

RC-111300 BESSEMER & LAKE ERIE 1983 1 OF 3

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ANNUAL REPORT
BESSEMER AND LAKE ERIE RAILROAD COMPANY
YEAR ENDED DECEMBER 31, 1983

C.I.S.I./TOPS - BATCH CONTROL

BATCH NO. 85033

PACK _____ OF _____

NOTE:

THIS BATCH CONTROL
WAS LEFT ON WORK TO
IDENTIFY - IF THERE IS
A PROBLEM.

C.I.S.I.

7-1-80 CISI 2088

ANNUAL REPORT

OF

BESSEMER AND LAKE ERIE RAILROAD

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1983

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

(Name) R. S. Rosati (Title) Comptroller
(Telephone number) 412 829-6740
(Area code) (Telephone number)
(Office address) P. O. Box 68, Monroeville, Pa. 15146
(Street and number, city, State, and ZIP code)

SPECIAL NOTICE

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

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

Docket No. 36988

Title: Alternative Methods of Accounting for Railroad Track Structures

Decision Date 1/26/83

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

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

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

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

Schedules 720, 721, 723, 726, 728

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

SPECIAL NOTICE

Docket No. 38559 Railroad Classification Index, served January 20, 1983, modified the reporting requirements for class. II, III and all Switching and terminal companies. These carriers will notify the Commission only if the calculation results in a different revenue level than its current classification.

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

ESTIMATE OF REPORTING BURDEN

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

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

TOTAL HOURS (Estimated) 460

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

TOTAL HOURS (Estimated) 680

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

TOTAL HOURS (Estimated) NONE

Storage costs (Estimated) NONE

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Road Initials: BLE

Year 19 83**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

8. IDENTITY OF RESPONDENT

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

1. Give in full the exact name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between a railroad and railway. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification." If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision. If the report is for a consolidated group, pursuant to Special Permission from the Commission, Accounting and Valuation Board, indicate such fact on line 1 below and list the consolidated group on page 4.

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

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

1. Exact name of common carrier making this report 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 Corporations" approved April 4, 1868, Pamphlet Laws Pg. 62. This is a general act under which all railroad corporations of Commonwealth organized subsequent to that date are authorized to carry on business. A number of acts regulating minor matters have passed since 1868 which are called supplements to the General Act of 1868 but the general act herein referred to is the fundamental law governing the organization and operation of railroads. On June 18, 1981, the Company elected to accept the provisions of the Pennsylvania Business Corporation Law, Act of May 5, 1933 (P.L. 364) for the government and regulation of its affairs.

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.

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(Pg.4)
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, pg. 4, 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 1/16/84 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 January 16, 1984. (Date)
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. Eight stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Stocks			
				Common	PREFERRED		
	(a)	(b)	(c)	(d)	Second (e)	First (f)	
1	U. S. Steel Corp.	600 Grant St.	9,979	9,979			1
2		Pgh., Pa. 15230					2
3							3
4	F. A. Fitzpatrick	P.O.Box 68	3	3			4
5		Monroeville, Pa. 15146					5
6							6
7	D. H. Hoffman	P.O.Box 68	3	3			7
8		Monroeville, Pa. 15146					8
9							9
10	J. D. Morrison	P.O.Box 68	3	3			10
11		Monroeville, Pa. 15146					11
12							12
13	E. E. Noble	P.O.Box 68	3	3			13
14		Monroeville, Pa. 15146					14
15							15
16	W. J. Pritz	P.O.Box 68	3	3			16
17		Monroeville, Pa. 15146					17
18							18
19	M. R. Seipler	P.O.Box 68	3	3			19
20		Monroeville, Pa. 15146					20
21							21
22	T. J. Siegel	P.O.Box 68	3	3			22
23		Monroeville, Pa. 15146					23
24							24
25							25
26							26
27							27
28							28
29							29
30							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. January 16, 1984
12. Give the place of such meeting. Monroeville, 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, Conneaut 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
(Dollars in Thousands)

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
Current Assets						
1		701	Cash	145	145	1
2		702	Temporary Cash Investments	22,634	15,051	2
3		703	Special Deposits	1	1	3
4		704	Accounts Receivable			
			- Loan and Notes	31	59	4
5		705	- Interline and Other Balances	382	412	5
6		706	- Customers	2,514	1,704	6
7		707	- Other	294	213	7
8		709, 708	- Accrued Accounts Receivables	2,274	1,763	8
9		708.5	- Receivables from Affiliated Companies	1,116	1,144	9
10		709.5	- Less: Allowance for Uncollectible Accounts	-	-	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	261	283	11
12		712	Materials and Supplies	11,170	12,439	12
13		713	Other Current Assets	59	189	13
14			TOTAL CURRENT ASSETS	40,981	33,403	14
Other Assets						
15		715, 716, 717	Special Funds	32	31	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310)	-	-	16
17		722, 723	Other Investments and Advances	1	1	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities-Cr	-	-	18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation)	11,299	11,942	19
20		739, 741	Other Assets	1,137	1,468	20
21		743	Other Deferred Debits	19	3	21
22		744	Accumulated Deferred Income Tax Debits	-	-	22
23			TOTAL OTHER ASSETS	12,488	13,445	23
Road and Equipment						
24		731, 732	Road (Schedules 330 and 330A)	154,717	155,988	24
25	*		Equipment	94,513	98,057	25
26			Unallocated Items	141	585	26
27			Accumulated Depreciation and Amortization (Schedules 335, 340, 342, 351)	(94,654)	(90,163)	27
28			Net Road and Equipment	154,717	164,467	28
29	*		TOTAL ASSETS	208,186	211,315	29

NOTES AND REMARKS

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at begin- ning of year (c)	Line No.
Current Liabilities						
30		751	Loans and Notes Payable	-	-	30
31		752	Accounts Payable, Interline and Other Balances	289	397	31
32		753	Audited Accounts and Wages	1,009	1,006	31
33		754	Other Accounts Payable	536	941	33
34		755, 756	Interest and Dividends Payable	743	463	34
35		757	Payables to Affiliated Companies	2,709	2,033	35
36		759	Accrued Accounts Payable	6,836	12,581	36
37		760, 761, 761.5, 762	Taxes Accrued	(600)	788	37
38		763	Other Current Liabilities	298	381	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	7,395	2,583	39
40			TOTAL CURRENT LIABILITIES	19,215	21,173	40
Non-Current Liabilities						
41		765, 767	Funded Debt Unmatured	14	238	41
42		766	Equipment Obligations	27,565	34,961	42
43		766.5	Capitalized Lease Obligations			43
44		768	Debt in Default			44
45		769	Accounts payable, Affiliated Companies			45
46		770.1, 770.2	Unamortized Debt Premium	-	(1)	46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	48,631	44,567	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	1,529	1,970	50
51			TOTAL NONCURRENT LIABILITIES	77,739	81,735	51
Shareholders' Equity						
52		791, 792	Capital Stock: (Schedule 230)	12,499	12,500	52
53			Common Stock	499	500	53
54			Preferred Stock	12,000	12,000	54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	4,900	4,900	56
57		797	Retained Earnings, Appropriated	(4,088)	(4,064)	57
58		798	Unappropriated (Schedule 220)	97,921	95,071	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			Net Stockholders Equity	111,232	108,407	61
62	*		TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	208,186	211,315	62

NOTES AND REMARKS

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
Current Assets						
1		701	Cash	145	145	1
2		702	Temporary Cash Investments	22,634	15,051	2
3		703	Special Deposits	1	1	3
Accounts Receivable						
4		704	- Loan and Notes	31	59	4
5		705	- Interline and Other Balances	382	412	5
6		706	- Customers	2,614	1,704	6
7		707	- Other	294	213	7
8		709, 708	- Accrued Accounts Receivables	2,274	1,763	8
9		708.5	- Receivables from Affiliated Companies	1,116	1,144	9
10		709.5	- Less: Allowance for Uncollectible Accounts	-	-	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	261	283	11
12		712	Materials and Supplies	11,170	12,439	12
13		713	Other Current Assets	59	189	13
14			TOTAL CURRENT ASSETS	40,981	33,403	14
Other Assets						
15		715, 716, 717	Special Funds	32	31	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310)	-	-	16
17		722, 723	Other Investments and Advances	1	1	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities-Cr.	-	-	18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation)	11,299	11,942	19
20		739, 741	Other Assets	1,137	1,468	20
21		743	Other Deferred Debits	19	3	21
22		744	Accumulated Deferred Income Tax Debits	-	-	22
23			TOTAL OTHER ASSETS	12,488	13,445	23
Road and Equipment						
24		731, 732	Road (Schedules 330 and 330A)	130,322	131,614	24
25	*		Equipment	94,513	98,057	25
26			Unallocated Items	141	585	26
27			Accumulated Depreciation and Amortization (Schedules 335, 340, 342, 351)	(74,207)	(70,724)	27
28			Net Road and Equipment	150,769	159,532	28
29	*		TOTAL ASSETS	204,238	206,380	29

NOTES AND REMARKS

20% COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY
(Dollars in Thousands)
R.R.B. BASIS

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
Current Liabilities						
30		751	Loans and Notes Payable	-	-	30
31		752	Accounts Payable, Interline and Other Balances	289	397	31
32		753	Audited Accounts and Wages	1,009	1,006	31
33		754	Other Accounts Payable	536	941	33
34		755, 756	Interest and Dividends Payable	743	463	34
35		757	Payables to Affiliated Companies	2,709	2,033	35
36		759	Accrued Accounts Payable	6,836	12,581	36
37		760, 761, 761.5, 762	Taxes Accrued	(600)	788	37
38		763	Other Current Liabilities	298	381	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	7,395	2,583	39
40			TOTAL CURRENT LIABILITIES	19,215	21,173	40
Non-Current Liabilities						
41		765, 767	Funded Debt Unmatured	14	238	41
42		766	Equipment Obligations	27,565	34,961	42
43		766.5	Capitalized Lease Obligations			43
44		768	Debt in Default			44
45		769	Accounts payable: Affiliated Companies			45
46		770.1, 770.2	Unamortized Debt Premium	-	(1)	46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	46,816	42,297	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	1,529	1,970	50
51			TOTAL NONCURRENT LIABILITIES	75,924	79,465	51
Shareholders' Equity						
52		791, 792	Capital Stock: (Schedule 230)	12,499	12,500	52
53			Common Stock	499	500	53
54			Preferred Stock	12,000	12,000	54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	4,900	4,900	56
Retained Earnings:						
57		797	Appropriated	(6,221)	(6,729)	57
58		798	Unappropriated (Schedule 220)	97,921	95,071	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			Net Stockholders Equity	109,099	105,742	61
62	*		TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	204,238	206,380	62

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

(Dollars in Thousands)

The notes listed below are provided to disclose supplementary information on matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word "none"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes statements explaining (1) service interruption insurance policies and indicating the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements.

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts \$ 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 X No

(i) If funding is by insurance, give name of insuring company UNITED STATES STEEL & CARNEGIE PENSION FUND

If funding is by trust agreement, list trustee(s) 8/31/50 and 2/15/51, BOTH AMENDED 8/26/75, 8/31/82 & 9/6/83

Date of trust agreement or latest amendment 8/31/50 and 2/15/51, BOTH AMENDED 8/26/75, 8/31/82 & 9/6/83

If respondent is affiliated in any way with the trustee(s), explain affiliation: D. H. HOFFMAN, 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 ATTACHED LIST PAGE 8(b) BASIS OF ALLOCATING CHARGES IS AN ACTUARIALLY DETERMINED FIXED ANNUAL AMOUNT.

(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 X No

If yes, give number of the shares for each class of stock or other security: 2,500,000 SHARES OF \$10.75 EXCHANGEABLE

CONVERTIBLE CUMULATIVE PREFERRED STOCK OF UNITED STATES STEEL CORPORATION

(ii) Are voting rights attached to any securities held by the pension plan? Specify. Yes X No If yes, who determines how stock is voted? UNITED STATES STEEL & CARNEGIE PENSION FUND INVESTMENT PERSONNEL

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

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

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

6. In reference to Docket No. 37465 specify the total amount of business entertainment expenditures charged to the non-operating expense account. \$ NONE

7. See Page 8(b).

Continued on following page

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

(a) Changes in Valuation Accounts

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

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

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

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

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

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

NOTES AND REMARKS

NOTE 3(a):

Non-contributory pension provisions of the United States Steel Corporation 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 \$3,594,861 in 1983 and \$3,176,440 in 1982.

RC 111300
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Road Initials: BLE Year, 1983

8(a)

ORIGINAL

NOTES AND REMARKS CONTINUED

NOTE 3(b):

Estimated Actuarial Present Value of Accumulated Plan
Benefits - United States Steel Corporation Plan
for Employee Pension Benefits
(Dollars in Millions)

	December 31 1983	1982
Vested	\$6,242	\$6,092
Non-Vested	<u>372</u>	<u>398</u>
	\$6,614	\$6,490
Assumed Rate of Return	10%	10%
Net Assets Available for Benefits (Current Value)	\$7,877*	\$6,706*
Ratio of Assets to Accumulated Plan Benefits	119%*	103%*

* Revised 5/11/84

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Road Initials: BLE Year 1983

8(a)

NOTES AND REMARKS CONTINUED

NOTE 3(b):

Estimated Actuarial Present Value of Accumulated Plan
Benefits - United States Steel Corporation Plan
for Employee Pension Benefits
(Dollars in Millions)

	December 31	
	1983	1982
Vested	\$6,242	\$6,092
Non-Vested	<u>372</u>	<u>398</u>
	\$6,614	\$6,490
Assumed Rate of Return	10%	10%
Net Assets Available for Benefits (Current Value)	\$7,165	\$6,388
Ratio of Assets to Accumulated Plan Benefits	108%	98%

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
Newburgh and South Shore Railway Company, The
Ohio Barge Line, Inc.
Orinoco Mining Company
Pittsburgh and Conneaut Dock Company, The
TENN-USS Chemicals Company
Union Railroad Company
United States Steel International Inc.
USS Engineers and Consultants, Inc.
USS Oilwell Supply Co. International, Inc.
USS Great Lakes Fleet, Inc.
USS Great Lakes Fleet Services, Inc.
U. S. Steel Mining Co., Inc.
Warrior and Gulf Navigation Company

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, 1983 to September 1, 1984
Maximum Daily Indemnity: \$27,291
Maximum Additional Premium: \$409,091.72
(Fifteen Times Daily Indemnity Less Minimum Premium of \$273.28)

Policy #6007

Term: September 1, 1983 to September 1, 1984
Maximum Daily Indemnity: \$27,291
Maximum Additional Premium: \$136,440.33
(Five Times Daily Indemnity Less Minimum Premium of \$14.67)

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

Line No.	Description	1979	1980	1981	1982	Line No.
1	Original Railway Operating Expenses	\$ 83,601	\$ 74,622	\$ 81,880	\$ 80,769	1
	Adjustments:					
2	- Retirement Costs Expensed	273	213	62	55	2
3	- Maintenance Expense Capitalized	2,389	1,652	1,913	728	3
4	+ Track Depreciation Expense	1,025	1,084	1,135	1,169	4
5	Revised Railway Operating Expenses Under Depreciation Accounting	81,964	73,841	81,040	81,155	5
6	Revised Net Revenue From Railway Operations	39,485	36,030	36,803	905	6
7	Adjustment for Deferred Income Taxes	753	359	386	(178)	7
8	Revised Net Income (Loss)	20,767	21,857	22,406	3,335	8
9	Revised Net Railway Operating Income	18,242	18,298	14,451	(572)	9

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

10	Original Retained Earnings 12/31/____	102,472	105,487	110,019	88,342	10
11	Adjustment to Restate Property Prior To 1/1/79 *	1,114	1,114	1,114	1,114	11
12	Restated Retained Earnings	103,586	106,601	111,133	89,456	12
	Adjustments:					
13	+ Retirement Costs Expensed	273	486	548	603	13
14	+ Maintenance Expense	2,389	4,041	5,954	6,682	14
15	- Track Depreciation Expense	1,025	2,109	3,244	4,413	15
16	Adjustment for Deferred Income Taxes	(753)	(1,112)	(1,498)	(1,320)	16
17	Revised Retained Earnings 12/31/____	104,470	107,907	112,893	91,008	17

* \$ (949) Deferred Income Tax
2,063 Property Adjustment
\$ 1,114 Total

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

18	Original Road and Equipment	192,739	206,497	217,112	230,256	18
19	Adjustment	20,444	21,969	23,695	24,374	19
20	Revised Road and Equipment	213,183	228,466	240,807	254,630	20
21	Original Accumulated Depreciation and Amortization	54,468	59,869	66,310	70,724	21
22	Adjustment	16,744	17,488	18,374	19,439	22
23	Revised Accumulated Depreciation and Amortization	71,212	77,357	84,684	90,163	23
24	Original Net Road and Equipment	138,271	146,628	150,802	159,532	24
25	Adjustment	3,700	4,481	5,321	4,935	25
26	Revised Net Road and Equipment	141,971	151,109	156,123	164,467	26

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

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

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight				Line No.	
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)		Total freight expense (f)
1		Ties Running (12)						1
2		1979	250 259	28	-		311 287	2
3		1980	115 38	32 34	-		147 72	3
4		1981	423 420	76	-		499 496	4
5		1982	47 39	9	-		48 56 38	5
6		Ties Switching (13)						6
7		1979	127	7	-		134	7
8		1980	153 111	46 48	-		199 159	8
9		1981	70 66	5	-		75 71	9
10		1982	212 210	24	-		236 234	10
11		Rail and Other Track Material Running (14)						11
12		1979	142	(50) (173)	-		92 (31)	12
13		1980	36	197 110	-		173 146	13
14		1981	74	175	-		249	14
15		1982	383	242 252	-		625 635	15
16		Rail and Other Track Material Switching (15)						16
17		1979	291	(29) (98)	-		262 193	17
18		1980	286	552 443	-		838 729	18
19		1981	91	222	-		313	19
20		1982	199	131 136	-		330 335	20
21		Ballast Running (16)						21
22		1979	383	127 117	84	6	600 584	22
23		1980	415	196 187	196	4	811 798	23
24		1981	723	482	129	1	1335 1,334	24
25		1982	300	222 131	95	2	619 526	25
26		Ballast Switching (17)						26
27		1979	18	12	11	3	44 41	27
28		1980	39 37	18	25 27	2	84 82	28
29		1981	40	27	9 1		76 68	29
30		1982	2	10 1	1	1	14 4	30

