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ANNUAL REPORT 1977 LCASS 1 1 of 1

BOSTON AND MAINE CORPORATION, DEBTOR

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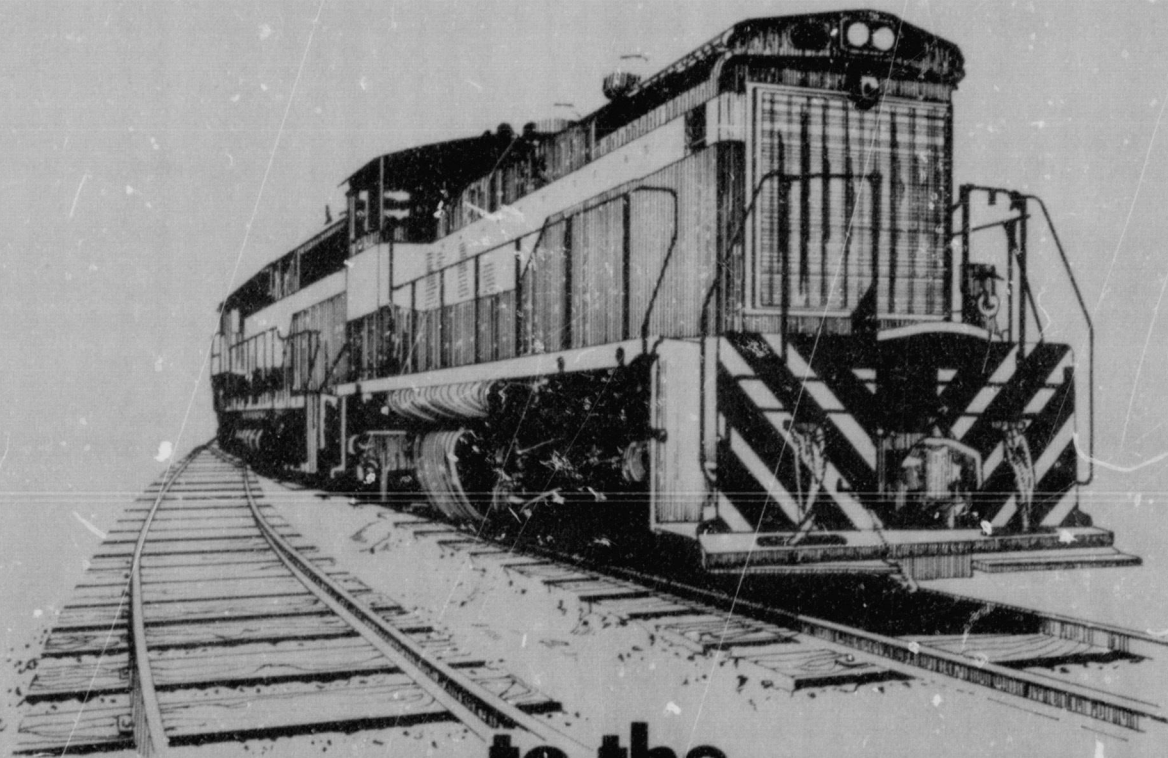
APPROVED BY GAO
B-180230 (R0457)
Expires 7-31-80

annual report

of railroad branch lines

Full Name and Address of Reporting Carrier:

BOSTON AND MAINE CORPORATION, DEBTOR
ROBERT W. MESERVE, BENJAMIN H. LACY, TRUSTEES
150 CAUSEWAY STREET
BOSTON, MASSACHUSETTS 02114



to the
Interstate Commerce Commission
for the year ended December 31, 1977

GENERAL INSTRUCTIONS

1. Under order of the Commission, railroads are required to file on or before June 30 of each year a report listing account by account totals of aggregate revenue, cost and service unit data for all branch lines for which it must maintain a system of accounts. Only such data as is required by Parts 1121 or 1125 must be reported.

2. The data shall be accumulated for the prior calendar year or portion thereof and reported in the format set forth in account 940. On-branch cost shall be separated into labor, materials, and other.

3. Separate reports for each branch line are not required; however, the railroad must list and describe each branch line using the format set forth in 49 CFR 1121.21. (Copies of this format are enclosed for carrier's use.)

