

RC-112800 CHESAPEAKE & OHIO 1983 1 OF 3

RC 112800

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annual report

ORIGINAL

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EXPIRES 3-31-84

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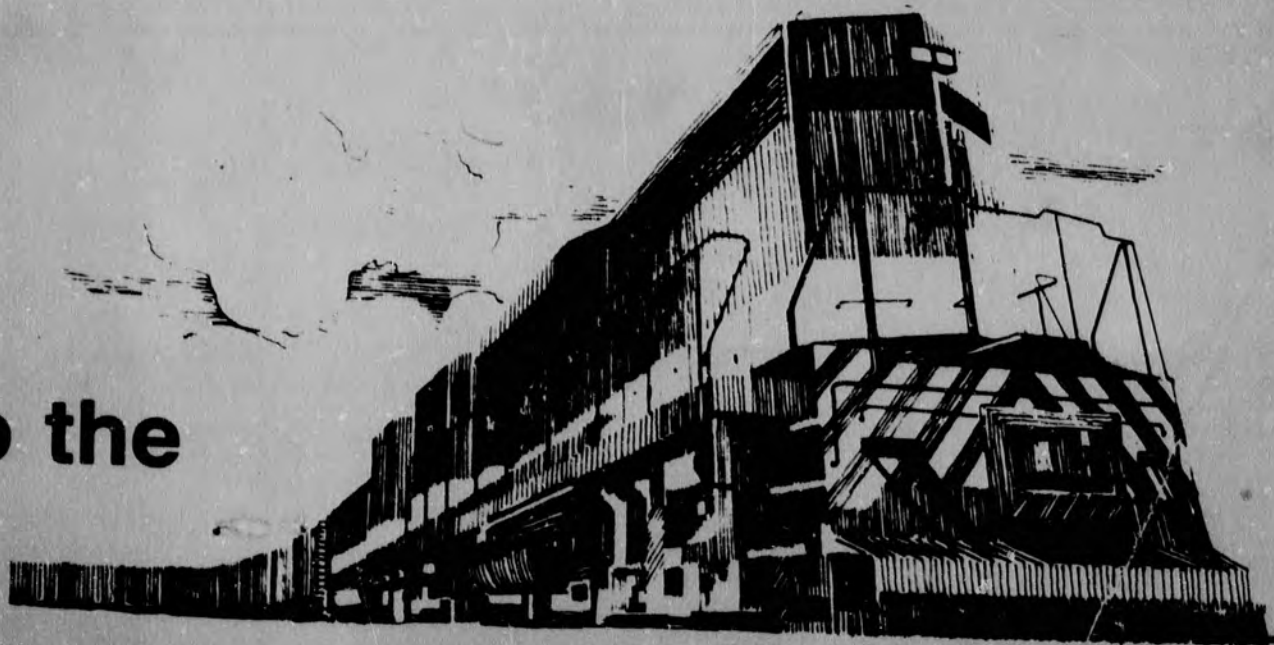
OF

ICC - P. O. 2040

THE CHESAPEAKE AND OHIO RAILWAY COMPANY

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

to the



Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1983

ANNUAL REPORT

OF

THE CHESAPEAKE AND OHIO RAILWAY COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1983

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

(Name) B. G. Lawler (Title) Vice President and Comptroller
(Telephone number) 301 237-3646
(Area code) (Telephone number)
(Office address) Seventh Floor, 100 North Charles Street, Baltimore, Maryland 21201
(Street and number, city, State, and ZIP code)

SPECIAL NOTICE

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

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

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) _____

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

TOTAL HOURS (Estimated) _____

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

TOTAL HOURS (Estimated) _____

Storage costs (Estimated) _____

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A. SCHEDULES OMITTED BY RESPONDENT

1. The respondent, at its option, may omit pages from this report provided there is nothing to report or the schedules are not applicable.
2. Show below the pages excluded and indicate the schedule number and title in the space provided below.
3. If no schedules were omitted indicate "NONE."

Page	Schedule No.	Title
		NONE

B. IDENTITY OF RESPONDENT

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

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

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

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

1. Exact name of common carrier making this report The Chesapeake and Ohio Railway Company
2. Date of incorporation July 1, 1878
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 Incorporated under the laws of the Commonwealth of Virginia as successor to The Chesapeake and Ohio Railroad Company, by decree of foreclosure and sale of the Circuit Court of the City of Richmond, Va. Deed pursuant thereto dated July 1, 1878, under the Acts of the General Assembly of Virginia, then in effect. Other laws passed subsequently to July 1, 1878, have extended and defined its powers.
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars _____

Not applicable

STOCKHOLDERS REPORTS

5. The respondent is required to send to the Bureau of Accounts, immediately upon preparation, two copies of its latest annual report to stockholders.

Check appropriate box:

☐ Two copies are attached to this report.

☐ Two copies will be submitted _____
(date)

☒ No annual report to stockholders is prepared.

C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 25 per share; first preferred, \$ ____ per share; second preferred, \$ ____ per share; debenture stock, \$ ____ per share.

2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Yes

3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.

4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent, showing the contingency.

5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.

6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing _____

Books do not close

7. State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year. 8,682,862 votes, as of December 31, 1983 (Date)

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

9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing in 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	CSX Corporation	Richmond, VA 23261	8,682,862	8,682,862			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							

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. 8,682,862
votes cast.

11. Give the date of such meeting. April 25, 1983

12. Give the place of such meeting. Unanimous written consent of CSX Corporation, its
sole stockholder.

NOTES AND REMARKS

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	(5 391)	(7 588)	1
2		702	Temporary Cash Investments	118 347	124 416	2
3		703	Special Deposits	14	14	3
Accounts Receivable						
4		704	- Loan and Notes	76	1 323	4
5		705	- Interline and Other Balances	4 032	4 227	5
6		706	- Customers	13 793	12 483	6
7		707	- Other	17 856	16 701	7
8		709, 708	- Accrued Accounts Receivables	131 580	123 966	8
9		708.5	- Receivables from Affiliated Companies	7 401	764	9
10		709.5	- Less: Allowance for Uncollectible Accounts	(2 630)	(3 300)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	7 648	7 272	11
12		712	Materials and Supplies	60 211	61 594	12
13		713	Other Current Assets	5 295	7 387	13
14			TOTAL CURRENT ASSETS	358 732	349 259	14
Other Assets						
15		715, 716, 717	Special Funds	45 950	32 754	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310)	1 195 370	1 255 959	16
17		722, 723	Other Investments and Advances	3 076	3 076	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)	3 995	3 948	19
20		739, 741	Other Assets	8 433	12 167	20
21		743	Other Deferred Debits	65 063	60 839	21
22		744	Accumulated Deferred Income Tax Debits			22
23			TOTAL OTHER ASSETS	1 321 887	1 368 743	23
Road and Equipment						
24		731, 732	Road (Schedules 330 and 330A)	1 288 651	1 218 055	24
25	*		Equipment	891 578	913 655	25
26			Unallocated Items	17 013	12 445	26
27			Accumulated Depreciation and Amortization (Schedules 335, 340, 342, 351)	(778 988)	(777 157)	27
28			Net Road and Equipment	1 418 255	1 365 998	28
29	*		TOTAL ASSETS	3 098 874	3 085 000	29

NOTES AND REMARKS

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c) *	Line No.
Current Liabilities						
30	751		Loans and Notes Payable			30
31	752		Accounts Payable; Interline and Other Balances	6 636	4 454	31
32	753		Audited Accounts and Wages	24 065	21 141	31
33	754		Other Accounts Payable	12 485	13 359	33
34	755, 756		Interest and Dividends Payable	8 107	18 192	34
35	757		Payables to Affiliated Companies	15 116	15 187	35
36	759		Accrued Accounts Payable	162 947	159 671	36
37	760, 761, 761.5, 762		Taxes Accrued	4 492	19 333	37
38	763		Other Current Liabilities	15 581	13 549	38
39	764		Equipment Obligations and Other Long-Term Debt due Within One Year	33 701	29 707	39
40			TOTAL CURRENT LIABILITIES	283 130	294 593	40
Non-Current Liabilities						
41	765, 767		Funded Debt Unmatured	101 397	103 309	41
42	766		Equipment Obligations	226 143	219 094	42
43	766.5		Capitalized Lease Obligations	48 514	50 805	43
44	768		Debt in Default			44
45	769		Accounts payable; Affiliated Companies	9 808	5 739	45
46	770.1, 770.2		Unamortized Debt Premium	(1 233)	(712)	46
47	781		Interest in Default			47
48	783		Deferred Revenues-Transfers from Government Authorities			48
49	786		Accumulated Deferred Income Tax Credits	523 814	487 662	49
50	771, 772, 774, 775, 782, 784		Other Long-Term Liabilities and Deferred Credits	101 497 101-498	122 791	50
51			TOTAL NONCURRENT LIABILITIES	1 009 941	988 688	51
Shareholders' Equity						
52	791, 792		Capital Stock: (Schedule 230)	312 205	312 205	52
53			Common Stock	217 205	217 205	53
54			Preferred Stock	95 000	95 000	54
55			Discount on Capital Stock			55
56	794, 795		Additional Capital (Schedule 230)	463 587	463 534	56
Retained Earnings:						
57	797		Appropriated	223	223	57
58	798		Unappropriated (Schedule 220)	1 030 161	1 026 130	58
59	798.1		Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60	798.5		Less Treasury Stock	373	373	60
61			Net Stockholders Equity	1 805 803	1 801 719	61
62	*		TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	3 098 874	3 085 000	62

NOTES AND REMARKS

Restated to: (a) Conform Accounting Methods as a result of CSX Merger per Letter of Request dated 3/29/84 (b) Adopt Track Structure Depreciation per ICC Order #36988 dated 2/17/83.