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

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

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight				Line No.	
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)		Total freight expense (f)
31		Depreciation Running (136)						31
32		1979				2,289	2,289	32
33		1980				2,977	2,977	33
34		1981				921	921	34
35		1982				949	949	35
36		Depreciation Switching (137)						36
37		1979				469	469	37
38		1980				543	543	38
39		1981				503	503	39
40		1982				515	515	40
41		Depreciation Other (138)						41
42		1979				300	300	42
43		1980				396	396	43
44		1981				2,620	2,620	44
45		1982				3,233	3,233	45

210. RESULTS OF OPERATIONS

(Dollars in Thousands)

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

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

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

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

5. Cross-checks

Schedule 210

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

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

Schedule 210

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

Schedule 410

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

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		ORDINARY ITEMS					
		OPERATING INCOME					
1		(101) Freight	49,849	65,484	49,849		1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	1,263	871	1,263		4
5		(105) Water Transfers					5
6		(106) Demurrage	55	125	55		6
7		(110) Incidental	13,000	15,580	13,000		7
8		(121) Joint Facility-Credit					8
9		(122) Joint Facility-Debit					9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	64,167	82,060	64,167		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations					11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		TOTAL RAILWAY OPERATING REVENUES (lines 10-12)	64,167	82,060	64,167		13
14	*	(531) Railway operating expenses	59,035	81,155	59,035		14
15	*	Net revenue from railway operations	5,132	905	5,132		15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	4,649	4,711			16
17		(510) Miscellaneous rent income	668	617			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)	416	3			19
20		(514) Interest Income	772	4,313			20
21		(516) Income from sinking and other funds	3	-			21
22		(517) Release of premiums on funded debt					22
23		(518) Contributions from other companies					23
24		(519) Miscellaneous income	528	752			24
		Income from affiliated companies					
25		(513) Dividends (equity method)					25
26		Equity in undistributed earnings (losses)					26
27		TOTAL OTHER INCOME (lines 16-26)	7,036	10,396			27
28		TOTAL INCOME (lines 15, 27)	12,168	11,301			27
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of property used in other than carrier operations	461	286			29
30		(535) Taxes on property used in other than carrier operations	96	96			30
31		(543) Miscellaneous rent expense	2,806	2,674			31
32		(544) Miscellaneous taxes					32
33		(545) Separately operated properties-Loss					33
34		(549) Maintenance of investment organization					34
35		(550) Income transferred to other companies					35
36		(551) Miscellaneous income charges	(1)	987			36
37		(553) Uncollectible accounts					37
38		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-37)	3,362	4,043			38
39		Income available for fixed charges (Lines 28, 38)	8,806	7,258			39

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

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
FIXED CHARGES					
		(546) Interest on funded debt:			
40		(a) Fixed interest not in default	3,132	2,443	40
41		(b) Interest in default			41
42		(547) Interest on unfunded debt	2	4	42
43		(548) Amortization of discount on funded debt			43
44		TOTAL FIXED CHARGES (lines 40-43)	3,134	2,447	44
45		Income after fixed charges (lines 39, 44)	5,672	4,811	45
OTHER DEDUCTIONS					
		(546) Interest on funded debt:			
46		(c) Contingent interest			46
UNUSUAL OR INFREQUENT ITEMS					
47		(555) Unusual or infrequent items (debit) credit			47
48		Income (Loss) from continuing operations (before income taxes)	5,672	4,811	48
PROVISIONS FOR INCOME TAXES					
		(556) Income taxes on ordinary income:			
49	*	Federal income taxes	(2,498)	(2,561)	49
50	*	State income taxes	331	(450)	50
51	*	Other income taxes	30	34	51
52	*	(557) Provision for deferred taxes	4,064	4,453	52
53		TOTAL PROVISIONS FOR INCOME TAXES (lines 49-52)	1,927	1,476	53
54	*	Income from continuing operations	3,745	3,335	54
DISCONTINUED OPERATIONS					
55		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)			55
56		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)			56
57		Income before extraordinary items	3,745	3,335	56
EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES					
58		(570) Extraordinary items (Net)			58
59		(590) Income taxes on extraordinary items			59
60		(591) Provision for deferred taxes-Extraordinary items			60
61		TOTAL EXTRAORDINARY ITEMS (lines 58-60)			61
62		(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)			62
63		Net income (Loss)	3,745	3,335	63
Reconciliation of net railway operating income (NROI)					
64	-	Net revenues from railway operations	5,132	905	64
65		(556) Income taxes on ordinary income (-)	(2,137)	(2,977)	65
66	*	(557) Provision for deferred income taxes (-)	4,064	4,453	66
67		Income from lease of road and equipment (+)	4	2	67
68		Rent for leased roads and equipment (+)	-	1	68
69		Net railway operating income (loss)	3,201	(572)	69

210. RESULTS OF OPERATIONS

(Dollars in Thousands)

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

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

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

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

5. Cross-checks

Schedule 210

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

Schedule 210

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

Schedule 410

Line 14, column (b)
Line 14, column (d)
Line 14, column (e)
= Line 620, column (b)
= Line 620, column (f)
= Line 620, column (g)

R.R.B. BASIS

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		ORDINARY ITEMS					
		OPERATING INCOME					
		Railway Operating Income					
1		(101) Freight	49,849	65,484	49,849		1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	1,263	871	1,263		4
5		(105) Water Transfers					5
6		(106) Demurrage	55	125	55		6
7		(110) Incidental	13,000	15,580	13,000		7
8		(121) Joint Facility-Credit					8
9		(122) Joint Facility-Debit					9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	64,167	82,060	64,167		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations					11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		TOTAL RAILWAY OPERATING REVENUES (lines 10-12)	64,167	82,060	64,167		13
14	*	(531) Railway operating expenses	58,048	80,769	58,048		14
15	*	Net revenue from railway operations	6,119	1,291	6,119		15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	4,649	4,711			16
17		(510) Miscellaneous rent income	668	617			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)	416	3			19
20		(514) Interest Income	772	4,313			20
21		(516) Income from sinking and other funds	3	-			21
22		(517) Release of premiums on funded debt					22
23		(518) Contributions from other companies					23
24		(519) Miscellaneous income	528	752			24
		Income from affiliated companies					
25		(513) Dividends (equity method)					25
26		Equity in undistributed earnings (losses)					26
27		TOTAL OTHER INCOME (lines 16-26)	7,036	10,396			27
28		TOTAL INCOME (lines 15, 27)	13,155	11,687			27
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of property used in other than carrier operations	461	286			29
30		(535) Taxes on property used in other than carrier operations	96	96			30
31		(543) Miscellaneous rent expense	2,806	2,674			31
32		(544) Miscellaneous taxes					32
33		(545) Separately operated properties-Loss					33
34		(549) Maintenance of investment organization					34
35		(550) Income transferred to other companies					35
36		(551) Miscellaneous income charges	(1)	987			36
37		(553) Uncollectible accounts					37
38		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-37)	3,362	4,043			38
39		Income available for fixed charges (Lines 28, 38)	9,793	7,644			39

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

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
FIXED CHARGES					
		(546) Interest on funded debt:			
40		(a) Fixed interest not in default	3,132	2,443	40
41		(b) Interest in default			41
42		(547) Interest on unfunded debt	2	4	42
43		(548) Amortization of discount on funded debt			43
44		TOTAL FIXED CHARGES (lines 40-43)	3,134	2,447	44
45		Income after fixed charges (lines 39, 44)	6,659	5,197	45
OTHER DEDUCTIONS					
		(546) Interest on funded debt:			
46		(c) Contingent interest			46
UNUSUAL OR INFREQUENT ITEMS					
47		(555) Unusual or infrequent items (debit) credit			47
48		Income (Loss) from continuing operations (before income taxes)	6,659	5,197	48
PROVISIONS FOR INCOME TAXES					
		(556) Income taxes on ordinary income:			
49	*	Federal income taxes	(2,498)	(2,561)	49
50	*	State income taxes	331	(450)	50
51	*	Other income taxes	30	34	51
52	*	(557) Provision for deferred taxes	4,518	4,631	52
53		TOTAL PROVISIONS FOR INCOME TAXES (lines 49-52)	2,381	1,654	53
54	*	Income from continuing operations	4,278	3,543	54
DISCONTINUED OPERATIONS					
55		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)			55
56		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)			56
57		Income before extraordinary items	4,278	3,543	56
EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES					
58		(570) Extraordinary items (Net)			58
59		(590) Income taxes on extraordinary items			59
60		(591) Provision for deferred taxes-Extraordinary items			60
61		TOTAL EXTRAORDINARY ITEMS (lines 58-60)			61
62		(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)			62
63		Net income (Loss)	4,278	3,543	63
Reconciliation of net railway operating income (NRO)					
64	*	Net revenues from railway operations	6,119	1,291	64
65		(556) Income taxes on ordinary income (-)	(2,137)	(2,977)	65
66	*	(557) Provision for deferred income taxes (-)	4,518	4,631	66
67		Income from lease of road and equipment (+)	4	2	67
68		Rent for leased roads and equipment (+)	-	1	68
69		Net railway operating income (loss)	3,734	(364)	69

NOTES AND REMARKS FOR SCHEDULES 210 and 220

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 <u>Price Index</u>	Adjusted for Changes in Specific Prices <u>(Current Cost)</u>
Net Revenues from Railway Operations	(4,246)	(5,148)
Income Taxes on Ordinary Income	(2,137)	(2,137)
Provision for Deferred Income Taxes	4,064	4,064
Income from Lease of Road & Equip.	4	4
Rent for Leased Roads & Equipment	<u>-</u>	<u>-</u>
Net Railway Operating Income	<u>(6,177)</u>	<u>(7,079)</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, 1983
(000's OMITTED)

In Accordance with Financial Accounting Standards
Board Statement Number 33

	As Reported in Financial Statements	Adjusted for Changes in Consumer Price Index	Adjusted for Changes in Specific Prices (Current Cost)
Revenues	64,167	64,167	64,167
Costs:			
Operating Expense	49,315	49,315	49,315
Wear & Exhaustion	9,720	19,098	20,000
All Other	6,496	6,496	6,496
Other Income	7,036	7,036	7,036
Income Taxes	<u>1,927</u>	<u>1,927</u>	<u>1,927</u>
NET INCOME	<u>3,745</u>	<u>(5,633)</u>	<u>(6,535)</u>
Gain (Loss) on Net Monetary Items	<u>-</u>	<u>2,117*</u>	<u>2,117*</u>

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

	<u>1983</u>	<u>1982</u>	<u>1981</u>
Revenues	64,167	82,060	117,843
Road & Equipment Net-Historic	157,800	167,000	151,000
-Adjusted for CPI	400,751	409,077	360,525
-Adjusted for Spec. Prices	465,200	468,800	448,700
Avg. Consumer Price Index (1967=100)	298.4	289.1	272.3

* This represents a hypothetical and unrealized gain or loss.

220. RETAINED EARNINGS

(Dollars in Thousands)

1. Show below the items of Retained Earnings Accounts of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies.

2. All contra entries hereunder should be shown in parentheses.

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

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

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

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

Line No.	Cross Check	Item (a)	Retained earnings - Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances of beginning of year	95,071	\$	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3	*	(602) Credit balance transferred from income	3,745		3
4		(603) Appropriations released	144		4
5		(606) Other credits to retained earnings equity in undistributed earnings (losses of affiliated companies)			5
6		TOTAL	3,889		6
		DEBITS			
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings equity in undistributed earnings (losses of affiliated companies)			8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes	119		10
11		(623) Dividends: Common stock	500		11
12		Preferred stock ¹	420		12
13		TOTAL	1,039		13
14		Net increase (decrease) during year (Line 6 minus line 13)	2,850		14
15		Balances at close of year (Lines 1, 2 and 14)	97,921		15
16		Balances from line 15(c)		N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	97,921	N/A	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ <u>143</u>			19
20		Debits during year \$ <u>119</u>			20
21		Balance at Close of Year \$ <u>(4,088)</u>			21
		REMARKS			
22		Amount of assigned Federal income tax consequences: Account 606		N/A	22
23		Account 616		N/A	23

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

230. CAPITAL STOCK

PART I. CAPITAL STOCK
(Dollars in Thousands)

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

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common 9/19/49	NONE	10,000	10,000		10,000	\$ 500		1
2									2
3									3
4	Preferred								4
5	\$3.00 Cumulative 9/19/49	\$ 50	40,000	40,000		40,000	\$ 2,000		5
6	\$1.50 Cumulative 9/19/49	\$ 50	200,000	199,984		199,984	\$ 9,999		6
7									7
8									8
9									9
10	TOTAL	xxxxxx	250,000	249,984		249,984	\$ 12,499		10

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

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

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$ (h)	Line No.
		Number of Shares (b)	Amount \$ (c)	Number of Shares (d)	Amount \$ (e)	Number of Shares (f)	Amount \$ (g)		
11	Balance at beginning of year								11
12	Capital Stock Sold ¹	NONE							12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15	Stock Dividends								15
16	Balance at close of year								16

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

240. STATEMENT OF CHANGES IN FINANCIAL POSITION

(Dollars in Thousands)

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

1. Cross-checks

Schedule 240

Schedule 210

Line 1, column B = Line 54, column B

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
SOURCES OF WORKING CAPITAL					
1	*	Working capital provided by operations: Income (loss) from continuing operations	3,745	3,335	1
2		Add expenses not requiring outlay of working capital: (subtract) credits not generating working capital: Loss (gain) on sale or disposal of tangible property	(429)	(140)	2
3		Depreciation and amortization expenses	9,720	9,443	3
4		Net increase (decrease) in deferred income taxes	4,064	4,453	4
5		Net decrease (increase) in parent's share of subsidiary's undistributed income for the year			5
6		Net increase (decrease) in noncurrent portion of estimated liabilities	(1,455)	1,530	6
7		Other (specify):			7
8		Retirement of nondepreciable property	25	80	8
9		Effect of Docket #36988		(773)	9
10					10
11					11
12		TOTAL WORKING CAPITAL FROM CONTINUING OPERATIONS	15,670	17,928	12
13		Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles			13
14		TOTAL WORKING CAPITAL FROM OPERATIONS	15,670	17,928	14
15		Working capital from sources other than operating: Proceeds from issuance of long-term liabilities			15
16		Proceeds from sale/disposition of carrier operating property	2,140	12,475	16
17		Proceeds from sale/disposition of other tangible property	222	-	17
18		Proceeds from sale/repayment of investments advances			18
19		Net decrease in sinking and other special funds	450	3,033	19
20		Proceeds from issue of capital stock			20
21		Other (specify):			21
22					22
23					23
24					24
25					25
26		TOTAL WORKING CAPITAL FROM SOURCES OTHER THAN OPERATING	2,812	15,508	26
27		TOTAL SOURCES OF WORKING CAPITAL	18,482	33,436	27

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

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
APPLICATION OF WORKING CAPITAL					
28		Amount paid to acquire/retire long-term liabilities	2,808	2,947	28
29		Cash dividends declared	920	25,220	29
30		Purchase price of carrier operating property	5,218	22,853	30
31		Purchase price of other tangible property			31
32		Purchase price of long-term investment and advances			32
33		Net increase in sinking or other special funds			33
34		Purchase price of acquiring treasury stock			34
35		Other (specify):			35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44		TOTAL APPLICATION OF WORKING CAPITAL	8,946	51,020	44
45		Net increase (decrease) in working capital	9,536	(17,584)	45

NOTES AND REMARKS

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241. CHANGES IN WORKING CAPITAL

Compute the net changes in each element of working capital
(Dollars in Thousands)~~DUPLICATE~~

Line No.	Item (a)	End of year (b)	Beginning of year (c)	Increase (Decrease) (d)	Line No.
1	Cash and temporary investments	22,780	15,197	7,583	1
2	Net receivables	6,711	5,295	1,416	2
3	Prepayments	261	283	(22)	3
4	Materials and supplies	11,170	12,439	(1,269)	4
5	Other current assets not included above	59	189	(130)	5
6	Notes payable and matured obligations	-	-	-	6
7	Accounts payable	(11,522)	(18,209)	6,687	7
8	Current equipment obligations and other debt	(7,395)	(2,583)	(4,812)	8
9	Other current liabilities not included above	(298)	(381)	83	9
10	Net increase (decrease) in working capital	21,766	12,230	9,536	10

NOTES AND REMARKS

241. CHANGES IN WORKING CAPITAL

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

Line No.	Item (a)	End of year (b)	Beginning of year (c)	Increase (Decrease) (d)	Line No.
1	Cash and temporary investments	22,780	15,197	7,583	1
2	Net receivables	6,711	5,295	1,416	2
3	Prepayments	261	283	(22)	3
4	Materials and supplies	11,170	12,439	(1,269)	4
5	Other current assets not included above	59	189	(130)	5
6	Notes payable and matured obligations	-	-	-	6
7	Accounts payable	(11,522)	(18,209)	6,687	7
8	Current equipment obligations and other debt	(7,395)	(2,583)	(4,812)	8
9	Other current liabilities not included above	(298)	(381)	83	9
10	Net increase (decrease) in working capital	21,766	12,230	9,536	10

NOTES AND REMARKS

245. WORKING CAPITAL
(Dollars in Thousands)

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

Line No.	Item (a)	Source	Amount (b)	Line No.
CURRENT OPERATING ASSETS				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	382	1
2	Customers (706)	Schedule 200, line 6, column b	2,614	2
3	Other (707)	Note A	1,411	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	4,407	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	64,167	5
6	Rent Income	Note B	6,772	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	70,939	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	197.05	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	22.36	9
10	Revenue Delay Days Plus Buffer	Line 9 × 15 days	37.36	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	289	11
12	Audited Accounts and Wages Payable (753)	Note A	1,009	12
13	Accounts Payable—Other (754)	Note A	536	13
14	Other Taxes Accrued (761.5)	Note A	1,843	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	3,677	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	59,035	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column b	9,720	17
18	Cash Related Operating Expenses	line 16 + line 6 - line 17	56,087	18
19	Average Daily Expenditures	line 18 ÷ 360 days	155.80	19
20	Days of Operating Expenses in Current Operating Liabilities	line 15 ÷ line 19	23.60	20
21	Days of Working Capital Required	line 10 - line 20 (Note C)	13.76	21
22	Cash Working Capital Required	line 22 × line 19	2,143.81	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	22,779	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	2,143.81	24
MATERIALS AND SUPPLIES				
25	Total Material and Supplies (712)	Note A	11,170	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	99	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	11,071	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	13,214.81	28

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

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

(C) If result is negative, use zero.

