves	750	11		-		761
16	(24) Machines and Equipment	3,416	2,110				5,526
17	(26) Communication systems	279	9		10		278
18	(27) Signals and interlockers	2,025	113		-		2,138
19	(29) Power plants	3	1		-		4
20	(31) Power-transmission systems	116	6		-		122
21	(35) Miscellaneous structures	15	1		2		14
22	(37) Roadway machines	506	99		7		598
23	(39) Public improvements—Construction	677	19		-		696
24	(44) Shop machinery*	1,076	108		53		1,131
25	(45) Power-plant machinery*	183	11		-		194
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	17,639	2,832		192		20,279
	EQUIPMENT						
29	Amortization equipment						
30	(52) Locomotives	6,690	607		40		7,257
31	(53) Freight-train cars	27,582	3,770		1,388		29,964
32	(54) Passenger-train cars						
33	(55) Highway revenue equipment						
34	(56) Floating equipment						
35	(57) Work equipment	458	18		74		402
36	(58) Miscellaneous equipment	621	188		107		702
37	Total equipment	35,351	4,583 *		1,609		38,325
38	GRAND TOTAL	52,990	7,415		1,801		58,604

*Chargeable to account 305.

* Does Not Tie to Sched. 410 Because Total Does Not Include \$8 of Depreciation On Leasehold Improvements (Acct. 732)

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339. ACCRUED LIABILITY - LEASED PROPERTY

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

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

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

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

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

6. Dollars in thousands.

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

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

1. Show in column (b) for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in column (c) show the depreciation base used in computing the depreciation charges for the month of December; in column (d) show the composite rates used in computing the depreciation charges for the month of December; and on lines 29 and 37 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to account 732, "Improvements on leased property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized

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

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

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

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

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

Line No.	(Dollars in thousands) Account (a)	Depreciation base		Annual composite rate (percent) (d)
		At beginning of year (b)	At close of year (c)	
	ROAD	\$	\$	%
		Less Than 5% Total Assets		
1	(1) Engineering _____			
2	(3) Grading _____			
3	(4) Other right-of-way expenditures _____			
4	(5) Tunnels and subways _____			
5	(6) Bridges, trestles and culverts _____			
6	(7) Elevated structures _____			
7	(13) Fences, snowsheds, and signs _____			
8	(16) Station and office buildings _____			
9	(17) Roadway buildings _____			
10	(18) Water stations _____			
11	(19) Fuel stations _____			
12	(20) Shops and enginehouses _____			
13	(22) Storage warehouses _____			
14	(23) Wharves and docks _____			
15	(24) Coal and ore wharves _____			
16	(25) TOFC/COFC terminals _____			
17	(26) Communications systems _____			
18	(27) Signals and interlockers _____			
19	(29) Power plants _____			
20	(31) Power transmission systems _____			
21	(35) Miscellaneous structures _____			
22	(37) Roadway machines _____			
23	(39) Public improvements-Construction _____			
24	(44) Shop machinery _____			
25	(45) Power plant machinery _____			
26	All other road accounts _____			
27	Amortization (other than defense projects) _____			
28	Total road _____			
	EQUIPMENT			
29	(52) Locomotives _____			
30	(53) Freight-train cars _____			
31	(54) Passenger-train cars _____			
32	(55) Highway revenue equipment _____			
33	(56) Floating equipment _____			
34	(57) Work equipment _____			
35	(58) Miscellaneous equipment _____			
36	Total equipment _____			
37	GRAND TOTAL			

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

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

2. If any entries are made for column (d) "Other credits" or column (f) "Other debits," state the facts occasioning such entries. 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.

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

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

6. Thousand dollar Reporting Rule.

Line No.	Account	Balance at beginning of year	CREDITS TO RESERVE During the Year		DEBITS TO RESERVE During the Year		Balance at close of year
			Charges to others	Other credits	Retirements	Other debits	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ROAD	\$	\$	\$	\$	\$	\$
	Less Than 5% Total Road Or Equipment Owned						
1	(1) Engineering _____						
2	(3) Grading _____						
3	(4) Other right-of-way expen. _____						
4	(5) Tunnels and subways _____						
5	(6) Bridges, trestles, and culverts _____						
6	(7) Elevated structures _____						
7	(13) Fences, snow sheds, and signs _____						
8	(16) Station and office buildings _____						
9	(17) Roadway buildings _____						
10	(18) Water stations _____						
11	(19) Fuel stations _____						
12	(20) Shops and enginehouses _____						
13	(22) Storage warehouses _____						
14	(23) Wharves and docks _____						
15	(24) Coal and ore wharves _____						
16	(25) TOFC/COFC terminals _____						
17	(26) Communication systems _____						
18	(27) Signals and interlockers _____						
19	(29) Power plants _____						
20	(31) Power-transmission systems _____						
21	(35) Miscellaneous structures _____						
22	(37) Roadway machines _____						
23	(39) Public improvements-Construction _____						
24	(44) Shop machinery _____						
25	(15) Power-plant machinery _____						
26	All other road accounts _____						
27	Total road _____						
	EQUIPMENT						
28	(52) Locomotives _____						
29	(53) Freight-train cars _____						
30	(54) Passenger-train cars _____						
31	(55) Highway revenue equipment _____						
32	(56) Floating equipment _____						
33	(57) Work equipment _____						
34	(58) Miscellaneous equipment _____						
35	Total equipment _____						
36	GRAND TOTAL						

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

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

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

3. In column (d) show the composite rates used in computing

the depreciation for the month of December and on lines 28 and 36 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used in computing the depreciation for December and dividing the total so computed by the depreciation base.

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

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

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

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

351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS

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

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

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

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

5. Thousand dollar Reporting Rule.

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

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

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

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

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

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

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

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

7. Report dollars in thousands.

Do not Key

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)
	(a)	(b)	(c)	(d)	(e)
1	R	Bessemer and Lake Erie Railroad Company	205	\$ 206,497	\$ 59,869
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
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33					
34					
35					
36					
37					
38					
39		TOTAL	205	206,497	59,869

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

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

2. The amounts for respondent and for each group or class of companies and properties on line 50 herein, should correspond with the amounts for each class of company and properties shown in schedule 335. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.

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

cost of property leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain methods of estimating value of property of non-carriers or property of other carriers.

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

5. Report dollars in thousands.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other leased properties (e)
1	(1) Engineering _____	\$ 537	\$	\$	\$
2	(2) Land for transportation purposes _____	2,769			
3	(3) Grading _____	11,403			
4	(4) Other right-of-way expenditures _____	37			
5	(5) Tunnels and subways _____	570			
6	(6) Bridges, trestles, and culverts _____	6,636			
7	(7) Elevated structures _____	-			
8	(8) Ties _____	2,284			
9	(9) Rails _____	3,193			
10	(10) Other track material _____	3,433			
11	(11) Ballast _____	1,719			
12	(12) Track laying and surfacing _____	1,899			
13	(13) Fences, snowsheds, and signs _____	65			
14	(16) Station and office buildings _____	4,018			
15	(17) Roadway buildings _____	197			
16	(18) Water stations _____	-			
17	(19) Fuel stations _____	237			
18	(20) Shops and enginehouses _____	5,149			
19	(22) Storage warehouses _____	-			
20	(23) Wharves and docks _____	-			
21	(24) Coal and ore wharves _____	998			
22	(24) Machines and Equipment _____	42,233			
23	(26) Communication systems _____	485			
24	(27) Signals and interlockers _____	3,800			
25	(29) Power plants _____	36			
26	(31) Power-transmission systems _____	311			
27	(35) Miscellaneous structures _____	53			
28	(37) Roadway machines _____	1,386			
29	(39) Public improvements—Construction _____	937			
30	(44) Shop machinery _____	3,024			
31	(45) Power-plant machinery _____	408			
32	Leased property capitalized rentals (explain) _____	-			
33	Other (specify & explain) _____	-			
34	Total expenditures for road _____	97,817			
35	(52) Locomotives _____	13,083			
36	(53) Freight-train cars _____	92,394			
37	(54) Passenger-train cars _____	-			
38	(55) Highway revenue equipment _____	-			
39	(56) Floating equipment _____	-			
40	(57) Work equipment _____	962			
41	(58) Miscellaneous equipment _____	1,599			
42	Total expenditures for equipment _____	108,038			
43	(76) Interest during construction _____	169			
44	(77) Other expenditures—General _____	-			
45	Total general expenditures _____	169			
46	Total _____	206,024			
47	(80) Other elements of investment _____	-			
48	(90) Construction work in progress _____	473			
49	Grand Total _____	206,497			

355. OTHER ELEMENTS OF INVESTMENT

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

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

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

(Dollars in thousands)

Line No.	Item (a)	Contra account number (b)	Charges during the year (c)	Credits during the year (d)
1	NONE		\$	\$
2				
3				
4				
5				
6				
7				
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47				
48				
49				
50	TOTALS	XXX		
51	NET CHANGES	XXX		

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

Disclose in the following schedules the required information concerning leases of the respondent:

- Schedule 361 — Capitalized Capital Leases
- 362 — Noncapitalized Capital Leases
- 363 — Operating Leases
- 364 — Lessee Disclosures

Under Docket No. 36604, "Accounting for Leases," the Commission established guidelines for capitalizing all leases entered into after 1/1/77, which meet the criteria of a capital lease. (See 49 CFR 1201, Instruction 2-26). These leases shall be properly disclosed in Schedule 361, "Capitalized Capital Leases." However, for all leases in effect on 12/31/76, respondents may either capitalize these leases immediately or phase in the capitalization requirements through 12/31/80. Thereafter, all capital leases must be capitalized. Noncapitalized capital leases, if any, for this reporting year shall properly be disclosed in Schedule 362, "Noncapitalized Capital Leases."

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

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

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

B. Definitions

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

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

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

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

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

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

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

361. CAPITALIZED CAPITAL LEASES

PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing explanation indicating how the rate of interest was derived for computing present value shall be included in Schedule 364. Report dollars in thousands.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Lease payments	\$ 17	\$ 11	\$ 10	\$ 10	\$ 1	\$ -	\$ -
2	Less: Executory costs:							
3	- Taxes							
4	- Maintenance							
5	- Insurance							
6	- Other							
7	Total executory costs (2-5)	17	11	10	10	1	-	-
8	Minimum lease payments (1, 6)	3	2	1	1	1	-	-
9	Less: Amount representing interest	14	9	9	9	1	-	-
	Present value of minimum lease payments (line 7, 8)							

PART II. TOTAL RENTAL EXPENSES

Complete this part if gross rental expense in the most recent reporting year exceeds one percent of operating revenue. Otherwise, show total rental expenses reduced by rentals received from sub-leases for the current year. Also, show amounts expected to be received on all noncancelable sub-lease rentals for the year beginning after the current year as required.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
10	Present value of minimum lease payments from Part I above	\$ 14	\$ XXXX	\$ XXXX	\$ XXXX	\$ XXXX	\$ XXXXX	\$ XXXXX
11	Contingent rentals		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX
12	Minimum, noncancelable sublease rentals		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX
13	Net rental expense	14	XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX

PART III. CLASSES OF CAPITAL LEASES

Complete this part only if the present values of the minimum lease commitments are more than five percent of the sum of the long-term debt due after one year. Otherwise, show the present values of minimum lease commitments in the aggregate for the major classes of properties presented. Subtract amounts representing the accumulated amortization to derive at "Net capitalized lease assets."

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

362. NONCAPITALIZED CAPITAL LEASES

PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing (1) executory costs and (2) interest to derive the present values of minimum lease payments. An explanation indicating how the rate of interest was derived for computing present value shall be included in Schedule 364. Report dollars in thousands.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Lease payments	\$ NONE	\$	\$	\$	\$	\$	\$
2	Less: Executory costs:							
3	- Taxes							
4	- Maintenance							
5	- Insurance							
6	- Other							
7	Total executory costs (2-5)							
8	Minimum lease payments (1-6)							
9	Less: Amount representing interest							
	Present value of minimum lease payments (line 7, 8)							

PART II. TOTAL RENTAL EXPENSES

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

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

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
10	Present value of minimum lease payments from Part I above	\$ NONE	\$	\$	\$	\$	\$	\$
11	Contingent rentals		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX
12	Minimum noncancelable sublease rentals		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX
13	Net rental expense		XXXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX

362. NONCAPITALIZED CAPITAL LEASES—Continued

PART III. INCOME IMPACT

1. If the impact on net income is less than three percent of the average net income for the most recent three years, a statement to this effect will suffice to complete this schedule. Otherwise, show the impact on net income for each period for which an income statement is presented if all noncapitalized financing leases were capitalized, related assets were amortized on a straight-line basis and interest cost was accrued on the basis of the outstanding lease liability. The amounts of amortization and interest cost shall be separately identified.

2. In calculating average net income, loss-years should be excluded. If losses were incurred in each of the most recent three years, the average loss shall be used for purposes of this test.

Line No.	Item (a)	Current year (b)	Prior year (c)
14	Amortization of lease rights		
15	Interest	\$	\$
16	Rent expense		
17	Income tax expense		
18	Impact (reduction) on net income		

PART IV. CLASSES OF CAPITAL LEASES

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

Line No.	Classes of leased property (a)	Present value		
		Current year (b)	Later years (g)	Prior year (c)
19	Structures			
20	Revenue equipment	\$	\$	\$
21	Shop and garage equipment			
22	Service cars and equipment			
23	Noncarrier operating property			
24	Other: (Specify)			
25				
26				

363. OPERATING LEASES

PART I. FUTURE MINIMUM RENTAL PAYMENTS

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

Line No.	Items (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Minimum lease payments required	\$ 2,362	\$ 3,300	\$ 3,300	\$ 2,956	\$ 2,956	\$ 24,458	\$ 39,332
2	Minimum noncancelable sublease rentals							
3	Net minimum lease payments	2,362	3,300	3,300	2,956	2,956	24,458	39,332

PART II. TOTAL RENTAL

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

Line No.	Expenses (a)	Current year (b)	Prior year (c)
4	Minimum lease payments required		
5	Contingent rentals	\$ 3,052	\$ 4,958
6	Less: Sublease rentals	62	85
7	Total rental expense	3,114	5,043

364. LESSEE DISCLOSURE

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

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

Line
No.

(a)

Lapse of time is the only factor.

(b)

Certain leases require notification to the lessor six months prior to end of lease that lessee will either buy or return equipment to lessor. Certain other leases require either a purchase at fair market or appraised value or rent at a fair rental rate at the end of the lease period.

(c)

Certain leases require partial rebuild of the equipment while others require complete rebuilding.

(d)

One lease has a restriction on incurring total debt in excess of stockholders equity.

(e)

Amount representing interest as shown on Line 8, Schedule 361, is the actual amount of interest payable during the year.

Amount representing interest as shown on Line 8, Schedule 362, is a prorate of the difference between minimum lease payments and present value of minimum lease payments.

370. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

1. For accounts Nos. 751, "Loans and notes payable", 759, "Accrued accounts payable", and 763, "Other current liabilities", if the total of any such account exceeds 5% of total current liabilities, report the three largest items, and any other items which exceeds 5% of current liabilities.

2. Show character of loans and notes, with name of creditor

(or class of creditors), dates of issue and maturity, and appropriate description for each class of accrued accounts payable and for the other current liabilities.

3. Make full disclosure of the character of each item reported.
(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Amount (c)
1	759	Accrued Accounts Payable:	\$
2		Saxonburg Ore	5,742
3		Accrued Vacation Provision - Wage	1,210
4		Foreign Proportion - Interline Received Traffic	993
5		All Others	2,715
6			10,560
7			
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379. OTHER LONG-TERM LIABILITIES AND OTHER DEFERRED CREDITS

If the caption "Other long-term liabilities and deferred credits" (accounts 771, 772, 774, 775, 782, and 784) exceeds 5% of total (current and noncurrent) liabilities, report the three largest items.

and each other item amounting to 5% or more of total liabilities. Disclose fully the nature of each item reported. (Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Amount (c)
1		Less than 5% of Total Liabilities	\$
2			
3			
4			
5			
6			
7			
8			
9			
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410. RAILWAY OPERATING EXPENSES

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES:								
	ADMINISTRATION:								
1	Track		692	182	4	1	879	-	879
2	Bridge and Building		337	14	12	7	370	-	370
3	Signal		107	4	3	(2)	112	-	112
4	Communication		112	4	4	(2)	118	-	118
5	Other		39	5	4	(3)	45	-	45
	REPAIR AND MAINTENANCE:								
6	Roadway - Running		145	168	9	-	322	-	322
7	Roadway - Switching		67	21	10	-	98	-	98
8	Tunnels and Subways - Running		-	-	-	-	-	-	-
9	Tunnels and Subways - Switching		-	-	-	-	-	-	-
10	Bridges and Culverts - Running		293	206	-	-	499	-	499
11	Bridges and Culverts - Switching		77	38	42	-	157	-	157
12	Ties - Running		N/A	229	N/A	N/A	229	-	229
13	Ties - Switching		N/A	208	N/A	N/A	208	-	208
14	Rail - Running		N/A	275	N/A	N/A	275	-	275
15	Rail - Switching		N/A	21	N/A	N/A	21	-	21
16	Other Track Material - Running		N/A	443	N/A	N/A	443	-	443
17	Other Track Material - Switching		N/A	134	N/A	N/A	134	-	134
18	Ballast - Running		N/A	248	N/A	N/A	248	-	248
19	Ballast - Switching		N/A	18	N/A	N/A	18	-	18
20	Track laying and surfacing - Running		828	211	385	4	1,428	-	1,428
21	Track laying and surfacing - Switching		552	2	13	2	569	-	569
22	Road Property Damaged - Running		29	-	-	-	29	-	29
23	Road Property Damaged - Switching		13	120	-	-	133	-	133
24	Road Property Damaged - Other		2	-	-	-	2	-	2
25	Signals and Interlockers - Running		45	226	21	-	292	-	292
26	Signals and Interlockers - Switching		251	47	1	3	302	-	302
27	Communications Systems		167	36	4	2	206	-	206
28	Electric Power Systems		22	5	-	-	27	-	27
29	Highway Grade Crossings - Running		30	120	13	-	163	-	163
30	Highway Grade Crossings - Switching		17	1	-	-	18	-	18
31	Station and Office Buildings		42	40	7	-	89	-	89
32	Shop Buildings - Locomotives		117	73	4	-	194	-	194
33	Shop Buildings - Freight Cars		58	30	3	-	91	N/A	91
34	Shop Buildings - Other Equipment		89	48	4	-	141	-	141

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account (a)	Freight						Passenger	Total
		Salaries and wages (b)	Materials, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		\$	\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES - Continued:								
	REPAIR AND MAINTENANCE - Continued:								
101	Locomotive Servicing Facilities	11	3	-	-	14	-	-	14
102	Miscellaneous Buildings and Structures	59	22	-	-	81	-	-	81
103	Coal Terminals	5	1,186	3	-	1,194	N/A	N/A	1,194
104	Ore Terminals						N/A	N/A	
105	Other Marine Terminals						N/A	N/A	
106	TOFC/COFC - Terminals						N/A	N/A	
107	Motor Vehicle Loading and Distribution Facilities						N/A	N/A	
108	Facilities for Other Specialized Service Operations	1					N/A	N/A	
109	Roadway Machines	264	174	1	-	1	-	-	1
110	Small Tools and Supplies	8	207	22	-	439	-	-	439
111	Snow Removal	106	12	1	-	237	-	-	237
112	Fringe Benefits - Running	N/A	N/A	N/A	171	119	-	-	119
113	Fringe Benefits - Switching	N/A	N/A	N/A	262	171	-	-	171
114	Fringe Benefits - Other	N/A	N/A	N/A	562	262	-	-	262
115	Casualties and Insurance - Running	N/A	N/A	N/A	29	562	-	-	562
116	Casualties and Insurance - Switching	N/A	N/A	N/A	14	29	-	-	29
117	Casualties and Insurance - Other	N/A	N/A	N/A	14	14	-	-	14
118	Lease Rentals - Debit - Running	N/A	N/A	N/A	N/A				
119	Lease Rentals - Debit - Switching	N/A	N/A	N/A	N/A				
120	Lease Rentals - Debit - Other	N/A	N/A	N/A	N/A				
121	Lease Rentals - (Credit) - Running	N/A	N/A	N/A	N/A				
122	Lease Rentals - (Credit) - Switching	N/A	N/A	N/A	N/A				
123	Lease Rentals - (Credit) - Other	N/A	N/A	N/A	N/A				
124	Joint Facility Rent - Debit - Running	N/A	N/A	N/A	N/A				
125	Joint Facility Rent - Debit - Switching	N/A	N/A	N/A	N/A				
126	Joint Facility Rent - Debit - Other	N/A	N/A	N/A	N/A				
127	Joint Facility Rent - (Credit) - Running	N/A	N/A	21	N/A	21	-	-	21
128	Joint Facility Rent - (Credit) - Switching	N/A	N/A	3	N/A	3	-	-	3
129	Joint Facility Rent - (Credit) - Other	N/A	N/A	9	N/A	9	-	-	9
130	Other Rents - Debit - Running	N/A	N/A		N/A				
131	Other Rents - Debit - Switching	N/A	N/A		N/A				
132	Other Rents - Debit - Other	N/A	N/A		N/A				
133	Other Rents - (Credit) - Running	N/A	N/A		N/A				

RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES - Continued:								
	REPAIR AND MAINTENANCE - Continued:								
134	Other Rents - (Credit) - Switching	N/A	-	N/A	-	-	-	-	-
135	Other Rents - (Credit) - Other	N/A	-	N/A	-	-	-	-	-
136	Depreciation - Running	N/A	-	N/A	-	-	-	-	-
137	Depreciation - Switching	N/A	-	N/A	-	-	-	-	-
138	Depreciation - Other	N/A	-	N/A	-	-	-	-	-
139	Joint Facility - Debit - Running	N/A	-	N/A	-	-	-	-	-
140	Joint Facility - Debit - Switching	N/A	-	N/A	-	-	-	-	-
141	Joint Facility - Debit - Other	N/A	-	N/A	-	-	-	-	-
142	Joint Facility - (Credit) - Running	N/A	-	N/A	-	-	-	-	-
143	Joint Facility - (Credit) - Switching	N/A	-	N/A	-	-	-	-	-
144	Joint Facility - (Credit) - Other	N/A	-	N/A	-	-	-	-	-
145	Dismantling Retired Road Property - Running	6	-	11	-	-	-	-	-
146	Dismantling Retired Road Property - Switching	2	-	-	-	-	-	-	-
147	Dismantling Retired Road Property - Other	1	-	-	-	-	-	-	-
148	Other - Running	3	-	20	-	-	-	-	-
149	Other - Switching	-	-	-	-	-	-	-	-
150	Other - Other	-	-	-	-	-	-	-	-
151	Total Way and Structures	4,597	-	4,812	513	3,863	13,785	-	13,785
	EQUIPMENT:								
	LOCOMOTIVES:								
201	Administration	945	-	11	11	16	983	-	983
202	Repair and Maintenance	1,439	-	697	145	-	2,281	-	2,281
203	Machinery Repair	44	-	7	-	-	51	-	51
204	Equipment Damaged	40	-	17	-	-	57	-	57
205	Fringe Benefits	N/A	-	N/A	-	-	-	-	-
206	Other Casualties and Insurance	N/A	-	N/A	-	-	-	-	-
207	Lease Rentals - Debit	N/A	-	N/A	-	-	-	-	-
208	Lease Rentals - (Credit)	N/A	-	N/A	-	-	-	-	-
209	Joint Facility Rent - Debit	N/A	-	N/A	-	-	-	-	-
210	Joint Facility Rent - (Credit)	N/A	-	N/A	-	-	-	-	-
211	Other Rents - Debit	N/A	-	N/A	-	-	-	-	-
212	Other Rents - (Credit)	N/A	-	N/A	-	-	-	-	-
213	Depreciation	N/A	-	N/A	-	-	-	-	-
214	Joint Facility - Debit	N/A	-	N/A	-	-	-	-	-
215	Joint Facility - (Credit)	N/A	-	N/A	-	-	-	-	-
216	Repairs Billed to Others - (Credit)	N/A	-	N/A	-	-	-	-	-
					(20)		(20)		(20)

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account (a)	Freight					Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
		\$	\$	\$	\$	\$	\$	\$
LOCOMOTIVES—Continued:								
217	Dismantling Retired Property	3	2	1	-	5	-	5
218	Other	64	2	6	-	72	-	72
219	Total Locomotives	2,535	736	248	1,691	5,210	-	5,210
FREIGHT CARS:								
220	Administration	824	-	11	26	861	N/A	861
221	Repair and Maintenance	2,026	2,852	2,342	4	7,224	N/A	7,224
222	Machinery Repair	54	59	39	-	152	N/A	152
223	Equipment Damaged	24	141	1,012	-	1,177	N/A	1,177
224	Fringe Benefits	N/A	N/A	N/A	1,141	1,141	N/A	1,141
225	Other Casualties and Insurance	N/A	N/A	N/A	210	210	N/A	210
226	Lease Rentals - Debit	N/A	N/A	3,506	N/A	3,506	N/A	3,506
227	Lease Rentals - (Credit)	N/A	N/A	108	N/A	108	N/A	108
228	Joint Facility Rent - Debit	N/A	N/A	-	N/A	-	N/A	-
229	Joint Facility Rent - (Credit)	N/A	N/A	-	N/A	-	N/A	-
230	Other Rents - Debit	N/A	N/A	1,893	N/A	1,893	N/A	1,893
231	Other Rents - (Credit)	N/A	N/A	8,132	N/A	8,132	N/A	8,132
232	Depreciation	N/A	N/A	N/A	3,770	3,770	N/A	3,770
233	Joint Facility - Debit	N/A	N/A	63	N/A	63	N/A	63
234	Joint Facility - (Credit)	N/A	N/A	329	N/A	329	N/A	329
235	Repairs Billed to Others - (Credit)	3	N/A	-	N/A	3	N/A	3
236	Dismantling Retired Property	29	(1)	7	(142)	(107)	N/A	(107)
237	Other	2,960	3,051	304	5,009	11,324	N/A	11,324
238	Total Freight Cars							
OTHER EQUIPMENT:								
301	Administration	2	-	-	-	2	-	2
302	Repair and Maintenance:	-	-	-	-	-	N/A	-
303	Trucks, Trailers, and Containers - Revenue Service	-	-	-	-	-	N/A	-
304	Floating Equipment - Revenue Service	-	-	-	-	-	-	-
305	Passenger and Other Revenue Equipment	-	1	-	-	1	-	1
306	Computers and Data Processing Systems	14	10	-	-	24	-	24
307	Machinery	224	109	38	-	371	-	371
308	Work and Other Non-Revenue Equipment	-	-	-	-	-	-	-
309	Equipment Damaged	-	-	-	-	-	-	-
310	Fringe Benefits	N/A	N/A	N/A	87	87	-	87
311	Other Casualties and Insurance	N/A	N/A	N/A	11	11	-	11
312	Lease Rentals - Debit	N/A	N/A	783	N/A	783	-	783
312	Lease Rentals - (Credit)	N/A	N/A	1,215	N/A	1,215	-	1,215
	Total	1,465	12	-	-	1,477	-	1,477

ORIGINAL

RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	(a)	\$	\$	\$	\$	\$	\$	(h)
WAY AND STRUCTURES - Continued:								
REPAIR AND MAINTENANCE - Continued:								
134	Other Rents - (Credit) - Switching	-	-	-	-	-	-	-
135	Other Rents - (Credit) - Other	N/A	N/A	-	N/A	-	-	-
136	Depreciation - Running	N/A	N/A	N/A	2,266	2,266	-	2,266
137	Depreciation - Switching	N/A	N/A	N/A	170	170	-	170
138	Depreciation - Other	N/A	N/A	N/A	396	396	-	396
139	Joint Facility - Debit - Running	N/A	N/A	-	N/A	-	-	-
140	Joint Facility - Debit - Switching	N/A	N/A	-	N/A	-	-	-
141	Joint Facility - Debit - Other	N/A	N/A	22	N/A	22	-	22
142	Joint Facility - (Credit) - Running	N/A	N/A	-	N/A	-	-	-
143	Joint Facility - (Credit) - Switching	N/A	N/A	23	N/A	23	-	23
144	Joint Facility - (Credit) - Other	N/A	N/A	72	N/A	72	-	72
145	Dismantling Retired Road Property - Running	6	11	-	-	17	-	17
146	Dismantling Retired Road Property - Switching	2	-	-	-	2	-	2
147	Dismantling Retired Road Property - Other	1	-	-	-	1	-	1
148	Other - Running	3	20	7	-	30	-	30
149	Other - Switching	-	-	3	-	3	-	3
150	Other - Other	-	-	-	(19)	(19)	-	(19)
151	Total Way and Structures	4,597	4,812	513	3,863	13,785	-	13,785
EQUIPMENT:								
LOCOMOTIVES:								
201	Administration	945	11	11	16	983	-	983
202	Repair and Maintenance	1,439	697	145	-	2,281	-	2,281
203	Machinery Repair	44	7	-	-	51	-	51
204	Equipment Damaged	40	17	-	-	57	-	57
205	Fringe Benefits	N/A	N/A	N/A	994	994	-	994
206	Other Casualties and Insurance	N/A	N/A	N/A	66	66	-	66
207	Lease Rentals - Debit	N/A	N/A	416	N/A	416	-	416
208	Lease Rentals - (Credit)	N/A	N/A	327	N/A	327	-	327
209	Joint Facility Rent - Debit	N/A	N/A	-	N/A	-	-	-
210	Joint Facility Rent - (Credit)	N/A	N/A	-	N/A	-	-	-
211	Other Rents - Debit	N/A	N/A	-	N/A	-	-	-
212	Other Rents - (Credit)	N/A	N/A	-	N/A	-	-	-
213	Depreciation	N/A	N/A	-	N/A	-	-	-
214	Joint Facility - Debit	N/A	N/A	N/A	615	615	-	615
215	Joint Facility - (Credit)	N/A	N/A	23	N/A	23	-	23
216	Repairs Billed to Others - (Credit)	N/A	N/A	(20)	N/A	(20)	-	(20)

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$	\$	\$	\$	\$	\$	\$
217	LLOCOMOTIVES—Continued:								
218	Dismantling Retired Property		3	2			5		5
219	Other		64	2	6		72		72
	Total Locomotives		2,535	736	248	1,691	5,210		5,210
	FREIGHT CARS:								
220	Administration		824		11	26	861	N/A	861
221	Repair and Maintenance		2,026	2,852	2,342	4	7,224	N/A	7,224
222	Machinery Repair		54	59	39		152	N/A	152
223	Equipment Damaged		24	141	1,012		1,177	N/A	1,177
224	Fringe Benefits		N/A	N/A	N/A	1,141	1,141	N/A	1,141
225	Other Casualties and Insurance		N/A	N/A	N/A	210	210	N/A	210
226	Lease Rentals - Debit		N/A	N/A	3,915	N/A	3,915	N/A	3,915
227	Lease Rentals - (Credit)		N/A	N/A	1,705	N/A	1,705	N/A	1,705
228	Joint Facility Rent - Debit		N/A	N/A		N/A		N/A	
229	Joint Facility Rent - (Credit)		N/A	N/A		N/A		N/A	
230	Other Rents - Debit		N/A	N/A	1,893	N/A	1,893	N/A	1,893
231	Other Rents - (Credit)		N/A	N/A	8,132	N/A	8,132	N/A	8,132
232	Depreciation		N/A	N/A	N/A	3,770	3,770	N/A	3,770
233	Joint Facility - Debit		N/A	N/A	63	N/A	63	N/A	63
234	Joint Facility - (Credit)		N/A	N/A	329	N/A	329	N/A	329
235	Repairs Billed to Others - (Credit)		N/A	N/A		N/A		N/A	
236	Dismantling Retired Property		3				3	N/A	3
237	Other		29	(1)	7	(142)	(107)	N/A	(107)
238	Total Freight Cars		2,960	3,051	(884)	5,009	10,136	N/A	10,136
	OTHER EQUIPMENT:								
301	Administration		2				2		2
302	Repair and Maintenance:								
303	Trucks, Trailers, and Containers - Revenue Service							N/A	
304	Floating Equipment - Revenue Service							N/A	
305	Passenger and Other Revenue Equipment								
306	Computers and Data Processing Systems			1			1		1
307	Machinery		14	10			24		24
308	Work and Other Non-Revenue Equipment		224	109	38		371		371
309	Equipment Damaged								
310	Fringe Benefits		N/A	N/A	N/A	87	87		87
311	Other Casualties and Insurance		N/A	N/A	N/A	11	11		11
312	Lease Rentals - Debit		N/A	N/A	783	N/A	783		783
	Lease Rentals - (Credit)		N/A	N/A	27	N/A	27		27

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account (a)	Freight						Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		\$	\$	\$	\$	\$	\$	\$	(h)
OTHER EQUIPMENT—Continued:									
313	Joint Facility Rent - Debit	N/A	N/A	150	N/A	150	-	-	150
314	Joint Facility Rent - (Credit)	N/A	N/A	2	N/A	2	-	-	2
315	Other Rents - Debit	N/A	N/A	-	N/A	-	-	-	-
316	Other Rents - (Credit)	N/A	N/A	-	N/A	-	-	-	-
317	Depreciation	N/A	N/A	N/A	206	206	-	-	206
318	Joint Facility - Debit	N/A	N/A	-	N/A	-	-	-	-
319	Joint Facility - (Credit)	N/A	N/A	62	N/A	62	-	-	62
320	Repairs Billed to Others - (Credit)	N/A	N/A	-	N/A	-	-	-	-
321	Dismantling Retired Property	-	-	-	-	-	-	-	-
322	Other	1	-	-	(8)	(7)	-	-	(7)
323	Total Other Equipment	241	120	880	296	1,537	-	-	1,537
324	Total Equipment	5,736	3,907	244	6,996	16,883	-	-	16,883
TRAIN OPERATIONS:									
401	Administration	411	(6)	23	23	451	-	-	451
402	Engine Crews	1,412	5	(11)	-	1,406	-	-	1,406
403	Train Crews	1,786	10	(53)	-	1,743	-	-	1,743
404	Dispatching Trains	457	2	1	3	463	-	-	463
405	Operating Signals and Interlockers	1	-	26	-	27	-	-	27
406	Operating Drawbridges	-	-	-	-	-	-	-	-
407	Highway Crossing Protection	-	-	6	-	6	-	-	6
408	Train Inspection and Lubrication	580	56	442	-	1,078	-	-	1,078
409	Locomotive Fuel	5	4,995	1	-	5,001	-	-	5,001
410	Electric Power Purchased or Produced for Motive Power	-	-	-	-	-	-	-	-
411	Servicing Locomotives	259	175	5	-	439	-	-	439
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	197	197	-	-	197
413	Clearing Wrecks	79	(23)	-	-	56	-	-	56
414	Fringe Benefits	N/A	N/A	N/A	1,771	1,771	-	-	1,771
415	Other Casualties and Insurance	N/A	N/A	N/A	107	107	-	-	107
416	Joint Facility - Debit	N/A	N/A	-	N/A	-	-	-	-
417	Joint Facility - (Credit)	N/A	N/A	-	N/A	-	-	-	-
418	Other	121	28	78	27	254	-	-	254
419	Total Train Operations	5,111	5,242	518	2,128	12,999	-	-	12,999
YARD OPERATIONS:									
420	Administration	190	9	12	11	222	-	-	222
421	Switch Crews	1,465	12	-	-	1,477	-	-	1,477

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
		\$	\$	\$	\$	\$	\$	\$	\$
422	YARD OPERATIONS - Continued:								
423	Controlling Operations	670	9	32	-	711	-	711	711
424	Yard and Terminal Clerical	352	-	2	-	354	-	354	354
425	Operating Switches, Signals, Retarders and Humps	-	5	1	3	9	-	9	9
426	Locomotive Fuel	6	294	-	-	300	-	300	300
427	Electric Power Purchased or Produced for Motive Power	-	-	-	-	-	-	-	-
428	Servicing Locomotives	152	42	4	-	198	-	198	198
429	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	10	10	-	10	10
430	Clearing Wrecks	36	-	-	-	36	-	36	36
431	Fringe Benefits	N/A	N/A	N/A	-	-	-	-	-
432	Other Casualties and Insurance	N/A	N/A	N/A	1,027	1,027	-	1,027	1,027
433	Joint Facility - Debit	N/A	N/A	573	46	573	-	573	573
434	Joint Facility - (Credit)	N/A	N/A	6	N/A	6	-	6	6
435	Other	-	-	-	3	3	-	3	3
	Total Yard Operations	2,871	371	618	1,100	4,960	-	4,960	4,960
501	TRAIN AND YARD OPERATIONS COMMON:								
502	Cleaning Car Interiors	67	-	-	N/A	67	-	67	67
503	Adjusting and Transferring Loads	7	4	-	N/A	11	N/A	11	11
504	Car Loading Devices and Grain Doors	-	-	-	N/A	-	N/A	-	-
505	Freight Lost or Damaged - all other	N/A	N/A	N/A	-	-	-	-	-
506	Fringe Benefits	N/A	N/A	N/A	29	29	-	29	29
	Total Train and Yard Operations Common	74	4	-	29	107	-	107	107
507	SPECIALIZED SERVICE OPERATIONS:								
508	Administration	232	10	14	17	273	N/A	273	273
509	Pickup & Delivery and Marine Line Haul	-	-	-	-	-	N/A	-	-
510	Loading & Unloading and Local Marine	(2)	15	12,463	-	12,476	N/A	12,476	12,476
511	Protective Services	-	-	-	-	-	N/A	-	-
512	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	-	-	N/A	-	-
513	Fringe Benefits	N/A	N/A	N/A	1	1	N/A	1	1
514	Casualties and Insurance	N/A	N/A	N/A	-	-	N/A	-	-
515	Joint Facility - Debit	N/A	N/A	-	N/A	-	N/A	-	-
516	Joint Facility - (Credit)	N/A	N/A	-	N/A	-	N/A	-	-
517	Other	-	-	-	-	-	N/A	-	-
	Total Specialized Services Operations	230	25	12,477	18	12,750	N/A	12,750	12,750
518	ADMINISTRATIVE SUPPORT OPERATIONS:								
	Administration	435	29	23	30	517	-	517	517

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
		\$	\$	\$	\$	\$	\$	\$	\$
	OTHER EQUIPMENT—Continued:								
313	Joint Facility Rent - Debit	N/A	N/A	150	N/A	150	-	150	
314	Joint Facility Rent - (Credit)	N/A	N/A	2	N/A	2	-	2	
315	Other Rents - Debit	N/A	N/A	-	N/A	-	-	-	
316	Other Rents - (Credit)	N/A	N/A	-	N/A	-	-	-	
317	Depreciation	N/A	N/A	N/A	206	206	-	206	
318	Joint Facility - Debit	N/A	N/A	-	N/A	-	-	-	
319	Joint Facility - (Credit)	N/A	N/A	62	N/A	62	-	62	
320	Repairs Billed to Others - (Credit)	N/A	N/A	-	N/A	-	-	-	
321	Dismantling Retired Property	-	-	-	-	-	-	-	
322	Other	1	-	-	(8)	(7)	-	(7)	
323	Total Other Equipment	241	120	(308)	296	349	-	349	
324	Total Equipment	5,736	3,907	244	6,996	16,883	-	16,883	
	TRANSPORTATION:								
	TRAIN OPERATIONS:								
401	Administration	411	(6)	23	23	451	-	451	
402	Engine Crews	1,412	5	(11)	-	1,406	-	1,406	
403	Train Crews	1,786	10	(53)	-	1,743	-	1,743	
404	Dispatching Trains	457	2	1	3	463	-	463	
405	Operating Signals and Interlockers	1	-	26	-	27	-	27	
406	Operating Drawbridges	-	-	-	-	-	-	-	
407	Highway Crossing Protection	-	-	6	-	6	-	6	
408	Train Inspection and Lubrication	580	56	442	-	1,078	-	1,078	
409	Locomotive Fuel	5	4,995	1	-	5,001	-	5,001	
410	Electric Power Purchased or Produced for Motive Power	-	-	-	-	-	-	-	
411	Servicing Locomotives	259	175	5	-	439	-	439	
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	197	197	-	197	
413	Clearing Wrecks	79	(23)	-	-	56	-	56	
414	Fringe Benefits	N/A	N/A	N/A	1,771	1,771	-	1,771	
415	Other Casualties and Insurance	N/A	N/A	N/A	107	107	-	107	
416	Joint Facility - Debit	N/A	N/A	-	N/A	-	-	-	
417	Joint Facility - (Credit)	121	28	78	N/A	-	-	-	
418	Other	5,111	5,242	518	2,128	12,999	-	12,999	
419	Total Train Operations	190	9	12	11	222	-	222	
	YARD OPERATIONS:								
420	Administration	1,465	12	-	-	1,477	-	1,477	
421	Switch Crews	-	-	-	-	-	-	-	