C&O	TSD	Conforming
L-8	\$	\$ 938
L-16	145 528	18 264
L-24	455 907	
L-27	230 957	
L-31		1 807
L-36		3 094
L-49	121 641	(2 090)
L-50		378
L-58	248 837	16 013

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 3.(a) on page 8

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund As of January 1, 1983 \$ None

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

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

If funding is by trust agreement, list trustee(s) Mercantile-Safe Deposit & Trust Co., Baltimore, MD

Date of trust agreement or latest amendment January 1, 1982 and July 1, 1982

If respondent is affiliated in any way with the trustee(s), explain affiliation: Not affiliated

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement See Note 3.(d) on page 8

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

Yes No X

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

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

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

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

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

6. In reference to Docket No. 37465 specify the total amount of business entertainment expenditures charged to the non-operating expense account. \$ N/A

7. Service interruption insurance, see Note 7, page 8.

Continued on following page

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

(a) Changes in Valuation Accounts

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

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

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

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

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

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

NOTES AND REMARKS

3.(a) The contributions of the Company are designed to fund current pension costs on a current basis. In addition, the unfunded prior service liability of the Plan is being amortized over a 40-yr. period. The Company's contributions are not less than the minimum funding requirements of the Employee's Retirement Income Security Act of 1974.

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

7. Respondent carries service interruption policies with Imperial Insurance Company, Limited, under which it will be entitled to a daily indemnity of \$1,778 for work stoppage losses and may be obligated to pay additional premium in the amount of \$18,137 in the event work stoppage losses are sustained by other railroads.

8. The respondent owned no marketable equity securities where market value was less than cost of as December 31, 1983.

205. RESTATEMENT OF THE RESULTS OF OPERATIONS UNDER DEPRECIATION ACCOUNTING

RC 112800

(Dollars in Thousands)

ORIGINAL

Line No.	Description	1979 ^B	1980 ^C	1981 ^D	1982 ^E	Line No.
1	Original Railway Operating Expenses	\$ 746 494	\$ 830 420	\$ 936 913	\$ 940 018	1
	Adjustments:					
2	- Retirement Costs Expensed	< 486	< 1 689	< 3 996	< 4 282	2
3	- Maintenance Expense Capitalized	< 37 857	< 39 791	< 60 579	< 63 794	3
4	+ Track Depreciation Expense	14 685	17 097	19 928	21 794	4
5	Revised Railway Operating Expenses Under Depreciation Accounting	722 836	806 037	892 266	893 736	5
6	Revised Net Revenue From Railway Operations	89 799	142 970	164 886	147 377	6
7	Adjustment for Deferred Income Taxes	11 474	11 826	21 654	22 447	7
8	Revised Net Income (Loss)	141 563	169 657	223 854	160 927	8
9	Revised Net Railway Operating Income	59 250	83 912	83 407	87 264	9

205A. RESTATEMENT OF RETAINED EARNINGS UNDER DEPRECIATION ACCOUNTING

(Dollars in Thousands)

		^B	^C	^D	^E	
10	Original Retained Earnings 12/31/____	553 198				10
11	Adjustment to Restate Property Prior To 1/1/79	122 023				11
12	Restated Retained Earnings	675 221	773 256	914 335	983 545	12
	Adjustments: + Other (1)	11 250	25 490	24 210	18 750	
13	+ Retirement Costs Expensed	486	1 689	3 996	4 282	13
14	+ Maintenance Expense	37 857	39 791	60 579	63 794	14
15	- Track Depreciation Expense	14 685	17 097	19 928	21 794	15
16	Adjustment for Deferred Income Taxes	11 474	11 826	21 654	22 447	16
17	Revised Retained Earnings 12/31/____	698 655	811 303	961 538	1 026 130	17

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

205B. RESTATEMENT OF ROAD AND EQUIPMENT AND ACCUMULATED DEPRECIATION AND AMORTIZATION ACCOUNTS

(Dollars in Thousands)

		^B	^C	^D	^E	
18	Original Road and Equipment	1 530 871	1 629 290	1 667 424	1 688 248	18
19	Adjustment	346 368	374 782	417 978	455 907	19
20	Revised Road and Equipment	1 877 239	2 004 072	2 085 402	2 144 155	20
21	Original Accumulated Depreciation and Amortization	551 866	573 448	567 004	546 200	21
22	Adjustment	212 482	216 513	215 062	230 957	22
23	Revised Accumulated Depreciation and Amortization	764 348	789 961	782 066	777 157	23
24	Original Net Road and Equipment	979 005	1 055 842	1 100 420	1 142 048	24
25	Adjustment	133 886	158 269	202 916	224 950	25
26	Revised Net Road and Equipment	1 112 891	1 214 111	1 303 336	1 366 998	26

205. RESTATEMENT OF THE RESULTS OF OPERATIONS UNDER DEPRECIATION ACCOUNTING

(Dollars in Thousands)

Will be filed prior to April 30, 1984

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

205A. RESTATEMENT OF RETAINED EARNINGS UNDER DEPRECIATION ACCOUNTING

(Dollars in Thousands)

Will be filed prior to April 30, 1984

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

205B. RESTATEMENT OF ROAD AND EQUIPMENT AND ACCUMULATED DEPRECIATION AND AMORTIZATION ACCOUNTS

(Dollars in Thousands)

Will be filed prior to April 30, 1984

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

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

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

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

NOT TO BE FILED PRIOR TO APRIL 30, 1984

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

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

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight					Line No.	
			Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
			(b)	(c)	(d)	(e)	(f)		
1		Ties Running (12)							
2		1979	5 206	11 062			16 268	2	
3		1980	4 408	9 368			13 776	3	
4		1981	6 309	13 406			19 715	4	
5		1982	7 431	15 792			23 223	5	
6		Ties Switching (13)						6	
7		1979	392	832			1 224	7	
8		1980	718	1 525			2 243	8	
9		1981	1 480	3 145			4 625	9	
10		1982	1 416	3 008			4 424	10	
11		Rail and Other Track Material Running (14)						11	
12		1979	4 394	9 336			13 730	12	
13		1980	5 425	11 527			16 952	13	
14		1981	8 701	18 489			27 190	14	
15		1982	8 526	18 119			26 645	15	
16		Rail and Other Track Material Switching (15)						16	
17		1979	599	1 273			1 872	17	
18		1980	537	1 140			1 677	18	
19		1981	756	1 608			2 364	19	
20		1982	741	1 576			2 317	20	
21		Ballast Running (16)						21	
22		1979	1 509	3 206			4 715	22	
23		1980	1 646	3 497			5 143	23	
24		1981	2 118	4 500			6 618	24	
25		1982	2 276	4 837			7 113	25	
26		Ballast Switching (17)						26	
27		1979	15	33			48	27	
28		1980	-	-			-	28	
29		1981	21	46			67	29	
30		1982	23	49			72	30	

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

Revised

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

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight				Line No.	
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)		Total freight expense (f)
1		Ties Running (12)						1
2		1979	3 765 ✓	1 132 ✓	237 ✓	962 ✓	6 096 ✓	2
3		1980	4 117 ✓	3 175 ✓	1 004 ✓	12 ✓	8 308 ✓	3
4		1981	3 134 ✓	567 ✓	920 ✓	76 ✓	4 697 ✓	4
5		1982	2 927 ✓	(1 155) ✓	297 ✓	(60) ✓	2 009 ✓	5
6		Ties Switching (13)						6
7		1979	1 127 ✓	156 ✓	62 ✓	-0-	1 345 ✓	7
8		1980	1 075 ✓	555 ✓	170 ✓	-0-	1 800 ✓	8
9		1981	771 ✓	37 ✓	110 ✓	(114) ✓	804 ✓	9
10		1982	594 ✓	(234) ✓	73 ✓	44 ✓	477 ✓	10
11		Rail and Other Track Material Running (14)						11
12		1979	3 210 ✓	988 ✓	201 ✓	815 ✓	5 214 ✓	12
13		1980	5 046 ✓	3 880 ✓	1 234 ✓	14 ✓	10 174 ✓	13
14		1981	4 305 ✓	755 ✓	1 268 ✓	104 ✓	6 432 ✓	14
15		1982	3 324 ✓	(1 370) ✓	339 ✓	(69) ✓	2 224 ✓	15
16		Rail and Other Track Material Switching (15)						16
17		1979	1 604 ✓	169 ✓	91 ✓	-0-	1 864 ✓	17
18		1980	849 ✓	461 ✓	131 ✓	-0-	1 441 ✓	18
19		1981	362 ✓	(19) ✓	54 ✓	(57) ✓	340 ✓	19
20		1982	345 ✓	(86) ✓	39 ✓	24 ✓	322 ✓	20
21		Ballast Running (16)						21
22		1979	1 098 ✓	334 ✓	69 ✓	280 ✓	1 781 ✓	22
23		1980	1 535 ✓	1 180 ✓	375 ✓	5 ✓	3 095 ✓	23
24		1981	1 035 ✓	166 ✓	307 ✓	25 ✓	1 533 ✓	24
25		1982	894 ✓	(360) ✓	91 ✓	(19) ✓	606 ✓	25
26		Ballast Switching (17)						26
27		1979	57 ✓	13 ✓	3 ✓	-0-	73 ✓	27
28		1980	19 ✓	20 ✓	2 ✓	-0-	41 ✓	28
29		1981	12 ✓	1 ✓	2 ✓	(1) ✓	14 ✓	29
30		1982	13 ✓	(1) ✓	1 ✓	1 ✓	14 ✓	30

Road Initials:

C&O

Year 1983

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

Revised

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

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight					Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	
31		Depreciation Running (136)						31
32		1979				16 221 ✓	16 221 ✓	32
33		1980				18 558 ✓	18 558 ✓	33
34		1981				21 777 ✓	21 777 ✓	34
35		1982				23 806 ✓	23 806 ✓	35
36		Depreciation Switching (137)						36
37		1979				1 188 ✓	1 188 ✓	37
38		1980				1 544 ✓	1 544 ✓	38
39		1981				2 021 ✓	2 021 ✓	39
40		1982				1 979 ✓	1 979 ✓	40
41		Depreciation Other (138)						41
42		1979				2 619 ✓	2 619 ✓	42
43		1980				2 890 ✓	2 890 ✓	43
44		1981				3 719 ✓	3 719 ✓	44
45		1982				3 833 ✓	3 833 ✓	45