245. WORKING CAPITAL
(Dollars in Thousands)

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

Line No.	Item (a)	Source	Amount (b)	Line No.
CURRENT OPERATING ASSETS				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	382	1
2	Customers (706)	Schedule 200, line 6, column b	2,614	2
3	Other (707)	Note A	* 294	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	* 3,290	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	64,167	5
6	Rent Income	Note B	6,772	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	70,939	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	197.05	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	* 16.70	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 days	* 31.70	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	289	11
12	Audited Accounts and Wages Payable (753)	Note A	1,009	12
13	Accounts Payable—Other (754)	Note A	536	13
14	Other Taxes Accrued (761.5)	Note A	1,843	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	3,677	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	59,035	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	9,720	17
18	Cash Related Operating Expenses	line 16 + line 6 - line 17	56,087	18
19	Average Daily Expenditures	line 18 ÷ 360 days	155.80	19
20	Days of Operating Expenses in Current Operating Liabilities	line 15 ÷ line 19	23.60	20
21	Days of Working Capital Required	line 10 - line 20 (Note C)	* 8.10	21
22	Cash Working Capital Required	line 22 × line 19	* 1,261.98	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	22,779	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	* 1,261.98	24
MATERIALS AND SUPPLIES				
25	Total Material and Supplies (712)	Note A	11,170	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	99	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	11,071	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	* 12,332.98	28

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

(B) Rent Income is the sum of Schedule 110, column h, lines 121, 122, 123, 127, 128, 129, 133, 134, 135, 208, 210, 212, 227, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expense.

(C) If result is negative, use zero.

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

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

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

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

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

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

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

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

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

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

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

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

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

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

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 18, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).

3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1				NONE		1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
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35						35
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37						37
38						38
39						39
40						40

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

(Dollars in Thousands)

be used to conserve space.

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

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

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

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

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

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1				NONE				1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
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19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1				NONE		1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2				NONE				2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
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18								18
19								19
20								20
21								21
22								22
23								23
24								24
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26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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

Undistributed Earnings From Certain Investments in Affiliated Companies

1. Report below the details of all investments in common stocks included in Account 721, Investments and Advances Affiliated Companies.
2. Enter in column (c) the amount necessary to retroactively adjust those investments. (See instruction 5-2, Uniform System of Accounts.)
3. Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses.
4. Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date of acquisition.
5. For definitions of "carrier" and "noncarrier," see general instructions.

Line No.	Name of issuing company and description of security held (a)	Balance at beginning of year (b)	Adjustment for investments equity method (c)	Equity in undistributed earnings (losses) during year (d)	Amortization during year (e)	Adjustment for investments disposed of or written down during year (f)	Balance at close of year (g)	Line No.
	Carriers: (List specifics for each company)							
1								1
2	NONE							2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
	Noncarrier (List specifics for each company)							
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27

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

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in Account No. 731, "Road and Equipment Property," and Account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. If the amount in Account 732 for road or for equipment is less than 5% of the amount in Account 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b), and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of Accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.
2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies for such items.
3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.
4. In column (c) and (e) should be included all entries covering expenditures for additions and betterments, as defined, whether or not replacing other property.
5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.
6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.
7. If during the year an individual charge of \$100,000 or more was made to Account No. 2, "Land for Transportation Purposes," state in a footnote the cost, location, area, and other details which will identify the property.
8. Report on line 29 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.
9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.
10. If an amount of less than \$2,000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2 of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

NOTES AND REMARKS

330. ROAD AND EQUIPMENT PROPERTY

(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	3,354			1
2		(3) Grading	11,658			2
3		(4) Other right-of-way expenditures	40			3
4		(5) Tunnels and subways	570			4
5		(6) Bridges, trestles, and culverts	6,895			5
6		(7) Elevated structures	-			6
7		(8) Ties	14,200			7
8		(9) Rail and other track material	17,923			8
9		(11) Ballast	4,728			9
10		(13) Fences, snowsheds, and signs	74			10
11		(16) Station and office buildings	17,494			11
12		(17) Roadway buildings	221			12
13		(18) Water stations	-			13
14		(19) Fuel stations	248			14
15		(20) Shops and enginehouses	5,866			15
16		(22) Storage warehouses	-			16
17		(23) Wharves and docks	-			17
18		(24) Coal and ore wharves	1,745			18
19		(25) TOFC/COFC terminals	-			19
20		(26) Communication systems	559			20
21		(27) Signals and interlockers	4,026			21
22		(29) Power plants	42			22
23		(31) Power-transmission systems	730			23
24		(35) Miscellaneous structures	53			24
25		(37) Roadway machines	1,509			25
26		(39) Public improvements - Construction	934			26
27		(44) Shop machinery	3,846			27
28		(45) Power-plant machinery	421			28
29		Other (specify and explain) Mach. & Equip.	58,852			29
30		TOTAL EXPENDITURES FOR ROAD	155,988			30
31		(52) Locomotives	12,309			31
32		(53) Freight-train cars	82,310			32
33		(54) Passenger-train cars	-			33
34		(55) Highway revenue equipment	-			34
35		(56) Floating equipment	-			35
36		(57) Work equipment	1,475			36
37		(58) Miscellaneous equipment	1,963			37
38		TOTAL EXPENDITURES FOR EQUIPMENT	98,057			38
39		(76) Interest during construction	169			39
40		TOTAL	254,214			40
41		(80) Other elements of investment	-			41
42		(90) Construction in progress	416			42
43		GRAND TOTAL	254,630			43

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

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1		-	(25)	(25)	3,329	1
2		-	(22)	(22)	11,636	2
3		-	-	-	40	3
4		-	-	-	570	4
5		148	(4)	144	7,039	5
6		-	-	-	-	6
7		71	(54)	17	14,217	7
8		53	(70)	(17)	17,906	8
9		-	(4)	(4)	4,724	9
10		-	-	-	74	10
11		266	(1,651)	(1,385)	16,109	11
12		-	-	-	221	12
13						13
14		-	-	-	248	14
15		-	-	-	5,866	15
16						16
17						17
18		-	-	-	1,745	18
19						19
20		8	(3)	5	564	20
21		32	-	32	4,058	21
22		-	-	-	42	22
23		-	-	-	730	23
24		-	-	-	53	24
25		-	(158)	(158)	1,351	25
26		-	-	-	934	26
27		5	(42)	(37)	3,809	27
28		-	-	-	421	28
29		15	(5)	10	58,862	29
30		598	(2,038)	(1,440)	154,548	30
31		-	-	-	12,309	31
32		1,000	(4,351)	(3,351)	78,959	32
33						33
34						34
35						35
36		-	(118)	(118)	1,357	36
37		42	(117)	(75)	1,888	37
38		1,042	(4,586)	(3,544)	94,513	38
39		-	-	-	169	39
40		1,640	(6,624)	(4,984)	249,230	40
41						41
42		(275)	-	(275)	141	42
43		1,365	(6,624)	(5,259)	249,371	43
44						44
45						45
46						46
47						47
48						48

330A. IMPROVEMENTS ON LEASED PROPERTY

(Dollars in Thousands)

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

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

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	1950 No.
1						1
2			NOT APPLICABLE			2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
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22						22
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24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48

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

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1						1
2			NOT APPLICABLE			2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
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27						27
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29						29
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31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48

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

(Dollars in Thousands)

1. Show in columns (b) and (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (d) and (e) show the depreciation base used to compute the depreciation charges for the month of December; in columns (f) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 38 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and Account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment Accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

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

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

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

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)		
		ROAD						
1	(3) Grading	11,827	11,805	1.26	Not Applicable			
2	(4) Other, right-of-way expenditures	140	40	2.00				2
3	(5) Tunnels and subways	570	570	4.00				3
4	(6) Bridges, trestles, and culverts	6,885	7,029	1.58				4
5	(7) Elevated structures	-	-	-				5
6	(8) Ties	14,200	14,217	3.59				6
7	(9) Rail and other track material	17,923	17,906	2.30				7
8	(11) Ballast	4,728	4,724	2.41				8
9	(13) Fences, snow sheds, and signs	74	74	2.00				9
10	(16) Station and office buildings	17,466	16,081	2.45				10
11	(17) Roadway buildings	221	221	2.33				11
12	(18) Water stations	-	-	-				12
13	(19) Fuel stations	248	248	2.50				13
14	(20) Shops and enginehouses	5,864	5,864	2.00				14
15	(22) Storage warehouses	-	-	-				15
16	(23) Wharves and docks	-	-	-				16
17	(24) Coal and ore wharves	1,565	1,505	1.25				17
18	(25) TOFC/COFC terminals	-	-	-				18
19	(26) Communication systems	559	564	1.90				19
20	(27) Signals and interlockers	4,026	4,058	3.06				20
21	(29) Power plants	42	42	2.50				21
22	(31) Power-transmission systems	730	730	1.96				22
23	(35) Miscellaneous structures	49	49	2.70				23
24	(37) Roadway machines	1,509	1,351	7.15				24
25	(39) Public improvements—Construction	934	934	2.08				25
26	(44) Shop machinery	3,845	3,808	3.65				26
27	(45) Power-plant machinery	421	421	2.77				27
28	All other road accounts	58,852	58,862	5.00				28
29	Amortization (other than defense projects)	-	-	-				29
30	TOTAL ROAD	152,578	151,163	-				30
	EQUIPMENT							
31	(52) Locomotives	12,264	12,264	4.69				31
32	(53) Freight-train cars	82,117	78,771	4.46				32
33	(54) Passenger-train cars	-	-	-				33
34	(55) Highway revenue equipment	-	-	-				34
35	(56) Floating equipment	-	-	-				35
36	(57) Work equipment	1,285	1,170	2.13				36
37	(58) Miscellaneous equipment	1,964	1,888	16.85				37
38	TOTAL EQUIPMENT	97,630	94,093	-				38
39	GRAND TOTAL	250,208	245,256	-				39

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

(Dollars in Thousands)

1. Show in columns (b) and (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (e) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 38 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and Account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefor are included in the rent for equipment Accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

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

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

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

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)		
		ROAD						
1	(3) Grading	* 11,770	* 11,748	1.26	Not Applicable			2
2	(4) Other, right-of-way expenditures	40	40	2.00				3
3	(5) Tunnels and subways	570	570	4.00				4
4	(6) Bridges, trestles, and culverts	6,885	7,029	1.58				5
5	(7) Elevated structures	-	-	-				6
6	(8) Ties	* 14,124	* 14,141	3.59				7
7	(9) Rail and other track material	* 17,813	* 17,796	2.30				8
8	(11) Ballast	* 4,713	* 4,709	2.41				9
9	(13) Fences, snow sheds, and signs	74	74	2.00				10
10	(16) Station and office buildings	17,466	16,081	2.45				11
11	(17) Roadway buildings	221	221	2.33				12
12	(18) Water stations	-	-	-				13
13	(19) Fuel stations	248	248	2.50				14
14	(20) Shops and enginehouses	5,864	5,864	2.00				15
15	(22) Storage warehouses	-	-	-				16
16	(23) Wharves and docks	-	-	-				17
17	(24) Coal and ore wharves	1,565	1,505	1.25				18
18	(25) TOFC/COFC terminals	-	-	-				19
19	(26) Communication systems	559	564	1.90				20
20	(27) Signals and interlockers	4,026	4,058	3.06				21
21	(29) Power plants	42	42	2.50				22
22	(31) Power-transmission systems	730	730	1.96				23
23	(35) Miscellaneous structures	49	49	2.70				24
24	(37) Roadway machines	1,509	1,351	7.15				25
25	(39) Public improvements—Construction	934	934	2.08				26
26	(44) Shop machinery	3,845	3,808	3.65				27
27	(45) Power-plant machinery	421	421	2.77				28
28	All other road accounts (24)	58,852	58,862	5.00				29
29	Amortization (other than defense projects)	-	-	-				30
30	TOTAL ROAD	* 152,320	* 150,845	-				
	EQUIPMENT							
31	(52) Locomotives	12,264	12,264	4.69				31
32	(53) Freight-train cars	82,117	78,771	4.46				32
33	(54) Passenger-train cars	-	-	-				33
34	(55) Highway revenue equipment	-	-	-				34
35	(56) Floating equipment	-	-	-				35
36	(57) Work equipment	1,285	1,170	2.13				36
37	(58) Miscellaneous equipment	1,964	1,888	16.85				37
38	TOTAL EQUIPMENT	97,630	94,093	-				38
39	GRAND TOTAL	* 249,950	* 244,938	-				39

*Revised to exclude 1940 Amortized Investment

335. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT OWNED AND USED

(Dollars in Thousands)

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

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

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

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

5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 29 and 35.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	9,224	149		23		9,350	1
2		(4) Other, right-of-way expenditures	25	1		-		26	2
3		(5) Tunnels and subways	212	23		-		235	3
4		(6) Bridges, trestles, and culverts	4,836	109		4		4,941	4
5		(7) Elevated structures							5
6		(8) Ties	4,528	504		80		4,952	6
7		(9) Rail and other track material	4,788	412		59		5,141	7
8		(11) Ballast	1,215	114		4		1,325	8
9		(13) Fences, snow sheds, and signs	59	2		-		61	9
10		(16) Station and office buildings	806	430		1,578		(342)	10
11		(17) Roadway buildings	83	5		-		88	11
12		(18) Water stations							12
13		(19) Fuel stations	177	6		-		183	13
14		(20) Shops and enginehouses	2,795	118		-		2,913	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves	966	22		-		988	17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems	296	11		4		303	19
20		(27) Signals and interlockers	2,312	124		-		2,436	20
21		(29) Power plants	6	1		-		7	21
22		(31) Power-transmission systems	138	14		-		152	22
23		(35) Miscellaneous structures	16	2		-		18	23
24		(37) Roadway machines	656	106		91		671	24
25		(39) Public improvements—Construction	732	19		-		751	25
26		(44) Shop machinery*	1,340	140		33		1,447	26
27		(45) Power-plant machinery*	217	11		-		228	27
28		All other road accounts	10,214	2,956		2		13,168	28
29		Amortization (Adjustments)							29
30		TOTAL ROAD	<u>45,639</u>	5,279		1,878		49,042	30
		EQUIPMENT							
31		(52) Locomotives	7,400	575		(25)		8,000	31
32		(53) Freight-train cars	34,909	3,512		3,220		35,201	32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment	515	25		55		485	36
37		(58) Miscellaneous equipment	878	326		85		1,119	37
38		Amortization Adjustments							38
39		TOTAL EQUIPMENT	43,702	4,438		3,335		44,805	39
40		GRAND TOTAL	89,343	9,717		5,213		93,847	40

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

Railroad Annual Report R-1 Does not tie to Schedule 410 because total does not include \$3 of depreciation on Leasehold Improvements Account 732

339. ACCRUED LIABILITY—LEASED PROPERTY

(Dollars in Thousands)

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

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

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

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

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

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

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

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

(Dollars in Thousands)

1. Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December, in column (d) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to Account 732, "Improvements on Leased Property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading	Less than 5% of Total Assets		%	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(43) Power-plant machinery*				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	TOTAL ROAD				30
	EQUIPMENT				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	Amortization Adjustments				38
39	TOTAL EQUIPMENT				39
40	GRAND TOTAL				40

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

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	List No.
				Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	Less than 5% Total Road or Equip.						1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery*							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		TOTAL EQUIPMENT							37
38		GRAND TOTAL							38

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

NOTES AND REMARKS FOR SCHEDULE 342

RC-111300 BESSEMER & LAKE ERIE 1983 2 OF 3

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

(Dollars in Thousands)

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

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

3. In column (d) show the composite rates used to compute the depreciation for the month of December and on lines 29 and 37 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used to compute the depreciation for December and dividing the total also computed by the depreciation base.

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading	NOT APPLICABLE			1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery*				27
28	All other road accounts				28
29	TOTAL ROAD				29
	EQUIPMENT				
30	(52) Locomotives	1,381	1,381	4.69	30
31	(53) Freight-train cars	8,094	8,305	4.35	31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment			N/A	36
37	TOTAL EQUIPMENT	9,475	9,686		37
38	GRAND TOTAL	9,475	9,686		38

Revised

351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS

(Dollars in Thousands)

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

2. Disclose credits and debits to Account 735, "Accumulated Depreciation—Road and Equipment Property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 330 for the reserve relating to road and equipment owned and used by the respondent).

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading		NOT APPLICABLE					1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(52) Locomotives	289	65		-		354	30
31		(53) Freight-train cars	1,513	376		(301)		2,190	31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		TOTAL EQUIPMENT	1,802	441		(301)		2,544	37
38		GRAND TOTAL	1,802	441		(301)		2,544	38

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

(Dollars in Thousands)

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

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

3. In column (a) to (e), inclusive, first show the data requested for the respondent (R); next the data for companies whose entire properties are used in transportation service of the respondent, divided between lessor (L) and proprietary (P) companies; followed by data for carriers and others (O), portions of whose property are used in transportation service of the respondent. Show a total for each class of company. 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 or 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

6. In column (e), show the amount of depreciation and amortization accrued as of the close of the year in Accounts 733, 734, 735, 736, and 772, that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
(a)		(b)	(c)	(d)	(e)	
1		Bessemer and Lake Erie Railroad	205	249,371	94,654*	1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	205	249,371	94,654*	31

351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS

(Dollars in Thousands)

1. This schedule is to be used in cases where the depreciation reserve is earned 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 35, "Accumulated Depreciation—Road and Equipment Property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 330 for the reserve relating to road and equipment owned and used by the respondent).