4. Reports should be filled out in triplicate and the original and one copy should be returned to the Interstate Commerce Commission, Bureau of Accounts, Washington, D. C. 20423. The other copy should be retained in respondents' files. Figures should be reported in whole dollars.

Copies of the report shall be filed with and made available for public inspection at the Commission's field offices in the state or states in which the branch line is situated. Addresses of field offices enclosed.

5. Records, accounts, working papers, and other documents reflecting the revenue, cost and service unit data for each branch line for which the railroad must maintain data shall be made available for inspection and examination by the Commission and for lines situated within its state, by the designated state agency at a time and place mutually agreeable to the parties. The railroad shall also reproduce such records for the designated state agency, provided the agency pays the reasonable cost thereof.

(a) Carrier's designation for line (Ex. Zanesville Secondary Track).

1. South Acton to Maynard (2.71 mile segment of Maynard Branch).
2. Gleason Jct. to Marlboro (4.74 mile segment of Marlboro Branch).
3. Lexington Branch; West Cambridge to Bedford (10.98 miles).
4. Amesbury Branch; Salisbury to Amesbury (2.79 miles).
5. Danvers to Topsfield (5.43 mile segment of Newburyport Branch).
6. West Peabody to South Middleton (3.59 mile segment of Salem Branch).
7. Maple Street, Stoneham to end of Branch (1.49 mile segment of Stoneham Branch).
8. Central Mass. Branch; Clematis Brook, Waltham to Berlin (23.52 miles).
9. Wheelwright Branch; Northampton to Hardwick (20.6 miles).

(b) State or states in which line is located:

1. Located wholly within Commonwealth of Massachusetts.
2. " " " " " " " "
3. " " " " " " " "
4. " " " " " " " "
5. " " " " " " " "
6. " " " " " " " "
7. " " " " " " " "
8. " " " " " " " "
9. " " " " " " " "

(c) County or counties in which line is located:

1. Located wholly within Middlesex County.
2. " " " " " "
3. " " " " " "
4. Located wholly within Essex County.
5. " " " " " "
6. " " " " " "
7. Located wholly within Middlesex County.
8. Located within Counties of Middlesex and Worcester.
9. Located within Counties of Hampshire, Hampden and Worcester.

(d) Milepost delineating each line or portion of line; and

1. Mileposts: B 25.0 to B 27.71.
2. " B 32.75 to B 37.49.
3. " B 4.28 to B 15.26.
4. " S 1.00 to S 3.79.
5. " B 18.89 to B 24.32.
6. " P 3.34 to P 6.93.
7. " M 0.85 to M 2.34.
8. " B 8.66 to B 32.18.
9. " B 65.53 to B 68.32, B 74.01 to B 75.41, B 79.02 to B 85.83, B 94.15 to B 103.75.

(e) Agency or terminal station located on line or portion of line with milepost designations.

No agency or terminal station located on above listed lines.

(a) Carrier's designation for line (Ex. Zanesville Secondary Track):

10. Turners Falls Branch; East Deerfield to Turners Falls (3.09 miles).
11. North Billerica to Billerica (2.81 mile segment of Bedford and Billerica Branch).
12. East Manchester to Newfields and Epping to Fremont (27.2 mile segment of Portsmouth Branch and 3.5 miles of entire Fremont Branch).
13. Wilton to Hillsboro (26.18 mile segment of Hillsboro Branch).
14. Blackmount Branch; Woodsville to Blackmount (4.11 miles).
15. Ossipee to Mt. Whittier (12.75 mile segment of Conway Branch).
16. Goffstown Branch; Manchester to Goffstown (7.39 miles).

(b) State or states in which line is located:

10. Located wholly within Commonwealth of Massachusetts.
11. " " " " " " " "
12. Located wholly within State of New Hampshire.
13. " " " " " " "
14. " " " " " " "
15. " " " " " " "
16. " " " " " " "

(c) County or counties in which line is located:

10. Located wholly within Franklin County.
11. Located wholly within Middlesex County.
12. Located within Counties of Rockingham and Hillsboro.
13. Located wholly within Hillsboro County.
14. Located wholly within Grafton County.
15. Located wholly within Carroll County.
16. Located wholly within Hillsboro County.