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

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

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight					Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	
31		Depreciation Running (136)						31
32		1979				14 685	14 685	32
33		1980				17 097	17 097	33
34		1981				19 928	19 928	34
35		1982				21 794	21 794	35
36		Depreciation Switching (137)						36
37		1979						37
38		1980						38
39		1981						39
40		1982						40
41		Depreciation Other (138)						41
42		1979						42
43		1980						43
44		1981						44
45		1982						45

2050. SUMMARY OF TRACK OPERATING EXPENSE — CONCLUDED
(Dollars in Thousands)

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

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

WILL BE FILED PRIOR TO APRIL 30, 1984

210. RESULTS OF OPERATIONS (Dollars in Thousands)

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

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

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

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

5. Cross-checks

Schedule 210

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

Schedule 210

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

Schedule 410

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

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

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)*	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		ORDINARY ITEMS					
		OPERATING INCOME					
		Railway Operating Income					
1		(101) Freight	911 767	994 509	911 767		1
2		(102) Passenger					2
3		(103) Passenger-Related	15	118		15	3
4		(104) Switching	7 706	7 101	7 706		4
5		(105) Water Transfers	1 578	3 875	1 099	479	5
6		(106) Demurrage	4 589	7 347	4 589		6
7		(110) Incidental	23 619	28 163	23 492	127	7
8		(121) Joint Facility-Credit	37		37		8
9		(122) Joint Facility-Debit					9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	949 237	1 041 113	948 616	621	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)	949 237	1 041 113	948 616	621	13
14	*	(531) Railway operating expenses <i>831 134</i>	831 133	893 736	831 133	1/	14
15	*	Net revenue from railway operations <i>118 103</i>	118 104	147 377	117 483	<i>620</i>	15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	244	339	1/	Passenger revenues	16
17		(510) Miscellaneous rent income	4 879	4 598		are exclusively	17
18		(512) Separately operated properties Profit				related to Cross	18
19		(513) Dividend Income (cost method)	2 684	2 659		Lake ferry opera-	19
20		(514) Interest Income	18 321	36 138		tions. The	20
21		(516) Income from sinking and other funds	3 091	1 358		related operating	21
22		(517) Release of premiums on funded debt	40	45		expenses are con-	22
23		(518) Contributions from other companies				sidered not	23
24		(519) Miscellaneous income	12 657	37 613		applicable in	24
25		Income from affiliated companies				Schedule 410	25
26		(513) Dividends (equity method)	62 588	38 178		Railway Operating	26
27		Equity in undistributed earnings (losses)	(48 273)	(7 479)		Expenses, Lines	27
28		TOTAL OTHER INCOME (lines 16-26)	56 231	113 449	507-517.		28
29		TOTAL INCOME (lines 15, 27)	174 335	260 826			29
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of property used in other than carrier operations	77	168			29
30		(535) Taxes on property used in other than carrier operations					30
31		(543) Miscellaneous rent expense	104	84			31
32		(544) Miscellaneous taxes	338	252			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	12 875	7 872			36
37		(553) Uncollectible accounts	202	1 218			37
38		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-37)	13 596	9 594			38
39		Income available for fixed charges Lines 28, 38)	160 739	251 232			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	31 281	29 525	40
41		(b) Interest in default			41
42		(547) Interest on unfunded debt	108	296	42
43		(548) Amortization of discount on funded debt	255	82	43
44		TOTAL FIXED CHARGES (lines 40-43)	31 644	29 903	44
45		Income after fixed charges (lines 39, 44) <i>129 094</i>	129 095	221 329	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) <i>129 094</i>	129 095	221 329	48
		PROVISIONS FOR INCOME TAXES			
		(556) Income taxes on ordinary income:			
49	*	Federal income taxes	(1 198)	(11 478)	49
50	*	State income taxes	971	(1 391)	50
51	*	Other income taxes	11	(792)	51
52	*	(557) Provision for deferred taxes	36 152	74 063	52
53		TOTAL PROVISIONS FOR INCOME TAXES (lines 49-52)	35 936	60 402	53
54	*	Income from continuing operations <i>93 158</i>	93 159	160 927	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 <i>93 158</i>	93 159	160 927	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) <i>93 158</i>	93 159	160 927	63
		Reconciliation of net railway operating income (NROI)			
64	*	Net revenues from railway operations	118 104	147 377	64
65	*	(556) Income taxes on ordinary income (-)	(216)	13 661	65
66	*	(557) Provision for deferred income taxes (-)	36 152	(74 063)	66
67		Income from lease of road and equipment (+)			67
68		Rent for leased roads and equipment (+)	64	289	68
69		Net railway operating income (loss)	82 232	87 264	69

NOTES AND REMARKS FOR SCHEDULES 210 and 220

Restated to: Adopt track Structure Depreciation per ICC Order
#36988 dated 2/17/83.

<u>TSD</u>	<u>Increase (Decrease)</u>
L-14	\$ (46,282
L-26	(18,757)
L-52	(22,447)

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	365 009	\$ 396 271	1
2		(601.5) Prior period adjustments to beginning retained earnings	101 058	163 792	2
CREDITS					
3	*	(602) Credit balance transferred from income	141 432		3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings equity in undistributed earnings (losses of affiliated companies)			5
6		TOTAL	141 432		6
DEBITS					
7	*	(612) Debit balance transferred from income		48 273	7
8		(616) Other debits to retained earnings equity in undistributed earnings (losses of affiliated companies)			8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	80 500		11
12		Preferred stock ¹	8 628		12
13		TOTAL	89 128	48 273	13
14		Net increase (decrease) during year (Line 6 minus line 13)	52 304	(48 273)	14
15		Balances at close of year (Lines 1, 2 and 14)	518 371	511 790	15
16		Balances from line 15(c)	511 790	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	1 030 161	N/A	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ _____			19
20		Debits during year \$ _____			20
21		Balance at Close of Year \$ _____			21
REMARKS					
Amount of assigned Federal income tax consequences:					
22		Account 606		N/A	22
23		Account 616		N/A	23

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

Prior Period adjustments to beginning retained earnings consist of the following:

	Unappropriated	Equity in Undistributed Earnings of Affiliates
--	----------------	--

Track Structure Depreciation	\$115,849	\$149,526
Conforming Merger Adjustments	(14,791)	14,266
	<u>\$101,058</u>	<u>\$163,792</u>

230. CAPITAL STOCK

PART I. CAPITAL STOCK
(Dollars in Thousands)

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

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common	25	12,000,000	8,688,212	5,350	8,682,862	217,205	373	1
2									2
3									3
4	Preferred								4
5									5
6									6
7	Preferred Cumulative Series "A"	No Par	600,000	600,000	-	600,000	60,000	-	7
8	Preferred Cumulative Series "B"	No Par	150,000	150,000	-	150,000	15,000	-	8
9	Preferred Cumulative Series "C"	No Par	200,000	200,000	-	200,000	20,000	-	9
10	TOTAL	XXXX					312,205	373	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	950,000	95,000	8,682,862	217,205	5,350	373	463,534	11
12	Capital Stock Sold ¹								12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15	Amortization of Preferred Stock Issuance Exp.							53	15
16	Balance at close of year	950,000	95,000	8,682,862	217,205	5,350	373	463,587	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 34, 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	93 159	118 335	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			2
3		Depreciation and amortization expenses	40 424	20 428	3
4		Net increase (decrease) in deferred income taxes	36 152	51 616	4
5		Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	48 273	26 236	5
6		Net increase (decrease) in noncurrent portion of estimated liabilities	1 027	(6 114)	6
7		Other (specify):			7
8		Gain on bonds reacquired	(33)	(59)	8
9		Interest payable on Federal Income Taxes		(16 040)	9
10		Sale Communication Rights		(4 668)	10
11		Retirement of nondepreciable property	502	4 447	11
12		TOTAL WORKING CAPITAL FROM CONTINUING OPERATIONS	219 504	194 181	12
13		Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles			13
14		TOTAL WORKING CAPITAL FROM OPERATIONS	219 504	194 181	14
15		Working capital from sources other than operating:			
		Proceeds from issuance of long-term liabilities	77 845	46 671	15
16		Proceeds from sale/disposition of carrier operating property	3 913	12 196	16
17		Proceeds from sale/disposition of other tangible property			17
18		Proceeds from sale/repayment of investments advances	155 444	176 526	18
19		Net decrease in sinking and other special funds			19
20		Proceeds from issue of capital stock			20
21		Other (specify):			21
22		Sale Communication Rights		1 634	22
23		Other items - Net		1 546	23
24					24
25					25
26		TOTAL WORKING CAPITAL FROM SOURCES OTHER THAN OPERATING	237 202	238 573	26
27		TOTAL SOURCES OF WORKING CAPITAL	456 706	432 754	27

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

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
		APPLICATION OF WORKING CAPITAL			
28		Amount paid to acquire/retire long-term liabilities	89 367	28 987	28
29		Cash dividends declared	89 126	96 328	29
30		Purchase price of carrier operating property	96 143	78 764	30
31		Purchase price of other tangible property			31
32		Purchase price of long-term investment and advances	143 129	258 723	32
33		Net increase in sinking or other special funds	13 196	27 024	33
34		Purchase price of acquiring treasury stock			34
35		Other (specify):			35
36		Other items - Net	4 807		36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44		TOTAL APPLICATION OF WORKING CAPITAL	435 770	489 826	44
45		Net increase (decrease) in working capital	20 936	(57 072)	45

NOTES AND REMARKS

241. CHANGES IN WORKING CAPITALCompute 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	113 456	116 828	(3 372)	1
2	Net receivables	172 108	156 164	15 944	2
3	Prepayments	7 648	7 272	376	3
4	Materials and supplies	60 211	61 594	(1 383)	4
5	Other current assets not included above	5 309	7 401	(2 092)	5
6	Notes payable and matured obligations				6
7	Accounts payable	162 947	159 671	(3 276)	7
8	Current equipment obligations and other debt	33 701	29 707	(3 994)	8
9	Other current liabilities not included above	86 482	105 215	18 733	9
10	Net increase (decrease) in working capital	75 602	54 666	20 936	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	4 032	1
2	Customers (706)	Schedule 200, line 6, column b	13 793	2
3	Other (707)	Note A	17 856	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	35 681	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	949 237	5
6	Rent Income	Note B	95 426	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	1 044 663	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	2 902	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	12.30	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 days	27.30	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	6 636	11
12	Audited Accounts and Wages Payable (753)	Note A	24 065	12
13	Accounts Payable—Other (754)	Note A	12 485	13
14	Other Taxes Accrued (761.5)	Note A	22 479	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	65 665	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	831 133	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column b	40 670	17
18	Cash Related Operating Expenses	line 16 + line 6 - line 17	885 889	18
19	Average Daily Expenditures	line 18 ÷ 360 days	2 461	19
20	Days of Operating Expenses in Current Operating Liabilities	line 15 ÷ line 19	26.68	20
21	Days of Working Capital Required	line 10 - line 20 (Note C)	.62	21
22	Cash Working Capital Required	line 22 × line 19	1 526	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	113 456	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	1 526	24
MATERIALS AND SUPPLIES				
25	Total Material and Supplies (712)	Note A	60 211	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	752	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	59 459	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	60 985	28

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

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

(C) If result is negative, use zero.