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading		NOT APPLICABLE					1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
EQUIPMENT									
30		(52) Locomotives	289	65		-		354	30
31		(53) Freight-train cars	1,513	376		(301)		2,190	31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		TOTAL EQUIPMENT	1,802	441		(301)		2,544	37
38		GRAND TOTAL	1,802	441		(301)		2,544	38

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

(Dollars in Thousands)

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

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

3. In column (a) to (e), inclusive, first show the data requested for the respondent (R); next the data for companies whose entire properties are used in transportation service of the respondent, divided between lessor (L) and proprietary (P) companies; followed by data for carriers and others (O), portions of whose property are used in transportation service of the respondent. Show a total for each class of company. 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 or 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

6. In column (e), show the amount of depreciation and amortization accrued as of the close of the year in Accounts 733, 734, 735, 736, and 772, that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
(a)		(b)	(c)	(d)	(e)	
1		Bessemer and Lake Erie Railroad	205	249,371	94,835	1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	205	249,371	94,835	31

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

(Dollars in Thousands)

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

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

3. In column (a) to (e), inclusive, first show the data requested for the respondent (R); next the data for companies whose entire properties are used in transportation service of the respondent, divided between lessor (L) and proprietary (P) companies; followed by data for carriers and others (O), portions of whose property are used in transportation service of the respondent. Show a total for each class of company. 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 or 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

6. In column (e), show the amount of depreciation and amortization accrued as of the close of the year in Accounts 733, 734, 735, 736, and 772, that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
(a)		(b)	(c)	(d)	(e)	
1		Bessemer and Lake Erie Railroad	205	249,371	94,654*	1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	205	249,371	94,654*	31

352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE

(By Property Accounts)

(Dollars in Thousands)

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

2. The amounts for respondent and for each group or class of companies and properties on line 43 herein, should correspond with the amounts for each class of company and properties shown in schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.

3. Report on line 29 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain on page 35 methods of estimating value of property of non-carriers or property of other carriers.

4. Report on line 30 amounts not includible in the accounts shown, or in line 29. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other Leased properties (e)	Line No.
1	(2)	Land for transportation purposes	3,329				1
2	(3)	Grading	11,636				2
3	(4)	Other, right-of-way expenditures	40				3
4	(5)	Tunnels and subways	570				4
5	(6)	Bridges, trestles, and culverts	7,039				5
6	(7)	Elevated structures	-				6
7	(8)	Ties	14,217				7
8	(9)	Rail and other track material	17,906				8
9	(11)	Ballast	4,724				9
10	(13)	Fences, snow sheds, and signs	74				10
11	(16)	Station and office buildings	16,109				11
12	(17)	Roadway buildings	221				12
13	(18)	Water stations	-				13
14	(19)	Fuel stations	248				14
15	(20)	Shops and enginehouses	5,866				15
16	(22)	Storage warehouses	-				16
17	(23)	Wharves and docks	-				17
18	(24)	Coal and ore wharves	1,745				18
19	(25)	TOFC/COFC terminals	-				19
20	(26)	Communication systems	564				20
21	(27)	Signals and interlockers	4,058				21
22	(29)	Power plants	42				22
23	(31)	Power-transmission systems	730				23
24	(35)	Miscellaneous structures	53				24
25	(37)	Roadway machines	1,351				25
26	(39)	Public improvements—Construction	934				26
27	(44)	Shop machinery	3,809				27
28	(45)	Power-plant machinery	421				28
29		Leased property capitalized rentals (explain)	-				29
30		Other (specify and explain)	58,862				30
31		Total expenditures for road	154,548				31
32	(52)	Locomotives	12,309				32
33	(53)	Freight-train cars	78,959				33
34	(54)	Passenger-train cars	-				34
35	(55)	Highway revenue equipment	-				35
36	(56)	Floating equipment	-				36
37	(57)	Work equipment	1,357				37
38	(58)	Miscellaneous equipment	1,888				38
39		Total expenditures for equipment	94,513				39
40	(76)	Interest during construction	169				40
41	(80)	Other elements of investment	-				41
42	(90)	Construction work in progress	141				42
43		GRAND TOTAL	249,371				43

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

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

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

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

B. Definitions

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

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

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

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

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

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

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

361. CAPITALIZED CAPITAL LEASES

(Dollars in Thousands)

PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

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

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)	Line No.
1	Lease payments	20	5	-	-	-	-	25	1
	Less executory costs								
2	- Taxes								2
3	- Maintenance								3
4	- Insurance								4
5	- Other								5
6	TOTAL EXECUTORY COSTS (2-5)								6
7	Minimum lease payments (1, 6)	20	5	-	-	-	-	25	7
8	Less amount representing interest	2	-	-	-	-	-	2	8
9	Present value of minimum lease payments (line 7, 8)	18	5	-	-	-	-	23	9

PART II. TOTAL RENTAL EXPENSES

(Dollars in Thousands)

Complete this part if gross rental expense in the most recent reporting year exceeds 1 percent of operating revenue. Otherwise, show total rental expenses reduced by rentals received from subleases for the current year. Also, show amounts expected to be received on all noncancelable sublease rentals for the year beginning after the current year as required.

Line No.	Item (a)	Current year (b)	Line No.
10	Present value of minimum lease payments from Part I above	18	10
11	Contingent rentals	-	11
12	Minimum noncancelable sublease rentals	-	12
13	Net rental expense	18	13

PART III. CLASSES OF CAPITAL LEASES

(Dollars in Thousands)

Complete this part only if the present values of the minimum lease commitments are more than 5 percent of the sum of the long-term debt due after one year. Otherwise, show the present values of minimum lease commitments in the aggregate for the major classes of properties presented. Subtract amounts representing the accumulated amortization to derive a "Net capitalized lease assets."

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

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

Cross-checks

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

410. RAILWAY OPERATING EXPENSES (Dollars in Thousands)

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		WAY AND STRUCTURES								
		ADMINISTRATION								
1		Track	1,315	67	15	133	1,530		1,530	1
2		Bridge and Building	148	14	5	46	213		213	2
3		Signal	53	3	2	10	68		68	3
4		Communication	54	4	2	12	72		72	4
5		Other	6	1	8	14	29		29	5
		REPAIR AND MAINTENANCE								
6		Roadway - Running	188	115			303		303	6
7		Roadway - Switching	57	11			68		68	7
8		Tunnels and Subways - Running								8
9		Tunnels and Subways - Switching			1		1		1	9
10		Bridges and Culverts - Running	155	31			186		186	10
11		Bridges and Culverts - Switching	17	14	1		32		32	11
12		Ties - Running	95	(16)			79		79	12
13		Ties - Switching	107	20			127		127	13
14		Rail and other track material - Running	324	380			704		704	14
15		Rail and other track material - Switching	428	226			654		654	15
16		Ballast - Running	54	236			290		290	16
17		Ballast - Switching	17	(21)			(4)		(4)	17
18		Road Property Damaged - Running	6	6			12		12	18
19		Road Property Damaged - Switching	3	2			5		5	19
20		Road Property Damaged - Other	1				1		1	20
21		Signals and Interlockers - Running	40	140	2		182		182	21
22		Signals and Interlockers - Switching	218	26	1		245		245	22
23		Communications Systems	150	17	1		168		168	23
24		Power Systems	30	10			40		40	24
25		Highway Grade Crossings - Running	25	72			97		97	25
26		Highway Grade Crossings - Switching	27				27		27	26
27		Station and Office Buildings	43	190	4		237		237	27
28		Shop Buildings - Locomotives	73	29	1		103		103	28
29		Shop Buildings - Freight Cars	12	23	1		36	N/A	36	29
30		Shop Buildings - Other Equipment	72	14	5		91		91	30

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
101		Locomotive Servicing Facilities	6	1			7		7	101
102		Miscellaneous Buildings and Structures	61	5			66		66	102
103		Coal Terminals	2	935	4		941	N/A	941	103
104		Ore Terminals						N/A		104
105		Other Marine Terminals						N/A		105
106		TOFC/COFC Terminals						N/A		106
107		Motor Vehicle Loading and Distribution Facilities						N/A		107
108		Facilities for Other Specialized Service Operations		23			23	N/A	23	108
109		Roadway Machines	113	5			118		118	109
110		Small Tools and Supplies	6	121	6		133		133	110
111		Snow Removal	50	2			52		52	111
112		Fringe Benefits - Running	N/A	N/A	N/A	455	455		455	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	210	210		210	113
114		Fringe Benefits - Other	N/A	N/A	N/A	970	970		970	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	(305)	(305)		(305)	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	(80)	(80)		(80)	116
117		Casualties and Insurance - Other	N/A	N/A	N/A					117
118	*	Lease Rentals - Debit - Running	N/A	N/A		N/A				118
119	*	Lease Rentals - Debit - Switching	N/A	N/A		N/A				119
120	*	Lease Rentals - Debit - Other	N/A	N/A		N/A				120
121	*	Lease Rentals - [Credit] - Running	N/A	N/A	()	N/A	()	()	()	121
122	*	Lease Rentals - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()	122
123	*	Lease Rentals - [Credit] - Other	N/A	N/A	()	N/A	()	()	()	123
124		Joint Facility Rent - Debit - Running	N/A	N/A		N/A				124
125		Joint Facility Rent - Debit - Switching	N/A	N/A		N/A				125
126		Joint Facility Rent - Debit - Other	N/A	N/A	38	N/A	38		38	126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	()	N/A	()	()	()	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	()	N/A	()	()	()	129
130	*	Other Rents - Debit - Running	N/A	N/A		N/A				130
131	*	Other Rents - Debit - Switching	N/A	N/A		N/A				131
132	*	Other Rents - Debit - Other	N/A	N/A		N/A				132
133	*	Other Rents - [Credit] - Running	N/A	N/A	()	N/A	()	()	()	133

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
101		Locomotive Servicing Facilities	6	1			7		7	101
102		Miscellaneous Buildings and Structures	61	5			66		66	102
103		Coal Terminals	2	935	4		941	N/A	941	103
104		Ore Terminals						N/A		104
105		Other Marine Terminals						N/A		105
106		TOFC/COFC - Terminals						N/A		106
107		Motor Vehicle Loading and Distribution Facilities						N/A		107
108		Facilities for Other Specialized Service Operations		23			23	N/A	23	108
109		Roadway Machines	113	5			118		118	109
110		Small Tools and Supplies	6	121	6		133		133	110
111		Snow Removal	50	2			52		52	111
112		Fringe Benefits - Running	N/A	N/A	N/A	455	455		455	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	210	210		210	113
114		Fringe Benefits - Other	N/A	N/A	N/A	970	970		970	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	(305)	(305)		(305)	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	(80)	(80)		(80)	116
117		Casualties and Insurance - Other	N/A	N/A	N/A					117
118	*	Lease Rentals - Debit - Running	N/A	N/A		N/A				118
119	*	Lease Rentals - Debit - Switching	N/A	N/A		N/A				119
120	*	Lease Rentals - Debit - Other	N/A	N/A		N/A				120
121	*	Lease Rentals - [Credit] - Running	N/A	N/A	()	N/A	()	()	()	121
122	*	Lease Rentals - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()	122
123	*	Lease Rentals - [Credit] - Other	N/A	N/A	()	N/A	()	()	()	123
124		Joint Facility Rent - Debit - Running	N/A	N/A		N/A				124
125		Joint Facility Rent - Debit - Switching	N/A	N/A		N/A				125
126		Joint Facility Rent - Debit - Other	N/A	N/A	38	N/A	38		38	126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	()	N/A	()	()	()	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	()	N/A	()	()	()	129
130	*	Other Rents - Debit - Running	N/A	N/A		N/A				130
131	*	Other Rents - Debit - Switching	N/A	N/A		N/A				131
132	*	Other Rents - Debit - Other	N/A	N/A		N/A				132
133	*	Other Rents - [Credit] - Running	N/A	N/A	()	N/A	()	()	()	133

410. RAILWAY OPERATING EXPENSES (Dollars in Thousands)

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

Revised

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		WAY AND STRUCTURES								
		ADMINISTRATION								
1		Track	1,315	67	15	133	1,530		1,530	1
2		Bridge and Building	148	14	5	46	213		213	2
3		Signal	53	3	2	10	68		68	3
4		Communication	54	4	2	12	72		72	4
5		Other	6	1	8	14	29		29	5
		REPAIR AND MAINTENANCE								
6		Roadway - Running	188	11			303		303	6
7		Roadway - Switching	57	11			68		68	7
8		Tunnels and Subways - Running								8
9		Tunnels and Subways - Switching			1		1		1	9
10		Bridges and Culverts - Running	155	31			186		186	10
11		Bridges and Culverts - Switching	17	14	1		32		32	11
12		Ties - Running	95	(16)			79		79	12
13		Ties - Switching	107	20			127		127	13
14		Rail and other track material - Running	324	380			704		704	14
15		Rail and other track material - Switching	428	226			654		654	15
16		Ballast - Running	54	236			290		290	16
17		Ballast - Switching	17	(21)			(4)		(4)	17
18		Road Property Damaged - Running	6	6			12		12	18
19		Road Property Damaged - Switching	3	2			5		5	19
20		Road Property Damaged - Other	1				1		1	20
21		Signals and Interlockers - Running	40	140	2		182		182	21
22		Signals and Interlockers - Switching	218	26	1		245		245	22
23		Communications Systems	150	17	1		168		168	23
24		Power Systems	30	10			40		40	24
25		Highway Grade Crossings - Running	25	72			97		97	25
26		Highway Grade Crossings - Switching	27				27		27	26
27		Station and Office Buildings	43	190	4		237		237	27
28		Shop Buildings - Locomotives	73	29	1		103		103	28
29		Shop Buildings - Freight Cars	12	23	1		36	N/A	36	29
30			1722	14	5		91		91	

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
134	*	Other Rents - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()	134
135	*	Other Rents - [Credit] - Other	N/A	N/A	()	N/A	()	()	()	135
136	*	Depreciation - Running	N/A	N/A	N/A	994	994		994	136
137	*	Depreciation - Switching	N/A	N/A	N/A	461	461		461	137
138	*	Depreciation - Other	N/A	N/A	N/A	3,824	3,824		3,824	138
139		Joint Facility - Debit - Running	N/A	N/A		N/A				139
140		Joint Facility - Debit - Switching	N/A	N/A		N/A				140
141		Joint Facility - Debit - Other	N/A	N/A	134	N/A	134		134	141
142		Joint Facility - [Credit] - Running	N/A	N/A	()	N/A	()	()	()	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	(7)	N/A	(7)	()	(7)	143
144		Joint Facility - [Credit] - Other	N/A	N/A	(14)	N/A	(14)	()	(14)	144
145		Dismantling Retired Road Property - Running	30				30		30	145
146		Dismantling Retired Road Property - Switching	2	4			6		6	146
147		Dismantling Retired Road Property - Other	(3)	1	5		3		3	147
148	*	Other - Running			2		2		2	148
149	*	Other - Switching								149
150	*	Other - Other								150
151		TOTAL WAY AND STRUCTURES	3,985	2,711	217	6,744 *	13,657		13,657	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration	826	16	6	(52)	796		796	201
202	*	Repair and Maintenance	531	191	20		742		742	202
203	*	Machinery Repair	22	4			26		26	203
204		Equipment Damaged		(5)			(5)		(5)	204
205		Fringe Benefits	N/A	N/A	N/A	573	573		573	205
206		Other Casualties and Insurance	N/A	N/A	N/A	83	83		83	206
207	*	Lease Rentals - Debit	N/A	N/A	426	N/A	426		426	207
208	*	Lease Rentals - [Credit]	N/A	N/A	(325)	N/A	(325)	()	(325)	208
209		Joint Facility Rent - Debit	N/A	N/A		N/A				209
210		Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	()	()	210
211	*	Other Rents - Debit	N/A	N/A		N/A				211
212	*	Other Rents - [Credit]	N/A	N/A	()	N/A	()	()	()	212
213	*	Depreciation	N/A	N/A	N/A	577	577		577	213
214		Joint Facility - Debit	N/A	N/A		N/A				214
215		Joint Facility - [Credit]	N/A	N/A	(7)	N/A	(7)	()	(7)	215
216	*	Repairs Billed to Others - [Credit]	N/A	N/A	(43)	N/A	(43)	()	(43)	216

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

ORIGINAL

Line No.	Cross Check	Name of railway operating expense account	Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Freight Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
217		LOCOMOTIVES - Continued					1		1	217
		Dismantling Retired Property	1				12		12	218
218	*	Other	12							218
219		TOTAL LOCOMOTIVES	1,392	206	77	1,181	2,856		2,856	219
		FREIGHT CARS								
220		Administration	641		5	(50)	596	N/A	596	220
221	*	Repair and Maintenance	607	519	360	1	1,487	N/A	1,487	221
222	*	Machinery Repair	4	(320)			(316)	N/A	(316)	222
223		Equipment Damaged	2	(9)			(7)	N/A	(7)	223
224		Fringe Benefits	N/A	N/A	N/A	280	280	N/A	280	224
225		Other Casualties and Insurance	N/A	N/A	N/A	135	135	N/A	135	225
226	*	Lease Rentals - Debit	N/A	N/A	4,533	N/A	4,533	N/A	4,533	226
227	*	Lease Rentals - [Credit]	N/A	N/A	(850)	N/A	(850)	N/A	(850)	227
228		Joint Facility Rent - Debit	N/A	N/A		N/A		N/A		228
229		Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	N/A	()	229
230	*	Other Rents - Debit	N/A	N/A	710	N/A	710	N/A	710	230
231	*	Other Rents - [Credit]	N/A	N/A	(5,522)	N/A	(5,522)	N/A	(5,522)	231
232	*	Depreciation	N/A	N/A	N/A	3,513	3,513	N/A	3,513	232
233		Joint Facility - Debit	N/A	N/A	12	N/A	12	N/A	12	233
234		Joint Facility - [Credit]	N/A	N/A	(68)	N/A	(68)	N/A	(68)	234
235	*	Repairs Billed to Others - [Credit]	N/A	N/A	()	N/A	()	N/A	()	235
236		Dismantling Retired Property						N/A		236
237	*	Other	2	3	1	(2)	4	N/A	4	237
238		TOTAL FREIGHT CARS	1,256	193	(819)	3,877	4,507	N/A	4,507	238
		OTHER EQUIPMENT								
301		Administration								301
302	*	Repair and Maintenance						N/A		302
303		Trucks, Trailers, and Containers - Revenue Service						N/A		303
304		Floating Equipment - Revenue Service								304
305		Passenger and Other Revenue Equipment								305
306		Computers and Data Processing Systems								306
307	*	Machinery	6	2			8		8	307
308		Work and Other Non-Revenue Equipment	141	66	35		242		242	308
309		Equipment Damaged								309
310		Fringe Benefits	N/A	N/A	N/A	61	61		61	310
311	*	Other Casualties and Insurance	N/A	N/A	N/A	7	7		7	311
312	*	Lease Rentals - Debit	N/A	N/A	221	N/A	221		221	312
313	*	Lease Rentals - [Credit]	N/A	N/A	(23)	N/A	(23)		(23)	313