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
		\$	\$	\$	\$	\$	\$	\$	
422	YARD OPERATIONS - Continued:								
423	Controlling Operations	670	9	32	-	711	-	711	
424	Yard and Terminal Clerical	352	-	2	-	354	-	354	
425	Operating Switches, Signals, Retarders and Humps	-	5	1	3	9	-	9	
426	Locomotive Fuel	6	294	-	-	300	-	300	
427	Electric Power Purchased or Produced for Motive Power	-	-	-	-	-	-	-	
428	Servicing Locomotives	152	42	4	10	198	-	198	
429	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	-	10	-	10	
430	Clearing Wrecks	36	-	-	-	36	-	36	
431	Fringe Benefits	N/A	N/A	N/A	1,027	1,027	-	1,027	
432	Other Casualties and Insurance	N/A	N/A	N/A	46	46	-	46	
433	Joint Facility - Debit	N/A	N/A	573	N/A	573	-	573	
434	Joint Facility - (Credit)	N/A	N/A	6	N/A	6	-	6	
435	Other	-	-	-	3	3	-	3	
	Total Yard Operations	2,871	371	618	1,100	4,960	-	4,960	
501	TRAIN AND YARD OPERATIONS COMMON:								
502	Cleaning Car Interiors	67	-	-	N/A	67	-	67	
503	Adjusting and Transferring Loads	7	4	-	N/A	11	N/A	11	
504	Car Loading Devices and Grain Doors	-	-	-	N/A	-	N/A	-	
505	Freight Lost or Damaged - all other	N/A	N/A	N/A	-	-	-	-	
506	Fringe Benefits	N/A	N/A	N/A	29	29	-	29	
	Total Train and Yard Operations Common	74	4	-	29	107	-	107	
507	SPECIALIZED SERVICE OPERATIONS:								
508	Administration	232	10	14	17	273	N/A	273	
509	Pickup & Delivery and Marine Line Haul	-	-	-	-	-	N/A	-	
510	Loading & Unloading and Local Marine	(2)	15	12,463	-	12,476	N/A	12,476	
511	Protective Services	-	-	-	-	-	N/A	-	
512	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	-	-	N/A	-	
513	Fringe Benefits	N/A	N/A	N/A	1	1	N/A	1	
514	Casualties and Insurance	N/A	N/A	N/A	-	-	N/A	-	
515	Joint Facility - Debit	N/A	N/A	-	N/A	-	N/A	-	
516	Joint Facility - (Credit)	N/A	N/A	-	N/A	-	N/A	-	
517	Other	-	-	-	-	-	-	-	
	Total Specialized Services Operations	230	25	12,477	18	12,750	N/A	12,750	
518	ADMINISTRATIVE SUPPORT OPERATIONS:								
	Administration	435	29	23	30	517	-	517	

410. RAILWAY OPERATING EXPENSE - Concluded

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)		
			Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)
			\$	\$	\$	\$	\$		\$
	ADMINISTRATIVE SUPPORT OPERATIONS - Continued								
519	Employees Performing Clerical and Accounting Functions		499	7	21	5	532	-	532
520	Communication Systems Operation		92	-	3	3	98	-	98
521	Loss and Damage Claims Processing		-	-	-	-	-	-	-
522	Fringe Benefits		N/A	N/A	N/A	472	472	-	472
523	Casualties and Insurance		N/A	N/A	N/A	-	-	-	-
524	Joint Facility - Debit		N/A	N/A	59	N/A	59	-	59
525	Joint Facility - (Credit)		N/A	N/A	-	N/A	-	-	-
526	Other		66	2	5	(30)	43	-	43
527	Total Administrative Support Operations		1,092	38	111	480	1,721	-	1,721
528	Total Transportation		9,378	5,680	13,724	3,755	32,537	-	32,537
	GENERAL AND ADMINISTRATIVE:								
601	Officers - General Administration		3,744	220	(1,522)	655	3,097	-	3,097
602	Accounting, Auditing and Finance		2,855	10	(2,830)	8	43	-	43
603	Management Services and Data Processing		2,014	112	(1,329)	-	797	-	797
604	Marketing		473	-	1	6	480	-	480
605	Sales		-	-	-	-	-	-	-
606	Industrial Development		221	-	31	2	254	N/A	254
607	Personnel and Labor Relations		-	3	-	-	3	-	3
608	Legal and Secretarial		460	182	(24)	80	698	-	698
609	Public Relations and Advertising		84	74	(101)	-	57	-	57
610	Research and Development		423	2	-	-	425	-	425
611	Fringe Benefits		N/A	N/A	N/A	4,284	4,284	-	4,284
612	Casualties and Insurance		N/A	N/A	N/A	16	16	-	16
613	Write-down of Uncollectible Accounts		N/A	N/A	N/A	-	-	-	-
614	Property Taxes		N/A	N/A	N/A	-	-	-	-
615	Other Taxes Except on Corporate Income or Payrolls		N/A	N/A	N/A	8	8	-	8
616	Joint Facility - Debit		N/A	N/A	125	803	803	-	803
617	Joint Facility - (Credit)		N/A	N/A	-	N/A	125	-	125
618	Other		13	80	60	174	327	-	327
619	Total General and Administrative		10,287	683	(5,589)	6,036	11,417	-	11,417
620	Total Carrier Operating Expenses		29,998	15,082	8,892	20,650	74,622	-	74,622

412. WAY AND STRUCTURES

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 35 should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines 136, 137, and 138. The total retirement charges changes reported in column (c) line 35 will not balance to any line in schedule 410. Retirement is included in but does not totally comprise the expenses reported in schedule 410, lines 148, 149 and 150.
3. Report in column (d) the lease/rentals for the various property categories of Way and Structures. The total net lease/rentals reported in column (d), line 35 should balance the net amount reported in schedule 410, column (f) lines 118 through 123, plus lines 130 through 135.
- If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases (or property bases for nondepreciable property) to the sum of (1) the depreciation bases for all categories of depreciable leased property plus (2) the property bases for nondepreciable leased property. Use Schedule 350 of this report for obtaining the depreciation bases of the categories of leased property.
4. Report on line 34 all other lease rentals not apportioned to any category listed on lines 1-33.
5. Report dollars in thousands.
6. Line 14, account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Property account	Category (a)	Depreciation (b)	Retirement (c)	Lease/Rentals (net) (d)
1	1	Engineering	\$ -	\$ -	\$
2	2	Land for transportation purposes	N/A	N/A	
3	3	Grading	6	(8)	
4	4	Other right-of-way expenditures	1	-	
5	5	Tunnels and subways	23	-	
6	6	Bridges, trestles and culverts	105	N/A	
7	7	Elevated structures	-	N/A	
8	8	Ties	N/A	(1)	
9	9	Rails	N/A	(1)	
10	10	Other track material	N/A	-	
11	11	Ballast	N/A	(1)	
12	12	Track laying and surfacing	N/A	-	
13	13	Fences, snowsheds and signs	1	N/A	
14	16	Station and office buildings	94	N/A	
15	17	Roadway buildings	5	N/A	
16	18	Water stations	-	N/A	
17	19	Fuel stations	6	N/A	
18	20	Shops and enginehouses	103	N/A	
19	22	Storage warehouses	-	N/A	
20	23	Wharves and docks	-	N/A	
21	24	Coal and ore wharves	11	N/A	
22	24	Machines & Equipment	2,110	N/A	
23	26	Communications systems	9	N/A	
24	27	Signals and interlockers	112	N/A	
25	29	Power plants	1	N/A	
26	31	Power transmission systems	6	N/A	
27	35	Miscellaneous structures	1	N/A	
28	37	Roadway machines	99	N/A	
29	39	Public improvements; construction	20	-	
30	45	Power plant machines	119	N/A	
31	76	Interest during constr on	N/A	-	N/A
32	77	Other expenditures; general	N/A	-	N/A
33	80	Other elements of investment	N/A	-	N/A
34	-	Other lease/rentals	-	-	
35	-	Total	2,832	(11)	

413. RENT FOR LEASED ROADS AND EQUIPMENT

1. This schedule may be omitted if total rent is less than 10% of net income before extraordinary items. Otherwise, give particulars called for with respect to roads and equipment leased from others during the year, the rent for which is includible in account No. 31-00-00.

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

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

4. Show the three largest items regardless of the dollar amount and all other items amounting to 10% or more of total rent for the year. (*Dollars in thousands*)

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (b)	Classification of Amount Column (b)		
			Interest on bonds (c)	Dividends on stocks (d)	Cash (e)
1	Less Than 10% of Net Income	\$	\$	\$	\$
2					
3					
4					
5					
6					
7					
8					
9					
10	Total				

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

- Report freight expenses only.
- Report in this supporting schedule rental information by car type and other freight carrying equipment relating to the interchange of railroad equipment, privately owned equipment and equipment leased for less than 30 days.
- The gross amounts receivable and payable for freight-train cars (line 19 columns (b) through (e) and; line 19 columns (f) through (i) respectively) should balance with Schedule 410, column (D), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (D), 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.
- Report in Columns (b) and (i) rentals for private-line cars (whether under railroad control or not) and shipper owned cars.
- Report in Columns (c), (d), (g), and (h) 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.
- Report in Columns (e) and (f) the incentive per diem payments for Box and Gondola General Service—Un-equipped cars prescribed by the Commission in Ex Parte No. 252. Basic per diem payments for these cars are to be reported in Columns (c), (d), (g), and (h).
- Notes: Mechanical designations for each car type are shown in Schedule 710.
- Thousand dollar reporting rule

Line No.	Type of Equipment	GROSS AMOUNTS RECEIVABLE Per Diem Basis				GROSS AMOUNTS PAYABLE Per Diem Basis			
		Private Line Cars (b)	Mileage (c)	Time		Private Line Cars (f)	Mileage (g)	Time	
				Basic (d)	Incentive (e)			Basic (h)	Incentive (i)
	(a)								
CAR TYPES:									
1	Box-Plain 40 Foot	\$	\$	1	\$	\$	\$	2	\$
2	Box-plain 50 Foot and Longer		1	6	1	10	4	55	5
3	Box-Equipped		3	19			3	27	
4	Gondola-Plain		195	1,095	288	1	38	255	59
5	Gondola-Equipped		31	174	xxx		7	72	xxx
6	Hopper-Covered		23	126	xxx	2	15	35	xxx
7	Hopper-Open Top-General Service		897	5,033	xxx		289	935	xxx
8	Hopper-Open Top-Special Service		16	90	xxx			2	xxx
9	Refrigerator-Mechanical				xxx				xxx
10	Refrigerator-Non-Mechanical				xxx	1		3	xxx
11	Flat TOFC/CGFC				xxx				xxx
12	Flat Multi-Level				xxx				xxx
13	Flat-General Service		2	13	xxx	2	1	2	xxx
14	Flat-Other		18	100	xxx	1	1	11	xxx
15	Tank-Under 22,000 Gallons				xxx	53			xxx
16	Tank-22,000 Gallons and Over				xxx	2			xxx
17	All Other Freight Cars				xxx				xxx
18	Total Freight Train Cars	-	1,186	6,657	289	72	358	1,399	64
19	Auto Racks				xxx				xxx
OTHER FREIGHT CARRYING EQUIPMENT									
20	Refrigerated trailers				xxx				xxx
21	Other trailers				xxx				xxx
22	Refrigerated containers				xxx				xxx
23	Other containers				xxx				xxx
24	Total Trailers & containers				xxx				xxx
25	Grand Total (Lines 19, & 24)	-	1,186	6,657	289	72	358	1,399	64

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

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

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 65

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Retirements (f)
			Owned (c)	Capitalized lease (d)	
LOCOMOTIVES:					
1	Diesel Locomotive - Yard	\$	\$ 1	\$	\$
2	Diesel Locomotive - Road	2,324	606		
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL	2,324	607		
FREIGHT TRAIN CARS:					
6	Box-Plain 40 Foot				(130)
7	Box-Plain 50 Foot and Longer	2	3		
8	Box-Equipped	5	13		
9	Gondola-Plain	332	732		(11)
10	Gondola-Equipped	26	143		
11	Hopper-Covered	20	52		
12	Hopper-Open Top-General Service	4,237	2,654		
13	Hopper-Open Top-Special Service	281	123		
14	Refrigerator-Mechanical				
15	Refrigerator-Nonmechanical				
16	Flat TOFC/COFC				
17	Flat Multi-level				
18	Flat-General Service	15	14		(1)
19	Flat-Other	2	13		
20	All Other Freight Cars				
21	Cabcooses	63	23		
22	Auto Racks				
23	Miscellaneous Accessories				
24	TOTAL FREIGHT TRAIN CARS	4,983	3,770		(142)
OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25	Refrigerated Trailers				
26	Other Trailers				
27	Refrigerated Containers				
28	Other Containers				
29	Bogies				
30	Chasis				
31	Other Highway Equipment (Freight)				
32	TOTAL HIGHWAY EQUIPMENT				
FLOATING EQUIPMENT-REVENUE SERVICE					
33	Marine Line-Haul				
34	Local Marine				
35	TOTAL FLOATING EQUIPMENT				
OTHER EQUIPMENT					
36	Passenger and Other Revenue Equipment (Freight Portion)				
37	Computer & Data Processing Equipment	1			
38	Machinery - Locomotives ¹	51			
39	Machinery - Freight Cars ²	153			
40	Machinery - Other Equipment ³	24	188		
41	Work & Other Non-revenue Equipment	371	18		(8)
42	TOTAL OTHER EQUIPMENT	600	206		(8)
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	7,907	4,583**		(150)

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 216.³The 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.

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** Does Not Tie To Sched. 410 Because Total Does Not Include \$8 of Depreciation
On Leasehold Improvements (Acct. 732)

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

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

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

Road Initials: B.E.

Year 19 80

SEE INSTRUCTIONS ON PAGE 65

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Retirements (e)
			Owned (c)	Capitalized lease (d)	
LOCOMOTIVES:					
1	Diesel Locomotive - Yard	\$ 121	\$ 1	\$	\$
2	Diesel Locomotive - Road	2,324	606		
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL	2,324	607		
FREIGHT TRAIN CARS:					
6	Box-Plain 40 Foot				
7	Box-Plain 50 Foot and Longer	4	3		(130)
8	Box-Equipped	11	13		
9	Gondola-Plain	773	732		(11)
10	Gondola-Equipped	64	143		
11	Hopper-Covered	49	52		
12	Hopper-Open Top-General Service	5,886	2,654		
13	Hopper-Open Top-Special Service	332	123		
14	Refrigerator-Mechanical				
15	Refrigerator-Nonmechanical				
16	Flat TOFC/COFC				
17	Flat Multi-level				
18	Flat-General Service	38	14		(1)
19	Flat-Other	4	13		
20	All Other Freight Cars				
21	Cabooses	63	23		
22	Auto Racks				
23	Miscellaneous Accessories				
24	TOTAL FREIGHT TRAIN CARS	7,224	3,770		(142)
OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25	Refrigerated Trailers				
26	Other Trailers				
27	Refrigerated Containers				
28	Other Containers				
29	Bogies				
30	Chasis				
31	Other Highway Equipment (Freight)				
32	TOTAL HIGHWAY EQUIPMENT				
FLOATING EQUIPMENT-REVENUE SERVICE					
33	Marine Line-Haul				
34	Local Marine				
35	TOTAL FLOATING EQUIPMENT				
OTHER EQUIPMENT					
36	Passenger and Other Revenue Equipment (Freight Portion)				
37	Computer & Data Processing Equipment	1			
38	Machinery - Locomotives ¹	51			
39	Machinery - Freight Cars ²	152			
40	Machinery - Other Equipment ³	24	188		
41	Work & Other Non-revenue Equipment	371	18		(8)
42	TOTAL OTHER EQUIPMENT	599	206		(8)
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	10,147	4,583**		(150)

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 portion of line 221.³The 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.

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** Does Not Tie To Sched. 410 Because Total Does Not Include \$8 of Depreciation
On Leasehold Improvements (Acct. 732)
Revised 6/18/81

	Lease and rentals (Net) (f)	Depreciation base as of 12/31/80		Accumulated depreciation as of 12/31/80		Depreciation Adjustment net during year (k)
		Owne (g)	Capitalized lease (h)	Owne (i)	Capitalized lease (j)	
1	\$		\$		\$	
2	(2)	13,039		7,257		
3	91	-		-		
4						
5	89	13,039		7,257		
6						
7	-	77		34		
8	-	328		159		
9	(749)	21,134		5,278		
10	-	2,700		1,704		
11	-	1,512		751		
12	4,317	58,952		16,991		
13	(203)	5,422		3,838		
14						
15						
16						
17						
18	33	419		223		
19	-	370		198		
20						
21	-	1,003		788		
22						
23						
24	3,398	91,917		29,964		
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37	(432)	1,900		-		
38	-	907		-		
39	-	1,360		-		
40	-	1,599		702		
41	-	771		402		
42	(432)	2,370*		1,104		
43	3,055	107,326*		38,325		

The data to be reported on lines 38, 39, and 40 in columns (f), (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 (k) is calculated by multiplying the investment in each element by the effective composite rate for property account 44.

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* Total does not include computers or shop machinery (Lines 37, 38, & 39) as these are included in Schedule 412.

417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION

Instructions:

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.

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

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

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

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

9. Thousand dollar reporting Rule.

Line No.	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)
1	Administration	\$								
2	Pick up & delivery, marine line haul			\$ 273	\$	\$	\$	\$	\$	\$ 273
3	Loading and unloading and local marine							N/A		
4	Protective services			12,476				N/A		12,476
5	Freight lost or damaged-solely related									
6	Fringe benefits									
7	Casualty and insurance			1						1
8	Joint facility - Debit									
9	Joint facility - Credit									
10	Other									
11	Total			12,750						12,750

Road Initials: BLE

Year 19 80

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION

This schedule should be completed by carriers participating in the National Railroad Passenger Corporation (NRPC) agreement, as required by order of the Commission, January 30, 1973, No. 35344 (Sub-No. 3). Classify by accounts the amounts credited for remunerations for intercity passenger service performed by respondent on behalf of NRPC. All contra entries should be indicated in parenthesis. (Dollars in thousands.)

Line No.	Name of Account (a)	Amount (b)
	WAY AND STRUCTURES	\$
	Administration	NONE
1	Track	
2	Bridge and Building	
3	Signal	
4	Communication	
5	Other	
	Repair and Maintenance	
6	Roadway - Running	
7	Roadway - Switching	
8	Tunnels and Subways - Running	
9	Tunnels and Subways - Switching	
10	Bridges and Culverts - Running	
11	Bridges and Culverts - Switching	
12	Ties - Running	
13	Ties - Switching	
14	Rail - Running	
15	Rail - Switching	
16	Other Track Material - Running	
17	Other Track Material - Switching	
18	Ballast - Running	
19	Ballast - Switching	
20	Track laying and surfacing - Running	
21	Track laying and surfacing - Switching	
22	Road Property Damaged - Running	
23	Road Property Damaged - Switching	
24	Road Property Damaged - Other	
25	Signals and Interlockers - Running	
26	Signals and Interlockers - Switching	
27	Communications systems	
28	Electric Power Systems	
29	Highway Grade Crossings - Running	
30	Highway Grade Crossings - Switching	
31	Station and Office Buildings	
32	Shop Buildings - Locomotives	
33	Shop Buildings - Other Equipment	

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

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

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

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

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

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

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Concluded

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

430. MISCELLANEOUS RENT INCOME

1. This may be omitted if the total represents less than 10% of net income.

2. Give particulars of rents receivable accrued for use of all properties not otherwise specified under rents receivable*. This account is for rent income from property not operated by the respondent but the cost of which is properly included in cost of road and equipment. It should not

*See text of Account 510, "Miscellaneous rent income".

be confused with rents of buildings and other property in Account 110, which is for rent revenue from operated property in road and equipment the cost of operation of which cannot be separately stated.

3. Show amount of rent from three properties producing largest income, and any other property producing income exceeding 10% of net income.

4. Report dollars in thousands.

Line No.	Description of Property		Name of lessee (c)	Amount of Rent (d)
	Name (a)	Location (b)		
1	Less Than 10% of Net Income			\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
Total				

440. MISCELLANEOUS RENTS (EXPENSE)

This schedule may be omitted if total miscellaneous rents is less than 10% of net income before extraordinary items.

Show the three largest items regardless of the dollar amount and all other items amounting to 10% or more of net income.

Give particulars of all properties the rents on which were charged

by the respondent during the year to Income under the heading "Miscellaneous rents," showing for each item the total charge therefor to Income. See Account 543.

(Dollars in thousands)

Line No.	Description of Property		Name of lessor (c)	Amount charged to Income (d)
	Name (a)	Location (b)		
1	Less Than 10% of Net Income			\$
2				
3				
4				
5				
6				
7				
8				
9				
10			Total	

445. SEPARATELY OPERATED PROPERTIES - PROFIT OR LOSS

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

amount and all other items amounting to \$250,000 or more. Each item less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000". No dividends or other returns on securities held by or for the respondent should be shown hereunder nor any interest on construction advances or other loans.

(Dollar in thousands)

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

450. ANALYSIS OF FEDERAL INCOME TAXES

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

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

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

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

5. The total of line 10 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.

Report dollars in thousands.

Line No.	Particulars (a)	Beginning of Year Balance (b)	Net Credits (Charges) for Current Year (c)	Adjustments (d)	End of Year Balance (e)
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	\$ 19,064	\$ 2,185	\$ 13	\$ 21,262
2	Accelerated amortization of facilities Sec. 168, I.R.C.				
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.				
4	Amortization of rights of way, Sec. 185 I.R.C.				
5	Other (Specify)				
6	Deferred Investment Credit	10,094	(365)	-	9,729
7					
8					
9	Investment tax credit*				
10	TOTALS	29,158	1,820	13	30,991

*Footnotes:

11. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \$ -
12. If deferral method for investment tax credit was elected:
- (1) Indicate amount of credit utilized as a reduction of tax liability for current year \$ 97
- (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \$ 96
- (3) Balance of current year's credit used to reduce current year's tax accrual \$ 1
- (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \$ 460
- (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \$ 461

451. RAILWAY TAX ACCRUALS

1. In Sections A and B show the particulars called for with respect to net accruals of taxes on railroad property, and U.S. Government taxes.