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

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

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

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

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

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

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

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

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

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

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

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

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

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

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	A1	VII	Baltimore & Ohio RR Co. - Common	98.17	1
2			VII	Baltimore & Ohio RR Co. - Preferred	98.17	2
3			VII	Belt Rwy. Co. of Chicago (1)	7.69	3
4			VII	Chicago South Shore & South Bend	94.40	4
5			VII	Cov. & Cinti., El. RR & Tfr. & Bridge Co. (2)	100.00	5
6			VII	Fruit Growers Express Co.	4.67	6
7			VII	Nicholas Fayette & Greenbrier RR Co.	50.00	7
8			VII	Norfolk & Portsmouth Belt Line RR Co.	14.29	8
9			VII	Toledo Terminal RR	100.00	9
10			VII	Trailer Train Co.	2.44	10
11			VII	Western Maryland Rwy. Co. - Common	100.00	11
12			VII	Western Maryland Rwy. Co. - 1st Pfd. 7% Cum.	100.00	12
13			VII	Chessie Motor Express	100.00	13
14			VII	Total Distribution Services, Inc.	100.00	14
15				Total A1		15
16						16
17		A2	VII	Lake Erie & Detroit River Rwy. Co.	100.00	17
18			VII	Toledo Ore RR Co.	100.00	18
19				Total A2		19
20						20
21		A3	VII	Cando Radio Corp.	100.00	21
22			VI	Chessie Corp.	100.00	22
23			VI	Chessie Realty Co.	100.00	23
24			VI	Green Real Estate	33.33	24
25			VI	Kanawha-Ohio Corp.	100.00	25
26			VII	Raceland Car Corporation	100.00	26
27			VI	Railease, Inc.	100.00	27
28				Total A3		28
29						29
30		A4	VI	Richmond-Washington Co.	20.00	30
31				Total Stocks		31
32						32
33		B1	VII	Cov. & Cinti., El. RR & Tfr. & Bridge Co.		33
34				First Mtge. 1½% - Extd. due 3-1-92 (2)		34
35			VII	Toledo Ore RR (TORCO)		35
36				Total B1		36
37						37
38		D1	VII	Trailer Train Co. dated 4-17-67		38
39		D2	VII	Lake Erie & Det. Riv. Rwy. Co. due 9-1-69		39
40				Total Unsecured Notes		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	Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	\$ 98 951	\$	\$	\$ 98 951	\$	\$	\$ 20 260	1
2	31 170			31 170			2 399	2
3	240			240				3
4	11 973			11 973			6 578	4
5	626			626				5
6	560			560				6
7	3 758			3 758				7
8	7			7				8
9	*			*				9
10	99			99				10
11	15 643	70 467		86 110			35 197	11
12	287		a 287	-			3	12
13	1			1				13
14	-	1		1				14
15	163 315	70 468	287	233 496			64 437	15
16								16
17	2 870			2 870				17
18	35			35				18
19	2 905			2 905				19
20								20
21	*			*				21
22	1			1				22
23	1			1				23
24	983			983			63	24
25	1			1				25
26	-	1		1				26
27	1			1				27
28	987	1		988			63	28
29								29
30	445			445			204	30
31	167 652	70 469	287	237 834			64 704	31
32								32
33								33
34	2 086			2 086			44	34
35	50			50			3	35
36	2 136			2 136			47	36
37								37
38	874			874			61	38
39	3 000			3 000				39
40	3 874			3 874			61	40

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	E1	VII	Baltimore & Ohio RR Co.		1
2			VII	Belt Rwy. Co. of Chicago		2
3			VII	Chicago South Shore and South Bend RR		3
4			VII	Cov. & Cinti, El. RR & TB Co.		4
5			VII	N. F. & G. RR Co.		5
6			VII	Norfolk & Ports. Belt Line RR		6
7			VII	Toledo Terminal RR Co.		7
8				Total E1		8
9						9
10		E2	VII	Lake Erie & Det. River Rwy. Co.		10
11			VII	Toledo Ore RR Co.		11
12				Total E2		12
13						13
14		E3	VI	Chesapeake Realty Development Corp.		14
15			VI	Chessie Corp.		15
16			VI	Chessie Motor Express, Inc.		16
17			VI	Chessie Realty Inc.		17
18			VI	CSX Corporation		18
19			VI	Kanawha-Ohio Corp.		19
20			VII	Raceland Car Corporation		20
21			VI	Railease, Inc.		21
22			III	Western Pocahontas Corp.		22
23				Total E3		23
24				Total Advances		24
25						25
26				Equity in undistributed earnings		26
27				Acquisition adjustment included in other capital		27
28						28
29				Total Investments and Advances; Affiliated Companies		29
30						30
30	Lien References -					31
31	(1)	- Refunding & Improvement Mortgage				32
32	(2)	- General Mortgage				33
33						34
34	Line No.					35
35	3	Belt Railway Co. of Chicago		The AT&SF Rwy. - Missouri Pacific -		36
36				BN RR Co. - CRI&P Co. - GTW RR - IC RR		37
37				Co. - SOO Line RR Co. - N&W Rwy. Co. -		38
38				7.69% each; SCL and Consolidated Rail		39
39				Corporation - 15.38% each.		40
40	7	Nicholas, Fayette and Green-				
		brier RR		Consolidated Rail Corporation - 50%		
	8	Norfolk and Portsmouth Belt		SOU Rwy. Co., N&W Rwy. Co. & SCL - 28.6% ea.		
	23	Green Real Estate Co.		Penn Central Transportation Co. -		
				N&W Rwy. Co. - 33 1/3% each.		
	28	Richmond-Washington Co.		Southern Rwy. Co. - B&O RR Co. - 20% each;		
				SCL - 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	\$ 57 614	\$ 59 000	\$ a 66 521	\$ 50 093	\$	\$	\$ 3 816	1
2	1 589	14		1 603			96	2
3	5 739	(2 015)		3 724				3
4	(2 502)	132	a 992	(3 362)				4
5	3 200	6	a 48	3 158				5
6	125		a 15	110			4	6
7	4 033	2 638	a 392	6 279				7
8	69 798	59 775	67 968	61 605			3 916	8
9								9
10	(128)	21	a 342	(449)				10
11	(35)			(35)				11
12	(163)	21	342	(484)				12
13								13
14	31	10	a 109	(68)				14
15	977			977				15
16	-			-				16
17	9 814	7 514	a 10 290	7 038				17
18	4 725		a 822	3 903				18
19	293		a 67	226				19
20	-		a 1	(1)				20
21	66 842	5 336	a 75 513	(3 335)			3 808	21
22	(14)	4	a 45	(55)				22
23	82 668	12 864	86 847	8 685			3 808	23
24	152 303	72 660	155 157	69 806			7 724	24
25								25
26				511 790				26
27				369 930				27
28								28
29	325 965	143 129	155 444	1 195 370			72 536	29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37	* - Less than \$1,000							37
38								38
39								39
40								40

a - Current transactions

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

Undistributed Earnings From Certain Investments in Affiliated Companies

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

Line No.	Name of issuing company and description of security held	Balance at beginning of year	Adjustment for investments equity method	Equity in undistributed earnings (losses) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at close of year	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Carriers: (List specifics for each company)								
1	The Baltimore and Ohio Railroad Company	346 413	162 569	(24 455)			484 527	1
2	Chessie Motor Express, Inc.	1 390		1 061			2 451	2
3	Chicago South Shore and South Bend Railroad	7 318		2 663			9 981	3
4	The Covington & Cincinnati Elevated Railroad							4
5	and Transfer and Bridge Company	4 559					4 559	5
6	Fruit Growers Express Co.	499		47			546	6
7	Lake Erie and Detroit River Railway Company	555		2			557	7
8	Richmond, Fredericksburg and Potomac	2 094		602			2 696	8
9	Toledo Ore Railroad Co.	2 163		(187)			1 976	9
10	Western Maryland Railway Company	13 681	1 223	(31 292)			(16 388)	10
11	Total Carrier	378 672	163 792	(51 559)			490 905	11
12								12
13								13
Noncarrier (List specifics for each company)								
14	Chessie Corp	449					449	14
15	Kanawha-Ohio Corp.	462		77			539	15
16	Raillease, Inc.	16 688		3 209			19 897	16
17	Total Noncarrier	17 599		3 286			20 885	17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	Total	396 271	163 792	(48 273)			511 790	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	Balance at beginning of year	Expenditures during the year for original road and equipment ment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.	Line No.
		(a)	(b)	(c)	(d)	
1		(2) Land for transportation purposes	32 613			1
2		(3) Grading	125 235			2
3		(4) Other right-of-way expenditures	516			3
4		(5) Tunnels and subways	17 308			4
5		(6) Bridges, trestles, and culverts	74 817			5
6		(7) Elevated structures				6
7		(8) Ties 1/	237 796			7
8		(9) Rail and other track material 1/	321 772			8
9		(11) Ballast 1/	111 167			9
10		(13) Fences, snowsheds, and signs	1 919			10
11		(16) Station and office buildings	27 137			11
12		(17) Roadway buildings	2 747			12
13		(18) Water stations	1 466			13
14		(19) Fuel stations	3 697			14
15		(20) Shops and enginehouses	30 561			15
16		(22) Storage warehouses	9			16
17		(23) Wharves and docks	684			17
18		(24) Coal and ore wharves	19 076			18
19		(25) TOFC, COFC terminals	604			19
20		(26) Communication systems	10 394			20
21		(27) Signals and interlockers	57 596			21
22		(29) Power plants	1 587			22
23		(31) Power-transmission systems	3 766			23
24		(35) Miscellaneous structures	805			24
25		(37) Roadway machines	21 207			25
26		(39) Public improvements - Construction	11 794			26
27		(44) Shop machinery	18 110			27
28		(45) Power-plant machinery	3 186			28
29		Other (specify and explain) 2/	78 839			29
30		TOTAL EXPENDITURES FOR ROAD	1 216 408			30
31		(52) Locomotives	219 845			31
32		(53) Freight-train cars	660 397			32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment	11 369			35
36		(57) Work equipment	15 427			36
37		(58) Miscellaneous equipment	6 617			37
38		TOTAL EXPENDITURES FOR EQUIPMENT	913 655			38
39		(76) Interest during construction				39
40		TOTAL	2 130 063			40
41		(80) Other elements of investment				41
42		(90) Construction in progress	12 445			42
43		GRAND TOTAL	2 142 508			43

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

2/ Beginning balance includes \$17,814M of assigned not distributed Engineering charges. Year 1982 and 1983 Engineering charges have been distributed to appropriate depreciable accounts to arrive at depreciable base.