(d) Milepost delineating each line or portion of line; and

10. Mileposts: 0.11 to 3.20.
11. " B 5.19 to B 8.00.
12. " M 2.80 to M 30.0 (Portsmouth Branch Segment); W 69.7 to W 73.2 (entire Fremont Branch).
13. " N 17.00 to N 32.36; W 59.32 to W 70.14.
14. " C 88.57 to C 92.68.
15. " B 109.0 to B 121.75.
16. " M 0.72 to M 8.11.

(e) Agency or terminal station located on line or portion of line with milepost designations.

No agency or terminal station located on above listed lines.

(a) Carrier's designation for line (Ex. Zanesville Secondary Track):

17. Concord to Lincoln Main Line and Franklin-Tilton Branch (71.78 miles Concord to Lincoln Main Line and 3.84 miles Franklin-Tilton Branch).
18. West Townsend, Mass. to Greenville, NH (12.91 mile segment of Greenville Branch).
19. Newburyport, Mass. to Seabrook, NH (5.2 mile segment of Portland Main Line East Route).
20. Winchendon, Mass. to Jaffrey, NH (8.99 mile segment of Peterboro Branch).
21. Danvers Branch; Salem to Danvers (4.87 miles).

(b) State or states in which line is located:

17. Located wholly within State of New Hampshire.
18. Located within Commonwealth of Massachusetts and State of New Hampshire.
19. Located within Commonwealth of Massachusetts and State of New Hampshire.
20. Located within Commonwealth of Massachusetts and State of New Hampshire.
21. Located wholly within Commonwealth of Massachusetts.

(c) County or counties in which line is located:

17. Located within Counties of Merrimack, Belknap and Grafton.
18. Located within Worcester County, Mass. and Hillsboro County, NH.
19. Located within Essex County, Mass. and Rockingham County, NH.
20. Located within Worcester County, Mass. and Cheshire County, NH.
21. Located wholly within Essex County.

(d) Milepost delineating each line or portion of line; and

17. Mileposts: C 1.17 to C 51.86 and P 0.55 to P 21.64 (Concord to Lincoln Main Line) and T 0.80 to T 4.64 (Franklin-Tilton Branch).
18. " B 46.85 to B 59.76.
19. " B 37.50 to B 42.70.
20. " W 37.54 to W 46.53.
21. " B 16.58 to B 21.45.

(e) Agency or terminal station located on line or portion of line with milepost designations.

No agency or terminal station located on above listed lines.

(a) Carrier's designation for line. (Ex. Zanesville Secondary Track):

22. Salem to Newburyport (20.84 mile segment of Portland Main Line East Route).
23. Wakefield to Danvers (9.55 mile segment of Newburyport Branch).
24. Woburn Loop: Winchester to Woburn (1.92 miles).
25. Watertown Branch; West Cambridge to Waltham (5.63 miles).
26. Gloucester Branch; Beverly Jct. to Rockport (16.65 miles).
27. Ayer to West Townsend (10.73 mile segment of Greenville Branch).
28. South Ashburham to Winchendon (11.37 miles of Cheshire Branch).
29. Waterville Branch; Winchendon to Waterville (2.06 miles).
30. Nashua to Wilton (14.79 mile segment of Hillsboro Branch).

(b) State or states in which line is located:

22. Located wholly within Commonwealth of Massachusetts.
23. Located wholly within Commonwealth of Massachusetts.
24. " " " " " " " "
25. " " " " " " " "
26. " " " " " " " "
27. " " " " " " " "
28. " " " " " " " "
29. " " " " " " " "
30. Located wholly within State of New Hampshire.

(c) County or counties in which line is located:

22. Located wholly within Essex County.
23. Located within Counties of Essex and Middlesex.
24. Located wholly within Middlesex County.
25. " " " " " "
26. Located wholly within Essex County.
27. Located wholly within Middlesex County.
28. Located wholly within Worcester County.
29. " " " " " "
30. Located wholly within Hillsboro County.