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		OTHER EQUIPMENT - Continued								
313		Joint Facility Rent - Debit	N/A	N/A	97	N/A	97		97	313
314		Joint Facility Rent - [Credit]	N/A	N/A	(52)	N/A	(52)	()	(52)	314
315	*	Other Rents - Debit	N/A	N/A		N/A				315
316	*	Other Rents - [Credit]	N/A	N/A	()	N/A	()	()	()	316
317	*	Depreciation	N/A	N/A	N/A	351	351		351	317
318		Joint Facility - Debit	N/A	N/A		N/A				318
319		Joint Facility - [Credit]	N/A	N/A	(12)	N/A	(12)	()	(12)	319
320	*	Repairs Billed to Others - [Credit]	N/A	N/A	()	N/A	()	()	()	320
321		Dismantling Retired Property								321
322	*	Other				(17)	(17)		(17)	322
323		TOTAL OTHER EQUIPMENT	147	68	266	402	883		883	323
324		TOTAL EQUIPMENT	2,795	467	(476)	5,460	8,246		8,246	324
		TRANSPORTATION:								
		TRAIN OPERATIONS								
401		Administration	1,214	25	10	(2)	1,247		1,247	401
402		Engine Crews	678	(8)	(3)		667		667	402
403		Train Crews	1,286	1	(15)		1,272		1,272	403
404		Dispatching Trains	392	3	2		397		397	404
405		Operating Signals and Interlockers	22		33		55		55	405
406		Operating Drawbridges								406
407		Highway Crossing Protection			8		8		8	407
408		Train Inspection and Lubrication	265	243	19		527		527	408
409		Locomotive Fuel		2,690	1		2,691		2,691	409
410		Electric Power Purchased or Produced for Motive Power								410
411		Servicing Locomotives	103	83	5		191		191	411
412		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	1	1		1	412
413		Clearing Wrecks	324	2			326		326	413
414		Fringe Benefits	N/A	N/A	N/A	2,238	2,238		2,238	414
415		Other Casualties and Insurance	N/A	N/A	N/A	(102)	(102)		(102)	415
416		Joint Facility - Debit	N/A	N/A		N/A				416
417		Joint Facility - [Credit]	N/A	N/A	()	N/A	()	()	()	417
418		Other	7	22	42	1	142		142	418
419		TOTAL TRAIN OPERATIONS	4,361	3,061	102	2,136	9,660		9,660	419
		YARD OPERATIONS								
420		Administration	130	6	4	(1)	139		139	420
421		Switch Crews	643	2			645		645	421

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		YARD OPERATIONS - Continued								
422		Controlling Operations	497	4	37		538		538	422
423		Yard and Terminal Clerical	607				607		607	423
424		Operating Switches, Signals, Retarders and Humps		9	1		10		10	424
425		Locomotive Fuel	2	209			211		211	425
426		Electric Power Purchased or Produced for Motive Power								426
427		Servicing Locomotives	61	62	4		127		127	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					428
429		Clearing Wrecks	1				1		1	429
430		Fringe Benefits	N/A	N/A	N/A	955	955		955	430
431		Other Casualties and Insurance	N/A	N/A	N/A	(48)	(48)		(48)	431
432		Joint Facility - Debit	N/A	N/A	100	N/A	100		100	432
433		Joint Facility - [Credit]	N/A	N/A		N/A	()	()	()	433
434		Other		(1)			(1)		(1)	434
435		TOTAL YARD OPERATIONS	1,941	291	146	906	3,284		3,284	435
		TRAIN AND YARD OPERATIONS COMMON								
501		Cleaning Car Interiors	44	1		N/A	45		45	501
502		Adjusting and Transferring Loads	4	73		N/A	77	N/A	77	502
503		Car Loading Devices and Grain Doors				N/A		N/A		503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A					504
505		Fringe Benefits	N/A	N/A	N/A	20	20		20	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	48	74		20	142		142	506
		SPECIALIZED SERVICE OPERATIONS								
507	*	Administration	167	6	4	(1)	176	N/A	176	507
508	*	Pickup and Delivery and Marine Line Haul						N/A		508
509	*	Loading and Unloading and Local Marine			14,862		14,862	N/A	14,862	509
510	*	Protective Services						N/A		510
511	*	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A		511
512	*	Fringe Benefits	N/A	N/A	N/A	11	11	N/A	11	512
513	*	Casualties and Insurance	N/A	N/A	N/A			N/A		513
514	*	Joint Facility - Debit	N/A	N/A		N/A		N/A		514
515	*	Joint Facility - [Credit]	N/A	N/A	()	N/A	()	N/A	()	515
516	*	Other						N/A		516
517	*	TOTAL SPECIALIZED SERVICES OPERATIONS	167	6	14,866	10	15,049	N/A	15,049	517

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
134	*	Other Rents - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()	134
135	*	Other Rents - [Credit] - Other	N/A	N/A	()	N/A	()	()	()	135
136	*	Depreciation - Running	N/A	N/A	N/A	994	994		994	136
137	*	Depreciation - Switching	N/A	N/A	N/A	461	461		461	137
138	*	Depreciation - Other	N/A	N/A	N/A	3,824	3,824		3,824	138
139		Joint Facility - Debit - Running	N/A	N/A		N/A				139
140		Joint Facility - Debit - Switching	N/A	N/A		N/A				140
141		Joint Facility - Debit - Other	N/A	N/A	134	N/A	134		134	141
142		Joint Facility - [Credit] - Running	N/A	N/A	()	N/A	()	()	()	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	(7)	N/A	(7)	()	(7)	143
144		Joint Facility - [Credit] - Other	N/A	N/A	(14)	N/A	(14)	()	(14)	144
145		Dismantling Retired Road Property - Running	30				30		30	145
146		Dismantling Retired Road Property - Switching	2	4			6		6	146
147		Dismantling Retired Road Property - Other	(3)	1	5		3		3	147
148	*	Other - Running			2		2		2	148
149	*	Other - Switching								149
150	*	Other - Other								150
151		TOTAL WAY AND STRUCTURES	3,985	2,711	217	5,744	13,657		13,687	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration	826	16	6	(52)	796		796	201
202	*	Repair and Maintenance	531	191	20		742		742	202
203	*	Machinery Repair	22	4			26		26	203
204		Equipment Damaged		(5)			(5)		(5)	204
205		Fringe Benefits	N/A	N/A	N/A	573	573		573	205
206		Other Casualties and Insurance	N/A	N/A	N/A	83	83		83	206
207	*	Lease Rentals - Debit	N/A	N/A	426	N/A	426		426	207
208	*	Lease Rentals - [Credit]	N/A	N/A	(325)	N/A	(325)	()	(325)	208
209		Joint Facility Rent - Debit	N/A	N/A		N/A				209
210		Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	()	()	210
211	*	Other Rents - Debit	N/A	N/A		N/A				211
212	*	Other Rents - [Credit]	N/A	N/A	()	N/A	()	()	()	212
213	*	Depreciation	N/A	N/A	N/A	577	577		577	213
214		Joint Facility - Debit	N/A	N/A		N/A				214
215		Joint Facility - [Credit]	N/A	N/A	(7)	N/A	(7)	()	(7)	215
216	*	Repairs Billed to Others - [Credit]	N/A	N/A	(43)	N/A	(43)	()	(43)	216

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
217		LOCOMOTIVES - Continued								
		Dismantling Retired Property	1				1		1	217
218	*	Other	12				12		12	218
219		TOTAL LOCOMOTIVES	1,392	206	77	1,181	2,856		2,856	219
220		FREIGHT CARS								
		Administration	641		5	(50)	596	N/A	596	220
221	*	Repair and Maintenance	607	519	360	1	1,487	N/A	1,487	221
222	*	Machinery Repair	4	(320)			(316)	N/A	(316)	222
223		Equipment Damaged	2	(9)			(7)	N/A	(7)	223
224		Fringe Benefits	N/A	N/A	N/A	280	280	N/A	280	224
225		Other Casualties and Insurance	N/A	N/A	N/A	135	135	N/A	135	225
226	*	Lease Rentals - Debit	N/A	N/A	4,533	N/A	4,533	N/A	4,533	226
227	*	Lease Rentals - [Credit]	N/A	N/A	(850)	N/A	(850)	N/A	(850)	227
228		Joint Facility Rent - Debit	N/A	N/A		N/A		N/A		228
229		Joint Facility Rent - [Credit]	N/A	N/A		N/A		N/A		229
230	*	Other Rents - Debit	N/A	N/A	710	N/A	710	N/A	710	230
231	*	Other Rents - [Credit]	N/A	N/A	(5,522)	N/A	(5,522)	N/A	(5,522)	231
232	*	Depreciation	N/A	N/A	N/A	3,513	3,513	N/A	3,513	232
233		Joint Facility - Debit	N/A	N/A	12	N/A	12	N/A	12	233
234		Joint Facility - [Credit]	N/A	N/A	(68)	N/A	(68)	N/A	(68)	234
235	*	Repairs Billed to Others - [Credit]	N/A	N/A		N/A		N/A		235
236		Dismantling Retired Property						N/A		236
237	*	Other	2	3	1	(2)	4	N/A	4	237
238		TOTAL FREIGHT CARS	1,256	193	(819)	3,877	4,507	N/A	4,507	238
301		OTHER EQUIPMENT								
		Administration								301
302	*	Repair and Maintenance						N/A		302
		Trucks, Trailers, and Containers - Revenue Service						N/A		303
303		Floating Equipment - Revenue Service								304
304		Passenger and Other Revenue Equipment								305
305		Computers and Data Processing Systems								306
306		Machinery	6	2			8		8	307
307	*	Work and Other Non-Revenue Equipment	141	66	35		242		242	308
308		Equipment Damaged								309
309		Fringe Benefits	N/A	N/A	N/A	61	61		61	310
310		Other Casualties and Insurance	N/A	N/A	N/A	7	7		7	311
311	*	Lease Rentals - Debit	N/A	N/A	221	N/A	221		221	312
312	*	Lease Rentals - [Credit]	N/A	N/A	(23)	N/A	(23)		(23)	

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		ADMINISTRATIVE SUPPORT OPERATIONS								
518		Administration	157	20	18	7	202		202	518
519		Employees Performing Clerical and Accounting Functions	140	2	3	-	145		145	519
520		Communication Systems Operation	30	-	2	77	109		109	520
521		Loss and Damage Claims Processing	-	4	-	-	4		4	521
522		Fringe Benefits	N/A	N/A	N/A	168	168		168	522
523		Casualties and Insurance	N/A	N/A	N/A	-	-		-	523
524		Joint Facility - Debit	N/A	N/A	76	N/A	76		76	524
525		Joint Facility - [Credit]	N/A	N/A	(-)	N/A	(-)	(-)	(-)	525
526		Other	-	3	-	-	3		3	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	327	29	99	252	707		707	527
528		TOTAL TRANSPORTATION	6,844	3,461	15,213	3,324	28,842		28,842	528
		GENERAL AND ADMINISTRATIVE								
601		Officers - General Administration	1,752	1,238	(4,235)	583	(662)		(662)	601
602		Accounting, Auditing and Finance	3,599	2	(4,830)	1	(1,228)		(1,228)	602
603		Management Services and Data Processing	2,430	63	(1,482)	-	1,011		1,011	603
604		Marketing	600	-	(61)	-	539		539	604
605		Sales								605
606		Industrial Development	184	-	-	-	184	N/A	184	606
607		Personnel and Labor Relations								607
608		Legal and Secretarial	451	850	(469)	126	958		958	608
609		Public Relations and Advertising	113	25	(148)	-	(10)		(10)	609
610		Research and Development	555	2	-	-	557		557	610
611		Fringe Benefits	N/A	N/A	N/A	4,676	4,676		4,676	611
612		Casualties and Insurance	N/A	N/A	N/A	5	5		5	612
613		Write-down of Uncollectible Accounts	N/A	N/A	N/A					613
614		Property Taxes	N/A	N/A	N/A	493	493		493	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	547	547		547	615
616		Joint Facility - Debit	N/A	N/A	29	N/A	29		29	616
617		Joint Facility - [Credit]	N/A	N/A	(-)	N/A	(-)	(-)	(-)	617
618		Other	410	566	95	120	1,191		1,191	618
619		TOTAL GENERAL AND ADMINISTRATIVE	10,094	2,746	(11,101)	6,551	8,290		8,290	619
620	*	TOTAL CARRIER OPERATING EXPENSES	23,718	9,385	3,853	22,079	59,035		59,035	620

412. WAY AND STRUCTURES

(Dollars in Thousands)

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 31, should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines, 136, 137, and 138.
3. Report in column (c) the lease/rentals for the various property categories of Way and Structures. The total net lease/rentals reported in column (c), line 31 should balance the net amount reported in schedule 410, column (f), lines 118 through 123, plus lines 130 through 135.
If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases to the depreciation bases for all categories of depreciable leased property. Use Schedule 350 of this report for obtaining the depreciation bases of the categories of leased property.
4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (d) as a debit or credit to the appropriate line item; the net adjustment on line 31 shall equal the adjustment reported on line 29 of schedule 335.
5. Report on line 30 all other lease rentals not apportioned to any category listed on lines 1-30.
6. Line 11, Account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	149			2
3		4	Other right-of-way expenditures	1			3
4		5	Tunnels and subways	23			4
5		6	Bridges, trestles and culverts	109			5
6		7	Elevated structures	-			6
7		8	Ties	504			7
8		9	Rail and other track material	412			8
9		11	Ballast	114			9
10		13	Fences, snowsheds and signs	2			10
11		16	Station and office buildings	430			11
12		17	Roadway buildings	5			12
13		18	Water stations	-			13
14		19	Fuel stations	6			14
15		20	Shops and enginehouses	118			15
16		22	Storage warehouses	-			16
17		23	Wharves and docks	-			17
18		24	Coal and ore wharves	2,978			18
19		25	TOFC/COFC terminals	-			19
20		26	Communications systems	11			20
21		27	Signals and interlockers	124			21
22		29	Power plants	1			22
23		31	Power transmission systems	14			23
24		35	Miscellaneous structures	2			24
25		37	Roadway machines	106			25
26		39	Public improvements; construction	19			26
27		45	Power plant machines	151			27
28		76	Interest during construction		N/A		28
29		80	Other elements of investment		N/A		29
30		—	Other lease/rentals				30
31	*	—	TOTAL	5,279			31

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

1. Report freight expenses only.
2. Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad, owned or leased equipment and privately owned equipment (reporting for leased equipment covers equipment that carrier on railroad markings).
3. The gross amounts receivable and payable for freight-train cars (line 19, columns (b) through (d), and line 19, columns (e) through (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for "Other Equipment" which is reported in Schedule 415, column (e). The balancing of Schedule 410, 414 and 415 "Other Equipment" is outlined in note 6 to Schedule 415.
4. Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

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

Line No.	Cross Check	Type of equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot		-	1	-	-	1	1
2		Box-Plain 50 Foot and Longer		11	48	3	1	11	2
3		Box-Equipped		1	5	-	1	18	3
4		Gondola-Plain		422	1,875	4	45	285	4
5		Gondola-Equipped		44	193	-	3	35	5
6		Hopper-Covered		17	74	3	1	7	6
7		Hopper-Open Top-General Service		471	2,093	8	61	195	7
8		Hopper-Open Top-Special Service		-	1	-	-	-	8
9		Refrigerator-Mechanical		-	-	-	-	1	9
10		Refrigerator-Non-Mechanical							10
11		Flat TOP/COPC							11
12		Flat Multi-Level							12
13		Flat-General Service		-	1	-	-	-	13
14		Flat-Other		49	216	1	1	12	14
15		Tank-Under 22,000 Gallons		-	-	13	-	-	15
16		Tank-22,000 Gallons and Over							16
17		All Other Freight Cars							17
18		Auto Racks							18
19		TOTAL FREIGHT TRAIN CARS		1,015	4,507	32	113	565	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers							21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS							24
25		GRAND TOTAL (LINES 19 AND 24)		1,015	4,507	32	113	565	25

GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 415

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchase services, and general).
3. Report in column (b), net repairs, the detail for the items listed in column (a) from the freight expenses reported in Schedule 410 in column (f), lines 202, 203, 216, 221, 222, 235, 302 through 307, and 320.

When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types:

Refer to Docket 37080.

Do not report in this schedule Equipment Damaged expenses from Schedule 410, lines 204, 223, and 308, or the Repairs Billed to Others, which is contained in but does not form the bulk of the expense reported in Schedule 410, lines 216, 235 and 320.

When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types:

- a. Locomotives, line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216
- b. Freight Cars, line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235
- c. Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery—Other Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307 plus 320.

When using the line data referred to in this instruction, it should be noted that lines 216, 235 and 320 of Schedule 410 are credit balances.

4. Depreciation expense for each class of equipment by car type shall be reported in columns (c) and (d). For improvements on leased property, Accounts 732 and 733, use a supplementary Schedule 415, and this reporting will relate to Schedules 340 and 342.

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

- a. Locomotives, line 5 plus 38 compared to Schedule 410, line 213
- b. Freight Cars, line 24 plus line 39 compared to Schedule 410, line 232
- c. Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery—Other Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.
5. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item; the net adjustment on line 43 shall equal the equipment amortization adjustment reported on line 36, column (c), of Schedule 335.

6. Retirement charges shall be made on the basis of the actual units retired from service during the reporting period where the service value has been determined, based on a ledger value of salvage and insurance recovered. Retirement charges should be included in Schedule 410, lines 218, 237 and 322. Retirement charges for Locomotives, line 5 plus 38, are in Schedule 410, line 218. Retirement charges for Freight Cars, lines 24 plus 39, are in Schedule 410, line 237. Retirement charges for all Other equipment, lines 32, 35, 36, 37, 40 and 41, are in Schedule 410, line 322.

7. Lease/Rentals reported in column (f) should balance to column (f) of Schedule 410 as follows:

- a. Locomotives, line 5 plus 38 compared with Schedule 410, lines 207, 208, 211 and 212
- b. Freight Cars, line 24 plus line 39 compared with Schedule 410, lines 226 plus 227 (note that Schedule 410, lines 230 and 231, are reported in Schedule 414 and are not to be included in Schedule 415)
- c. Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41, will balance to Schedule 410, lines 311, 312, 315 and 316, except for the interchange rental on trailers and containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing Lease/Rentals Other Equipment to Schedule 410. Do not report in Schedule 415 the Trailer and Container rentals reported in Schedule 414.