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

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1		28	28		32 613	1
2		521	25	496	125 731	2
3		6	1	5	521	3
4		384		384	17 692	4
5		3 196	25	3 171	77 988	5
6						6
7		30 262	84	30 178	267 974	7
8		37 291	291	37 000	358 772	8
9		7 633	73	7 560	118 727	9
10		123	2	121	2 040	10
11		1 760	430	1 330	28 467	11
12		161	22	139	2 886	12
13		80	250	(170)	1 296	13
14		402	33	369	4 066	14
15		1 944	293	1 651	32 212	15
16					9	16
17		21		21	705	17
18		629	24	605	19 681	18
19		31	57	(26)	578	19
20		1 009	38	971	11 365	20
21		6 939	1 992	4 947	62 543	21
22		64		64	1 651	22
23		347	5	342	4 108	23
24		63	2	61	866	24
25		288	984	(696)	20 511	25
26		(121)	15	(136)	11 658	26
27		163	271	(108)	18 002	27
28			17	(17)	3 169	28
29		(17 745)	69	(17 814)	61 025	29
30		75 479	5 031	70 448	1 286 856	30
31		10 912	7 436	3 476	223 321	31
32		1 884	20 888	(19 004)	641 393	32
33						33
34						34
35		2 342	5 068	(2 726)	8 643	35
36		463	423	40	15 467	36
37		297	4 160	(3 863)	2 754	37
38		15 898	37 975	(22 077)	891 578	38
39						39
40		91 377	43 006	48 371	2 178 434	40
41						41
42		4 568		4 568	17 013	42
43		95 945	43 006	52 939	2 195 447	43
44						44
45						45
46						46
47						47
48						48

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

Line No.	Cross Check	Account	Balance at beginning of year	Expenditures during the year for original road and equipment ment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.	Line No.
		(a)	(b)	(c)	(d)	
1		(2) Land for transportation purposes				1
2		(3) Grading	18			2
3		(4) Other right-of-way expenditures	1			3
4		(5) Tunnels and subways				4
5		(6) Bridges, trestles, and culverts	112			5
6		(7) Elevated structures				6
7		(8) Ties 1/	224			7
8		(9) Rail and other track material 1/	495			8
9		(11) Ballast 1/	146			9
10		(13) Fences, snowsheds, and signs				10
11		(16) Station and office buildings	289			11
12		(17) Roadway buildings				12
13		(18) Water stations				13
14		(19) Fuel stations	11			14
15		(20) Shops and enginehouses	137			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	11			20
21		(27) Signals and interlockers	94			21
22		(29) Power plants				22
23		(31) Power-transmission systems	4			23
24		(35) Miscellaneous structures	26			24
25		(37) Roadway machines				25
26		(39) Public improvements - Construction	66			26
27		(44) Shop machinery				27
28		(45) Power-plant machinery				28
29		Other (specify and explain) 2/	13			29
30		TOTAL EXPENDITURES FOR ROAD	1 647			30
31		(52) Locomotives				31
32		(53) Freight-train cars				32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment				36
37		(58) Miscellaneous equipment				37
38		TOTAL EXPENDITURES FOR EQUIPMENT	None			38
39		(76) Interest during construction				39
40		TOTAL	1 647			40
41		(80) Other elements of investment				41
42		(90) Construction in progress				42
43		GRAND TOTAL	1 647			43

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

2/ Beginning balance includes \$13K of assigned not distributed Engineering charges. Year 1982 and 1983 Engineering charges have been distributed to appropriate depreciable accounts to arrive at depreciable base.

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

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1						1
2					18	2
3					1	3
4						4
5		105		105	217	5
6						6
7		44		44	268	7
8		40		40	535	8
9		13		13	159	9
10						10
11		3		3	292	11
12						12
13						13
14					11	14
15		1		1	138	15
16						16
17						17
18						18
19						19
20					11	20
21		40	19	21	115	21
22						22
23					4	23
24					26	24
25						25
26		(66)		(66)		26
27						27
28						28
29		(12)	1	(13)		29
30		168	20	148	1 795	30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38					None	38
39						39
40		168	20	148	1 795	40
41						41
42						42
43		168	20	148	1 795	43
44						44
45						45
46						46
47						47
48						48

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

(Dollars in Thousands)

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

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

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

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

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

		OWNED AND USED			LEASED FROM OTHERS			
Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	Line No.
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)		
		ROAD						
1	(3) Grading	7 509	7 244	1.65				1
2	(4) Other, right-of-way expenditures	369	518	2.60				2
3	(5) Tunnels and subways	9 467	10 002	1.37				3
4	(6) Bridges, trestles, and culverts	74 294	77 379	1.17	36	36	1.10	4
5	(7) Elevated structures							5
6	(8) Ties 1/	237 796	267 393	2.92	29	29	2.92	6
7	(9) Rail and other track material 1/	321 772	357 978	2.92	56	56	2.92	7
8	(11) Ballast 1/	111 167	118 415	2.92	22	22	2.92	8
9	(13) Fences, snow sheds, and signs	1 921	2 031	2.00	5	5	4.65	9
10	(16) Station and office buildings	25 977	28 280	2.71	1	1	3.05	10
11	(17) Roadway buildings	2 740	2 880	2.63				11
12	(18) Water stations	1 453	1 275	3.57				12
13	(19) Fuel stations	3 695	4 064	4.00				13
14	(20) Shops and enginehouses	30 371	32 058	1.90				14
15	(22) Storage warehouses	9	10					15
16	(23) Wharves and docks	677	705	4.55				16
17	(24) Coal and ore wharves	18 963	19 655	2.50				17
18	(25) TOFC/COFC terminals	604	578	3.38				18
19	(26) Communication systems	10 217	11 304	1.96				19
20	(27) Signals and interlockers	56 906	61 445	2.21				20
21	(29) Power plants	1 587	1 651	1.33				21
22	(31) Power-transmission systems	3 726	4 085	1.69				22
23	(35) Miscellaneous structures	774	845	3.16				23
24	(37) Roadway machines	22 071	20 522	5.00				24
25	(39) Public improvements—Construction	6 829	6 673	2.10	1	1	2.65	25
26	(44) Shop machinery	18 141	17 951	2.88				26
27	(45) Power-plant machinery	3 186	3 170	1.67				27
28	All other road accounts 2/	78 613	61 025	2.50				28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	1 050 834	1 119 136	2.42	150	150	.99	30
	EQUIPMENT							
31	(52) Locomotives 3/	219 600	222 657	3.62				31
32	(53) Freight-train cars 3/	650 945	644 448	2.79				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment							34
35	(56) Floating equipment	7 910	5 976	2.13				35
36	(57) Work equipment	15 428	15 529	3.42				36
37	(58) Miscellaneous equipment	6 616	4 225	17.35				37
38	TOTAL EQUIPMENT	900 499	892 835	3.07	NONE	NONE	NONE	38
39	GRAND TOTAL	1 951 333	2 011 971		150	150		39

Footnotes 1/ to 3/ for Schedules 332 and 335 shown on page 37.

335. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT OWNED AND USED

(Dollars in Thousands)

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

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	2 950	116	88	1		3 153	1
2		(4) Other, right-of-way expenditures	174	10	5	1		188	2
3		(5) Tunnels and subways	1 704	132	124			1 960	3
4		(6) Bridges, trestles, and culverts	26 163	869	960	53		27 939	4
5		(7) Elevated structures							5
6		(8) Ties	87 898	6 882	4 114			98 894	6
7		(9) Rail and other track material	89 021	9 213			2 113	96 121	7
8		(11) Ballast	29 528	3 048	777			33 353	8
9		(13) Fences, snow sheds, and signs	1 178	38	25	2		1 239	9
10		(16) Station and office buildings	8 093	732	285	352		8 758	10
11		(17) Roadway buildings	1 010	72	36	22		1 096	11
12		(18) Water stations	983	46	16	251		794	12
13		(19) Fuel stations	1 429	143	50	33		1 594	13
14		(20) Shops and enginehouses	11 913	580	398	292		12 599	14
15		(22) Storage warehouses	5					5	15
16		(23) Wharves and docks	488	31	9			528	16
17		(24) Coal and ore wharves	10 152	484	8	(39)		10 683	17
18		(25) TOFC/COFC terminals	251	20	7	57		221	18
19		(26) Communication systems	1 594	204	140	40		1 898	19
20		(27) Signals and interlockers	21 108	1 262	833	1 840		21 363	20
21		(29) Power plants	485	21	21			527	21
22		(31) Power-transmission systems	1 008	64	51	5		1 118	22
23		(35) Miscellaneous structures	304	25	10	2		337	23
24		(37) Roadway machines	7 125	1 049		975		7 199	24
25		(39) Public improvements—Construction	3 770	142		14		3 898	25
26		(44) Shop machinery*	7 483	521	1	271		7 734	26
27		(45) Power-plant machinery*	879	53		17		915	27
28		All other road accounts	34 721	1 698		47	5 859	30 513	28
29		Amortization (Adjustments) Reserve	11 382	(316)				11 066	29
30		TOTAL ROAD	362 799	27 144	7 958	4 236	7 972	385 693	30
		EQUIPMENT							
31		Reserve Adjustment (52) Locomotives	122 222	(11 111)				111 111	31
32		(53) Freight-train cars	54 750	5 642		4 393		55 999	32
33		(54) Passenger-train cars	180 598	17 253		18 534		179 317	33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment	3 861	206		5 368		(1 301)	35
36		(57) Work equipment	7 593	525		356		7 762	36
37		(58) Miscellaneous equipment	5 187	707		4 147		1 747	37
38		Amortization Adjustments							38
39		TOTAL EQUIPMENT	374 211	13 222		32 798		354 635	39
40		GRAND TOTAL	737 010	40 366	7 958	37 034	7 972	740 328	40