(d) Milepost delineating each line or portion of line; and

22. Mileposts: B 16.66 to B 37.50.
23. " B 9.34 to B 18.89.
24. " W 0.00 to W 1.92.
25. " B 4.33 to B 7.76, B 8.75 to B 10.95.
26. " B 18.75 to B 35.40.
27. " B 36.12 to B 46.85.
28. " B 59.46 to B 70.83.
29. " 49.42 to 47.36.
30. " N 2.21 to N 17.00.

(e) Agency or terminal station located on line or portion of line with milepost designations.

No agency or terminal station located on above listed lines.

List and describe each branch line separately using the following format as set forth in 49 CFR 1121.21. (See No. 3 General Instructions.)

(a) Carrier's designation for line (Ex. Zanesville Secondary Track):

31. Manchester and Lawrence Branch; Lawrence, Mass. to East Manchester, NH (23.12 miles).
32. Hollis Branch; Ayer, Mass. to Hollis, NH. (11.65 miles).
33. Rochester to Ossipee, NH (28.74 mile segment of Conway Branch).

(b) State or states in which line is located:

31. Located within Commonwealth of Massachusetts and State of New Hampshire.
32. Located within Commonwealth of Massachusetts and State of New Hampshire.
33. Located within States of New Hampshire and Maine.

(c) County or counties in which line is located:

31. Located within Essex County, Mass. and Counties of Rockingham and Hillsboro, NH.
32. Located within Middlesex County, Mass. and Hillsboro County, NH.
33. Located within Counties of Strafford and Carroll, NH and York County, ME.

(d) Milepost designating each line or portion of line: and

31. Mileposts: L 1.73 to L 24.85.
32. " W 28.12 to W 39.77.
33. " B 80.26 to B 109.00.

(e) Agency or terminal station located on line or portion of line with milepost designations.

No agency or terminal station located on above listed lines except for the Hollis Branch (No 32) served by agency station at Ayer, Mass Milepost W 28.12.

197 7ANNUAL BRANCH LINE REPORT TO THE
INTERSTATE COMMERCE COMMISSION

DATE DUE: June 30, 1978

NAME OF REPORTING CARRIER Boston & Maine Corporation, Debtor		PERIOD COVERED: (If this report is for less than entire calendar year, report date of period covered.) FROM: (MONTH) <u>May 1, 1977</u> TO: (MONTH) <u>December 31, 1977</u>
A. ATTRIBUTABLE REVENUES		
Line No.	Account	Amount
1	'101 Freight	3,388,676
2	'106 Mail	
3	'107 Express	
4	110 Switching	
5	113 Water transfers	
6	133 Station, train and boat privileges	
7	135 Storage, freight	
8	137 Demurrage	67,772
9	138 Communication	
10	139 Grain elevators	
11	141 Power	
12	142 Rents of buildings and other property	
13	143 Miscellaneous	
14	151 Joint facility-Cr	
15	152 Joint facility-Dr	
16	Subsidy payments	
17	Total attributable revenues	3,456,448

¹Denotes variance in the content or organization of pt. 1201-subpt. A.²Apportioned as prescribed by pts. 1121 or 1125 of subch. B.