8. Depreciation base by types of equipment shall be reported in columns (g) and (h) and should not include the cost of Equipment Used But Not Owned when the rents therefor are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 31-25-00, 35-21-00, 35-22-00, 35-23-00 and 35-25-00. It should include the Cost of Equipment Owned and Leased to Others when the rents are included in the rent for Equipment Account Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00.

Property Used But Not Owned should also be included when the rent is included in Account Nos. 31-12-00, 31-13-00, 31-21-00, 31-22-00 and 31-23-00, inclusive.

The grand total of each equipment in column (c) of Schedule 332 should equal the combined aggregate totals of line items constituting the equipment depreciation bases of columns (g) and (h).

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

NOTES AND REMARKS

415. SUPPORTING SCHEDULE—EQUIPMENT
(Dollars in Thousands)

Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization	Line No.
				Owned (c)	Capitalized lease (d)	Adjustment net during year (e)	
1		LOCOMOTIVES					
		Diesel Locomotive-Yard	45	-			1
2		Diesel Locomotive-Road	654	577			2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	699	577			5
6		FREIGHT TRAIN CARS					
		Box-Plain 40 Foot					6
7		Box-Plain 50 Foot and Longer	21	27			7
8		Box-Equipped					8
9		Gondola-Plain	162	504			9
10		Gondola-Equipped	19	141			10
11		Hopper-Covered	44	52			11
12		Hopper-Open Top-General Service	1,128	2,610			12
13		Hopper-Open Top-Special Service	4	132			13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical					15
16		Flat TOFC/COFC					16
17		Flat Multi-level					17
18		Flat-General Service	80	25			18
19		Flat-Other					19
20		All Other Freight Cars					20
21		Cabooses	29	22			21
22		Auto Racks					22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS	1,487	3,513			24
		OTHER EQUIPMENT-REVENUE FREIGHT					
25		Refrigerated Trailers					25
26		Other Trailers					26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT					32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT					35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer and Data Processing Equipment					37
38	*	Machinery-Locomotives ¹	26	-			38
39	*	Machinery-Freight Cars ²	(316)	-			39
40	*	Machinery-Other Equipment ³	8	326			40
41	*	Work and Other Non-revenue Equipment	242	25			41
42		TOTAL OTHER EQUIPMENT	(40)	351			42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	2,146	4,440			43

¹The data to be reported on line 38 in column (b) is the amount reported in Schedule 410, column (f), line 203, reduced by the allocable portion of line 216.

²The data to be reported on line 39 in column (b) is the amount reported in Schedule 410, column (f), line 222, reduced by the allocable portions of line 235.

³The data to be reported on line 40 in column (b) is the amount reported in Schedule 410, column (f), lines 302 through 306, reduced by the allocable portion of line 320.

415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Cross Check	Lease and rentals (net) (f)	Depreciation base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1							1
2		101	12,264		8,000		2
3							3
4							4
5		101	12,264		8,000		5
6							6
7		-	472		40		7
8							8
9		(461)	10,731		4,906		9
10		-	3,223		2,003		10
11		-	1,465		901		11
12		4,297	55,691		21,932		12
13		(201)	5,457		4,085		13
14							14
15							15
16							16
17							17
18		48	732		484		18
19							19
20							20
21		-	1,000		850		21
22							22
23							23
24		3,683	78,771		35,201		24
25							25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36							36
37		198	1,375 0		-		37
38		-	1,142 0		-		38
39		-	1,714 0		-		39
40		-	1,888		1,119		40
41		-	1,170		485		41
42		198	3,058 *		1,604		42
43		3,982	94,093 *		44,805		43

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

*The depreciation to be reported on lines 38, 39, and 40 in column (c) is calculated by multiplying the investment in each element by the effective composite rate for Property Account 44, and then adding or subtracting the adjustment reported in column (e). This calculation should equal the amount shown in column (c), Schedule 335. *Total does not include computers or shop machinery (Lines 37, 38 & 39) as these are included in schedule 412.

416. SUPPORTING SCHEDULE—TRACK
(Dollars in Thousands)

Line No.	(1) Density category (Class)	(2) Account No.	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			(3) Base \$000	(4) Accum. depr. \$000	(5) Depr. rate %	(6) Base \$000	(7) Accum. depr. \$000	(8) Depr. rate %	(9) Base \$000	(10) Accum. depr. \$000	(11) Depr. rate %	(12) Category total base	(13) Category accum. depr.	
1	I	3												1
2		8												2
3		9												3
4		11												4
5	SUB-TOTAL													5
6	II	3 & 76	6,505	6,511	1.25							6,505	6,511	6
7		8	9,775	3,046	Various							9,775	3,046	7
8		9	10,517	3,500	Various							10,517	3,500	8
9		11	2,784	816	Various							2,784	816	9
10	SUB-TOTAL		29,581	13,873								29,581	13,873	10
11	III	3		N/A	N/A		N/A	N/A		N/A	N/A			11
12		8		N/A	N/A		N/A	N/A		N/A	N/A			12
13		9		N/A	N/A		N/A	N/A		N/A	N/A			13
14		11		N/A	N/A		N/A	N/A		N/A	N/A			14
15	SUB-TOTAL			N/A	N/A		N/A	N/A		N/A	N/A			15
16	IV	3 & 76	4,905	2,575	1.25							4,905	2,575	16
17		8	4,442	1,983	Various							4,442	1,983	17
18		9	7,389	1,751	Various							7,389	1,751	18
19		11	1,940	524	1.82							1,940	524	19
20	SUB-TOTAL		18,676	6,833								18,676	6,833	20
21	V	3												21
22		8												22
23		9												23
24		11												24
25	SUB-TOTAL													25
26	BASE GRAND TOTAL		48,257	N/A	N/A		N/A	N/A		N/A	N/A	48,257	N/A	26
27	ACCUMULATED DEPRECIATION GRAND TOTAL		N/A	—	N/A	N/A	—	N/A	N/A	—	N/A	N/A	20,706	27

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

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

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

Line No.	Lessor Property					Line No.
	Density category (Class)	Account	Base \$000	Accumulated depreciation \$000	Depreciation rate %	
1	I	3				1
2		8				2
3		9	NOTHING TO REPORT			3
4		11				4
5	SUB-TOTAL					5
6	II	3				6
7		8				7
8		9				8
9		11				9
10	SUB-TOTAL					10
11	III	3		N/A	N/A	11
12		8		N/A	N/A	12
13		9		N/A	N/A	13
14		11		N/A	N/A	14
15	SUB-TOTAL			N/A	N/A	15
16	IV	3				16
17		8				17
18		9				18
19		11				19
20	SUB-TOTAL					20
21	V	3				21
22		8				22
23		9				23
24		11				24
25	SUB-TOTAL					25
26	GRAND TOTAL					26

417. SPECIALIZED SERVICE SUBSCHEDULE -- TRANSPORTATION

(Dollars in Thousands)

1. Report *freight* expenses only.
2. Report in lines 1, 2, 3, 4, and 10 the total of those natural expenses (salaries and wages, material, tools, supplies, fuels and lubricants, purchased services, and general) incurred in the operation of each type of specialized service facility. This schedule *does not* include switching services performed by train and yard crews in connection with or within specialized service facilities.
3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See schedule 755, note R.
5. The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.
6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in column (f) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.
7. Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (h), relate to refrigerator cars only.
8. Report in column (i) total expenses incurred in performing rail substitute service, other highway revenue service, LCL terminal operations, warehouse operations, freight car transloading, grain elevator terminal operations and livestock feeding operations only.

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i) (j)	Line No.
1	*	Administration			176						176	1
2	*	Pick up and delivery, marine line haul							N/A			2
3	*	Loading and unloading and local marine			14,862				N/A		14,862	3
4	*	Protective services, total debit and credits										4
5	*	Freight lost or damaged--solely related										5
6	*	Fringe benefits			11						11	6
7	*	Casualty and insurance										7
8	*	Joint facility -- Debit										8
9	*	Joint facility -- Credit										9
10	*	Other										10
11	*	TOTAL			15,049						15,049	11

450. ANALYSIS OF TAXES

(Dollars in Thousands)

A. Railway Taxes

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	1,407	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	(2,498)	2
3		Excess Profits	-	3
4		Total - Income Taxes	(2,498)	4
5		Railroad Retirement	3,392	5
6		Hospital Insurance	283	6
7		Supplemental Annuities	26	7
8		Unemployment Insurance	296	8
9		All Other United States Taxes	(30)	9
10		Total - U.S. Government Taxes	1,469	10
11		Total - Railway Taxes	2,876	11

B. Adjustments to Federal Income Taxes

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

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

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

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

5. The total of line 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to Account 557, Provision for Deferred Taxes, and Account 591, Provision for Deferred Taxes - Extraordinary Items, for the current year.

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

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	33,554	4,555	(9)	38,100	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.					2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.					3
4	Amortization of rights of way, Sec. 185 I.R.C.					4
5	Other (Specify)					5
6	Deferred Investment Credit	11,013	(482)	-	10,531	6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credit*					18
19	TOTALS	44,567	4,073	(9)	48,631	19

450. ANALYSIS OF TAXES - Continued
(Dollars in Thousands)

*Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit _____ \$ -
- If deferral method for investment tax credit was elected:
- | | |
|---|---------------|
| (1) Indicate amount of credit utilized as a reduction of tax liability for current year _____ | \$ <u>76</u> |
| (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes _____ | \$ <u>75</u> |
| (3) Balance of current year's credit used to reduce current year's tax accrual _____ | \$ <u>1</u> |
| (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual _____ | \$ <u>557</u> |
| (5) Total decrease in current year's tax accrual resulting from use of investment tax credits _____ | \$ <u>558</u> |
2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating losses carryover on January 1 of the year following that for which the report is made _____ \$ NONE

460. ITEMS IN SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS FOR THE YEAR
(Dollars in Thousands)

Give a brief description for all items, regardless of amount, included during the year in Accounts 555, Unusual or Infrequent Items; 560, Income or Loss From Operations of Discontinued Segments; 562, Gain or Loss on Disposal of Discontinued Segments; 570, Extraordinary Items; 590, Income Taxes on Extraordinary Items; 592, Cumulative Effect of Changes in Accounting Principles; 603, Appropriations Released; 606, Other Credits to Retained Earnings; 616, Other Debits to Retained Earnings; 620, Appropriations for Sinking and Other Funds; 621, Appropriations for Other Purposes. If appropriations released reflect appropriations provided during the year, each account should not be reported.

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	603	Appropriations Released			1
2		Adjustments as a Result of ICC Docket 36988		646	2
3		Amortization of Accrued Depreciation			3
4		on Fringe Benefits Capitalized		55	4
5					5
6		Appropriations Released-Amoritzation			6
7		Investment Credit ICC Basis	558		7
8				143	8
9					9
10	621	Appropriations for Other Purposes			10
11		Adjustments as a Result of ICC Dock 36988	114		11
12		Fringe Benefits & Vacation-Salary Accruals	81		12
13					13
14		Deferred Investment Credit ICC Basis		76	14
15			119		15
16					16
17	519	Miscellaneous Income			17
18					18
19		Miscellaneous		76	19
20		Profit on Sale of Property		347	20
21		Royalty Coal		81	21
22				504	22
23					23
24	551	Miscellaneous Income Charges			24
25		Miscellaneous - Income	9		25
26		Interest	15		26
27		Recovery of Bad Debts		34	27
28				10	28
29					29
30					30

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

500. CONTINGENT ASSETS AND LIABILITIES
(Dollars in Thousands)

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

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

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation, assessments or possible assessments of additional taxes and agreements or obligations to repurchase securities or property.

2. Information concerning the guaranties and suretyships are to be shown in Schedule 501.

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

Line No.	Item (a)	Amount (b)	Line No.
1			1
2	NONE		2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47

501. GUARANTIES AND SURETYSHIPS

(Dollars in Thousands)

1. If the respondent was under obligation as guarantor or surety for the performance by any other corporation or other association of any agreement or obligation, show the particulars of each contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year. This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after the date of issue. Items of less than \$50,000 may be shown as one total.

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1		NONE			1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
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22					22
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24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38

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

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

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

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

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

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

NONE

510. INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE

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

Accounts to be considered in completing this schedule:

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

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

(1) MORTGAGE BONDS

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

(2) COLLATERAL TRUST BONDS

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

(3) UNSECURED BONDS (Debentures)

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

(4) EQUIPMENT OBLIGATIONS

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

(5) MISCELLANEOUS OBLIGATIONS**(6) RECEIVERS' AND TRUSTEES' SECURITIES (Other than equipment obligations)****(7) SHORT-TERM NOTES IN DEFAULT**

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

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

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

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

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

510. DEBTHOLDINGS
(Dollars in Thousands)

Line No.	Description of obligation (a)	Name and address of creditor or trustee (b)	Original amount (c)	Portion due		Line No.
				Within one year (d)	After one year (e)	
1	(A) 1(a) Mortgage Bonds:					1
2	First Mortgage					2
3	2-7/8% Series A					3
4	PB&LE Bonds	U. S. Trust Co. of New				4
5	issued 12/1/46	York, Trustee				5
6	(Assumed under	45 Wall Street				6
7	Merger Finance	New York,				7
8	Docket #16278)	New York 10005	12,000		14	8
9						9
10	NOTE:					10
11	The First Mortgage 2-7/8% Series A Bonds, callable December, 1996, are					11
12	subject to the following Sinking Fund provisions:					12
13						13
14	Payment to the Sinking Fund Agent on December 1 of each year shall be					14
15	the lesser of:					15
16						16
17	(a) The sum of \$120,000 plus a sum equal to annual interest at the					17
18	rate of 2-7/8% on the aggregate principal amount of all Bonds of					18
19	Series A theretofore acquired through the operation of the sinking					19
20	fund, whether by purchase, redemption or otherwise;					20
21						21
22	or					22
23						23
24	(b) a sum equal to the income of Bessemer after fixed charges computed in					24
25	accordance with the Accounting Rules and Regulations, or other similar					25
26	regulations from time to time in effect, prescribed by the Interstate					26
27	Commerce Commission or other governmental agency having jurisdiction over					27
28	the accounting practice of Bessemer, or in the absence of any such rules					28
29	and regulations in accordance with generally accepted accounting princi-					29
30	ples for the year ending December 31 next preceeding such sinking fund					30
31	payment date. All outstanding bonds are in the process of being called					31
32	for redemption effective in April, 1984.					32
33						33
34	(B) 4(c) Equipment Obligations:					34
35	Conditional Sales	American National Bank				35
36	Agreement for	& Trust of Chicago				36
37	purchase of 600	33 N. LaSalle St.				37
38	Hoppers	Chicago, IL 60690	12,525	1,566	1,957	38
39						39
40	(C) 4(c) Equipment Obligations:					40
41	Conditional	Pittsburgh &				41
42	Sales Agreement	Conneaut Dock Co.				42
43	for purchase of	P. O. Box 68				43
44	assets of	Monroeville, PA				44
45	Pittsburgh &	15146				45
46	Conneaut Dock Co.		9,495	-	9,495	46
47						47
48						48
49						49
50						50

510. DEBTHOLDINGS—Continued
(Dollars in Thousands)

Line No.	Date of issue (f)	Date of maturity (g)	Interest			Line No.
			Rate (h)	Accrued during year (i)	Paid during year (j)	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8	12/1/46	12/1/96	2-7/8%	3	2	8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
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28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	11/15/77	3/1/86	7.5%	328	338	38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46	12/28/82	4/1/89	14%	1,326	1,008	46
47						47
48						48
49						49
50						50

See Page 69(a)

510. DEBTHOLDINGS—Concluded
(Notes and other disclosures)

Line No.	a. Nature of security or collateral, if any	Line No.
1		1
2		2
3		3
4		4
5		5
6		6
7		7
8		8
9		9
10		10
11		11
12		12
13		13
14		14
15		15
16		16
17		17

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

Line No.	Name and address of holder	Type of holder	Line No.
1	The Bowery Savings Bank		1
2	110 East 42nd Street		2
3	New York, New York 10017		3
4	(Conditional Sales Agreement)	Bank	4
5			5
6			6
7			7
8	Washington National Insurance of New York		8
9	1630 Chicago Avenue		9
10	Evanston, IL 47711	Insurance	10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18

c. Other notes and comments

510 DEBTHOLDINGS - Continued

DEBTHOLDING - OTHER

	<u>Date of Agreement</u>	<u>Date of Expiration</u>	<u>Total Dollar Amount</u>
Lease with the State of Ohio	7/11/76	7/1/84	\$20,000

On August 5, 1976, the State of Ohio issued \$19.0 million of its industrial development obligations for the purpose of financing port 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 \$19,000,000 purchased by Morgan Guaranty Trust Company of New York. 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. Company has not guaranteed the bond or otherwise assumed liability in respect of the bond.

The amount of the industrial development obligations issued by the State of Ohio was increased during 1978 from \$19.0 million to \$23.0 million. The Company entered into a supplemental lease with the State of Ohio as of June 1, 1978, under which the Company agreed to pay increased rentals in accordance with the increase in the amount of obligations issued by the State. The Company has not guaranteed such obligations or otherwise assumed liability in respect thereof. Debt reduction amounted to \$1.0 million in 1981 and \$1.0 million in 1982, and \$1.0 million in 1983.

	<u>Date of Agreement</u>	<u>Date of Expiration</u>	<u>Total Dollar Amount</u>
Lease with the State of Ohio	9/15/80	10/1/92	\$1,938

On Sept. 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. Company has not guaranteed the bond or otherwise assumed liability in respect of the bond. Debt reduction amounted to \$362,000 in 1982 and none in 1983.