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

339. ACCRUED LIABILITY—LEASED PROPERTY

(Dollars in Thousands)

1. Disclose the required information relating to credits and debits of Account 772, "Accrued Liability Leased Property," during the year concerning road and equipment leased from others.
2. In column (c), enter amounts charged to operating expenses; in column (e), enter debits to account arising from retirements; in column (f), enter amounts paid to lessor.
3. Any inconsistencies between credits to account, charges to operating expenses and payments to lessors should be fully explained.
4. Required disclosure may be omitted if leased road and equipment property represents 5% or less of total property owned and used.
5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to Account No. 772 are made by the accounting company, show in column (c) the charges to operating expenses, and in column (f) show payments made to the lessor in settlement thereof.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading		27			27		1
2		(4) Other, right-of-way expenditures		1			1		2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	20	16			16	20	4
5		(7) Elevated structures							5
6		(8) Ties		51			51		6
7		(9) Rail and other track material		70			70		7
8		(11) Ballast		20			20		8
9		(13) Fences, snow sheds, and signs	5					5	9
10		(16) Station and office buildings	2	9			9	2	10
11		(17) Roadway buildings	1					1	11
12		(18) Water stations		10			10		12
13		(19) Fuel stations		1			1		13
14		(20) Shops and enginehouses		7			7		14
15		(22) Storage warehouses							15
16		(23) Wharves and docks		13			13		16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems		2			2		19
20		(27) Signals and interlockers		18			18		20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines		1			1		24
25		(39) Public improvements—Construction	1	4			4	1	25
26		(44) Shop machinery*		2			2		26
27		(45) Power-plant machinery*		1			1		27
28		All other road accounts 1/	6	23			23	6	28
29		Amortization (Adjustments)							29
30		TOTAL ROAD	35	276			276	35	30
EQUIPMENT									
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		Amortization Adjustments							38
39		TOTAL EQUIPMENT	NONE					NONE	39
40		GRAND TOTAL	35	276			276	35	40

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

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1/ Includes Account 1 Engineering charges.

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

(Dollars in Thousands)

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

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

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading	7	7	1.65	1
2	(4) Other, right-of-way expenditures	1	1	2.60	2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts	112	216	1.14	4
5	(7) Elevated structures				5
6	(8) Ties	177	265	2.92	6
7	(9) Rail and other track material	306	528	2.92	7
8	(11) Ballast	97	156	2.92	8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings	289	292	2.00	10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations	9	9	2.25	13
14	(20) Shops and enginehouses	112	112	1.75	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	10	10	2.30	19
20	(27) Signals and interlockers	43	73	3.15	20
21	(29) Power plants				21
22	(31) Power-transmission systems	3	3	3.70	22
23	(35) Miscellaneous structures	26	26	2.35	23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction	66			25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery*				27
28	All other road accounts 1/	10			28
29	Amortization (Adjustment)				29
30	TOTAL ROAD	1 266	1 698	3.40	30
	EQUIPMENT				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	Amortization Adjustments				38
39	TOTAL EQUIPMENT	NONE	NONE		39
40	GRAND TOTAL	1 266	1 698	3.40	40

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

Railroad Annual Report R-1 1/ Beginning balance includes \$10K of assigned not distributed Engineering charges. Year 1983 Engineering charges distributed to appropriate account to arrive at depreciable base.

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	1					1	1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	14	4				18	4
5		(7) Elevated structures							5
6		(8) Ties	83		11			94	6
7		(9) Rail and other track material	137		8			145	7
8		(11) Ballast	41		5			46	8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings	111	29				140	10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations	5					5	13
14		(20) Shops and enginehouses	57	2				59	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	7					7	19
20		(27) Signals and interlockers	36	2		9		29	20
21		(29) Power plants							21
22		(31) Power-transmission systems	3					3	22
23		(35) Miscellaneous structures	16	1				17	23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction	1	(1)					25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery*							27
28		All other road accounts 1/	2	(2)					28
29		TOTAL ROAD	514	35	24	9		564	29
EQUIPMENT									
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		TOTAL EQUIPMENT	NONE					NONE	37
38		GRAND TOTAL	514	35	24	9		564	38

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

1/ Beginning balance includes \$2K of assigned not distributed Engineering charges. Year 1983 Engineering charges distributed to appropriate depreciable account to arrive at depreciable base.

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

- 1/ As required by ICC Order No. 36988, Track Accounts have been restated to adopt ratable depreciation for Track Structures versus RRB method of accounting.
- 2/ Beginning balance includes \$17,588M of assigned not distributed Engineering charges. Year 1983 Engineering charges distributed to appropriate depreciable account to arrive at depreciable base.
- 3/ The estimated service life of locomotives and freight cars has been revised in 1983, resulting in reduced depreciation expense of \$2,244 and \$216; respectively.

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading	53	61	1.10	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts	7	8	1.40	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	3	4	4.91	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	6	7	2.95	19
20	(27) Signals and interlockers	99	114	2.60	20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures	14	16	1.00	23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction	173	173	1.72	25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery*				27
28	All other road accounts 1/	28			28
29	TOTAL ROAD	383	383	1.31	29
	EQUIPMENT				
30	(52) Locomotives				30
31	(53) Freight-train cars				31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment			N/A	36
37	TOTAL EQUIPMENT	NONE		NONE	37
38	GRAND TOTAL	383	383	1.31	38

1/ Beginning balance includes \$28K of assigned not distributed Engineering charges. Year 1983 Engineering charges distributed to appropriate account to arrive at depreciable base.

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	24	1	2			27	1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	4					4	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	3					3	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	6		1			7	19
20		(27) Signals and interlockers	99		10			109	20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures	4		1			5	23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction	118	3				121	25
26		(44) Shop machinery							26
27		(45) Power-plant machinery							27
28		All other road accounts 1/	14				14		28
29		TOTAL ROAD	272	4	14		14	276	29
EQUIPMENT									
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		TOTAL EQUIPMENT	NONE					NONE	37
38		GRAND TOTAL	272	4	14		14	276	38

1/ Beginning balance includes \$14K of assigned not distributed Engineering charges. Year 1983 Engineering charges distributed to appropriate depreciable account to arrive at depreciable base.

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	R	The Chesapeake and Ohio Railway Company	3 556.03	2 197 242	754 740	1
2						2
3	P	Lake Erie and Detroit River Railway Co.	190.84	19 960	14 097	3
4						4
5	O	Southern Rwy. (Orange-Gordonville, Va.)	9.04	262	22	5
6	O	Belt Railway Company of Chicago		201		6
7	O	Baltimore and Ohio Railroad	18.10	25		7
8			27.14	488	22	8
9						9
10						10
11						11
12		Less:				12
13	R	Covington and Cincinnati Elev. RR and				13
14		Transfer and Bridge Co.	.05	816		14
15	R	Ludington and Northern Railway		1		15
16			.05	817		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	3 772.96	2 216 873	768 859	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	32 902		1 647	70	1
2		(3) Grading	125 852		1 549	115	2
3		(4) Other, right-of-way expenditures	522		17		3
4		(5) Tunnels and subways	17 692				4
5		(6) Bridges, trestles, and culverts	78 212		1 384	34	5
6		(7) Elevated structures					6
7		(8) Ties	268 253		3 247	40	7
8		(9) Rail and other track material	359 360		5 948	125	8
9		(11) Ballast	118 897		2 232	30	9
10		(13) Fences, snow sheds, and signs	2 043		110	5	10
11		(16) Station and office buildings	28 759		400	1	11
12		(17) Roadway buildings	2 886		39		12
13		(18) Water stations	1 296				13
14		(19) Fuel stations	4 077		68		14
15		(20) Shops and enginehouses	32 350		572	1	15
16		(22) Storage warehouses	9				16
17		(23) Wharves and docks	705		785		17
18		(24) Coal and ore wharves	19 681				18
19		(25) TOFC/COFC terminals	578				19
20		(26) Communication systems	11 382		104		20
21		(27) Signals and interlockers	62 757		1 298		21
22		(29) Power plants	1 651		17		22
23		(31) Power-transmission systems	4 112		32		23
24		(35) Miscellaneous structures	906		10		24
25		(37) Roadway machines	20 511				25
26		(39) Public improvements—Construction	11 831		185	1	26
27		(44) Shop machinery	18 002		181		27
28		(45) Power-plant machinery	3 169		54		28
29		Leased property capitalized rentals (explain) 1/	61 073				29
30		Other (specify and explain) Account 32			81	50	30
31		Total expenditures for road	1 289 468		19 960	472	31
32		(52) Locomotives	223 321				32
33		(53) Freight-train cars	641 393				33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment					35
36		(56) Floating equipment	8 643				36
37		(57) Work equipment	15 467				37
38		(58) Miscellaneous equipment	2 754				38
39		Total expenditures for equipment	891 578				39
40		(76) Interest during construction				16	40
41		(80) Other elements of investment					41
42		(90) Construction work in progress	17 013				42
43		GRAND TOTAL	2 198 059		19 960	488	43