2. Report dollars in thousands.

A. Other than U.S. Government Taxes

Line No.	State (a)	Amount (b)	State (a)	Amount (b)	Line No.
1	Alabama	\$	South Dakota	\$	41
2	Alaska		Tennessee		42
3	Arizona		Texas		43
4	Arkansas		Utah		44
5	California		Vermont		45
6	Colorado		Virginia		46
7	Connecticut		Washington		47
8	Delaware		West Virginia		48
9	Florida		Wisconsin		49
10	Georgia		Wyoming		50
11	Hawaii		District of Columbia		51
12	Idaho				
13	Illinois		Other		
14	Indiana		Canada	31	52
15	Iowa		Mexico	5	53
16	Kansas		Puerto Rico		54
17	Kentucky				55
18	Louisiana		Total—Other than U.S. Government Taxes	3,673	56
19	Maine				
20	Maryland		B. U.S. Government Taxes		
21	Massachusetts		Kind of tax (a)	Amount (b)	
22	Michigan				
23	Minnesota			\$	
24	Mississippi		Income taxes:		
25	Missouri		Normal tax and surtax	12,779	57
26	Montana		Excess profits	-	58
27	Nebraska		Total—Income taxes	12,779	59
28	Nevada		Old-age retirement*	3,946	60
29	New Hampshire		Unemployment insurance	330	61
30	New Jersey		All other United States Taxes	(83)	62
31	New Mexico		Total—U.S. Government Taxes	16,972	63
32	New York		Grand Total—Railway Tax Accruals	20,645	64
33	North Carolina				
34	North Dakota				
35	Ohio				
36	Oklahoma		*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:		
37	Oregon				
38	Pennsylvania	3,637	Hospital insurance	\$ 285	65
39	Rhode Island		Supplemental annuities	39	66
40	South Carolina				

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

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

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

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

(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)
1	603	Appropriations Released:	\$	\$
2		Additional First Year Depreciation	-	3
3		Amort. of Accrued Depr. of Fringe Ben. Capitalized	-	50
4		Amort. Inv. Credit ICC Basis	461	
5			<u>408</u>	
6				
7				
8	621	Appropriations for Other Reasons:		
9		Fringe Ben. & Vac.-Hol. Charged to Inves.	215	-
10		Deferred Inv. Credit ICC Basis	-	97
11			<u>118</u>	
12				
13		Accounts 519 and 551 Less Than 10% of Net Income		
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

NOTES AND REMARKS

to
14

500. CONTINGENT ASSETS AND LIABILITIES

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

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

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

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

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

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

(Dollars in thousands)

Line No.	Item (a)	Amount (b)
1	NONE	\$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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501. GUARANTIES AND SURETYSHIPS

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

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1		NONE	\$	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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36				
37				
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 for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year, the particulars called for hereunder.

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

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

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
1		NOT APPLICABLE	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

700. MILEAGE OPERATED AT CLOSE OF YEAR

700. MILEAGE OPERATED AT CLOSE OF YEAR										
Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turnouts			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	1	BLE RR	M	161	41		12	47	135	396
2		(100)	B	31			1	6		38
3		TOTAL		192	41		13	53	135	434
4										
5	5J	UNION RR	M	1	1			13		15
6		(50)								
7										
8	5	N&W RWY	M	12				4		16
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
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48										
49										
50										
51										
52										
53										
54										
55		Total Main Line	XXX	174	42		12	64	135	427
56		Total Branch Lines	XXX	31			1	6		38
57		Grand Total	XXX	205	42		13	70	135	465
58		Miles of road or track electrified included in preceding grand total	XXX							

NOTE: The 16 miles of track leased from Norfolk & Western Railway are operated jointly with the lessor company.

701. MILEAGE OWNED BUT NOT OPERATED BY RESPONDENT AT CLOSE OF YEAR

If any of the tracks returned in this schedule are operated by other than the respondent, the name of the company or individual operating them and the conditions under which they are held for

operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in this schedule.

Line No.	Class	Name of road or track	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
		Total	XXX						

NOT APPLICABLE

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.	State or territory (a)	LINE OWNED		ROAD OPERATED BY RESPONDENT						LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)
		Main line (b)	Branch lines (c)	Line of proprietary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)		
1	Pennsylvania	156	31					13	200			
2												
3	Ohio	5							5			
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16	Total Mileage (single track)	161	31					13	205			

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

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

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

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

INCREASES IN MILEAGE

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

DECREASES IN MILEAGE

14	1	M						1	1	N. Bessemer
15										to Conneaut
16	1	B					1		1	Branchton
17										to
18										Hilliards
19										
20										
21										
22										
23										
24										
25	Total Decrease						1	1	2	

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

Owned by respondent:

Miles of road constructed _____ Miles of road abandoned _____

Owned by proprietary companies:

Miles of road constructed _____ Miles of road abandoned _____

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.

NOTES AND REMARKS

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units less than one year old should be reported in column (e); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (f); units rented from others for a period less than one year should not be included in column (f).
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 third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.

6. A "Diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive, and whether power may at times be supplied from external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "Electric" unit includes all units which receive electric power from an overhead contact wire or third rail, and use the power to drive one or more electric motors that propel the vehicle. An "Other self-powered unit" includes all units other than diesel or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification. An "Auxiliary unit" includes all units used in conjunction with locomotives but which draw their power from the "mother" unit, e.g., boosters,

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

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

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

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

Line No.	Type or design of units	Units in service of respondent at beginning of year	Changes During the Year				Units retired from service whether owned or leased, including reclassification	Units at Close of Year			
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units including classification and second hand units purchased from others		Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1- Diesel-Freight	A units	3						3		3	(H.P.)
2 Diesel-Freight	B units	1						1		1	6,000
3 Diesel-Passenger	A units										1,500
4 Diesel-Passenger	B units										
5 Diesel-Multiple purpose	A units	62									
6 Diesel-Multiple purpose	B units										
7 Diesel-Switching	A units										
8 Diesel-Switching	B units										
9 Total (lines 1 to 8)		66									
10 Electric-Locomotives											
11 Other self-powered units											
12 Total (lines 9, 10 and 11)		66									
13 Auxiliary units											
14 Total Locomotive Units (lines 12 and 13)		66									

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 REBUILDING												
Line No.	Type or design of units	Before Jan. 1, 1960	Between Jan. 1, 1960, and Dec. 31, 1964		Between Jan. 1, 1965, and Dec. 31, 1969		Between Jan. 1, 1970, and Dec. 31, 1974		During Calendar Year			TOTAL
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
15	Diesel	39	7	3	16	23						67
16	Electric											
17	Other self-powered units											
18	Total (lines 15 to 17)	39	7	3	16	23						67
19	Auxiliary units											
20	Total Locomotive Units (lines 18 and 19)	39	7	3	16	23						67

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

Line No.	Type or design of units	Units in service of respondent at beginning of year	Changes During the Year					Units at Close of Year				
			Units Installed			Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (k) (see Ins. 7)	Leased to others	
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts							All other units including reclassification and second hand units purchased or leased from others
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	(m)		
Locomotive Units												
1 Diesel Freight	A units	3					3	3	(U.S.)	5		
2 Diesel Freight	B units	1					1	1	4500	3		
3 Diesel Passenger	A units								1500			
4 Diesel Passenger	B units											
5 Diesel Multiple purpose	A units	62				2	50	62	106,500	2		
6 Diesel Multiple purpose	B units											
7 Diesel Switching	A units											
8 Diesel Switching	B units	66				2	54	66	112,500	10		
9 Total (lines 1 to 8)												
10 Electric Locomotives												
11 Other self-powered units												
12 Total (lines 9, 10 and 11)		66				2	54	66	112,500	10		
13 Auxiliary units									XXXX			
14 Total Locomotive Units (lines 12 and 13)		66				2	54	66	XXXX			

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

Line No.	Type or design of units	During Calendar Year					TOTAL
		Before Jan. 1, 1960	Between Jan. 1, 1960, and Dec. 31, 1964	Between Jan. 1, 1965, and Dec. 31, 1969	Between Jan. 1, 1970, and Dec. 31, 1974	Between Jan. 1, 1975 and Dec. 31, 1979	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
13 Diesel	38	7	3	16	2		66
16 Electric							
17 Other self-powered units	38	7	3	16	2		66
18 Total (lines 13 to 17)							
19 Auxiliary units							
20 Total Locomotive Units (lines 18 and 19)	38	7	3	16	2		66

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	Changes During the Year					Units at Close of Year					
			Units Installed					Units retired from service whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including reclassification and second hand units purchased or leased from others	(f)						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)	(l)		
PASSENGER-TRAIN CARS													
Non-Self-Propelled													
21	Coaches [PA, PB, PBO]												
22	Combined cars												
23	[All class C, except CSB]												
24	Parlor cars [PBC, PC, PL, PO]												
25	Sleeping cars [PS, PT, PAS, PDS]												
26	Dining, grill and tavern cars												
27	[All class D, PD]												
28	Non-passenger carrying cars										XXXX		
	[All class B, CSB, M, PSA, IA]										XXXX		
	Total (lines 21 to 27)												
Self-Propelled Rail Motorcars													
29	Electric passenger cars												
	[EP, ET]												
30	Electric combined cars [EC]												
31	Internal combustion rail motorcars												
	[ED, IG]												
32	Other self-propelled cars												
	Specify types:												
33	Total (lines 29 to 32)												
34	Total (lines 28 and 33)												
COMPANY SERVICE CARS													
35	Business cars [PV]	4						4		4	XXXX		
36	Boarding outfit cars [MWX]										XXXX		
37	Derail and snow removal cars												
	[MWU, MWV, MWW, MWK]	4						4		4	XXXX		
38	Dump and ballast cars [MWB, MWD]										XXXX		
39	Other maintenance and service equipment cars	99				7	28	77	1	78	XXXX		
40	Total (lines 35 to 39)	107				7	28	85	1	86	XXXX		

710. INVENTORY OF EQUIPMENT—Continued

Instructions for reporting freight-train car data:

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

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

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS							
Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
		Time-mileage cars	All others	Units Installed			
				New units purchased or built ¹	New or rebuilt units leased from others ¹	Rebuilt units acquired and rebuilt units rewritten into property accounts ¹	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
FREIGHT TRAIN CARS							
41	Plain Box Cars - 40' (B100-129)	60	-	-	-	-	-
42	Plain Box Cars - 50' (B200-229; B300-329)	7	-	-	-	-	-
43	Equipped Box Cars (All Code A)	28	-	-	-	-	-
44	Plain Gondola Cars (G092-392; G401-492)	567	-	200	-	-	336
45	Equipped Gondola Cars (All Codes C and E)	160	-	-	-	-	1
46	Covered Hopper Cars (L151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)	128	-	-	-	-	-
47	Open Top Hopper Cars- General Service (All Code H)	6,337	-	-	-	-	1,294
48	Open Top Hopper Cars- Special Service (All Codes J and K)	421	-	-	-	-	1
49	Refrigerator Cars - Non-mechanical (R100, 101, 102, 103, 105, 106, 107, 108, 109, 113, 114, 115, 116, R200, 201, 202, 203, 205, 206, 207, 208, 209, 213, 214, 215, 216)						
50	Refrigerator Cars - Mechanical (R104, 110, 111, 112, 117, 118, R204, 210, 211, 212, 217, 218)						
51	Flat Cars - TOFC/COFC (F071-078; F871-978)						
52	Flat Cars - Multi-level (All Code V)						
53	Flat Cars - General Service (F101-109; F201-209)	100	-	-	-	-	-
54	Flat Cars - Other (F111-189; 211-289; 301-389; 401-540)	9	-	-	-	-	-
55	Tank Cars - Under 22,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)						
56	Tank Cars - 22,000 Gallons & Over (T-6, T-7, T-8, T-9)						
57	All Other Freight Cars (F191-199; 291; 391; L006-048; L070, L080, L090 - All "L" with second numeric 6; L161-L764; T-770; All Class S)						
58	Total (lines 41 to 57)	7,817	-	200	-	-	1,632
59	Caboose (All N)	XXXX	33	-	-	-	1*
60	Total (lines 58, 59)	7,817	33	200	-	-	1,633*
¹ Box unequipped, XF boxcars and plain gondolas (which relate to incentive per diem orders).		New units purchased or built				Units rebuilt or acquired	
		General funds		Incentive funds		General funds	Incentive funds

* Adjustment for omission of reinstatement in 1977 of Caboose No. 1955.

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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 85 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.

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

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

Changes during year (Concluded)	Units At Close of Year						Line No.
	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Time-mileage cars	All other			
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
57	3	-	3	-	165	-	41
-	7	-	7	-	539	-	42
2	26	-	26	-	1,958	-	43
440	663	-	663	-	57,178	844	44
5	156	-	156	-	13,385	-	45
6	122	-	122	-	10,959	-	46
1,462	4,170	1,999	6,169	-	526,458	47	47
164	175	83	258	-	19,866	394	48
							49
							50
							51
							52
4	64	32	96	-	6,864	4	53
-	9	-	9	-	1,658	-	54
							55
							56
							57
2,140	5,395	2,114	7,509	-	639,030	1,289	58
9	23	2	xxxx	25	xxxxxxxxxxx	10	59
2,149	5,418	2,116	7,509	25	639,030	1,299	60

710. INVENTORY OF EQUIPMENT—Concluded

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
				Units Installed			
		Per diem	All other	New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	FLOATING EQUIPMENT						
61	Self-propelled vessels [Tugboats, car ferries, etc.]	X X X X	NOTHING TO REPORT				
62	Non-self-propelled vessels [Car floats, lighters, etc.]	X X X X					
63	Total (lines 61 and 62)	X X X X					
	HIGHWAY REVENUE EQUIPMENT						
64	Bogie-chassis						
65	Dry van						
66	Flat bed						
67	Open top						
68	Mechanical refrigerator						
69	Bulk						
70	Insulated						
71	Platform removable sides						
72	Other trailer or container						
73	Tractor						
74	Truck						
75	Total (lines 64 to 74)						

NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT—Concluded

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

Changes during year (Concluded)	Units At Close of Year						Line No.
Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Pier diem	All other			
			(h)	(i)			
							61
			X X X X				62
			X X X X				63
			X X X X				
							64
							65
							66
							67
							68
							69
							70
							71
							72
							73
							74
							75

NOTES AND REMARKS

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

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

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

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

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

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

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

7. Report dollars in thousands.

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)
1	Plain Gondola Cars G312	200	640	7,485	P
2	3 1/2 Tons Ea.				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL	200	XXXX	7,485	XXXX

REBUILT UNITS

26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	TOTAL		XXXX		XXXX
39	GRAND TOTAL		XXXX		XXXX

NOTES AND REMARKS

715. HIGHWAY MOTOR VEHICLE OPERATIONS

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

In reporting highway motor vehicle miles in line-haul service, show the mileage of buses and combination bus-trucks on line 5; the mileage of trucks and of bogies, trailers and semitrailers with trucks on line 6; and the mileage of tractors and of bogies, trailers and semitrailers with tractors on line 7. Vehicle miles in terminal service should be reported on line 8 and 9.

In reporting traffic carried and traffic handled 1 mile on lines 10 to 15, and on lines 20 to 23, both inclusive, show the total

number of tons and ton-miles of revenue freight in column (i) and the total number of passengers carried and passenger-miles in column (c), regardless of the class of vehicle used to perform the transportation service.

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

A. OPERATED BY RESPONDENT
(Revenue and nonrevenue service)

Line No.	Item (a)	Bogies (b)	Buses (c)	Chassis (d)
REVENUE SERVICE				
Vehicles owned or leased:				
1	Number available at beginning of year			
2	Number installed during the year			
3	Number retired during the year			
4	Number available at close of year			
Vehicle miles (including loaded and empty):				
Line haul (station to station):				
5	Passenger vehicle miles	XXXXXX		XXXXXX
6	Truck miles		XXXXXX	XXXXXX
7	Tractor miles		XXXXXX	XXXXXX
Terminal service: *				
8	Pick-up and delivery			
9	Transfer service			
Traffic carried:				
10	Tons—Revenue freight—Line haul	XXXXXX	XXXXXX	XXXXXX
11	Tons—Revenue freight—Terminal service only	XXXXXX	XXXXXX	XXXXXX
12	Revenue passengers—Line haul	XXXXXX		XXXXXX
13	Revenue passengers—Terminal service only	XXXXXX		XXXXXX
Traffic handled 1 mile:				
14	Ton-miles—Revenue freight—Line haul	XXXXXX	XXXXXX	XXXXXX
15	Revenue passenger-miles—Line haul	XXXXXX		XXXXXX
NONREVENUE SERVICE				
Vehicles owned or leased:				
16	Number available at beginning of year		11	
17	Number installed during the year		0	
18	Number retired during the year		0	
19	Number available at close of year		11	

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

E. OPERATED BY OTHERS
(Revenue service)

Line No.	Item (a)	Bogies (b)	Buses (c)	Chassis (d)
Traffic carried:				
20	Tons—Revenue freight	XXXXXX	XXXXXX	XXXXXX
21	Revenue passengers	XXXXXX		XXXXXX
Traffic handled 1 mile:				
22	Ton-miles—Revenue freight	XXXXXX	XXXXXX	XXXXXX
23	Revenue passenger-miles	XXXXXX		XXXXXX

715. HIGHWAY MOTOR VEHICLE OPERATIONS—Concluded

"Trailers" means trailer bodies used in TOFC/COFC service which are permanently mounted on running gear. "Containers" means trailer bodies used in TOFC/COFC service which are not

permanently mounted on wheels or chassis, but are separated from such running gear before being loaded on flat cars.

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

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Trucks (i)	Combination bus-trucks (j)	Line No.
						1
						2
						3
						4
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		5
XXXXXX		XXXXXX			XXXXXX	6
XXXXXX				XXXXXX	XXXXXX	7
						8
						9
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	10
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	11
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	13
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	14
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15
				73		16
				11		17
				9		18
				75		19

B. OPERATED BY OTHERS—Concluded
(Revenue service)

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

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

Give particulars of highway motor-vehicle enterprises in which the respondent had a financial interest, either directly or indirectly, during the year.

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

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

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

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

RC-111300 BESSEMER & LAKE ERIE RAILROAD COMPANY 1980 3

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

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

*Track category

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

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

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

2. These schedules shall only include those lines maintained by the reporting carrier. It shall not include track maintained by others over which the reporting carrier has trackage rights.
 3. If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.
 4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

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

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

720. TRACK AND TRAFFIC CONDITIONS

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

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

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

Line No.	Track category (a)	Mileage of tracks at end of period (b)	Average annual traffic density in millions of gross ton-miles per mile** (c)	Average running speed limit (d)	Average speed reduction per slow order track mile (e)	Track miles under slow orders at end of period (f)
1	Main Line					
2	A Conneaut - XB	177	25.3	35		
3	B KO Lines	24	14.2	33		
4	C Erie Branch	10	2.8	30		
5	D Hilliards & WA Branches	30	.6	18		
6	E Yard & Side Tracks	193	.6	15		
7	F		XXXXXXXXXX	XXXXXX	XXXXXX	
8	Potential abandonments		XXXXXXXXXX			
	Total	434	11.5	25		

721. TIES LAID IN REPLACEMENT

(1) Disclose the requested information concerning ties laid in replacement.

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

(a)

Line No.	Track Category (a)	Number of cross-ties laid in replacement								Total (i)	Switch and Bridge Ties (Board feet) (j)	% of Spot Maintenance (k)
		New Ties			Second-hand ties							
		Wooden		Concrete (d)	Other (e)	Wooden						
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)	Other (h)				
1	A	6,257							6,257	60,965	8.7%	
2	B	3,622							3,622	-	8.2%	
3	C	14							14	-	1%	
4	D	800							800	10,891	5.4%	
5	E	3,506							3,506	55,761	8.6%	
6	F											
7	Potential Abandonments											
8	Total	14,199							14,199	127,617	31.0%	

Remarks

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

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

In column (a) classify the ties as follows:

(U) Wooden ties untreated when applied.

(T) Wooden ties treated before application.

(S) Ties other than wooden (steel, concrete, etc.). Indicate type in column (h).

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1	T	3,171	\$ 18.13	\$ 58	29,327	\$ 457.78	\$ 13	NEW
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	3,171	18.13	58	29,327	457.78	13	
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid				1.32			
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid				NONE			

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. "% of Spot Maintenance" refers to the percentage of total ties laid in replacement considered to be spot maintenance.