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NAME OF REPORTING CARRIER		Boston & Maine Corporation, Debtor			
B. AVOIDABLE COSTS					
(1) ON-BRANCH AVOIDABLE COSTS					
Line No.		Account	Labor	Materials	Other
		Maintenance of way and structures:			
1	201	Superintendence	10,760		3,309
2	202	Roadway maintenance	4,948		9,620
3	206	Tunnels and subways			
4	208	Bridges, trestles, and culverts	16,276	229	2,308
5	210	Elevated structures			
6	212	Ties		21,088	
7	214	Rails		2,300	
8	216	Other track materials		4,660	
9	218	Ballast		30	
10	220	Track laying and surfacing	113,973		18,831
11	221	Fences, snowsheds, and signs		56	
12	227	Station and office buildings			
13	229	Roadway buildings			
14	231	Water stations			
15	233	Fuel stations			
16	235	Shops and enginehouses			
17	237	Grain elevators			
18	239	Storage warehouses			
19	241	Wharves and docks			
20	243	Coal and ore wharves			
21	244	TOFC/COFC terminals			
22	247	Communication systems		9	220
23	249	Signals and interlocks	7,296	527	(543)
24	253	Power plants			
25	257	Power-Transmission systems			
26	265	Miscellaneous structures			
27	266	Road property-Depreciation			10,465
28	269	Roadway machines		14	13
29	271	Small tools and supplies		2,352	
30	272	Removing snow, ice, and sand	263		
31	273	Public improvements-Maintenance		322	
32	274	Injuries to persons			
33	275	Insurance			
34	276	Stationery and printing			
35	278	Maintenance joint tracks and other facilities-Dr			
36	279	Maintenance joint tracks and other facilities-Cr			
37	281	Right-of-way expenses			
38	282	Other expenses			
			153,516	31,187	44,223
39		Total, maintenance of way and structures			

NAME OF REPORTING CARRIER Boston & Maine Corporation, Debtor				
B. AVOIDABLE COSTS				
(1) ON-BRANCH AVOIDABLE COSTS				
Line No.	Account	Labor	Materials	Other
	Maintenance of equipment:			
40 301	Superintendence			
41 302	Shop machinery			
42 304	Power-Plant machinery			
43 305	Shop and power-Plant machinery: depreciation			
44 311	Locomotives-Repairs	30,242	33,402	
45 01	Locomotives road diesel: repairs			
46 02	Locomotives road other: repairs	755	834	
47 03	Locomotives yard diesel: repairs			
48 04	Locomotives yard other: repairs			
49 318	Highway revenue equipment: repairs			
50 323	Floating equipment: repairs			
51 326	Working equipment: repairs			
52 328	Miscellaneous equipment: repairs			
53 329	Dismantling retired equipment			
54 330	Retirements: equipment			22,015
55 331	Equipment: depreciation			
56 332	Injuries to persons			
57 333	Insurance			
58 334	Stationery and printing			
59 336	Joint maintenance of equipment expenses-Dr			
60 337	Joint maintenance of equipment expenses-Cr			
61 339	Other expenses			
		30,997	34,236	22,015
62	Total, maintenance of equipment			
	Traffic expenses:			
63 351	Superintendence			
64 352	Outside agencies			
65 353	Advertising			
66 354	Traffic associations			
67 355	Fast freight lines			
68 356	Industrial and immigration bureaus			
69 357	Insurance			
70 358	Stationery and printing			
71 360	Other expenses			
		---	---	---
72	Total, traffic expenses			

¹Denotes variance in the content or organization of pt. 1201-sub pt. A.
²Apportioned as prescribed by pts. 1121 or 1125 of sub ch. B.

NAME OF REPORTING CARRIER Boston & Maine Corporation, Debtor				
Line No.	Account	Labor	Materials	Other
	Transportation expense accounts:			
73	371 Superintendence			
74	372 Dispatching trains			
75	373 Station employees			
76	374 Weighing, inspection, and demurrage bureaus			
77	375 Coal and ore wharves			
78	376 Station supplies and expenses			
79	377 Yard masters and yard clerks	7,077		
80	378 Yard conductors and brakemen			
81	379 Yard switch and signal tenders	2,715		
82	380 Yard enginemen		1,203	
83	382 Yard switching fuel			
84	383 Yard switching power produced			
85	384 Yard switching power purchased			374
86	388 Servicing yard locomotives			
87	389 Yard supplies and expenses			
88	390 Operating joint yards and terminals-Dr			
89	391 Operating joint yards and terminals-Cr	149,799		
90	392 Train enginemen		192,435	
91	394 Train fuel			
92	395 Train power produced			
93	396 Train power purchased			21,966
94	400 Servicing train locomotives	373,516		
95	401 Trainmen			103,165
96	402 Train supplies and expenses			
97	404 Signal and interlocker operation			
98	405 Crossing protection			
99	406 Drawbridge operation			
100	407 Communication system operation			
101	408 Operating floating equipment			
102	410 Stationery and printing			
103	411 Other expenses			
104	412 Operating joint tracks and facilities-Dr			
105	413 Operating joint tracks and facilities-Cr			
106	414 Insurance			
107	415 Clearing wrecks			
108	416 Damage to property			
109	417 Damage to livestock on right-of-way			
110	418 Loss and damage; freight			
111	420 Injuries to persons			
112	421 TOFC/COFC terminals			
113	422 Other highway transportation expenses			
114	Total, transportation expenses	533,107	193,638	125,505
	Miscellaneous operations expenses:			
115	443 Grain elevators			
116	445 Producing power sold			
117	446 Other miscellaneous operation			
118	447 Operating joint miscellaneous facilities-Dr			
119	448 Operating joint miscellaneous facilities-Cr			
120	Total miscellaneous operations expenses	---	---	---