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

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No.
1	Birmingham Southern Railroad	-	Common	Lease of Freight Cars	29	P	1
2	" " "	-	"	Lease of Locomotives	13	R	2
3	" " "	-	"	Lease of Freight Cars	141	R	3
4	" " "	-	"	Misc. Sale of Materials	6	R	4
5	" " "	-	"	Administrative Expense	350	R	5
6	Carnegie Natural Gas	-	"	Lease of Land	3	R	6
7	DM&IR Rwy. Co.	-	"	Lease of Locomotives	173	P	7
8	" " "	-	"	Lease of Freight Cars	2,431	P	8
9	" " "	-	"	Misc. Services	2	P	9
10	" " "	-	"	Lease of Locomotives	109	R	10
11	" " "	-	"	Misc. Sale of Materials	34	R	11
12	" " "	-	"	Administrative Expense	1,666	R	12
13	EJ&E Railway Co.	-	"	Lease of Locomotives	119	P	13
14	" " "	-	"	Lease of Freight Cars	185	P	14
15	" " "	-	"	Lease of Locomotives	109	R	15
16	" " "	-	"	Lease of Freight Cars	70	R	16
17	" " "	-	"	Misc. Sale of Materials	52	R	17
18	" " "	-	"	Administrative Expense	3,159	R	18
19	Lake Terminal Railroad Co.	-	"	Lease of Freight Cars	15	R	19
20	" " " "	-	"	Misc. Sale of Materials	3	R	20
21	" " " "	-	"	Administrative Expense	640	R	21
22	Newburgh & South Shore Rwy. Co.	-	"	Lease of Freight Cars	73	R	22
23	" " " " "	-	"	Administrative Expense	180	R	23
24	Carbon County Railway	-	"	Administrative Expense	2	R	24
25	McKeesport Connecting Railroad	-	"	Administrative Expense	228	R	25

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

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No.
1	P & C Dock Company	-	Common	Stevedoring	14,347	P	1
2	" " "	-	"	Long Term Debt	405	P	2
3	" " "	-	"	Misc. Purchases	50	P	3
4	" " "	-	"	Lease of Locomotives	69	R	4
5	" " "	-	"	Lease of Land & Track	152	R	5
6	" " "	-	"	Lease of Land	11	R	6
7	" " "	-	"	Misc. Materials	74	R	7
8	" " "	-	"	Administrative Expense	739	R	8
9	Quebec Cartier Mining Co.	-	"	Lease of Freight Cars	171	R	9
10	Union Railroad Co.	-	"	Lease of Freight Cars	228	P	10
11	" " "	-	"	Repair of Freight Cars	22	P	11
12	" " "	-	"	Lease of Track Equip.	53	P	12
13	" " "	-	"	Weighing Charges	67	P	13
14	" " "	-	"	Misc. Material	53	P	14
15	" " "	-	"	Lease of Freight Cars	220	R	15
16	" " "	-	"	Lease Land/Bldg. Monroev.	95	R	16
17	" " "	-	"	Misc. Rentals	12	R	17
18	" " "	-	"	Misc. Repairs	28	R	18
19	" " "	-	"	Sale of Scrapped Loco.	96	R	19
20	" " "	-	"	Misc. Sale of Materials	113	R	20
21	" " "	-	"	Administrative Expense	6,490	R	21
22							22
23							23
24							24
25							25

72 (a)

Road Initials:

BLE

Year 19 33

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

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No.
1	United States Steel Corp.	-	Controlled	Lease of Land	80	P	1
2	" " " "	-	"	Purchase of Assets	104	P	2
3	" " " "	-	"	Lease Comm. Lines	290	P	3
4	" " " "	-	"	Purchase Misc. Supplies	82	P	4
5	" " " "	-	"	Overcharge Claim	49	P	5
6	" " " "	-	"	Misc. Material	82	P	6
7	" " " "	-	"	Lease of Freight Cars	4,254	R	7
8	" " " "	-	"	Lease of Land	13	R	8
9	" " " "	-	"	Misc. Sales	169	R	9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25

72 (b)

Road Initials:

BLE

Year 19 83

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

- (5) Line operated under trackage rights.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Switching and terminal companies leave column (c), Main or branch line, blank. They should, however, prepare the following schedule for tracks operated at cost for joint benefit.

TRACKS OPERATED AT COST FOR JOINT BENEFIT (For switching and terminal companies only)

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

700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Cross Check	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
					Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
1		1	B&LE RR	M	161	41		12	46	134	394	1
2			(100)	B	30	-		1	6	-	37	2
3			Total		191	41		13	52	134	431	3
4												4
5		5J	Union RR	M	1	1		-	13	-	15	5
6			(50)									6
7												7
8		5	N&W Rwy.	M	12	-		-	4	-	16	8
9												9
10												10
11												11
12												12
13												13
14												14
15					NOTE: The 16 Miles of Track Leased from Norfolk &							15
16					Western Railway are operated jointly with the							16
17					Lessor Company.							17
18												18
19												19
20												20
21												21
22												22
23												23
24												24
25												25
26												26
27												27
28												28
29												29
30												30
31												31
32												32
33												33
34												34
35												35
36												36
37												37
38												38
39												39
40												40
41												41
42												42
43												43
44												44
45												45
46												46
47												47
48												48
49												49
50												50
51												51
52												52
53												53
54												54
55			TOTAL MAIN LINE	N/A	174	42		12	63	134	425	55
56			TOTAL BRANCH LINES	N/A	30	-		1	6	-	37	56
57			GRAND TOTAL	N/A	204	42		13	69	134	462	57
58			Miles of electrified road or track included in preceding grand total	N/A								58

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

If any of the tracks returned in this schedule are operated by other than the respondent, the name of the company or individual operating them and the conditions under which they are held for operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in this schedule.

Line No.	Class	Name of road or track	Main (M) or branch (B) line	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turn-outs				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15		TOTAL	N/A								15

(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.	Cross Check	State or territory (a)	ROAD OPERATED BY RESPONDENT							LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)	Line No.
			LINE OWNED		Line of propri- etary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)		
			Main line (b)	Branch lines (c)									
1		Pennsylvania	156	30				13	199				1
2													2
3		Ohio	5	-				-	5				3
4													4
5													5
6													6
7													7
8													8
9													9
10													10
11													11
12													12
13													13
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21													21
22													22
23													23
24													24
25													25
26													26
27													27
28													28
29													29
30													30
31													31
32		TOTAL MILEAGE (single track)	161	30				13	204				32

705. CHANGES DURING THE YEAR

Hereunder state the matters called for. Make the statements explicit and precise, and number them in accordance with the inquiries; each inquiry should be fully answered, and if the word "none" truly states the fact, it may be used in answering any particular inquiry. Changes in mileage should be reported by classes and stated to the nearest WHOLE mile adjusted to accord with footings; i.e., counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile.

1. For each railroad property used in respondent's transportation service, show all increases and decreases in mileage, classifying the changes in the tables below as follows:

- (Class 1) Line owned by respondent
- (Class 2) Line owned by proprietary companies
- (Class 3) Line operated under lease for a specified sum
- (Class 4) Line operated under contract or agreement for contingent rent
- (Class 5) Line operated under trackage rights.

2. For changes in miles of road, give dates of beginning or abandonment of operations. Any certificates of convenience and necessity, issued under (49) U.S.C. 10901 of the Interstate Commerce Act should make reference to such authority by docket number as may be appropriate.

3. Show all consolidations, mergers, and reorganizations effected, giving particulars.

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

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

INCREASES IN MILEAGE

Line No.	Class	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Remarks	Line No.
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs and turn-outs					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
1											1
2											2
3											3
4					NONE						4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13	TOTAL INCREASE										13

DECREASES IN MILEAGE

14	1	M						1	1	Erie to	14
15										Cascade	15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25	TOTAL DECREASE							1	1		25

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

Owned by respondent:

Miles of road constructed _____ 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 TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (f). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h). Units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operation at terminals.
5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from a third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
6. A "diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive or whether power may at times be supplied from an external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "electric" unit includes all units which receive electric power from an overhead contact wire or a third rail, and use the power to drive one or more electric motors that propel the vehicle. An "other self-powered unit" includes all units other than diesel, or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification. An "auxiliary unit" includes all units used in conjunction with locomotives, but which draw their power from the "mother" unit, e.g.,

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

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

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

9. Cross-checks

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

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

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

RC-111300

BESSEMER & LAKE ERIE

1983

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

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
1		Locomotive Units Diesel-freight units	5			0			5		5	(H.P.) 7,500	7	1
2		Diesel-passenger units												2
3		Diesel-multiple purpose units	58			0			46	12	58	104,250	2	3
4		Diesel-switching units												4
5	*	TOTAL (lines 1 to 4) units	63			0			51	12	63	111,750	9	5
6	*	Electric-locomotives												6
7	*	Other self-powered units												7
8	*	TOTAL (lines 5, 6 and 7)	63			0			51	12	63	111,750	9	8
9	*	Auxiliary units										N/A		9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	63			0			51	12	63	N/A	9	10

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

Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1960 (b)	Between Jan. 1, 1960 and Dec. 31, 1964 (c)	Between Jan. 1, 1965 and Dec. 31, 1969 (d)	Between Jan. 1, 1970 and Dec. 31, 1974 (e)	Between Jan. 1, 1975 and Dec. 31, 1979 (f)	During Calendar Year						Line No.
								1980 (g)	1981 (h)	1982 (i)	1983 (j)	1984 (k)	TOTAL (l)	
11	*	Diesel	39	5	3	14	2						63	11
12	*	Electric												12
13	*	Other self-powered units												13
14	*	TOTAL (lines 11 to 13)	39	5	3	14	2						63	14
15	*	Auxiliary units												15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	39	5	3	14	2					N/A	63	16

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

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches [PA, PB, PBO]												17
18		Combined cars [All class C, except CSB]												18
19		Parlor cars [PBC, PC, PL, PO]												19
20		Sleeping cars [PS, PT, PAS, PDS]												20
21		Dining, grill and tavern cars [All class D, PD]										N/A		21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]										N/A		22
23		TOTAL (lines 17 to 22)												23
24		Self-Propelled Electric passenger cars [EP, E1]												24
25		Electric combined cars [EC]												25
26		Internal combustion rail motorcars [ED, EG]												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 and 28)												29
30		COMPANY SERVICE CARS Business cars [PV]	4					4	0		0	N/A		30
31		Board outfit cars [MWX]										N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	5						5		5	N/A		32
33		Dump and ballast cars [MWD, MWD]	50						50		50	N/A		33
34		Other maintenance and service equipment cars	77					4	73		73	N/A		34
35		TOTAL (lines 30 to 34)	136					8	128		128	N/A		35

710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (d) give the number of units purchased or built in company shops. In column (e) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (n). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (i). Units rented from others for a period less than one year should not be included in column (i).

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

Line No.	Cross Check	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars	All others	Units installed				
					New units purchased or built	New or rebuilt 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)			
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B100-B287)	1						36
37		Plain box cars - 50' and longer (B300-B887)	17					12	37
38		Equipped box cars (All Code A)	26						38
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)	661					8	39
40		Equipped gondola cars (All Code E)	167					14	40
41		Covered hopper cars (All Code C -- 1 --)	115						41
42		Open top hopper cars-general service (All Code H)	5,707					302	42
43		Open top hopper cars-special service (All Codes K, J--0 and C -- 2 --)	279						43
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	-						44
45		Refrigerator cars-mechanical (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)	-						45
46		Flat cars-TOFC/COFC (All Code P)	-						46
47		Flat cars-multi-level (All Code V)	-						47
48		Flat cars-general service (F101-106, F201-206, F301-306)	141					2	48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	9						49
50		Tank cars-under 22,000 gallons (T-0, T-1, T-2, T-3, T-4, T-5)	-						50
51		Tank cars-22,000 gallons and over (T-6, T-7, T-8, T-9)	-						51
52		All other freight cars (All Codes L & S and F171-176, 271-276, 371-376, 471-476)	-						52
53		TOTAL (lines 36 to 52)	7,123					338	53
54		Caboose (All Code N)	N/A	26				-	54
55		TOTAL (lines 53, 54)	7,123	26				338	55

710. INVENTORY OF EQUIPMENT - Continued

4. Column (m) should show aggregate capacity for all units reported in columns (k) and (l), as follows. For freight-train cars, report the nominal capacity (in tons of 2,000 lbs) as provided for in Rule 36 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.

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

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36			1		1		110		36
37			29		29		2,173		37
38		✓	4		4		264		38
39		1	468	200	668		58,456	473	39
40		20	151 161	10	161 171		15,455		40
41			115		115		10,397		41
42		650	4,039	1,320	5,359		457,667	311	42
43			279		279		21,483	345	43
44									44
45									45
46									46
47									47
48			41	102	143		10,989	4	48
49			9		9		1,658		49
50									50
51									51
52									52
53		693,671	578,652	1,632	474,778		578,652	1,133	53
54		-	26	-	N/A	26	N/A	-	54
55		693,671	578,652	1,632	474,778	26	578,652	1,133	55

710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem (b)	All others (c)	Units installed				
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
		FLOATING EQUIPMENT							
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A		NOTHING TO REPORT				56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A						57
58		TOTAL (lines 56 and 57)	N/A						58
		HIGHWAY REVENUE EQUIPMENT							
59		Bogie-chassis							59
60		Dry van							60
61		Flat bed							61
62		Open top							62
63		Mechanical refrigerator							63
64		Bulk							64
65		Insulated							65
66		Platform removable sides							66
67		Other trailer or container							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)							70

NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT - Concluded

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

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

NOTHING TO REPORT

NOTES AND REMARKS

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

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

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

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

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

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

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

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	NOTHING TO REPORT					1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL		N/A		N/A	25

REBUILT UNITS

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

GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULES 720, 721, 723, 724, 727, AND 728

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

Track category¹

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

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

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

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

720. TRACK AND TRAFFIC CONDITIONS

- 1. Disclose the requested information pertaining to track and traffic conditions
- 2. Miles under slow order in column (e) shall not include those due to ongoing maintenance, or other temporary track conditions such as floods or derailments.

Line No.	Track category (a)	Mileage of tracks at end of period (b)	Average annual traffic density in millions of gross ton-miles per track-mile ² (c)	Average running speed limit (d)	Track miles under slow orders at end of period (Deviation from timetable speed limit) (e)	Line No.
	CX Branch-RA to KO-OTOKY					1
2	B KY to Butler-Butler to XB	188.69	13.88	35		2
3	C Erie Br.-KOTOKY (XN)	25.14	3.16	30		3
4	D Hilliards Br.-WA Br.	31.25	.39	18		4
5	E Yards & Waytracks	185.52	.60	15		5
6	TOTAL	430.60	6.29			6
7	F		XXXXXXXX	XXXXX		7
8	Potential abandonments		XXXXXXXX	XXXXX		8

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

721. TIES LAID IN REPLACEMENT

1. Furnish the requested information concerning ties laid in replacement.
2. In column (j), report the total board feet of switch and bridge ties laid in replacement.
3. The term "spot maintenance" in column (k) means repairs to track components during routing inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.
4. In No. 9, the average cost per tie should include transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply storage and seasoning yards, and in the case of treating ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines, and placing the ties in tracks and of train service other than that necessary in connection with loading or treatment should not be included in this schedule.

Line No.	Track category (a)	Number of cross ties laid in replacement						Total (i)	Switch and bridge ties (board feet) (j)	Cross ties switch and bridge ties	Line No.	
		New ties				Second-hand ties				Percent of spot maintenance (k)		
		Wooden		Concrete (d)	Other (e)	Wooden						Other (h)
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)					
1	A										1	
2	B	2,204						2,204	17,479	.13%	2	
3	C	201						201	4,466	.02%	3	
4	D	180						180	770	.01%	4	
5	E	2,309						2,309	33,341	.09%	5	
6	TOTAL	4,894						4,894	56,056	.25%	6	
7	F										7	
8	Potential abandonments										8	

9. Average cost per cross tie \$ 20.58 and switch tie (MBM) \$ 490.00

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

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

In column (a) classify the ties as follows:

U — Wooden ties untreated when applied.

T — Wooden ties treated before application.

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

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

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

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

723. RAILS LAID IN REPLACEMENT

1. Furnish the requested information concerning rails laid in replacement.

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

3. In No. 10, the average cost of new and relay rail should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines and placing the rails in tracks and of train service in connection with the distribution of rails should not be included in this schedule.