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)						Total		Percent of spot maintenance (h)
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)			
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)					
1	A	2.1	3.4	.1	2.5	2.2	5.9	1.9%		
2	B									
3	C									
4	D									
5	E	-	-	-	1.3	-	1.3	-		
6	F	-	-	-	1.0	-	1.0	-		
7	Potential Abandonments									
8	Other									
9	TOTAL	2.1	3.4	.1	4.8	2.2	8.2	1.9%		

Remarks

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

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

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

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		Weight of Rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb.)	Weight of Rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb.)
		Pounds per yard of rail	Number of tons (2,000 lb.)			Pounds per yard of rail	Number of tons (2,000 lb.)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	2	140	306	108	354.00	-	-	-	-
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	XXX	306	108	354.00	XXX	-	-	-
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid 1.32								
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid -								
19	Track-miles of welded rail installed this year - : total to date -								

725. WEIGHT OF RAIL

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

be given. Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
	Pounds			
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				

See Attached Page 103(a)

726. SUMMARY OF TRACK MAINTENANCE

1. Disclose the requested information concerning the summary of track maintenance. | 2. In column (d), (f), and (i) give the percentage of replacements to total units of property at year end.

Line No.	Track category (a)	Ties		Percent replaced (d)	Miles of rail replaced (rail-miles) (e)	Rail		Ballast	Track surfacing	
		Number of ties replaced (b)	Switch and Bridge Ties (Board Feet) (c)			Percent replaced (f)	Miles surfaced (h)		Cubic yards of ballast placed (g)	Percent surfaced (i)
1	A	6,257	60,965	.5%	3.1	1.9%	28.2	9,898	28.2	6.5%
2	B	3,622	-	.3%	-	-	17.4	8,213	17.4	4.0%
3	C	14	-	-	-	-	-	3,580	-	-
4	D	800	10,891	.1%	1.3	.3%	-	422	-	-
5	E	3,506	55,761	.3%	1.0	.2%	13.1	7,476	13.1	3.0%
6	F									
7	Potential abandonments									
8	Total	14,199	127,617	1.2%	10.4	2.4%	58.7	29,589	58.7	13.5%

727. TEN-YEAR SUMMARY OF TRACK MAINTENANCE

1. Report in appropriate columns total numbers of replacements for all categories of track lines and the percentage of replacements to the units of property. | 2. Explain in "Remarks" changes in track mileage due to acquisition, mergers, major abandonments and other disposals.

Line No.	Year (a)	Ties		Percent replaced (d)	Miles of rail replaced (rail-miles) (e)	Rail		Ballast	Track surfacing	
		Number of ties replaced (b)	Switch and Bridge Ties (Board Feet) (c)			Percent replaced (f)	Miles surfaced (h)		Cubic yards of ballast placed (g)	Percent surfaced (i)
1	Current year 1980	14,199	127,617	1%	10.400	2%	58.7	29,589	29,589	14%
2	First preceding 1979	27,773	151,560	2%	13.721	2%	115.5	48,849	48,849	27%
3	Second preceding 1978	50,607	136,503	4%	14.885	2%	129.0	87,268	87,268	30%
4	Third preceding 1977	54,294	196,432	5%	7.401	1%	161.9	66,135	66,135	38%
5	Fourth preceding 1976	57,712	532,118	5%	14.895	2%	224.0	140,389	140,389	51%
6	Fifth preceding 1975	61,312	313,884	5%	26.039	3%	167.8	105,299	105,299	38%
7	Sixth preceding 1974	67,489	322,615	6%	15.266	2%	140.3	76,894	76,894	32%
8	Seventh preceding 1973	41,322	198,831	3%	68.038	8%	107.6	36,670	36,670	24%
9	Eighth preceding 1972	47,037	218,165	4%	76.971	8%	107.1	35,293	35,293	23%
10	Ninth preceding 1971	23,912	149,134	2%	18.285	2%	64.1	14,683	14,683	14%

REMARKS

725. WEIGHT OF RAIL

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

be given. Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
1	<i>Pounds</i> 155	43.05		N. Bessemer to Conneaut via KO
2	152	47.93		" " " "
3	140	78.93		" " " "
4	131	3.99		" " " "
5	130	3.43		" " " "
6	115	1.53		" " " "
7	155	1.26		KY to KO Junction via Shenango
8	140	9.55		" " " "
9	131	0.14		" " " "
10	130	3.01		" " " "
11	130	0.90		Cascade to Erie
12	140	1.72		NA Tower to Wallace Junction
13	131	5.77		" " " "
14	130	0.88		" " " "
15	130	9.55		Branchton to Hilliards
16	100	0.58		" " " "
17	155	4.68		Queen Junction to Dewey
18	152	5.27		" " " "
19	131	6.34		" " " "
20	130	2.90		" " " "
21	100	1.18		" " " "
		232.69		Total Miles of Main Track
				155# 152# 140# 131# 130# 115# 100# 48.99 53.20 90.20 16.24 20.67 1.53 1.86

728. DEFERRED MAINTENANCE-TRACKS

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

Line No.	Type of Track	Monetary Amount of Deferred Maintenance		
		End of the Year	Beginning of the Year	
	(a)	(b)	(c)	
1	A	\$	\$	
2	B			
3	C			
4	D			
5	E			
6	F			
7	Potential Abandonments			
8	Total Tracks			
	Selected Track Maintenance	Quantities of Deferred Maintenance		
		End of the Year	Beginning of the Year	
9	Crossties			
10	Rail			
11	Ballast			

Remarks

NOTES AND REMARKS

750. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

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

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

A. LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel	Electric	Other (Steam, Gas Turbine, Etc.)	
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)
1	Freight _____	5,942,049			
2	Passenger _____	-			
3	Yard switching _____	322,988			
4	Total _____	6,265,037			
5	Cost of Fuel* _____	\$ 5,301	\$	\$	\$
6	Work Train _____	1,287			

B. RAIL MOTORCARS

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

*Show cost of fuel charged to train and yard service (Functions 67-Loco. Fuels and 68-Electric Power Purchased/Produced for Motive Power). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service. (Dollars in thousands)

Function 67 - Locomotive Fuels - \$5,301

760. GRADE CROSSINGS

A—Railroad With Railroad

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

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

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

Line No.	Number of crossings (a)	Interlocking (b)	Automatic signals (auto-matic in-locking) (c)	Derails on one line, no protection on other (d)	Hand-operated signals, without inter-locking (e)	Gates (f)	Total specially protected (g)	Total not specially protected (h)	Grand total (i)
1	Number at beginning of year _____	1							1
2	Crossing added: New crossings _____								
3	Change in protection _____								
4	Crossings eliminated: Separation of grade _____								
5	Change in protection _____								
6	Other causes _____								
7	Number at close of year _____	1							1
8	Number at Close of Year by States: Pennsylvania _____	1							1
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

760. GRADE CROSSINGS—Continued
B—Railroad With Highway

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

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

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

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

4. In columns (b) and (c) include grade crossings with or without audible or visible supplemental (d) and (e) include grade crossings with or without any type of audible or visible supplemental device. Exclude from columns (f) and (g) those crossings where train movement is protected only by a member of the train crew. Audible signals reportable in column (h) include any train-actuated bell, whistle, siren or other audible device located adjacent to the crossing. Other automatic signals reportable in column (i) include wigwags, Highway Traffic Signals or special types of train-actuated devices with or without audible supplements. Include in column (j), in addition to "Railroad Crossing" crossbuck, any other static sign (except "Number of Tracks" sign) or any non-train-actuated signal such as amber continuous-flashing lights. In column (m) report other than railroad crossbuck. Totals in column (o), lines 9 and 10 should be equal, resulting in no change in the total number of crossings.

TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE

Line No.	Item of Annual Change (a)	Automatic gates with flashing lights		Automatic flashing light signals		Gates manually operated		Watchmen only		Audible signals only	Over automatic signals	Total indicating warning of train approach	"Railroad crossing" crossbuck	Crossbuck signs with other fixed signs	Other fixed signs only	No signs or signals	Total crossings at grade
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)								
1	Number at beginning of year:																
2	Added: By new, extended or relocated highway	26	23									49		97			146
3	By new, extended or relocated railroad																
4	Total added													1			1
5	Eliminated: By closing or relocation of highway													3			3
6	By relocation or abandonment of railroad													4			4
7	By separation of grades											5					5
8	Total eliminated	4	1														5
9	Changes in protection: Number of each type added																
10	Number of each type deducted													5			5
11	Net of all changes	4	1									5		9			4
12	Number at close of year	30	24									54		88			142
13	Number at close of year by States:																
14	Pennsylvania	30	22									52		85			137
15	Ohio		2								2		3			5	5
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	

761. GRADE SEPARATIONS
Highway-Railroad

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

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

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

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

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

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

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

Line No.	Items of Annual Change (a)	Types and numbers of highway-railroad grade separations		
		Overpass (Highway above railroad)	Underpass (Railroad above highway)	TOTAL
		(b)	(c)	(d)
1	Number at beginning of year	30	51	81
2	Added: By new, extended or relocated highway			
3	By new, extended or relocated railroad			
4	By elimination of grade crossing			
5	Total added			
6	Deducted: By closing or relocation of highway			
7	By relocation or abandonment of railroad			
8	Total deducted			
9	Net of all changes			
10	Number at close of year	30	51	81
11	Number at close of year by States:			
11	138 Pennsylvania	28	51	79
12	135 Ohio	2	-	2
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

800. CONTRACTS, AGREEMENTS, ETC.

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

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

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

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

4. Under item 1(g), give particulars of arrangements, written or

oral with affiliated companies for routing of traffic. Through route arrangements for handling of traffic interchanged with carrier affiliates should not be reported.

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

6. Information concerning contracts of minor importance may be omitted. A contract of minor importance is defined as one involving receipts or payments of less than \$50,000 per year, and which, by its terms, is otherwise unimportant.

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

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

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

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

On September 15, 1980, the State of Ohio issued \$2.3 million of its industrial development obligations for the purpose of financing pollution control facilities to be used by the Company at Conneaut, Ohio. The obligations consisted of an industrial development bond issued by the State in the amount of \$2,300,000 purchased by First National Bank of Minneapolis. On the same date the Company entered into a lease with the State under which the Company leases the facilities. Rentals are calculated to provide sufficient funds to retire the bond over its term, and the Company has the right and expects to acquire full title to the facilities upon termination of the lease. The Company has not guaranteed the bond or otherwise assumed liability in respect of the bond.

850. COMPETITIVE BIDDING—CLAYTON ANTITRUST ACT

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

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

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

	Nature of bid (a)	Date Published (b)	Contract number (c)	No. of bidders (d)	Method of awarding bid (e)	Date filed with the Commission (f)	Company awarded bid (g)
1	Lease of 2 locomotives	01/29/80	1-1980	2	Only Bidders (1 loco. awarded to - (1 loco. awarded to -	04/09/80	DM&IR Railway Co.) EJ&E Railway Co.)
2							
3							
4							
5	Purchase of one						
6	SH Crane Truck	05/06/80	2-1980	1	Only Bid	07/15/80	Y&N Railroad Co.
7							
8	Repair of 500 Hopper						
9	Cars	06/23/80	3-1980	1	Only Bid	07/21/80	EJ&E Railway Co.
10							
11	Purchase of i5						
12	Self-Guarded Frogs	07/21/80	4-1980	1	Only Bid	09/08/80	Union Railroad Co.
13							
14	Lease of various						
15	M of W Equipment	08/04/80	5-1980	1	Only Bid	09/19/80	Union Railroad Co.
16							
17	Lease of 10						
18	100-Ton Hoppers	10/20/80	6-1980	1	Only Bid	10/04/80	Y&N Railroad Co.
19							
20	Lease of 75 SH						
21	70-Ton Flat Cars	12/30/80	7-1980	1	Only Bid	01/30/81	EJ&E Railway Co.
22							
23							
24							
25							
26							
27							
28							
29							
30							

Road Initials: BLE

Year 19 80

DULUTH, MISSABE & IRON RANGE RAILWAY COMPANYDIRECTORS

<u>Name</u>	<u>Address</u>
M. Spalding Toon	P. O. Box 536, Pittsburgh, Pa. 15230
Donald B. Shank	500 Missabe Bldg., Duluth, Minn. 55802
Franklin A. Fitzpatrick	208 South LaSalle St., Chicago, IL 60600
Vernon W. Kraetsch	P. O. Box 536, Pittsburgh, Pa. 15230
Thomas J. Siegel	P. O. Box 536, Pittsburgh, Pa. 15230
John D. Morrison	P. O. Box 536, Pittsburgh, Pa. 15230
James D. Wright	520 Missabe Bldg., Duluth, Minn. 55802

OFFICERS

M. Spalding Toon, President	P. O. Box 536, Pittsburgh, Pa. 15230
Donald B. Shank, Vice Pres.	500 Missabe Bldg., Duluth, Minn. 55802
Vernon W. Kraetsch, Vice President-Finance	P. O. Box 536, Pittsburgh, Pa. 15230
Thomas J. Siegel, Vice President-Marketing	P. O. Box 536, Pittsburgh, Pa. 15230
John D. Morrison, General Counsel & Secretary	P. O. Box 536, Pittsburgh, Pa. 15230
J. E. Ralph, Jr., Treasurer	P. O. Box 536, Pittsburgh, Pa. 15230
J. D. Wright, Comptroller	520 Missabe Bldg., Duluth, Minn. 55802
E. G. Henderson, Director- Purchasing & Mat'l. Mgt.	P. O. Box 536, Pittsburgh, Pa. 15230

GENERAL MANAGER

Donald B. Shank	500 Missabe Bldg., Duluth, Minn. 55802
-----------------	--

ELGIN, JOLIET AND EASTERN RAILWAY COMPANYDIRECTORS

<u>Name</u>	<u>Address</u>
M. S. Toon	Pittsburgh, Pennsylvania
F. A. Fitzpatrick	Pittsburgh, Pennsylvania
J. H. Mayberry	Joliet, Illinois
V. W. Kraetsch	Pittsburgh, Pennsylvania
J. D. Morrison	Pittsburgh, Pennsylvania
J. F. Madden	Joliet, Illinois
D. B. Shank	Duluth, Minnesota
T. J. Siegel	Pittsburgh, Pennsylvania
R. N. Rooks	Chicago, Illinois

OFFICERS

M. S. Toon, President	Pittsburgh, Pennsylvania
F. A. Fitzpatrick, Vice President-Operations	Pittsburgh, Pennsylvania
V. W. Kraetsch, Vice President-Finance	Pittsburgh, Pennsylvania
T. J. Siegel, Vice President-Marketing	Pittsburgh, Pennsylvania
J. D. Morrison, Secretary	Pittsburgh, Pennsylvania
J. H. Mayberry, Comptroller	Joliet, Illinois
J. E. Ralph, Jr., Treasurer	Pittsburgh, Pennsylvania
J. F. Madden, General Mgr.	Joliet, Illinois
E. G. Henderson, Director - Purchasing & Mat'l. Mgt.	Pittsburgh, Pennsylvania

THE YOUNGSTOWN AND NORTHERN RAILROAD COMPANYDIRECTORS

<u>Name</u>	<u>Address</u>
M. S. Toon	Pittsburgh, Pennsylvania
F. A. Fitzpatrick	Pittsburgh, Pennsylvania
M. E. Lantz	Pittsburgh, Pennsylvania
V. W. Kraetsch	Pittsburgh, Pennsylvania
J. D. Morrison	Pittsburgh, Pennsylvania
J. W. Read	Greenville, Pennsylvania
D. B. Shank	Duluth, Minnesota

OFFICERS

M. S. Toon, President	Pittsburgh, Pennsylvania
F. A. Fitzpatrick, Vice President	Pittsburgh, Pennsylvania
V. W. Kraetsch, Vice President-Finance	Pittsburgh, Pennsylvania
J. D. Morrison, Secretary	Pittsburgh, Pennsylvania
M. E. Lantz, Comptroller	Pittsburgh, Pennsylvania
J. E. Ralph, Jr., Treasurer	Pittsburgh, Pennsylvania
E. G. Henderson, Director- Purchasing & Mat'l. Mgt.	Pittsburgh, Pennsylvania

GENERAL MANAGER

J. W. Read	Greenville, Pennsylvania
------------	--------------------------

UNION RAILROAD COMPANYDIRECTORS

<u>Name</u>	<u>Address</u>
M. S. Toon	Pittsburgh, Pennsylvania
F. A. Fitzpatrick	Pittsburgh, Pennsylvania
M. E. Lantz	Pittsburgh, Pennsylvania
V. W. Kraetsch	Pittsburgh, Pennsylvania
J. D. Morrison	Pittsburgh, Pennsylvania
M. R. Seipler	Pittsburgh, Pennsylvania
D. B. Shank	Duluth, Minnesota

OFFICERS

M. S. Toon, President	Pittsburgh, Pennsylvania
F. A. Fitzpatrick, Vice President	Pittsburgh, Pennsylvania
V. W. Kraetsch, Vice President-Finance	Pittsburgh, Pennsylvania
J. D. Morrison, Secretary	Pittsburgh, Pennsylvania
M. E. Lantz, Comptroller	Pittsburgh, Pennsylvania
J. E. Ralph, Jr., Treasurer	Pittsburgh, Pennsylvania
E. G. Henderson, Director- Purchasing & Mat'l. Mgt.	Pittsburgh, Pennsylvania

GENERAL MANAGER

M. R. Seipler	Pittsburgh, Pennsylvania
---------------	--------------------------

900. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

1. In columns (a) and (b) enter the name and position of each of the persons named in Schedule 110 of this report to whom the respondent paid the largest amount during the year as compensation for current or past service over and above necessary expenses incurred in discharge of duties. In addition, list all other officers, directors, pensioners or employees, if any, to whom the respondent paid \$75,000 or more in total compensation during the year.

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

3. If an officer, director, etc., receives compensation from one or more of the affiliated companies listed in Schedule 112 reference to this fact should be made if the aggregate compensation from all companies amounts to \$75,000 or more.

4. Report in column (d) the total amount of compensation other than annual salary paid to each listed employee during the year. This includes forms of nonmonetary compensation given which directly benefits each employee. Examples:

Fair value of property given, such as exclusive use of an automobile;

Amounts paid for membership of the employee in nonbusiness associations, private clubs, etc.;

Commissions, bonuses, shares in profits;

Contingent compensation plans;

Monies paid or accrued for any pension, retirement, savings, retirement annuities, deferred compensation, or similar plan;

Premiums on life insurance where the respondent is not the beneficiary. Do not report premiums on group life insurance for benefits less than \$50,000.

Give the details of any plan not previously reported, the basis of determining the ultimate benefits payable, and the payments or provisions made during the year.

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

(Dollars in thousands)

Line No.	Name of person (a)	Position or Title (b)	Salary per annum as of close of year (see instructions) (c)	Other compensation during the year (d)
1	M. S. Toon	President	\$	\$
2		01-01-80 to 12-31-80	145	50*#
3				1**
4	F. A. Fitzpatrick	Vice Pres.-Operations		
5		01-01-80 to 06-30-80	96	12*#
6		07-01-80 to 12-31-80	97	
7				
8	V. W. Kraetsch	Vice Pres.-Finance		
9		01-01-80 to 03-31-80	87	11*#
10		04-01-80 to 12-31-80	88	
11				
12	T. J. Siegel	Vice Pres.-Marketing		
13		01-01-80 to 06-30-80	75	9*#
14		07-01-80 to 12-31-80	76	
15				
16	J. D. Morrison	Gen. Counsel & Secy.		
17		01-01-80 to 06-30-80	78	8*#
18		07-01-80 to 12-31-80	79	
19				
20	J. W. Read	General Manager		
21		01-01-80 to 01-31-80	70	9*
22		02-01-80 to 03-31-80	73	
23		04-01-80 to 12-31-80	74	
24				
25	M. E. Lantz	Comptroller		
26		01-01-80 to 01-31-80	66	9*
27		02-01-80 to 06-30-80	70	
28		07-01-80 to 12-31-80	71	
29				
30	*Payments made under Incentive Compensation Plan and Management Bonus Plan.			
31	**Payments made under Executive Tax Assistance Program.			
32	#Stock options granted to the following employees by the United States Steel			
33	Corporation, an affiliated company pursuant to that corporation's 1976 Stock			
34	Option Incentive Plan:			
35	NAME	# of Shares	Option Price	Date of Option
36				
37	M. S. Toon	10,000	\$19.1875	5/27/80
38	F. A. Fitzpatrick	5,000	19.1875	5/27/80
	V. W. Kraetsch	5,000	19.1875	5/27/80
	T. J. Siegel	1,500	19.1875	5/27/80
	J. D. Morrison	2,000	19.1875	5/27/80

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 Pennsylvania

County of Allegheny

M. E. Lantz

(Insert here name of the affiant)

makes oath and says that he is

Comptroller

(Insert here the official title of the affiant)

Of Bessemer and Lake Erie 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, 1980, to and including December 31, 1980

M. E. Lantz
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 27th day of March, 19 81

My commission expires October 30, 1982

Use an

L.S.

impression seal

LOUISEE BRANCH, Notary Public
Pittsburgh, Allegheny Co., Pa.
My Commission Expires
October 30, 1982

Louise E. Branch
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

State of Pennsylvania

County of Allegheny

M. S. Toon

(Insert here name of the affiant)

makes oath and says that he is

President

(Insert here the official title of the affiant)

Of Bessemer and Lake Erie 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, 1980, to and including December 31, 1981

M. S. Toon
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 27th day of March, 19 81

My commission expires October 30, 1982

Use an

L.S.

impression seal

LOUISEE BRANCH, Notary Public
Pittsburgh, Allegheny Co., Pa.
My Commission Expires
October 30, 1982

Louise E. Branch
(Signature of officer authorized to administer oaths)

All memberships in associations and clubs are established for business purposes; Officers and Directors participate in Pension, Insurance, and Savings Plans which have uniform application to all management employees; therefore, these items are not other compensation to Officers and Directors as a class or as individuals.