*Denotes variance in the content or organization of pt. 1201-sub pt. A.

*Apportioned as prescribed by pts. 1121 or 1125 of sub ch. B.

NAME OF REPORTING CARRIER **Boston & Maine Corporation, Debtor**

Line No.	Account	Labor	Materials	Other
	General Operating expenses:			
121 451	Salaries and expenses of general officers			
122 452	Salaries and expenses of clerks and attendants			
123 453	General office supplies and expenses			
124 454	Law expenses			
125 455	Insurance			
126 457	Pensions			
127 458	Stationery and printing			
128 460	Other expenses			
129 461	General joint facilities-Dr			
130 462	General joint facilities-Cr			
		---	---	---
131	Total, general operating expenses			

Denotes variance in the content or organization of pt. 1201-subpt. A.

Apportioned as prescribed by pts. 1121 or 1125 of subch. B.

B. AVOIDABLE COSTS
(2) INCOME ACCOUNTS (ORDINARY ITEMS)

Line No.	Account	Cost or (income)
	Income accounts (ordinary items):	
1 503	Hire of freight cars and highway revenue freight equipment-Credit balance	
2 504	Rent from locomotives	
3 506	Rent from floating equipment	
4 507	Rent from work equipment	
5 508	Joint facility rent income	
6 509	Income from lease of road and equipment	32,117
7 532	Railway tax accruals	
8 536	Hire of freight cars and highway revenue freight equipment-Debit balance	
9 537	Rent for locomotives	
10 539	Rent for floating equipment	
11 540	Rent for work equipment	
12 541	Joint facility rents	
13 542	Rent for leased roads and equipment	
		32,117
14	Total, income accounts	

Denotes variance in the content or organization of pt. 1201-Subpt. A.

B. AVOIDABLE COSTS
(3) COMPUTED ON-BRANCH AND OFF-BRANCH COSTS

Line No.	Account	Amount
1 651	Locomotives return on investment	24,205
2 652	Freight train car costs	151,697
3 653	Fringe benefits	164,837
4 654	Rehabilitation	---
		348,739
5	Total, on-branch avoidable costs	

*Total per day and per mile costs.

NAME OF REPORTING CARRIER **Boston & Maine Corporation, Debtor****B. AVOIDABLE COSTS**
(4) OFF-BRANCH AVOIDABLE COSTS

Line No.	Account	Amount
1	661 Terminal costs	1,566,386
2	662 Freight train car costs	880,729
3	663 Freight train gross ton-mile costs	705,813
4	664 Deadheading, taxi and hotel costs	---
5	01 Deadheading	---
6	02 Taxi	---
7	03 Hotel	---
8	665 Overhead movement costs	---
9	01 Crew	---
10	02 Locomotive	---
11	05 Freight train car mileage portion	---
		3,152,928
12	Total, off-branch costs	

B. AVOIDABLE COSTS
(5) ALL OTHER AVOIDABLE COSTS¹

Line No.	Account	Amount
1	671 Working capital	71,022
2	672 Required capital expenditures	---
3	673 Deferred maintenance	---
4	674 Current cost of freight train cars, locomotives, and other equipment	1,263,997
5	675 Foregone tax benefits	---
6	676 Administrative costs	33,887
7	677 Deferred subsidy payment costs	---
8	678 Casualty expenses	---
		1,368,906
9	Total, all other avoidable costs	595,804
10	681 Reasonable return on the value of properties	---
11	682 Management fee	---
		1,964,710
12	Total of avoidable costs, reasonable return and management fee	

¹Accounts 671-675 apply to Part 1121 only. Accounts 677 and 682 apply to Part 1125 only.²Include amounts for other equipment only. Accounts 651 and 652 include the current cost of locomotives and freight train cars.