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)	Line No.	
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)			
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)					
1	A								1	
2	B	2.903	.367	.214	.391	3.117	.758	.07%	2	
3	C	.150	.022	.013	.002	.163	.024	.01%	3	
4	D	-	-	-	.009	-	.009	.00%	4	
5	E	-	.127	.313	1.079	.313	1.206	.02%	5	
6	TOTAL	3.053	.516	.540	1.481	3.593	1,997	.10%	6	
7	F								7	
8	Potential Abandonments								8	
9	Other								9	
10	Average cost of new and relay rail laid in replacement (gross tons) \$ 371.86									10

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.	
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)		
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1				NONE						1	
2										2	
3										3	
4										4	
5										5	
6										6	
7										7	
8										8	
9										9	
10										10	
11										11	
12										12	
13										13	
14										14	
15										15	
16	TOTAL	N/A				N/A				16	
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid										17
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid										18
19	Track-miles of welded rail installed this year _____: total to date _____										19

725. WEIGHT OF RAIL

Give the particulars called for below concerning the road and track operated by the respondent at the close of the year. Only the respondent's proportion of jointly owned mileage should be included. Under "Weight of rail," the various weights of rails should be given. Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
1	Pounds 155	41.27		N. Bessemer to Conneaut via K.O.	1
2	152	47.12		" " " "	2
3	140	81.75		" " " "	3
4	131	3.82		" " " "	4
5	130	3.09		" " " "	5
6	115	1.81		" " " "	6
7	155	1.17		KY to KO Jct. via Shenango	7
8	140	10.46		" " " " " "	8
9	131	2.33		" " " " " "	9
10	130	0.90		Cascade to Erie	10
11	140	1.72		NA Tower to Wallace Junction	11
12	131	5.77		" " " " " "	12
13	130	0.88		" " " " " "	13
14	130	9.55		Branchton to Hilliards	14
15	100	0.68		" " " " " "	15
16				Continued on 91a	16

725. WEIGHT OF RAIL (Continued)

Give the particulars called for below concerning the road and track operated by the respondent at the close of the year. Only the respondent's proportion of jointly owned mileage should be included. Under "Weight of rail," the various weights of rails should be given. Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
1	Pounds	Continued from 91			1
2	155	4.68		Queen Junction to Dewey	2
3	152	5.31		" " "	3
4	131	6.34		" " "	4
5	130	3.08		" " "	5
6	115	0.11		" " "	6
7	100	0.38		" " "	7
8					8
9				Total Miles of Track	9
10	Total	232.22		155# 152# 140# 131# 130# 115# 100#	10
11				47.12 52.43 93.93 18.26 17.50 1.92 1.06	11
12					12
13					13
14					14
15					15
16					16

726. SUMMARY OF TRACK REPLACEMENTS

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

Line No.	Track category	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced	Cubic yards of ballast placed	Miles surfaced	Percent surfaced	
		Crossties	Switch and bridge ties (board feet)	Crosstie	Switch and bridge ties (board feet)						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	A										1
2	B	2,204	17,479	.19%	.17%	3.875	.45%	21,185.2	59.7	13.86%	2
3	C	201	4,466	.02%	.04%	.187	.02%	740.7	2.5	.59%	3
4	D	180	770	.01%	.01%	.009	-	-	-	-	4
5	E	2,309	33,341	.20%	.31%	1,519	.18%	7,037.0	19.0	4.41%	5
6	TOTAL	4,894	56,056	.42%	.53%	5.590	.65%	28,962.9	81.2	18.86%	6
7	F										7
8	Potential abandonments										8

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

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

Line No.	Type of track (a)	Monetary amount of deferred capital improvements		Line No.
		End of the year (b)	Beginning of the year (c)	
1	A			1
2	B			2
3	C NO MAINTENANCE IS DEFERRED			3
4	D			4
5	E			5
6	TOTAL TRACKS			6
7	F			7
8	Potential Abandonments			8
	Selected track improvements	Quantities of deferred capital improvements		
		End of the year	Beginning of the year	
9	Crossties			9
10	Rail			10
11	Ballast			11

Road Initials:

Year 19_____

93

NOTES AND REMARKS

750. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

(Dollars in Thousands)

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

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

A. LOCOMOTIVES

(Dollars in Thousands)

Line No.	Kind of locomotive service (a)	Diesel	Electric	Other (steam, gas turbine, etc.)		Line No.
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)	
1	Freight	2,917,149				1
2	Passenger	-				2
3	Yard switching	195,569				3
4	TOTAL	3,112,718				4
5	COST OF FUEL ¹	\$ 2,693,000	\$	\$	\$	5
6	Work Train	487				6

B. RAIL MOTORCARS

(Dollars in Thousands)

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline	Line No.
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)	
7	Freight				7
8	Passenger				8
9	Yard switching				9
10	TOTAL				10
11	COST OF FUEL ¹	\$	\$	\$	11
12	Work Train				12

¹Show cost of fuel charged to train and yard service (Functions 67-Loco. Fuels and 68-Electric Power Purchased/Produced for Motive Power). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

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

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

(B) A train-mile is the movement of a train a distance of 1 mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as 1 mile. Train Miles—Running shall be based on the actual distance run between terminals and/or stations and shall be computed from the official time tables or distance tables. Train-miles shall not be increased to cover the running of locomotives from shops to terminals, doubling hills, switching, or other work at way stations, or for the service of helper or pusher locomotives or of extra locomotives on double-head or triple-head trains. When the carrier's trains are detoured over foreign roads, the miles shall be computed on the basis of the miles actually run and in accordance with the service performed. Train-miles shall be kept separately for trains hauled by locomotives and trains moved by motorcars.

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

(D) A locomotive is self-propelled unit of equipment designed solely for moving other equipment. A locomotive unit-mile is a movement of a locomotive unit a distance of 1 mile under its own power. Include miles made by all locomotive units. Exclude miles made by motorcars. Miles of locomotives in helper service shall be computed on the basis of actual distance run in such service.

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

(F) Train switching locomotive-miles shall be computed at the rate of 6 miles per hour for the time actually engaged in such service. Include miles allowed train locomotives for performing switching service at terminals and way stations.

(G) Yard switching locomotive-miles shall be computed at the rate of 6 miles per hour for the time actually engaged in yard switching service. Include miles allowed to yard locomotives for switching service in yards where regular switching service is maintained and in terminal switching and transfer service.

(H) Use car designations shown in Schedule 710. Under Railroad Owned and Leased cars, Items 4-01 and 4-11, report both foreign cars and respondents' own cars while on the line of the respondent railroad. In Items 4-13 and 4-15 report the private-line categories, miles for private-line cars (whether or not under railroad control) and shipper-owned cars. A car-mile is a movement of a unit of car equipment a distance of 1 mile. Report miles made by flatcars carrying loaded highway trailers or empty highway trailers moving under revenue billings as loaded freight car-miles and miles made by flatcars carrying other empty highway trailers as empty freight car-miles. Exclude miles made by motorcars and report miles made by business cars of other than reporting carrier as sleeping car-miles in Item 5-03. Report mail, express baggage cars and combination cars other than 5-02 combination cars, in Item 5-05.

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

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

(K) From conductors' or dispatchers' train reports or other appropriate source, compute weight in tons (2,000 pounds). Item 6-01 includes weight of all locomotive units moved 1 mile in transportation trains. Ton-miles of motorcars should be excluded. Items 6-02 and 6-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and 4 tons as the average weight of contents of each head-end car.

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

(M) Road service represents elapsed time of transportation trains (both ordinary and light) between the time of leaving the initial terminals and the time at the final terminals, including train switching at way stations and delays on road as shown by conductors' or dispatchers' train reports. Include time of motorcar service performed by train locomotives at terminals and way stations. Report in Item 9-02 train switching hours included in Item 9-01. Train switching is the time spent by the train while performing switching service at terminals and way stations where no regular yard service is maintained. A train hour is independent of the number of locomotives in the train.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755—Concluded

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

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

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

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

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

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

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

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

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

755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	205		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains		XXXXXX	2
3		2-02 Way Trains	20,166	XXXXXX	3
4		2-03 Through Trains	246,430		4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	266,596		5
6		2-05 Motorcars (C)	-		6
7		2-06 TOTAL ALL TRAINS (lines 5, 6)	266,596		7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	-	XXXXXX	8
9		3-02 Way Trains	56,099	XXXXXX	9
10		3-03 Through Trains	1,048,856		10
11		3-04 TOTAL (lines 8-10)	1,104,955		11
12		3-11 Train Switching (F)	78,470	XXXXXX	12
13		3-21 Yard Switching (G)	39,191		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	1,222,616		14
		4. Freight Car-Miles (thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box-Plain 40-Foot	2	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	24	XXXXXX	16
17		4-012 Box-Equipped	17	XXXXXX	17
18		4-013 Gondola-Plain	277	XXXXXX	18
19		4-014 Gondola-Equipped	75	XXXXXX	19
20		4-015 Hopper-Covered	46	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	12,327	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service		XXXXXX	22
23		4-018 Refrigerator-Mechanical	-	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical		XXXXXX	24
25		4-020 Flat-TOFC COFC		XXXXXX	25
26		4-021 Flat-Multi-Level		XXXXXX	26
27		4-022 Flat-General Service	-	XXXXXX	27
28		4-023 Flat-All Other	14	XXXXXX	28
29		4-024 All Other Car Types-Total ¹		XXXXXX	29
30		4-025 TOTAL (lines 15-29)	13,282	XXXXXX	30
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	

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

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
31		4-110 Box-Plain 40-Foot	3	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	17	XXXXXX	32
33		4-112 Box-Equipped	18	XXXXXX	33
34		4-113 Gondola-Plain	546	XXXXXX	34
35		4-114 Gondola-Equipped	98	XXXXXX	35
36		4-115 Hopper-Covered	49	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	5,886	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	10	XXXXXX	38
39		4-118 Refrigerator-Mechanical		XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical		XXXXXX	40
41		4-120 Flat-TOFC/COFC		XXXXXX	41
42		4-121 Flat-Multi-Level		XXXXXX	42
43		4-123 Flat-General Service		XXXXXX	43
44		4-123 Flat-All Other	75	XXXXXX	44
45		4-124 All Other Car Types		XXXXXX	45
46		4-125 TOTAL (lines 31-45)	6,702	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot		XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	2	XXXXXX	48
49		4-132 Box-Equipped		XXXXXX	49
50		4-133 Gondola-Plain	1	XXXXXX	50
51		4-134 Gondola-Equipped		XXXXXX	51
52		4-135 Hopper-Covered	7	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	499	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service		XXXXXX	54
55		4-138 Refrigerator-Mechanical	1	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical		XXXXXX	56
57		4-140 Flat-TOFC/COFC		XXXXXX	57
58		4-141 Flat-Multi-Level		XXXXXX	58
59		4-142 Flat-General Service		XXXXXX	59
60		4-143 Flat-All Other		XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	32	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over		XXXXXX	62
63		4-146 All Other Car Types		XXXXXX	63
64		4-147 TOTAL (lines 47-63)	542	XXXXXX	64
		4-15 Private Line Cars-Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot		XXXXXX	65

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

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
66		4-151 Box-Plain 50-Foot and Longer	1	XXXXXX	66
67		4-152 Box-Equipped		XXXXXX	67
68		4-153 Gondola-Plain		XXXXXX	68
69		4-154 Gondola-Equipped		XXXXXX	69
70		4-155 Hopper-Covered	11	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	512	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service		XXXXXX	72
73		4-158 Refrigerator-Mechanical	1	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical		XXXXXX	74
75		4-160 Flat-TOFC/COFC		XXXXXX	75
76		4-161 Flat-Multi-Level		XXXXXX	76
77		4-162 Flat-General Service		XXXXXX	77
78		4-163 Flat-All Other	2	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	31	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over		XXXXXX	80
81		4-166 All Other Car Types ¹		XXXXXX	81
82		4-167 TOTAL (lines 65-81)	558	XXXXXX	82
83		4-17 Work Equipment Car-Miles		XXXXXX	83
84		4-18 No Payment Car-Miles (I)		XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-180 Unit Trains		XXXXXX	85
86		4-181 Way Trains	726	XXXXXX	86
87		4-182 Through Trains	20,358	XXXXXX	87
88		4-183 TOTAL (lines 85-87)	21,084	XXXXXX	88
89		4-20 Caboose Miles	252	XXXXXX	89
		5. Passenger Car-Miles (thousands) (j)	XXXXXX	XXXXXX	
90		5-01 Coaches			90
91		5-02 Combination, Passenger Cars			91
92		5-03 Sleeping and Parlor Cars			92
93		5-04 Dining, Grill and Tavern Cars			93
94		5-05 Head-End Cars (Other than 5-02)			94
95		5-06 TOTAL (lines 90-94)			95
96		5-07 Business Cars			96
97		5-08 Crew Cars (Other than C cabooses)			97
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	196,603		98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	

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

755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
99		6-020 Unit Trains	-	XXXXXX	99
100		6-021 Way Trains	53,990	XXXXXX	100
101		6-022 through Trains	1,442,981	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.			102
103		6-04 Non-Revenue		XXXXXX	103
104		6-05 TOTAL (lines 98-103)	1,693,574		104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	12,385	XXXXXX	105
106		7-02 Non-Revenue	333	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	12,718	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	1,279,376	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	-	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	1,279,376	XXXXXX	110
111		8-04 Non-Revenue-Road Service	2,327	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service		XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	2,327	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	1,281,703	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	30,736	XXXXXX	115
116		9-02 Train Switching	5,449	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	6,423	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	1,417	XXXXXX	118
119		11-02 Motorcars		XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains		XXXXXX	120
121		12-02 Way Trains	27,412	XXXXXX	121
122		12-03 Through Trains	276,500	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)		XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)		XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)		XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal	7,018,137	XXXXXX	126
127		16-02 Marine Terminals-Ore		XXXXXX	127
128		16-03 Marine Terminals-Other		XXXXXX	128
129		16-04 TOTAL (lines 126-128)	7,018,137	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	122	XXXXXX	130
131		17-02 Unserviceable	-	XXXXXX	131
132		17-03 Surplus	-	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	122	XXXXXX	133

VERIFICATION

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

OATH

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

State of PENNSYLVANIA

County of ALLEGHENY

R. S. Rosati makes oath and says that he is Comptroller

(Insert here name of the affiant)

(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, 19 83, to and including December 31, 19 83

Robert S. Rosati
(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 April, 1984

My commission expires February 8, 1988

Use an
L.S.
impression seal

Samuel A. Klesen
(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

D. H. Hoffman makes oath and says that he is President

(Insert here name of the affiant)

(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, 19 83, to and including December 31, 19 83

[Signature]
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 30th day of April, 1984

My commission expires February 8, 1988

Use an
L.S.
impression seal

Samuel A. Klesen
(Signature of officer authorized to administer oaths)

MEMORANDA
(FOR USE OF COMMISSION ONLY)
CORRESPONDENCE

[illegible]

CORRECTIONS

Date correction			Page	Authority						Clerk making correction		
Month	Day	Year		Letter or telegram of -			Officer sending letter or telegram		Commission file number	Name		
				Month	Day	Year	Name	Title				
8	22	84				6	11	84	R.S. Rosati	Compt.	B	Dillon
						5	22	84	" "	"		Inquisitor
6	27	84										"
8	27	84				7	13	84				Inquisitor
11	6	84				10	2	84	R.S. Rosati	Compt.		Dillon

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Electric locomotive equipment at close of year	72	Passenger car miles	99
Equipment—Classified	80-86	Private line cars loaded	98
Company service	81	Private line cars empty	98
Floating	84-85	Rail motor cars	94
Freight-train cars	82-83	Rails	
Highway revenue equipment	84-85	Laid in replacement	90
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Inventory	80-85	Charges to operating expenses	45
Owned—Not in service of respondent	80	Additional tracks, new lines, and extensions	91
Equipment—Leased, depreciation base and rate		Miles of new track in which rails were laid	90
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Freight car-miles	97	Freight	12
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NAME OF CARRIER Bessemer and Lake Erie Railroad Company

SUPPLEMENTAL 1983 R-1 DATA

Section of Accounting
and Reporting

INSTRUCTIONS

JUN 15 1984

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

Selected items (a)	1983 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)	Depreciation Accounting As of 1/1/83 (Dollars in Thousands) (d)
<u>Schedule 210</u>			
1. Net railway operating income (loss)	Line 69	\$ 3,734	N/A
<u>Schedule 245</u>			
2. Total working capital	Line 28	12,350	\$ 14,247
<u>Schedule 352A</u>			
TOTAL	Line 31		
3. Investment in property	col. d	224,976	254,630
4. Depreciation and Amortization of defence projects	col. e	74,207	90,163
<u>Schedule 352B</u>			
Interest during construction	Line 40		
5. Respondent	col. b	169	169
6. Lessor railroads	col. c	-	-
7. Inactive (Proprietary Companies)	col. d	-	-
8. Other Leased Properties	col. e	-	-
Other elements of Investment	Line 41		
9. Respondent	col. b	-	-
10. Lessor railroads	col. c	-	-
11. Inactive (Proprietary Companies)	col. d	-	-
12. Other Leased Properties	col. e	-	-

NAME OF CARRIER Bessemer and Lake Erie Railroad Company

SUPPLEMENTAL 1983 R-1 DATA

Section of Accounting
and Reporting

INSTRUCTIONS

JUN 15 1984

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

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
	<u>Schedule 335, Accumulated Depreciation-Road and Equipment Owned and Used</u>		
1.	Total road	Line 28, col. g	\$ 28,336
	<u>Schedule 342, Accumulated Depreciation-Improvements to Road and Equipment Leased from Others</u>		
2.	Total road	Line 27, col. g	-
	<u>Schedule 351, Accumulated Depreciation-Road and Equipment Leased to Others</u>		
3.	Total road	Line 27, col. g	-
	<u>Schedule 352B, Investment in Railway Property Used in Transportation Service (By Property Accounts)</u>		
4.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing	Cols. b thru e, sum of lines 8 thru 12	12,452
5.	Total expenditures for road	Line 34, total of cols. b thru e	130,153
6.	Total general expenditures	Line 45, total of cols. b thru e	169

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
	<u>Schedule 410, Railway Operating Expenses</u>		
7.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Freight)	Col. f, sum of lines 12, 14, 16, 18, 20	<u>1,087</u>
8.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Passenger)	Col. g, sum of lines 12, 14, 16, 18, 20	<u>-</u>
9.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Freight)	Col. f, sum of lines 13, 15, 17, 19, 21	<u>863</u>
10.	Tie, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Passenger)	Col. g, sum of lines 13, 15, 17, 19, 21	<u>-</u>
	Depreciation - Running		
11.	Freight	Line 136, col. f	<u>221</u>
12.	Passenger	Line 136, col. g	<u>-</u>
	Depreciation - Switching		
13.	Freight	Line 137, col. f	<u>60</u>
14.	Passenger	Line 137, col. g	<u>-</u>
	Depreciation - Other		
15.	Freight	Line 138, col. f	<u>3,824</u>
16.	Passenger	Line 138, col. g	<u>-</u>
	Other - Running		
17.	Freight	Line 148, col. f	<u>2</u>
18.	Passenger	Line 148, col. g	<u>-</u>
	Other - Switching		
19.	Freight	Line 149, col. f	<u>-</u>
20.	Passenger	Line 149, col. g	<u>-</u>

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
-	Other - Other		
21.	Freight	Line 150, col. f	-
22.	Passenger	Line 150, col. g	-
	Total Way and Structures		
23.	Freight	Line 151, col. f	12,622
24.	Passenger	Line 151, col. g	-
	<u>Schedule 412, Way and Structures</u>		
25.	Total - Retirement	Line 35, col. c	(48)
	<u>Schedule 415, Supporting Schedule Equipment</u>		
26.	Total - Locomotives	Line 5, col. f	25
27.	Total - Freight Train Cars	Line 24, col. f	(3,220)
28.	Total - Highway Equipment Floating Equipment - Revenue Service	Line 32, col. f	-
29.	Marine Line-Haul	Line 33, col. f	-
30.	Local Marine	Line 34, col. f	-
31.	Total - Floating Equipment	Line 35, col. f	-
32.	Other Equipment	Col. f, sum of lines 37 thru 40	(1,603)
33.	Work & Other Non-revenue Equipment	Line 41, col. f	(140)
34.	Total - All Equipment	Line 43, col. f	(4,938)

ROAD INITIALS BLE

Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
35. OTHER ACCOUNTS (SEE INSTRUCTIONS)		
<u>Fringe Benefits-Running</u>	Column F 410-112	\$ 462
<u>Fringe Benefits - Switching</u>	Column F 410-113	242
<u>Other Equipment</u>	Column F 410-322	31
<u>Total Other Equipment</u>	Column F 410-323	931
<u>Total Equipment</u>	Column F 410-324	8,294
<u>Total Carrier Operating Expense</u>	Column F 410-620	58,048
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