1/ Account 24 - Coal & Ore Wharves

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 the 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		5 181	4 939	4 940	4 940	57 787	77 787	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)		5 181	4 939	4 940	4 940	57 787	77 787	7
8	Less amount representing interest		2 875	2 696	2 528	2 342	16 541	26 982	8
9	Present value of minimum lease payments (line 7, 8)		2 306	2 243	2 412	2 598	41 246	50 805	9

PART II. TOTAL RENTAL EXPENSES

(Dollars in Thousands)

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

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

PART III. CLASSES OF CAPITAL LEASES

(Dollars in Thousands)

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

Line No.	Classes of leased property (a)	Present value		Line No.
		Current year (b)	Prior year (c)	
14	Structures	61 025	61 025	14
15	Revenue equipment	8 700	8 786	15
16	Shop and garage equipment			16
17	Service cars and equipment			17
18	Noncarrier operating property	2 036	6 025	18
19	Other (Specify) Vehicles			19
20				20
21	Gross capitalized assets	71 761	75 836	21
22	Less accumulated amortization	35 276	36 280	22
23	Net capitalized lease assets	36 485	39 556	23

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

Cross-checks

Schedule 410		Schedule 210
Line 620, column (b)	=	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 line 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)

RC-112800

CHESAPEAKE & OHIO

1983

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410. RAILWAY OPERATING EXPENSES

(Dollars in Thousands)

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		WAY AND STRUCTURES								
		ADMINISTRATION								
1		Track	2 162		53	35	2 250		2 250	1
2		Bridge and Building	708		4	(2)	710		710	2
3		Signal	1 189		2	(44)	1 147		1 147	3
4		Communication	674			18	692		692	4
5		Other	6 303	15	1 162	(972)	6 508		6 508	5
		REPAIR AND MAINTENANCE								
6		Roadway - Running	9 584	62	6 005	(1 715)	13 936		13 936	6
7		Roadway - Switching	369				369		369	7
8		Tunnels and Subways - Running	98	4	15	(2)	115		115	8
9		Tunnels and Subways - Switching	3				3		3	9
10		Bridges and Culverts - Running	2 009	341	956	(829)	2 477		2 477	10
11		Bridges and Culverts - Switching	186	3		4	193		193	11
12		Ties - Running								12
13		Ties - Switching								13
14		Rail and other track material - Running	10 845	1 685	(1 488)	(788)	10 254		10 254	14
15		Rail and other track material - Switching	207		42	21	270		270	15
16		Ballast - Running								16
17		Ballast - Switching								17
18		Road Property Damaged - Running	484	8	10	2	504		504	18
19		Road Property Damaged - Switching	91	1	1	1	94		94	19
20		Road Property Damaged - Other	30	1	1		32		32	20
21		Signals and Interlockers - Running	7 576	1 680	239	(767)	8 728		8 728	21
22		Signals and Interlockers - Switching	565	185	20	4	774		774	22
23		Communications Systems	2 587	733	167	(93)	3 394		3 394	23
24		Power Systems	489	229	76	(29)	765		765	24
25		Highway Grade Crossings - Running	602	207	499	(215)	1 093		1 093	25
26		Highway Grade Crossings - Switching		25	3		28		28	26
27		Station and Office Buildings	914	(8)	690	(215)	1 381		1 381	27
28		Shop Buildings - Locomotives	623	162	51	(1)	835		835	28
29		Shop Buildings - Freight Cars	66	24	13		103	N/A	103	29
30		Shop Buildings - Other Equipment	1 971	221	855	(177)	2 870		2 870	30

Reminded for late for Publication

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		WAY AND STRUCTURES ADMINISTRATION								
1		Track	2 162		53	35	2 250		2 250	1
2		Bridge and Building	708		4	(2)	710		710	2
3		Signal	1 189		2	(44)	1 147		1 147	3
4		Communication	674			18	692		692	4
5		Other	6 303	15	1 162	(1 677)	5 803		5 803	5
6		REPAIR AND MAINTENANCE								
		Roadway - Running	9 584	62	6 005	(1 658)	13 993		13 993	6
7		Roadway - Switching	369				369		369	7
8		Tunnels and Subways - Running	98	4	15	(2)	115		115	8
9		Tunnels and Subways - Switching	3				3		3	9
10		Bridges and Culverts - Running	2 009	341	956	(829)	2 477		2 477	10
11		Bridges and Culverts - Switching	186	3		4	193		193	11
12		Ties - Running								12
13		Ties - Switching								13
14		Rail and other track material - Running	10 845	1 685	(1 488)	(332)	10 710		10 710	14
15		Rail and other track material - Switching	207		42	21	270		270	15
16		Ballast - Running								16
17		Ballast - Switching								17
18		Road Property Damaged - Running	484	8	10	2	504		504	18
19		Road Property Damaged - Switching	91	1	1	1	94		94	19
20		Road Property Damaged - Other	30	1	1		32		32	20
21		Signals and Interlockers - Running	7 576	1 680	239	(767)	8 728		8 728	21
22		Signals and Interlockers - Switching	565	185	20	4	774		774	22
23		Communications Systems	2 587	733	167	(108)	3 379		3 379	23
24		Power Systems	489	229	76	(29)	765		765	24
25		Highway Grade Crossings - Running	602	207	499	(216)	1 092		1 092	25
26		Highway Grade Crossings - Switching		25	3		28		28	26
27		Station and Office Buildings	914	(8)	690	(215)	1 381		1 381	27
28		Shop Buildings - Locomotives	623	162	51	(1)	835		835	28
29		Shop Buildings - Freight Cars	66	24	13		103	N/A	103	29
30		Shop Buildings - Other Equipment	1 971	221	855	(177)	2 870		2 870	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	446	3	30	16	495		495	101
102		Miscellaneous Buildings and Structures	723	118	111	417	1 369		1 369	102
103		Coal Terminals	4 397	634	579	(164)	5 446	N/A	5 446	103
104		Ore Terminals	417			3	420	N/A	420	104
105		Other Marine Terminals	11		(18)	(7)	(14)	N/A	(14)	105
106		TOFC/COFC - Terminals	9	1	3	1	14	N/A	14	106
107		Motor Vehicle Loading and Distribution Facilities						N/A		107
108		Facilities for Other Specialized Service Operations	227	6	22	5	260	N/A	260	108
109		Roadway Machines	2 571	3 357	1 517	(23)	7 422		7 422	109
110		Small Tools and Supplies	32	1 402	4 084	(527)	4 991		4 991	110
111		Snow Removal	370	64	128	4	566		566	111
112		Fringe Benefits - Running	N/A	N/A	N/A	12 706	12 706		12 706	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	925	925		925	113
114		Fringe Benefits - Other	N/A	N/A	N/A	7 024	7 024		7 024	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	1 142	1 142		1 142	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	756	756		756	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	1 860	1 860		1 860	117
118	*	Lease Rentals - Debit - Running	N/A	N/A	664	N/A	664		664	118
119	*	Lease Rentals - Debit - Switching	N/A	N/A	41	N/A	41		41	119
120	*	Lease Rentals - Debit - Other	N/A	N/A	23	N/A	23		23	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	3 786	N/A	3 786		3 786	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A		N/A				125
126		Joint Facility Rent - Debit - Other	N/A	N/A	4 186	N/A	4 186		4 186	126
127		Joint Facility Rent - (Credit) - Running	N/A	N/A	(4 277)	N/A	(4 277)		(4 277)	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	446	3	30	16	495		495	101
102		Miscellaneous Buildings and Structures	723	118	111	418	1 370		1 370	102
103		Coal Terminals	4 397	634	579	(519)	5 091	N/A	5 091	103
104		Ore Terminals	417			3	420	N/A	420	104
105		Other Marine Terminals	11		(18)	(7)	(14)	N/A	(14)	105
106		TOFC/COFC - Terminals	9	1	3	1	14	N/A	14	106
107		Motor Vehicle Loading and Distribution Facilities						N/A		107
108		Facilities for Other Specialized Service Operations	227	6	22	126	381	N/A	381	108
109		Roadway Machines	2 571	3 357	1 517	(16)	7 429		7 429	109
110		Small Tools and Supplies	32	1 402	4 084	(527)	4 991		4 991	110
111		Snow Removal	370	64	128	4	566		566	111
112		Fringe Benefits - Running	N/A	N/A	N/A	12 224	12 224		12 224	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	789	789		789	113
114		Fringe Benefits - Other	N/A	N/A	N/A	6 703	6 703		6 703	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	1 143	1 143		1 143	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	756	756		756	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	1 860	1 860		1 860	117
118	*	Lease Rentals - Debit - Running	N/A	N/A	664	N/A	664		664	118
119	*	Lease Rentals - Debit - Switching	N/A	N/A	41	N/A	41		41	119
120	*	Lease Rentals - Debit - Other	N/A	N/A	23	N/A	23		23	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	3 786	N/A	3 786		3 786	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A		N/A				125
126		Joint Facility Rent - Debit - Other	N/A	N/A	4 186	N/A	4 186		4 186	126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	(4 277)	N/A	(4 277)		(4 277)	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	()	N/A	()		()	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	()	N/A	()		()	129
130	*	Other Rents - Debit - Running	N/A	N/A		N/A				130
131	*	Other Rents - Debit - Switching	N/A	N/A		N/A				131
132	*	Other Rents - Debit - Other	N/A	N/A		N/A				132
133	*	Other Rents - [Credit] - Running	N/A	N/A	()	N/A	()		()	133