NAME OF REPORTING CARRIER		Boston & Maine Corporation, Debtor		
C. SERVICE UNITS				
(1) ON-BRANCH SERVICE UNITS				
Line No.	Account		Direct on branch	Overhead movement
	Freight car accounts:		225,417	
1 821	Freight train car-miles (loaded and empty)		36,835	
2 823	Freight train car-days (loaded and empty)			
	Locomotive-mile accounts:		73,096	
3 813	Road locomotive unit miles		8,988,594	
4 841	Road diesel locomotive gross ton-miles			
5 842	Road electric locomotive gross ton-miles			
	Locomotive unit hour accounts:		11,302	
6 832	Road locomotive unit hours		11,302	
7 833	Road diesel locomotive unit hours			
8 834	Road electric locomotive unit hours		306	
9 835	Yard locomotive unit hours		306	
10 836	Yard diesel locomotive unit hours			
11 837	Yard electric locomotive unit hours			
	Rented or leased equipment:			
12 851	Freight train car-days			
13 852	Floating equipment car-days			
14 855	Locomotive days			
	Train hours:		9,666	
15 861	Train hours			

197 7NAME OF REPORTING CARRIER **Boston & Maine Corporation, Debtor**
C. SERVICE UNITS
(2) OFF-BRANCH SERVICE UNITS

Line No.	Account	Total off-branch	Overhead movement	Net off-branch
	Car-Mile accounts:	1,728,383		
1 822	Freight train loaded car-miles by car type	715,912		
2 01	Box - General service unequipped	191,623		
3 02	Box - General service equipped	5,124		
4 03	Box special service	41,664		
5 04	Gondola - General service	2,568		
6 05	Gondola - Special service	304,757		
7 06	Hopper open - General service	137,279		
8 07	Hopper open - Special service	---		
9 08	Hopper covered	---		
10 09	Stock	41,579		
11 10	Flat - General service	22,440		
12 11	Flat - Special service	---		
13 12	Flat - TOFC	---		
14 13	Auto rack	---		
15 14	Refrigerator - Meat mechanical	30,807		
16 15	Refrigerator - Other mechanical	---		
17 16	Refrigerator - Meat nonmechanical	11,140		
18 17	Refrigerator - Other nonmechanical	11,368		
19 18	Tank 9,999 gallons and under	26,029		
20 19	Tank 10,000 - 18,999 gal	10,978		
21 20	Tank 19,000 - 21,999 gal	3,383		
22 21	Tank 22,000 - 27,999 gal	49,663		
23 22	Tank 28,000 - 31,999 gal	20,069		
24 23	Tank 32,000 gal and over	---		
25 24	All other	---		
	Ton-mile accounts:	84036,231		
26 831	Revenue ton-miles	85764,614	---	---
27	Total			

Name, title, telephone number and address of the person to be contacted concerning this report:

NAME P. E. Chadbourne TITLE Manager - Accounts Payable
617 227-6000 Ext. 368
 TELEPHONE NUMBER (Area code) (Telephone number)
 OFFICE ADDRESS 150 Causeway Street Boston, MA 02114
 (Street and number) (City, State, and ZIP Code)

CERTIFICATION

I, the undersigned, P. W. Carr
Vice-President & Comptroller of the Boston & Maine Corporation, Debtor
 (Title of officer in charge of accounts) (Full name of reporting company)

state that this report was prepared by me or under my supervision; that I have carefully examined it; and on the basis of my knowledge, belief, and verification (where necessary) I declare it to be a full, true and correct statement; and that the various items here reported were determined in accordance with effective rules promulgated by the Interstate Commerce Commission.

Date August 15, 19 78

Signature P W Carr

REMARKS