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state statistics

P E N N S Y L V A N I A

SC-330. ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE

Line No.	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering _____	\$	\$	\$
2	(2) Land for transportation purposes _____			
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____			
7	(7) Elevated structures _____			
8	(8) Ties _____			
9	(9) Rails _____			
10	(10) Other track material _____			
11	(11) Ballast _____			
12	(12) Track laying and surfacing _____			
13	(13) Fences, snowsheds, and signs _____			
14	(16) Station and office buildings _____			
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____			
18	(20) Shops and enginehouses _____			
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____			
23	(26) Communication systems _____			
24	(27) Signals and interlockers _____			
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____			
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____			
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____			
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____			
45	Total _____			
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____			

ine

21

47
48

SC-330. ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE

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
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
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				37
				38
				39
				40
				41
				42
				43
				44
				45
				46
				47
				48

SC-330A. IMPROVEMENTS ON LEASED PROPERTY—WITHIN THE STATE

Line No.	Account (Dollars in thousands)	Balance at beginning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.
	(a)	(b)	(c)	(d)
1	(1) Engineering _____	\$	\$	\$
2	(2) Land for transportation purposes _____			
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____			
7	(7) Elevated structures _____			
8	(8) Ties _____			
9	(9) Rails _____			
10	(10) Other track material _____			
11	(11) Ballast _____			
12	(12) Track laying and surfacing _____			
13	(13) Fences, snowsheds, and signs _____			
14	(16) Station and office buildings _____			
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____			
18	(20) Shops and enginehouses _____			
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____			
23	(26) Communication systems _____			
24	(27) Signals and interlockers _____			
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____			
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____			
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____			
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____			
45	Total _____			
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____			

Road Initials: BLE

Year 19 80

PA

SC-5

SC-30A. IMPROVEMENTS ON LEASED PROPERTY—WITHIN THE STATE

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
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
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				39
				40
				41
				42
				43
				44
				45
				46
				47
				48

**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-330 AND SC-330A
ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE**

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 account No. 732 for road or for equipment is less than 5% of account No. 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

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

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

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

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

8. Report on line 34 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

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

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

11. Show dollars in thousands.

NOTES AND REMARKS

SC-210 RAILWAY OPERATING REVENUES EARNED WITHIN THE STATE
(For roads making operating reports)

State the railway operating revenues of the respondent for the year classifying them in accordance with the Uniform System of Accounts for Railroad Companies and the comparison of such revenues with those of the preceding year (showing increases in

black and decrease in red) for each of the several classes. The proportion of joint traffic receipts belonging to other carriers should not be included in column (b).

Show dollars in thousands.

Line No.	Class of railway operating revenues	Total amount of revenue for the year	Comparison with total revenue of preceding year. (Increase in black decrease in red)	Revenues Earned Within the State		
				On intrastate traffic	On interstate traffic	Total
	(a)	(b)	(c)	(d)	(e)	(f)
	ORDINARY ITEMS OPERATING INCOME Railway Operating Income					
1	(101) Freight **	\$ 97,885	\$	\$ 3,054	\$ 92,026	\$ 95,080
2	(102) Passenger **					
3	(103) Passenger-Related					
4	(104) Switching	1,053		299	744	1,043
5	(105) Water Transfers					
6	(106) Demurrage	400		130	270	400
7	(110) Incidental	10,533		52	10,481	10,533
8	(121) Joint Facility-Credit					
9	(122) Joint Facility-Debit					
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities)	109,871		3,535	103,521	107,056
11	(502) Railway operating revenues- Transfers from Government Authorities for current operations					
12	(503) Railway operating revenues- Amortization of deferred transfers from Government Authorities					
13	Total railway operating revenues (lines 10-12)	109,871		3,535	103,521	107,056
14	**Report hereunder the charges to the revenue accounts representing payments made to others for:-					
	Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates			\$	NONE	
	(a) Of the amount reported for "Net revenue from railway operations", _____ (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (Check one). Actual (). Estimated ()					
15	Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement			\$	556	
	Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates):					
16	(a) Payments for transportation of persons			\$	NONE	
17	(b) Payments for transportation of freight shipments			\$	NONE	
18	State the rule or rules used by the respondent in assigning revenues from interstate traffic to the several States in which such traffic moves					

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Name of railway operating expense account (a)	Freight						Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	(g)		
		\$	\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES:								
	ADMINISTRATION:								
1	Track								
2	Bridge and Building								
3	Signal								
4	Communication								
5	Other								
	REPAIR AND MAINTENANCE:								
6	Roadway - Running								
7	Roadway - Switching								
8	Tunnels and Subways - Running								
9	Tunnels and Subways - Switching								
10	Bridges and Culverts - Running								
11	Bridges and Culverts - Switching								
12	Ties - Running								
13	Ties - Switching	N/A		N/A	N/A				
14	Rail - Running	N/A		N/A	N/A				
15	Rail - Switching	N/A		N/A	N/A				
16	Other Track Material - Running	N/A		N/A	N/A				
17	Other Track Material - Switching	N/A		N/A	N/A				
18	Ballast - Running	N/A		N/A	N/A				
19	Ballast - Switching	N/A		N/A	N/A				
20	Track laying and surfacing - Running								
21	Track laying and surfacing - Switching								
22	Road Property Damaged - Running								
23	Road Property Damaged - Switching								
24	Road Property Damaged - Other								
25	Signals and Interlockers - Running								
26	Signals and Interlockers - Switching								
27	Communications Systems								
28	Electric Power Systems								
29	Highway Grade Crossings - Running								
30	Highway Grade Crossings - Switching								
31	Station and Office Buildings								
32	Shop Buildings - Locomotives								
33	Shop Buildings - Freight Cars								
34	Shop Buildings - Other Equipment							N/A	

RECORDS HAVE NOT BEEN MAINTAINED IN SUCH MANNER AS TO SHOW OPERATING EXPENSE

BY STATE.

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$	\$	\$	\$	\$	\$	\$
101	WAY AND STRUCTURES - Continued:								
102	REPAIR AND MAINTENANCE - Continued:								
103	Locomotive Servicing Facilities								
104	Miscellaneous Buildings and Structures								
105	Coal Terminals								
106	Ore Terminals								
107	Other Marine Terminals								
108	TOFC/COFC - Terminals								
109	Motor Vehicle Loading and Distribution Facilities								
110	Facilities for Other Specialized Service Operations								
111	Roadway Machines								
112	Small Tools and Supplies								
113	Snow Removal								
114	Fringe Benefits - Running								
115	Fringe Benefits - Switching								
116	Fringe Benefits - Other								
117	Casualties and Insurance - Running								
118	Casualties and Insurance - Switching								
119	Casualties and Insurance - Other								
120	Lease Rentals - Debit - Running								
121	Lease Rentals - Debit - Switching								
122	Lease Rentals - Debit - Other								
123	Lease Rentals - Credit - Running								
124	Lease Rentals - Credit - Switching								
125	Lease Rentals - Credit - Other								
126	Joint Facility Rent - Debit - Running								
127	Joint Facility Rent - Debit - Switching								
128	Joint Facility Rent - Debit - Other								
129	Joint Facility Rent - Credit - Running								
130	Joint Facility Rent - Credit - Switching								
131	Joint Facility Rent - Credit - Other								
132	Other Rents - Debit - Running								
133	Other Rents - Debit - Switching								
134	Other Rents - Debit - Other								
135	Other Rents - Credit - Running								
136	Other Rents - Credit - Switching								
137	Other Rents - Credit - Other								
138	Depreciation - Running								
139	Depreciation - Switching								
140	Depreciation - Other								
141	Joint Facility - Debit - Running								
142	Joint Facility - Debit - Switching								
143	Joint Facility - Debit - Other								
144	Joint Facility - Credit - Running								
145	Joint Facility - Credit - Switching								
146	Joint Facility - Credit - Other								
147	Dismantling Retired Road Property - Running								
148	Dismantling Retired Road Property - Switching								
149	Dismantling Retired Road Property - Other								
150	Other - Running								
151	Other - Switching								
	Other - Other								
	Total Way and Structures								

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account (a)	Freight						Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	(g)		
		\$	\$	\$	\$	\$	\$		\$
	EQUIPMENT:								
	LOCOMOTIVES:								
201	Administration								
202	Repair and Maintenance								
203	Machinery Repair								
204	Equipment Damaged								
205	Fringe Benefits	N/A	N/A	N/A					
206	Other Casualties and Insurance	N/A	N/A	N/A					
207	Lease Rentals - Debit	N/A	N/A		N/A				
208	Lease Rentals - (Credit)	N/A	N/A		N/A				
209	Joint Facility Rent - Debit	N/A	N/A		N/A				
210	Joint Facility Rent - (Credit)	N/A	N/A		N/A				
211	Other Rents - Debit	N/A	N/A		N/A				
212	Other Rents - (Credit)	N/A	N/A		N/A				
213	Depreciation	N/A	N/A						
214	Joint Facility - Debit	N/A	N/A	N/A					
215	Joint Facility - (Credit)	N/A	N/A		N/A				
216	Repairs Billed to Others - (Credit)	N/A	N/A		N/A				
217	Dismantling Retired Property								
218	Other								
219	Total Locomotive								
	FREIGHT CARS:								
220	Administration						N/A		
221	Repair and Maintenance						N/A		
222	Machinery Repair						N/A		
223	Equipment Damaged						N/A		
224	Fringe Benefits	N/A	N/A				N/A		
225	Other Casualties and Insurance	N/A	N/A				N/A		
226	Lease Rentals - Debit	N/A	N/A				N/A		
227	Lease Rentals - (Credit)	N/A	N/A				N/A		
228	Joint Facility Rent - Debit	N/A	N/A				N/A		
229	Joint Facility Rent - (Credit)	N/A	N/A				N/A		
230	Other Rents - Debit	N/A	N/A				N/A		
231	Other Rents - (Credit)	N/A	N/A				N/A		
232	Depreciation	N/A	N/A	N/A			N/A		
233	Joint Facility - Debit	N/A	N/A		N/A		N/A		
234	Joint Facility - (Credit)	N/A	N/A		N/A		N/A		
235	Repairs Billed to Others - (Credit)	N/A	N/A		N/A		N/A		
236	Dismantling Retired Property						N/A		
237	Other						N/A		
238	Total Freight Cars						N/A		

SC-419. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account (a)	Freight						Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		\$	\$	\$	\$	\$	\$		\$
	EQUIPMENT - Continued:								
	OTHER EQUIPMENT:								
301	Administration								
	Repair and Maintenance:								
302	Trucks, Trailers, and Containers - Revenue Service							N/A	
303	Floating Equipment - Revenue Service							N/A	
304	Passenger and Other Revenue Equipment								
305	Computers and Data Processing Systems								
306	Machinery								
307	Work and Other Non-Revenue Equipment								
308	Equipment Damaged								
309	Fringe Benefits	N/A	N/A	N/A					
310	Other Casualties and Insurance	N/A	N/A	N/A					
311	Lease Rentals - Debit	N/A	N/A		N/A				
312	Lease Rentals - (Credit)	N/A	N/A		N/A				
313	Joint Facility Rent - Debit	N/A	N/A		N/A				
314	Joint Facility Rent - (Credit)	N/A	N/A		N/A				
315	Other Rents - Debit	N/A	N/A		N/A				
316	Other Rents - (Credit)	N/A	N/A		N/A				
317	Depreciation	N/A	N/A	N/A					
318	Joint Facility - Debit	N/A	N/A		N/A				
319	Joint Facility - (Credit)	N/A	N/A		N/A				
320	Repairs Billed to Others - (Credit)	N/A	N/A		N/A				
321	Dismantling Retired Property								
322	Other								
323	Total Other Equipment								
324	Total Equipment								

SC-410. RAILWAY OPERATING EXPENSE—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuel and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	(a)	\$	\$	\$	\$	\$	\$	\$
	TRANSPORTATION:							
	TRAIN OPERATIONS:							
401	Administration							
402	Engine Crews							
403	Train Crews							
404	Dispatching Trains							
405	Operating Signals and Interlockers							
406	Operating Drawbridges							
407	Highway Crossing Protection							
408	Train Inspection and Lubrication							
409	Locomotive Fuel							
410	Electric Power Purchased or Produced for Motive Power							
411	Servicing Locomotives							
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
413	Clearing Wrecks							
414	Fringe Benefits	N/A	N/A	N/A				
415	Other Casualties and Insurance	N/A	N/A	N/A				
416	Joint Facility - Debit	N/A	N/A	N/A	N/A			
417	Joint Facility - (Credit)	N/A	N/A	N/A	N/A			
418	Other							
419	Total Train Operations							
	YARD OPERATIONS:							
420	Administration							
421	Switch Crews							
422	Controlling Operations							
423	Yard and Terminal Clerical							
424	Operating Switches, Signals, Retarders and Humps							
425	Locomotive Fuel							
426	Electric Power Purchased or Produced for Motive Power							
427	Servicing Locomotives							
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
429	Clearing Wrecks							
430	Fringe Benefits	N/A	N/A	N/A				
431	Other Casualties and Insurance	N/A	N/A	N/A				
432	Joint Facility - Debit	N/A	N/A	N/A	N/A			
433	Joint Facility - (Credit)	N/A	N/A	N/A	N/A			
434	Other							
435	Total Yard Operations							

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account (a)	Freight						Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		\$	\$	\$	\$	\$	\$		\$
	TRANSPORTATION - Continued:								
	TRAIN AND YARD OPERATIONS COMMON:								
501	Cleaning Car Interiors				N/A			N/A	
502	Adjusting and Transferring Loads				N/A			N/A	
503	Car Loading Devices and Grain Doors				N/A			N/A	
504	Freight Lost or Damaged - all other	N/A	N/A	N/A					
505	Fringe Benefits	N/A	N/A	N/A					
506	Total Train and Yard Operations Common								
	SPECIALIZED SERVICE OPERATIONS:								
507	Administration							N/A	
508	Pickup & Delivery and Marine Line Haul							N/A	
509	Loading & Unloading and Local Marine							N/A	
510	Protective Services							N/A	
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				N/A	
512	Fringe Benefits	N/A	N/A	N/A				N/A	
513	Casualties and Insurance	N/A	N/A	N/A				N/A	
514	Joint Facility - Debit	N/A	N/A	N/A	N/A			N/A	
515	Joint Facility - (Credit)	N/A	N/A		N/A			N/A	
516	Other							N/A	
517	Total Specialized Services Operations							N/A	
	ADMINISTRATIVE SUPPORT OPERATIONS:								
518	Administration								
519	Employees Performing Clerical and Accounting Functions								
520	Communication Systems Operation								
521	Loss and Damage Claims Processing								
522	Fringe Benefits	N/A	N/A	N/A					
523	Casualties and Insurance	N/A	N/A	N/A					
524	Joint Facility - Debit	N/A	N/A	N/A	N/A				
525	Joint Facility - (Credit)	N/A	N/A	N/A	N/A				
526	Other								
527	Total Administrative Support Operations								
528	Total Transportation								

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Concluded

Line No.	Name of railway operating expense account (a)	Freight						Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	(g)		
		\$	\$	\$	\$	\$	\$	\$	\$
	GENERAL AND ADMINISTRATIVE:								
601	Officers - General Administration								
602	Accounting, Auditing and Finance								
603	Management Services and Data Processing								
604	Marketing								
605	Sales								
606	Industrial Development								
607	Personnel and Labor Relations								
608	Legal and Secretarial							N/A	
609	Public Relations and Advertising								
610	Research and Development								
611	Fringe Benefits	N/A	N/A	N/A					
612	Casualties and Insurance	N/A	N/A	N/A					
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A					
614	Property Taxes	N/A	N/A	N/A					
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A					
616	Joint Facility - Debit	N/A	N/A		N/A				
617	Joint Facility - (Credit)	N/A	N/A		N/A				
618	Other								
619	Total General and Administrative								
620	Total Carrier Operating Expenses								

State briefly the rules in accordance with which expenses common to operations in two or more States are assigned to the State; if such rules are in print, file a copy thereof with this report or give reference to such copy previously filed.

**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-700
MILEAGE OPERATED AT CLOSE OF YEAR—WITHIN THE STATE**

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

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

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

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

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

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

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

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

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

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

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

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
1			
2		(NOT APPLICABLE)	
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

SC-700. MILEAGE OPERATED AT CLOSE OF YEAR—WITHIN THE STATE of Pennsylvania

Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turnouts			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	Bessemer and Lake	M	156	41		12	46	103	358
2		Erie RR								
3		(100%)	B	31			1	6		38
4		Sub Total		187	41		13	52	103	396
5	5	Norfolk & Western Ry.	M	12				4		16
6										
7										
8										
9	5J	Union Railroad (50)	M	1	1			13		15
10										
11										
12										
13		Sub Total		13	1			17		31
14										
15										
16										
17										
18										
19										
20										
21										
22										
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48										
49										
50										
51										
52										
53										
54										
55		Total Main Line	XXX	169	42		12	63	103	389
56		Total Branch Lines	XXX	31			1	6		38
57		Grand Total	XXX	200	42		13	69	103	427
58		Miles of road or track electrified included in preceding grand total	XXX							

NOTE: The 16 miles of track leased from Norfolk & Western Railway operated jointly with the lessor company.

SUMMARY STATEMENT OF TRACK MILEAGE WITHIN THE STATE AND OF TITLES THERE TO AT CLOSE OF YEAR for Pennsylvania
 (for companies (other than switching and terminal) making operating report)

Entries in columns headed "Added during year" should show net increases. Tracks which have been permanently abandoned should not be included in columns (n) and (o).

Line No.	Item (a)	Line Operated By Respondent												
		Class 1: Line Owned		Class 2: Line of Proprietary Companies		Class 3: Line Operated Under Lease		Class 4: Line Operated Under Contract		Class 5: Line Operated Under Trackage Rights		Total Line Operated		
		Added during year (b)	Total at end of year (c)	Added during year (d)	Total at end of year (e)	Added during year (f)	Total at end of year (g)	Added during year (h)	Total at end of year (i)	Added During year (j)	Total at end of year (k)	At beginning of year (l)	At close of year (m)	
1	Miles of road		187									13	200	200
2	Miles of second main track		41									1	42	42
3	Miles of all other main tracks													
4	Miles of passing tracks, cross-overs, and turn-outs		13										13	13
5	Miles of way switching tracks		52									17	69	69
6	Miles of yard switching tracks		103										103	103
7	All tracks		396									31	427	427

Line No.	Item (a)	Line Owned but Not Operated by Respondent	
		Added during year (n)	Total at end of year (o)
1	Miles of road		
2	Miles of second main track		
3	Miles of all other main tracks		
4	Miles of passing tracks, cross-overs, and turn-outs		
5	Miles of way switching tracks		
6	Miles of yard switching tracks		
7	All tracks		

SC-931. STATISTICS OF RAIL-LINE OPERATIONS—WITHIN THE STATE

(See page SC-19 for instructions)

Line No.	Item (a)	Freight trains (b)			Passenger trains (c)		Total transportation service (d)	
1	Average mileage of road operated _____ Train-Miles	RECORDS HAVE NOT BEEN MAINTAINED IN SUCH MANNER AS TO SHOW STATISTICS OF RAIL-LINE OPERATIONS BY STATE.						
2	Diesel locomotives _____							
3	Other locomotives _____							
4	Total locomotives _____							
5	Motorcars _____							
6	Total train-miles _____ Locomotive Unit-Miles							
7	Road service _____							
8	Train switching _____							
9	Yard switching _____							
10	Total locomotive unit-miles _____ Car-Miles (Thousands)							
11	Total motorcar car-miles _____							
12	Loaded time-mileage freight cars _____							
13	Loaded other freight cars _____							
14	Empty time-mileage freight cars _____							
15	Empty other freight cars _____							
16	Caboose _____							
17	Total freight car-miles (lines 12, 13, 14, 15 and 16) _____							
18	Passenger coaches _____							
19	Combination passenger cars (mail, express, or baggage, etc., with passenger) _____							
20	Sleeping and parlor cars _____							
21	Dining, grill and tavern cars _____							
22	Head-end cars _____							
23	Total (lines 18, 19, 20, 21, and 22) _____							
24	Business cars _____							
25	Crew cars (other than caboose) _____							
26	Grand total car miles (lines 11, 17, 23, 24 and 25) _____ Gross Ton-Miles and Train-Hours in Road Service							
27	Gross ton-miles of locomotives and tenders (thousands) _____							
28	Gross ton-miles of freight-train cars, contents, and cabooses (thousands) _____							
29	Gross ton-miles of passenger-train cars and contents (thousands) _____							
30	Train-hours—Total _____ Revenue and Nonrevenue Freight Traffic							
31	Tons of revenue freight _____	xx	xx	xx	xx	xx	xx	
32	Tons of nonrevenue freight _____	xx	xx	xx	xx	xx	xx	
33	Total tons revenue and nonrevenue freight _____	xx	xx	xx	xx	xx	xx	
34	Ton-miles—Revenue freight in road service (thousands) _____	xx	xx	xx	xx	xx	xx	
35	Ton-miles—Revenue freight in lake transfer service (thousands) _____	xx	xx	xx	xx	xx	xx	
36	Total ton-miles—Revenue freight (thousands) _____	xx	xx	xx	xx	xx	xx	
37	Ton-miles—Nonrevenue freight in road service (thousands) _____	xx	xx	xx	xx	xx	xx	
38	Ton-miles—Nonrevenue freight in lake transfer service (thousands) _____	xx	xx	xx	xx	xx	xx	
39	Total ton-miles—Nonrevenue freight (thousands) _____	xx	xx	xx	xx	xx	xx	
40	Net ton-miles of freight—Revenue and nonrevenue (thousands) _____	xx	xx	xx	xx	xx	xx	
	Revenue Passenger Traffic							
41	Passengers carried—Total _____	xx	xx	xx	xx	xx	xx	
42	Passenger-miles—Total _____	xx	xx	xx	xx	xx	xx	
	Train-Miles Work Trains							
43	Locomotives _____							
44	Motorcars _____							
45	Total _____							

SC-931. STATISTICS OF RAIL-LINE OPERATIONS—WITHIN THE STATE—Concluded

State hereunder the car-miles made on the lines of the respondent within the State by privately owned freight cars and included in the items above given.

Item No.	Item (a)	Freight trains (b)		Passenger trains (c)		Total transportation service (d)	
46	Loaded freight cars _____						
47	Empty freight cars _____						
48	Sum of loaded and empty _____						

INSTRUCTIONS CONCERNING SCHEDULE 931 ON PAGE SC-15

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

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

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

4. All statistics should be reported in whole numbers unless otherwise indicated in thousands. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Line 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Lines 28 and 29 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in

transportation trains. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

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

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

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

8. Highway vehicle operations should not be included in Schedule 931 but particulars thereof given in a footnote below.

Footnotes and remarks

SC-941. REVENUE FREIGHT CARRIED DURING THE YEAR—WITHIN THE STATE*

Give the particulars called for concerning the respondent's freight traffic statistics during the year, compiled in accordance with the Interstate Commerce Commission's Order of September 13, 1963, in the Matter of Freight Commodity Statistics.

Special attention is here directed to the following provisions of the said order:

Carload and L. C. L. Traffic Defined. Codes 01 through 46 shall include only carload traffic. All shipments weighing less than 10,000 pounds shall be included in code 47. "Small Packaged Freight Shipments."

A "carload" for the purpose of this order shall consist of a shipment of not less than 10,000 pounds of one commodity. A mixed carload for the purpose of this order shall be treated as a carload of that commodity which forms the major portion of the shipment in weight. If a single shipment is loaded into more than one car, each car used shall be reported as a carload. If more than one "carload" shipment is loaded into one car, each shipment shall be reported separately as a carload.

"Originating on respondent's road" means: (a) Shipments originating directly on respondent's road, (b) shipments received from water lines and highway motor truck lines, except when identified as having had previous rail transportation; (c) shipments which received first line haul on respondent's road, but originated on switching lines connecting directly or indirectly with respondent's road; (d) import traffic received from water carriers, and traffic from outlying possessions of the United States; (e) outboard freight which has been accorded transit privileges.

"Terminating on respondent's road" means: (a) Shipments terminating directly on respondent's road; (b) shipments delivered to water lines and highway motor truck lines, except when identified as to receive further rail transportation; (c) shipments which receive last line haul on respondent's road, but are delivered to switching roads connecting directly or indirectly with respondent's road; (d) export traffic delivered to water carriers and shipments to outlying possessions of the United States.

"Piggyback traffic" is classified in the applicable commodity code if the commodity can be identified, where the commodity cannot be identified, classify in code 46.

Code 44. "Freight Forwarder Traffic," includes freight traffic in carloads shipped by or consigned to any forwarder holding a permit under Part IV of the Interstate Commerce Act.

Code	Commodity (a)	Revenue Freight Originating on Respondent's Road Within the State		All Other Revenue Freight Carried Within the State		Total Revenue Freight Carried Within the State		Total Revenue Freight Terminating on Respondent's Road Within the State	
		Number of carloads (b)	Number of tons (2,000 pounds) (c)	Number of carloads (d)	Number of tons (2,000 pounds) (e)	Number of carloads (f)	Number of tons (2,000 pounds) (g)	Number of carloads (h)	Number of tons (2,000 pounds) (i)
		RECORDS HAVE NOT BEEN MAINTAINED IN SUCH MANNER AS TO SHOW REVENUE FREIGHT CARRIED DURING THE YEAR - WITHIN THE STATE.							
01	Farm products								
08	Forest products								
09	Fresh fish and other marine products								
10	Metallic ores								
11	Coal								
13	Crude PETRO, NAT gas and NAT GSN								
14	Nonmetallic minerals except fuel								
19	Ordnance and accessories								
20	Food and kindred products								
21	Tobacco products								
22	Textile Mill Products								
23	Apparel and other finished textile PRD, INC knit								
24	Lumber and wood products, except furniture								
25	Furniture and fixtures								
26	Pulp, paper, and allied products								
27	Printed matter								
28	Chemicals and allied products								
29	Petroleum and coal products								
30	Rubber and miscellaneous plastic products								
31	Leather and leather products								
32	Stone, Clay, Glass & Concrete Prd								
33	Primary metal products								

[illegible]

... *... without subdivision by commodities, but if possible by direction of movement.*

*Trans-State traffic may be given in a footnote without subdivision by commodities, but Freight Traffic must have at least one such footnote.

5

2

*Not required from switching and terminal companies.

Not required from advertising and promotion.

—Cross changes in protective services

(a) Charges for service for the protection against theft

ABBREVIATIONS USED IN COMMODITY DESCRIPTIONS

ASSN _____ Association
EXC _____ Except
FABR _____ Fabricated
FWRD _____ Forwarder
GD _____ Goods
GSIN _____ Gasoline

INC _____ Including _____
LCL _____ Less than carload _____
MACH _____ Machinery _____
MISC _____ Miscellaneous _____
NAT _____ Natural _____
ORDN _____ Ordnance _____

PETRO _____ Petroleum _____
PHOT _____ Photographic _____
PRD _____ Products _____
SHPR _____ Shipper _____
TRANSP _____ Transportation _____

SC-760. GRADE CROSSING—WITHIN THE STATE—Continued
B—Railroad With Highway for Pennsylvania

1. A highway grade crossing is to be regarded as a single crossing of all of the tracks within the adjacent owned or leased right(s) of way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at the same grade to the extent that the tracks are located within the limits of a single set of grade crossing signs or protective devices having an integrated set of actuating circuits.
2. Not to be included are crossings of tracks with private roads, leading to or within industrial plants, or with other roads or driveways not dedicated to public use. All crossings of tracks at grade with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad right-of-way.
3. A private grade crossing which becomes public during the year should be reported as a new grade crossing. A grade crossing of a dual or multi-lane highway should be reported as one crossing. In the classification of protection, a crossing having more than one of the classes of protection listed below should be reported once only, using the furthest left column that applies. To avoid

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

4. In columns (b) and (c) include grade crossings with or without audible signals. In columns (d) and (e) include grade crossings with or without any type of audible or visible supplemental device. Exclude from columns (f) and (g) those crossings where train movement is protected only by a member of the train crew. Audible signals reportable in column (h) include any train-actuated bell, whistle, siren or other audible device located adjacent to the crossing. Other, automatic signals reportable in column (i) include wiggles, Highway Traffic Signals or special types of train-actuated devices with or without audible supplements. Include in column (j), in addition to "Railroad Crossing" crossbuck, any other static sign (except "Number of Tracks" sign) or any non-train-actuated signal such as amber continuous-flashing lights. In column (m) report other than railroad crossbuck. Totals in column (o), lines 9 and 10 should be equal, resulting in no change in the total number of crossings.

TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE

Line No.	Item of Annual Change (a)	Automatic flashing lights (b)		Automatic flashing light signals (c)		Gates manually operated (d)		Watchmen only (e)		Audible signals only (h)	Other automatic signals (i)	Total indicating warning of train approach (j)	"Railroad Crossing" crossbuck signs only (k)	Crossbuck signs with other fixed signs (l)	Other fixed signs only (m)	No signs or signals (n)	Total crossings at grade (o)
		Less than 24 hours per day (f)	24 hours per day (g)	Less than 24 hours per day (d)	24 hours per day (e)	Less than 24 hours per day (f)	24 hours per day (g)	Less than 24 hours per day (h)	24 hours per day (i)								
1	Number at beginning of year	26	21									47		94			141
2	Added: By new, extended or relocated highway																
3	By new, extended or relocated railroad																
4	Total added													1			1
5	Eliminated: By closing or relocation of highway													3			3
6	By relocation or abandonment of railroad																
7	By separation of grades													4			4
8	Total eliminated																
9	Changes in protection: Number of each type added	4	1									5		5			5
10	Number of each type deducted													9			9
11	Net of all changes	4	1									5		5			5
12	Number at close of year	30	22									52		85			137

MEMORANDA
(FOR USE OF STATE COMMISSION ONLY)

Road Initials: BLE

Year: 1980

PA

VERIFICATION

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

OATH

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

State of PennsylvaniaCounty of AlleghenyM. E. Lantz

(Insert here the name of the affiant)

makes oath and says that he is

Comptroller

(Insert here the official title of the affiant)

of Bessemer and Lake Erie Railroad Company

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

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

January 1, 1980, to and including December 31, 1980


(Signature of affiant)

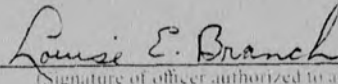
Subscribed and sworn to before me, a Notary Public

in and for the State and

county above named, this 30th day of March, 1981.My commission expires October 30, 1982

Use an
I.S.
impression seal

LOUISE E. BRANCH, Notary Public
Pittsburgh, Allegheny Co., Pa.
My Commission Expires
October 30, 1982



(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

State of PennsylvaniaCounty of AlleghenyM. S. Toon

(Insert here the name of the affiant)

makes oath and says that he is

President

(Insert here the official title of the affiant)

of Bessemer and Lake Erie 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, 1980, to and including December 31, 1980

(Signature of affiant)

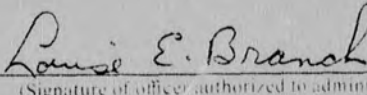
Subscribed and sworn to before me, a Notary Public

in and for the State and

county above named, this 30th day of March, 1981.My commission expires October 30, 1982

Use an
I.S.
impression seal

LOUISE E. BRANCH, Notary Public
Pittsburgh, Allegheny Co., Pa.
My Commission Expires
October 30, 1982



(Signature of officer authorized to administer oaths)

state statistics

O H I O

SC-330. ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE

Line No.	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering	\$	\$	\$
2	(2) Land for transportation purposes			
3	(3) Grading	RECORDS HAVE NOT BEEN MAINTAINED IN SUCH MANNER AS TO		
4	(4) Other right-of-way expenditures	SHOW SEPARATION OF COST AND EQUIPMENT BY STATE.		
5	(5) Tunnels and subways			
6	(6) Bridges, trestles, and culverts			
7	(7) Elevated structures			
8	(8) Ties			
9	(9) Rails			
10	(10) Other track material			
11	(11) Ballast			
12	(12) Track laying and surfacing			
13	(13) Fences, snowsheds, and signs			
14	(16) Station and office buildings			
15	(17) Roadway buildings			
16	(18) Water stations			
17	(19) Fuel stations			
18	(20) Shops and enginehouses			
19	(22) Storage warehouses			
20	(23) Wharves and docks			
21	(24) Coal and ore wharves			
22	(25) TOFC/COFC terminals			
23	(26) Communication systems			
24	(27) Signals and interlockers			
25	(29) Power plants			
26	(31) Power-transmission systems			
27	(35) Miscellaneous structures			
28	(37) Roadway machines			
29	(39) Public improvements—Construction			
30	(44) Shop machinery			
31	(45) Power-plant machinery			
32	Other (specify and explain)			
33	Total expenditures for road			
34	(52) Locomotives			
35	(53) Freight-train cars			
36	(54) Passenger-train cars			
37	(55) Highway revenue equipment			
38	(56) Floating equipment			
39	(57) Work equipment			
40	(58) Miscellaneous equipment			
41	Total expenditures for equipment			
42	(76) Interest during construction			
43	(77) Other expenditures—General			
44	Total general expenditures			
45	Total			
46	(80) Other elements of investment			
47	(90) Construction work in progress			
48	Grand Total			

Road Initials: BLE

Year 19 80

OH

SC-3

SC-330. ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE

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
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
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				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
				42
				43
				44
				45
				46
				47
				48

SC-330A. IMPROVEMENTS ON LEASED PROPERTY—WITHIN THE STATE

Line No.	Account (Dollars in thousands)	Balance at beginning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.
	(a)	(b)	(c)	(d)
1	(1) Engineering _____	\$	\$	\$
2	(2) Land for transportation purposes _____			
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____			
7	(7) Elevated structures _____			
8	(8) Ties _____			
9	(9) Rails _____			
10	(10) Other track material _____			
11	(11) Ballast _____			
12	(12) Track laying and surfacing _____			
13	(13) Fences, snowsheds, and signs _____			
14	(16) Station and office buildings _____			
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____			
18	(20) Shops and enginehouses _____			
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____			
23	(26) Communication systems _____			
24	(27) Signals and interlockers _____			
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____			
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____			
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____			
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____			
45	Total _____			
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____			

SC-330A. IMPROVEMENTS ON LEASED PROPERTY—WITHIN THE STATE

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
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
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				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
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				43
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				45
				46
				47
				48

**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-330 AND SC 330A
ROAD AND EQUIPMENT PROPERTY—WITHIN THE STATE**

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 account No. 732 for road or for equipment is less than 5% of account No. 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

5. In column (f) 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 34 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

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

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

11. Show dollars in thousands.

NOTES AND REMARKS

RC-111300 - BESSEMER & LAKE ERIE RAILROAD COMPANY 1980 4

SC-210 RAILWAY OPERATING REVENUES EARNED WITHIN THE STATE
(For roads making operating reports)

State the railway operating revenues of the respondent for the year classifying them in accordance with the Uniform System of Accounts for Railroad Companies and the comparison of such revenues with those of the preceding year (showing increases in

black and decrease in red) for each of the several classes. The proportion of joint traffic receipts belonging to other carriers should not be included in column (b).

Show dollars in thousands.

Line No.	Class of railway operating revenues (a)	Total amount of revenue for the year (b)	Comparison with total revenue of preceding year. (Increase in black decrease in red) (c)	Revenues Earned Within the State		
				On intrastate traffic (d)	On interstate traffic (e)	Total (f)
	ORDINARY ITEMS OPERATING INCOME					
	Railway Operating Income					
1	(101) Freight **	\$ 97,885	\$	\$	\$ 2,805	\$ 2,805
2	(102) Passenger **					
3	(103) Passenger-Related					
4	(104) Switching	1,053		10		10
5	(105) Water Transfers					
6	(106) Demurrage	400				
7	(110) Incidental	10,533				
8	(121) Joint Facility-Credit					
9	(122) Joint Facility-Debit					
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities)	109,871		10	2,805	2,815
11	(502) Railway operating revenues- Transfers from Government Authorities for current operations					
12	(503) Railway operating revenues- Amortization of deferred transfers from Government Authorities					
13	Total railway operating revenues (lines 10-12)	109,871		10	2,805	2,815
14	**Report hereunder the charges to the revenue accounts representing payments made to others for:-					
	Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates				\$ NONE	
	(a) Of the amount reported for "Net revenue from railway operations", _____ % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (Check one): Actual (). Estimated ().					
15	Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement				\$ NONE	
	Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates):					
16	(a) Payments for transportation of persons				\$ NONE	
17	(b) Payments for transportation of freight shipments				\$ NONE	
18	State the rule or rules used by the respondent in assigning revenues from interstate traffic to the several States in which such traffic moves					

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Name of railway operating expense account (a)	Freight					Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES:							
	ADMINISTRATION:							
1	Track							
2	Bridge and Building							
3	Signal							
4	Communication							
5	Other							
	REPAIR AND MAINTENANCE:							
6	Roadway - Running							
7	Roadway - Switching							
8	Tunnels and Subways - Running							
9	Tunnels and Subways - Switching							
10	Bridges and Culverts - Running							
11	Bridges and Culverts - Switching							
12	Ties - Running	N/A		N/A	N/A			
13	Ties - Switching	N/A		N/A	N/A			
14	Rail - Running	N/A		N/A	N/A			
15	Rail - Switching	N/A		N/A	N/A			
16	Other Track Material - Running	N/A		N/A	N/A			
17	Other Track Material - Switching	N/A		N/A	N/A			
18	Ballast - Running	N/A		N/A	N/A			
19	Ballast - Switching	N/A		N/A	N/A			
20	Track laying and surfacing - Running							
21	Track laying and surfacing - Switching							
22	Road Property Damaged - Running							
23	Road Property Damaged - Switching							
24	Road Property Damaged - Other							
25	Signals and Interlockers - Running							
26	Signals and Interlockers - Switching							
27	Communications Systems							
28	Electric Power Systems							
29	Highway Grade Crossings - Running							
30	Highway Grade Crossings - Switching							
31	Station and Office Buildings							
32	Shop Buildings - Locomotives							
33	Shop Buildings - Freight Cars						N/A	
34	Shop Buildings - Other Equipment							

RECORDS HAVE NOT BEEN MAINTAINED IN SUCH MANNER AS TO SHOW OPERATING EXPENSES BY STATE.

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$	\$	\$	\$	\$	\$	\$
101	WAY AND STRUCTURES - Continued:								
102	REPAIR AND MAINTENANCE - Continued:								
103	Locomotive Servicing Facilities								
104	Miscellaneous Buildings and Structures								
105	Coal Terminals								
106	Ore Terminals								
107	Other Marine Terminals								
108	TOFC/COFC - Terminals								
109	Motor Vehicle Loading and Distribution Facilities								
110	Facilities for Other Specialized Service Operations								
111	Roadway Machines								
112	Small Tools and Supplies								
113	Snow Removal								
114	Fringe Benefits - Running								
115	Fringe Benefits - Switching								
116	Fringe Benefits - Other								
117	Casualties and Insurance - Running								
118	Casualties and Insurance - Switching								
119	Casualties and Insurance - Other								
120	Lease Rentals - Debit - Running								
121	Lease Rentals - Debit - Switching								
122	Lease Rentals - Debit - Other								
123	Lease Rentals - Credit - Running								
124	Lease Rentals - Credit - Switching								
125	Lease Rentals - Credit - Other								
126	Joint Facility Rent - Debit - Running								
127	Joint Facility Rent - Debit - Switching								
128	Joint Facility Rent - Debit - Other								
129	Joint Facility Rent - Credit - Running								
130	Joint Facility Rent - Credit - Switching								
131	Joint Facility Rent - Credit - Other								
132	Other Rents - Debit - Running								
133	Other Rents - Debit - Switching								
134	Other Rents - Debit - Other								
135	Other Rents - Credit - Running								
136	Other Rents - Credit - Switching								
137	Other Rents - Credit - Other								
138	Depreciation - Running								
139	Depreciation - Switching								
140	Depreciation - Other								
141	Joint Facility - Debit - Running								
142	Joint Facility - Debit - Switching								
143	Joint Facility - Debit - Other								
144	Joint Facility - Credit - Running								
145	Joint Facility - Credit - Switching								
146	Joint Facility - Credit - Other								
147	Dismantling Retired Road Property - Running								
148	Dismantling Retired Road Property - Switching								
149	Dismantling Retired Road Property - Other								
150	Other - Running								
151	Other - Switching								
	Other - Other								
	Total Way and Structures								

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account (a)	Freight						Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		\$	\$	\$	\$	\$	\$	\$	\$
	EQUIPMENT:								
	LOCOMOTIVES:								
201	Administration								
202	Repair and Maintenance								
203	Machinery Repair								
204	Equipment Damaged								
205	Fringe Benefits	N/A	N/A	N/A					
206	Other Casualties and Insurance	N/A	N/A	N/A					
207	Lease Rentals - Debit	N/A	N/A	N/A	N/A				
208	Lease Rentals - (Credit)	N/A	N/A	N/A	N/A				
209	Joint Facility Rent - Debit	N/A	N/A	N/A	N/A				
210	Joint Facility Rent - (Credit)	N/A	N/A	N/A	N/A				
211	Other Rents - Debit	N/A	N/A		N/A				
212	Other Rents - (Credit)	N/A	N/A		N/A				
213	Depreciation	N/A	N/A	N/A					
214	Joint Facility - Debit	N/A	N/A		N/A				
215	Joint Facility - (Credit)	N/A	N/A		N/A				
216	Repairs Billed to Others - (Credit)	N/A	N/A		N/A				
217	Dismantling Retired Property								
218	Other								
219	Total Locomotives								
	FREIGHT CARS:								
220	Administration							N/A	
221	Repair and Maintenance							N/A	
222	Machinery Repair							N/A	
223	Equipment Damaged							N/A	
224	Fringe Benefits	N/A	N/A	N/A				N/A	
225	Other Casualties and Insurance	N/A	N/A	N/A				N/A	
226	Lease Rentals - Debit	N/A	N/A	N/A				N/A	
227	Lease Rentals - (Credit)	N/A	N/A	N/A				N/A	
228	Joint Facility Rent - Debit	N/A	N/A	N/A	N/A			N/A	
229	Joint Facility Rent - (Credit)	N/A	N/A	N/A	N/A			N/A	
230	Other Rents - Debit	N/A	N/A		N/A			N/A	
231	Other Rents - (Credit)	N/A	N/A		N/A			N/A	
232	Depreciation	N/A	N/A	N/A				N/A	
233	Joint Facility - Debit	N/A	N/A		N/A			N/A	
234	Joint Facility - (Credit)	N/A	N/A		N/A			N/A	
235	Repairs Billed to Others - (Credit)	N/A	N/A		N/A			N/A	
236	Dismantling Retired Property							N/A	
237	Other							N/A	
238	Total Freight Cars							N/A	

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
		\$	\$	\$	\$	\$	\$	\$
	EQUIPMENT - Continued:							
	OTHER EQUIPMENT:							
301	Administration							
302	Repair and Maintenance:							
303	Trucks, Trailers, and Containers - Revenue Service						N/A	
304	Floating Equipment - Revenue Service						N/A	
305	Passenger and Other Revenue Equipment							
306	Computers and Data Processing Systems							
307	Machinery							
308	Work and Other Non-Revenue Equipment							
309	Equipment Damaged							
310	Fringe Benefits	N/A	N/A	N/A				
311	Other Casualties and Insurance	N/A	N/A	N/A				
312	Lease Rentals - Debit	N/A	N/A		N/A			
313	Lease Rentals - (Credit)	N/A	N/A		N/A			
314	Joint Facility Rent - Debit	N/A	N/A		N/A			
315	Joint Facility Rent - (Credit)	N/A	N/A		N/A			
316	Other Rents - Debit	N/A	N/A		N/A			
317	Other Rents - (Credit)	N/A	N/A		N/A			
318	Depreciation	N/A	N/A	N/A				
319	Joint Facility - Debit	N/A	N/A		N/A			
320	Joint Facility - (Credit)	N/A	N/A		N/A			
321	Repairs Billed to Others - (Credit)	N/A	N/A		N/A			
322	Dismantling Retired Property							
323	Other							
324	Total Other Equipment							
	Total Equipment							

SC-410. RAILWAY OPERATING EXPENSE—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account	Freight						Total
		(a)	(b)	(c)	(d)	(e)	(f)	
			Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense	Passenger
401	TRANSPORTATION:							
402	TRAIN OPERATIONS:							
403	Administration							
404	Engine Crews							
405	Train Crews							
406	Dispatching Trains							
407	Operating Signals and Interlockers							
408	Operating Drawbridges							
409	Highway Crossing Protection							
410	Train Inspection and Lubrication							
411	Locomotive Fuel							
412	Electric Power Purchased or Produced for Motive Power							
413	Servicing Locomotives							
414	Freight Lost or Damaged - Solely Related							
415	Clearing Wrecks							
416	Fringe Benefits							
417	Other Casualties and Insurance							
418	Joint Facility - Debit							
419	Joint Facility - (Credit)							
420	Other							
421	Total Train Operations							
422	YARD OPERATIONS:							
423	Administration							
424	Switch Crews							
425	Controlling Operations							
426	Yard and Terminal Clerical							
427	Operating Switches, Signals, Retarders and Humps							
428	Locomotive Fuel							
429	Electric Power Purchased or Produced for Motive Power							
430	Servicing Locomotives							
431	Freight Lost or Damaged - Solely Related							
432	Clearing Wrecks							
433	Fringe Benefits							
434	Other Casualties and Insurance							
435	Joint Facility - Debit							
436	Joint Facility - (Credit)							
437	Other							
438	Total Yard Operations							
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SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Continued

Line No.	Name of railway operating expense account (a)	Freight						Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		\$	\$	\$	\$	\$	\$		(h)
	TRANSPORTATION - Continued:								
	TRAIN AND YARD OPERATIONS COMMON:								
501	Cleaning Car Interiors				N/A			N/A	
502	Adjusting and Transferring Loads				N/A			N/A	
503	Car Loading Devices and Grain Doors				N/A			N/A	
504	Freight Lost or Damaged - all other	N/A	N/A	N/A					
505	Fringe Benefits	N/A	N/A	N/A					
506	Total Train and Yard Operations Common								
	SPECIALIZED SERVICE OPERATIONS:								
507	Administration							N/A	
508	Pickup & Delivery and Marine Line Haul							N/A	
509	Loading & Unloading and Local Marine							N/A	
510	Protective Services							N/A	
511	Freight Lost or Damaged - Society Related	N/A	N/A	N/A				N/A	
512	Fringe Benefits	N/A	N/A	N/A				N/A	
513	Casualties and Insurance	N/A	N/A	N/A				N/A	
514	Joint Facility - Debit	N/A	N/A	N/A	N/A			N/A	
515	Joint Facility - (Credit)	N/A	N/A	N/A	N/A			N/A	
516	Other							N/A	
517	Total Specialized Services Operations							N/A	
	ADMINISTRATIVE SUPPORT OPERATIONS:								
518	Administration								
519	Employees Performing Clerical and Accounting Functions								
520	Communication Systems Operation								
521	Loss and Damage Claims Processing								
522	Fringe Benefits	N/A	N/A	N/A					
523	Casualties and Insurance	N/A	N/A	N/A					
524	Joint Facility - Debit	N/A	N/A	N/A	N/A				
525	Joint Facility - (Credit)	N/A	N/A	N/A	N/A				
526	Other								
527	Total Administrative Support Operations								
528	Total Transportation								

SC-410. RAILWAY OPERATING EXPENSES—WITHIN THE STATE—Concluded

Line No.	Name of railway operating expense account (a)	Freight						Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	(g)		
		\$	\$	\$	\$	\$	\$	\$	\$
	GENERAL AND ADMINISTRATIVE:								
601	Officers - General Administration								
602	Accounting, Auditing and Finance								
603	Management Services and Data Processing								
604	Marketing								
605	Sales								
606	Industrial Development								
607	Personnel and Labor Relations						N/A		
608	Legal and Secretarial								
609	Public Relations and Advertising								
610	Research and Development								
611	Fringe Benefits	N/A	N/A	N/A					
612	Casualties and Insurance	N/A	N/A	N/A					
613	Write-down of Uncollectible Accounts	N/A	N/A	N/A					
614	Property Taxes	N/A	N/A	N/A					
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A					
616	Joint Facility - Debit	N/A	N/A		N/A				
617	Joint Facility - (Credit)	N/A	N/A		N/A				
618	Other								
619	Total General and Administrative								
620	Total Carrier Operating Expenses								

State briefly the rules in accordance with which expenses common to operations in two or more States are assigned to the State; if such rules are in part, file a copy thereof with this report or give reference to such copy previously filed.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-700 MILEAGE OPERATED AT CLOSE OF YEAR—WITHIN THE STATE

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. Car-born mileage should be segregated and identified on separate lines in the various groupings. For each listing, in column (d) give its entire length (the distances between termini of single or first main track), and in the following columns the lengths of second main track; all other main tracks; passing tracks, cross-overs and turn-outs; way switching tracks; and yard switching tracks. These classes of tracks are defined as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SC-700. MILEAGE OPERATED AT CLOSE OF YEAR—WITHIN THE STATE of Ohio

Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turnouts			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	Bessemer and Lake Erie RR (100%)	M	5				1	32	38
2										
3										
4										
5										
6										
7										
8										
9										
10										
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51										
52										
53										
54										
55		Total Main Line	XXX	5				1	32	38
56		Total Branch Lines	XXX							
57		Grand Total	XXX	5				1	32	38
58		Miles of road or track electrified included in preceding grand total	XXX							

SUMMARY STATEMENT OF TRACK MILEAGE WITHIN THE STATE AND OF TITLES THERE TO AT CLOSE OF YEAR for Ohio
 (For companies (other than switching and terminal) making operating report)

Entries in columns headed "Added during year" should show net increases. Tracks which have been permanently abandoned should not be included in columns (n) and (o).

Line No.	Item (a)	Line Operated By Respondent											
		Class 1: Line Owned		Class 2: Line of Proprietary Companies		Class 3: Line Operated Under Lease		Class 4: Line Operated Under Contract		Class 5: Line Operated Under Trackage Rights		Total Line Operated	
		Added during year (b)	Total at end of year (c)	Added during year (d)	Total at end of year (e)	Added during year (f)	Total at end of year (g)	Added during year (h)	Total at end of year (i)	Added During year (j)	Total at end of year (k)	At beginning of year (l)	At close of year (m)
1	Miles of road		5									5	5
2	Miles of second main track												
3	Miles of all other main tracks												
4	Miles of passing tracks, cross-overs, and turn-outs												
5	Miles of yard switching tracks		1									1	1
6	Miles of yard switching tracks		32									32	32
7	All tracks		38									38	38

Line No.	Item (a)	Line Owned but Not Operated by Respondent	
		Added during year (n)	Total at end of year (o)
1	Miles of road		
2	Miles of second main track		
3	Miles of all other main tracks		
4	Miles of passing tracks, cross-overs, and turn-outs		
5	Miles of yard switching tracks		
6	Miles of yard switching tracks		
7	All tracks		

OH

SC-931. STATISTICS OF RAIL-LINE OPERATIONS—WITHIN THE STATE
(See page SC-19 for instructions)

Line No.	Item (a)	Freight trains (b)		Passenger trains (c)		Total transportation service (d)	
1	Average mileage of road operated _____						
	Train-Miles						
2	Diesel locomotives _____						
3	Other locomotives _____						
4	Total locomotives _____						
5	Motorcars _____						
6	Total train-miles _____						
	Locomotive Unit-Miles						
7	Road service _____						
8	Train switching _____						
9	Yard switching _____						
10	Total locomotive unit-miles _____						
	Car-Miles (Thousands)						
11	Total motorcar car-miles _____						
12	Loaded time-mileage freight cars _____						
13	Loaded other freight cars _____						
14	Empty time-mileage freight cars _____						
15	Empty other freight cars _____						
16	Caboose _____						
17	Total freight car-miles (lines 12, 13, 14, 15 and 16) _____						
18	Passenger coaches _____						
19	Combination passenger cars (mail, express, or baggage, etc., with passenger) _____						
20	Sleeping and parlor cars _____						
21	Dining, grill and tavern cars _____						
22	Head-end cars _____						
23	Total (lines 18, 19, 20, 21, and 22) _____						
24	Business cars _____						
25	Crew cars (other than caboose) _____						
26	Grand total car miles (lines 11, 17, 23, 24 and 25) _____						
	Gross Ton-Miles and Train-Hours in Road Service						
27	Gross ton-miles of locomotives and tenders (thousands) _____						
28	Gross ton-miles of freight-train cars, contents, and cabooses (thousands) _____						
29	Gross ton-miles of passenger-train cars and contents (thousands) _____						
30	Train-hours—Total _____						
	Revenue and Nonrevenue Freight Traffic						
31	Tons of revenue freight _____	xx	xx	xx	xx	xx	xx
32	Tons of nonrevenue freight _____	xx	xx	xx	xx	xx	xx
33	Total tons revenue and nonrevenue freight _____	xx	xx	xx	xx	xx	xx
34	Ton-miles—Revenue freight in road service (thousands) _____	xx	xx	xx	xx	xx	xx
35	Ton-miles—Revenue freight in lake transfer service (thousands) _____	xx	xx	xx	xx	xx	xx
36	Total ton-miles—Revenue freight (thousands) _____	xx	xx	xx	xx	xx	xx
37	Ton-miles—Nonrevenue freight in road service (thousands) _____	xx	xx	xx	xx	xx	xx
38	Ton-miles—Nonrevenue freight in lake transfer service (thousands) _____	xx	xx	xx	xx	xx	xx
39	Total ton-miles—Nonrevenue freight (thousands) _____	xx	xx	xx	xx	xx	xx
40	Net ton-miles of freight—Revenue and nonrevenue (thousands) _____	xx	xx	xx	xx	xx	xx
	Revenue Passenger Traffic						
41	Passengers carried—Total _____	xx	xx	xx	xx	xx	xx
42	Passenger-miles—Total _____	xx	xx	xx	xx	xx	xx
	Train-Miles Work Trains						
43	Locomotives _____						
44	Motorcars _____						
45	Total _____						

SC-931. STATISTICS OF RAIL-LINE OPERATIONS—WITHIN THE STATE—Concluded

State hereunder the car-miles made on the lines of the respondent within the State by privately owned freight cars and included in the items above given.

Item No.	Item (a)	Freight trains (b)			Passenger trains (c)			Total transportation service (d)		
46	Loaded freight cars _____									
47	Empty freight cars _____									
48	Sum of loaded and empty _____									

INSTRUCTIONS CONCERNING SCHEDULE 931 ON PAGE SC-15

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

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

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

4. All statistics should be reported in whole numbers unless otherwise indicated in thousands. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Line 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Lines 28 and 29 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in

transportation trains. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

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

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

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

8. Highway vehicle operations should not be included in Schedule 931 but particulars thereof given in a footnote below.

Footnotes and remarks

SC-941. REVENUE FREIGHT CARRIED DURING THE YEAR—WITHIN THE STATE*

Give the particulars called for concerning the respondent's freight traffic statistics during the year, exemplified in accordance with the Interstate Commerce Commission's Order of September 13, 1963, in the Matter of Freight Commodity Statistics.

Special attention is here directed to the following provisions of the said order:

Carload and L. C. L. Traffic Defined. Codes 01 through 46 shall include only carload traffic. All shipments weighing less than 10,000 pounds shall be included in code 47. "Small Packaged Freight Shipments."

A "carload" for the purpose of this order shall consist of a shipment of not less than 10,000 pounds of one commodity. A mixed carload for the purpose of this order shall be treated as a carload of that commodity which forms the major portion of the shipment in weight. If a single shipment is loaded into more than one car, each car used shall be reported as a carload. If more than one "carload" shipment is loaded into one car, each shipment shall be reported separately as a carload.

"Originating on respondent's road" means: (a) Shipments originating directly on respondent's road; (b) shipments received from water lines and highway motor truck lines, except when identified as having had previous rail transportation; (c) shipments which received first line haul on respondent's road, but originated on switching lines connecting directly or indirectly with respondent's road; (d) import traffic received from water carriers, and traffic from outlying possessions of the United States; (e) outboard freight which has been accorded transit privileges.

"Terminating on respondent's road" means: (a) Shipments terminating directly on respondent's road; (b) shipments delivered to water lines and highway motor truck lines, except when identified as to receive further rail transportation; (c) shipments which receive last line haul on respondent's road, but are delivered to switching roads connecting directly or indirectly with respondent's road; (d) export traffic delivered to water carriers and shipments to outlying possessions of the United States.

"Piggyback traffic" is classified in the applicable commodity code if the commodity can be identified; where the commodity cannot be identified, classify in code 46.

Code 44, "Freight Forwarder Traffic," includes freight traffic in carloads shipped by or consigned to any forwarder holding a permit under Part IV of the Interstate Commerce Act.

Code	Commodity (a)	Revenue Freight Originating on Respondent's Road Within the State		All Other Revenue Freight Carried Within the State		Total Revenue Freight Carried Within the State		Total Revenue Freight Terminating on Respondent's Road Within the State	
		Number of carloads (b)	Number of tons (2,000 pounds) (c)	Number of carloads (d)	Number of tons (2,000 pounds) (e)	Number of carloads (f)	Number of tons (2,000 pounds) (g)	Number of carloads (h)	Number of tons (2,000 pounds) (i)
		RECORDS HAVE NOT BEEN MAINTAINED IN SUCH MANNER AS TO SHOW REVENUE FREIGHT CARRIED DURING THE YEAR WITHIN THE STATE.							
01	Farm products								
08	Forest products								
09	Fresh fish and other marine products								
10	Metallic ores								
11	Coal								
13	Crude PETRO. NAT gas and NAT GSLN								
14	Nonmetallic minerals except fuels								
19	Ordnance and accessories								
20	Food and kindred products								
21	Tobacco products								
22	Textile Mill Products								
23	Apparel and other finished textile PRD. INC knit								
24	Lumber and wood products, except furniture								
25	Furniture and fixtures								
26	Pulp, paper, and allied products								
27	Printed matter								
28	Chemicals and allied products								
29	Petroleum and coal products								
30	Rubber and miscellaneous plastic products								
31	Leather and leather products								
32	Stone, Clay, Glass & Concrete Prd								
33	Primary metal products								

SC-760. GRADE CROSSING—WITHIN THE STATE—Continued

B—Railroad With Highway

1. A highway grade crossing is to be regarded as a single crossing of all of the tracks within the adjacent owned or leased right(s) of way of the railroad(s) at the point of intersection with a public-maintained highway, street or avenue at the same grade to the extent that the tracks are located within the limits of a single set of grade crossing signs or protective devices having an integrated set of actuating circuits.
2. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads or driveways not dedicated to public use. All crossings of tracks at grade with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad right-of-way.
3. A private grade crossing which becomes public during the year should be reported as a new grade crossing. A grade crossing of a dual or multi-lane highway should be reported as one crossing. In the classification of protection, a crossing having more than one of the classes of protection listed below should be reported once only, using the furthest left column that applies. To avoid

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

4. In columns (b) and (c) include grade crossings with or without audible signals. In columns (d) and (e) include grade crossings with or without any type of audible or visible supplemental device. Exclude from columns (f) and (g) those crossings where train movement is protected only by a member of the train crew. Audible signals reportable in column (h) include any train-actuated bell, whistle, siren or other audible device located adjacent to the crossing. Other automatic signals reportable in column (i) include wigwags, Highway Traffic Signals or special types of train-actuated devices with or without audible supplements. Include in column (j), in addition to "Railroad Crossing" crossbuck, any other static sign (except "Number of Tracks" sign) or any non-train-actuated signal such as amber continuous-flashing lights. In column (m) report other than railroad crossbuck. Totals in column (o), lines 9 and 10 should be equal, resulting in no change in the total number of crossings.

TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE

Line No.	Item of Annual Change (a)	Automatic flashing lights		Automatic flashing lights		Gates manually operated		Watchmen only		Audible signals only (h)	Other automatic signals (i)	Total indicating warning of train approach (j)	"Railroad Crossing" crossbuck sign only (k)	Crossbuck signs with other fixed signs (l)	Other fixed signs only (m)	No signs or signals (n)	Total crossings at grade (o)
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)								
1	Number at beginning of year		2									2		3			5
2	Added: By new, extended or relocated highway																
3	By new, extended or relocated railroad																
4	Total added																
5	Eliminated: By closing or relocation of highway																
6	By relocation or abandonment of railroad																
7	By separation of grades																
8	Total eliminated																
9	Changes in protection: Number of each type added																
10	Number of each type deducted																
11	Net of all changes																
12	Number at close of year		2									2		3			5

MEMORANDA
(FOR USE OF STATE COMMISSION ONLY)

VERIFICATION

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

OATH

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

State of Pennsylvania
County of Allegheny

M. E. Lantz

(Insert here the name of the affiant)

makes oath and says that he is

Comptroller

(Insert here the official title of the affiant)

of Bessemer and Lake Erie Railroad Company

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

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

January 1 1980 to and including December 31 1980

M. E. Lantz
(Signature of affiant)

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

county above named, this 30th day of March 1981.

My commission expires October 30, 1982

Use an
I.S.
impression seal

LOUISE E. BRANCH, Notary Public
Pittsburgh, Allegheny Co., Pa.
My Commission Expires
October 30, 1982

Louise E. Branch
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

State of Pennsylvania
County of Allegheny

M. S. Toon

(Insert here the name of the affiant)

makes oath and says that he is

President

(Insert here the official title of the affiant)

of Bessemer and Lake Erie 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 1980 to and including December 31 1980

(Signature of affiant)

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

county above named, this 30th day of March 1981.

My commission expires October 30, 1982

Use an
I.S.
impression seal

LOUISE E. BRANCH, Notary Public
Pittsburgh, Allegheny Co., Pa.
My Commission Expires
October 30, 1982

Louise E. Branch
(Signature of officer authorized to administer oaths)