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Road In-Halt

C&O

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	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	10 531	10 531		10 531	136
137	*	Depreciation - Switching	N/A	N/A	N/A	810	810		810	137
138	*	Depreciation - Other	N/A	N/A	N/A	15 661	15 661		15 661	138
139		Joint Facility - Debit - Running	N/A	N/A	303	N/A	303		303	139
140		Joint Facility - Debit - Switching	N/A	N/A		N/A				140
141		Joint Facility - Debit - Other	N/A	N/A	5 488	N/A	5 488		5 488	141
142		Joint Facility - [Credit] - Running	N/A	N/A	(3 007)	N/A	(3 007)		(3 007)	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	()	N/A	()		()	143
144		Joint Facility - [Credit] - Other	N/A	N/A	()	N/A	()		()	144
145		Dismantling Retired Road Property - Running	281		103	(143)	241		241	145
146		Dismantling Retired Road Property - Switching	35			(1)	34		34	146
147		Dismantling Retired Road Property - Other			125	22	147		147	147
148	*	Other - Running	1 180	61	994	(794)	1 441		1 441	148
149	*	Other - Switching	180			(302)	(114)		(114)	149
150	*	Other - Other	1 214		(863)	5 189	5 540		5 540	150
151		TOTAL WAY AND STRUCTURES	62 436	11 224	23 398	46 183	145 241		145 241	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration	2 057		111	48	2 216		2 216	201
202	*	Repair and Maintenance	34 059	29 289	5 144	(35 864)	32 628		32 628	202
203	*	Machinery Repair	748	341	110	(7)	1 192		1 192	203
204		Equipment Damaged	53	36	1		90		90	204
205		Fringe Benefits	N/A	N/A	N/A	10 299	10 299		10 299	205
206		Other Casualties and Insurance	N/A	N/A	N/A	1 681	1 681		1 681	206
207	*	Lease Rentals - Debit	N/A	N/A	7 822	N/A	7 822		7 822	207
208	*	Lease Rentals - [Credit]	N/A	N/A	()	N/A	()		()	208
209		Joint Facility Rent - Debit	N/A	N/A	1 300	N/A	1 300		1 300	209
210		Joint Facility Rent - [Credit]	N/A	N/A	(209)	N/A	(209)		(209)	210
211	*	Other Rents - Debit	N/A	N/A	(1 164)	N/A	(1 164)		(1 164)	211
212	*	Other Rents - [Credit]	N/A	N/A	(1 363)	N/A	(1 363)		(1 363)	212
213	*	Depreciation	N/A	N/A	N/A	813	813		813	213
214		Joint Facility - Debit	N/A	N/A		N/A				214
215		Joint Facility - [Credit]	N/A	N/A	()	N/A	()		()	215
216	*	Repairs Billed to Others - [Credit]	N/A	N/A	()	N/A	()		()	216

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
134	*	Other Rents - [Credit] - Switching	N/A	N/A	()	N/A	()		()	134
135	*	Other Rents - [Credit] - Other	N/A	N/A	()	N/A	()		()	135
136	*	Depreciation - Running	N/A	N/A	N/A	10 531	10 531		10 531	136
137	*	Depreciation - Switching	N/A	N/A	N/A	810	810		810	137
138	*	Depreciation - Other	N/A	N/A	N/A	15 661	15 661		15 661	138
139		Joint Facility - Debit - Running	N/A	N/A	303	N/A	303		303	139
140		Joint Facility - Debit - Switching	N/A	N/A		N/A				140
141		Joint Facility - Debit - Other	N/A	N/A	5 488	N/A	5 488		5 488	141
142		Joint Facility - [Credit] - Running	N/A	N/A	(3 007)	N/A	(3 007)		(3 007)	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	()	N/A	()		()	143
144		Joint Facility - [Credit] - Other	N/A	N/A	()	N/A	()		()	144
145		Dismantling Retired Road Property - Running	281		103	(143)	241		241	145
146		Dismantling Retired Road Property - Switching	35			(1)	34		34	146
147		Dismantling Retired Road Property - Other			125	22	147		147	147
148	*	Other - Running	1 180	61	994	(125)	2 110		2 110	148
149	*	Other - Switching	188			(302)	(114)		(114)	149
150	*	Other - Other	1 214		(863)	5 189	5 540		5 540	150
151		TOTAL WAY AND STRUCTURES	62 436	11 224	23 398	49 808	146 866		146 866	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration	2 057		111	48	2 216		2 216	201
202	*	Repair and Maintenance	34 059	29 289	5 144	(30 968)	37 524		37 524	202
203	*	Machinery Repair	748	341	110	(7)	1 192		1 192	203
204		Equipment Damaged	53	36	1		90		90	204
205		Fringe Benefits	N/A	N/A	N/A	10 788	10 788		10 788	205
206		Other Casualties and Insurance	N/A	N/A	N/A	1 681	1 681		1 681	206
207	*	Lease Rentals - Debit	N/A	N/A	7 822	N/A	7 822		7 822	207
208	*	Lease Rentals - [Credit]	N/A	N/A	()	N/A	()		()	208
209		Joint Facility Rent - Debit	N/A	N/A	1 300	N/A	1 300		1 300	209
210		Joint Facility Rent - [Credit]	N/A	N/A	(209)	N/A	(209)		(209)	210
211	*	Other Rents - Debit	N/A	N/A	(1 164)	N/A	(1 164)		(1 164)	211
212	*	Other Rents - [Credit]	N/A	N/A	(1 363)	N/A	(1 363)		(1 363)	212
213	*	Depreciation	N/A	N/A	N/A	813	813		813	213
214		Joint Facility - Debit	N/A	N/A		N/A				214
215		Joint Facility - [Credit]	N/A	N/A	()	N/A	()		()	215
216	*	Repairs Billed to Others - [Credit]	N/A	N/A	()	N/A	()		()	216

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

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Freight		General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
					Purchased services (d)						
217		LOCOMOTIVES - Continued	1					1		1	217
		Dismantling Retired Property									
218	*	Other	426	117	112	131		786		786	218
219		TOTAL LOCOMOTIVES	37 344	29 783	11 864	(17 514)		61 477		61 477	219
220		FREIGHT CARS									
		Administration	2 474		59	169		2 702	N/A	2 702	220
221	*	Repair and Maintenance	24 164	8 184	12 157	1 815		46 320	N/A	46 320	221
222	*	Machinery Repair	565	129	188	(3)		879	N/A	879	222
223		Equipment Damaged	5			(64)		(59)	N/A	(59)	223
224		Fringe Benefits	N/A	N/A	N/A	7 926		7 926	N/A	7 926	224
225		Other Casualties and Insurance	N/A	N/A	N/A	3 875		3 875	N/A	3 875	225
226	*	Lease Rentals - Debit	N/A	N/A	30 534	N/A		30 534	N/A	30 534	226
227	*	Lease Rentals - (Credit)	N/A	N/A	(9 582)	N/A		(9 582)	N/A	(9 582)	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	114 288	N/A		114 288	N/A	114 288	230
231	*	Other Rents - (Credit)	N/A	N/A	(75 113)	N/A		(75 113)	N/A	(75 113)	231
232	*	Depreciation	N/A	N/A	N/A	10 964		10 964	N/A	10 964	232
233		Joint Facility - Debit	N/A	N/A		N/A			N/A		233
234		Joint Facility - (Credit)	N/A	N/A	(103)	N/A		(103)	N/A	(103)	234
235	*	Repairs Billed to Others - (Credit)	N/A	N/A	(6 711)	N/A		(6 711)	N/A	(6 711)	235
236		Dismantling Retired Property	5		9			14	N/A	14	236
237	*	Other	223	114	(64)	(5)		222	N/A	222	237
238		TOTAL FREIGHT CARS	27 436	8 427	65 662	24 631		126 156	N/A	126 156	238
301		OTHER EQUIPMENT									
		Administration	2 133	2	922	12		3 069		3 069	301
302	*	Repair and Maintenance									
		Trucks, Trailers, and Containers - Revenue Service	1	2	51	(2)		52	N/A	52	302
303		Floating Equipment - Revenue Service	266	232	107	(8)		597	N/A	597	303
304		Passenger and Other Revenue Equipment									304
305		Computers and Data Processing Systems									305
306		Machinery	4 393	44	114	(70)		4 481		4 481	306
307	*	Work and Other Non-Revenue Equipment	1 416	447	1 718	(35)		3 546		3 546	307
308		Equipment Damaged									308
309		Fringe Benefits	N/A	N/A	N/A	2 932		2 932		2 932	309
310		Other Casualties and Insurance	N/A	N/A	N/A	1 519		1 519		1 519	310
311	*	Lease Rentals - Debit	N/A	N/A		N/A					311
312	*	Lease Rentals - (Credit)	N/A	N/A	(1 888)	N/A		(1 888)		(1 888)	312

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

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Freight Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
		LOCOMOTIVES - Continued	1				1		1	217
217		Dismantling Retired Property	426	117	112	131	786		786	218
218	*	Other	37 344	29 783	11 864	(22 899)	56 092		56 092	219
219		TOTAL LOCOMOTIVES			59	169	2 702	N/A	2 702	220
		FREIGHT CARS	2 474							
220		Administration	24 164	8 184	12 157	(897)	43 608	N/A	43 608	221
221	*	Repair and Maintenance				(3)	879	N/A	879	222
222	*	Machinery Repair	565	129	188	(64)	(59)	N/A	(59)	223
223		Equipment Damaged	5					N/A		224
224		Fringe Benefits	N/A	N/A	N/A	7 568	7 568	N/A	7 568	225
225		Other Casualties and Insurance	N/A	N/A	N/A	3 875	3 875	N/A	3 875	226
226	*	Lease Rentals - Debit	N/A	N/A	30 534	N/A	30 534	N/A	30 534	227
227	*	Lease Rentals - [Credit]	N/A	N/A	(9 582)	N/A	(9 582)	N/A	(9 582)	228
228		Joint Facility Rent - Debit	N/A	N/A		N/A		N/A		229
229		Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	N/A	()	230
230	*	Other Rents - Debit	N/A	N/A	114 288	N/A	114 288	N/A	114 288	231
231	*	Other Rents - [Credit]	N/A	N/A	(75 113)	N/A	(75 113)	N/A	(75 113)	232
232	*	Depreciation	N/A	N/A	N/A	10 964	10 964	N/A	10 964	233
233		Joint Facility - Debit	N/A	N/A		N/A		N/A		234
234		Joint Facility - [Credit]	N/A	N/A	(103)	N/A	(103)	N/A	(103)	235
235	*	Repairs Billed to Others - [Credit]	N/A	N/A	(6 711)	N/A	(6 711)	N/A	(6 711)	236
236		Dismantling Retired Property	5		9		14	N/A	14	237
237	*	Other	223	114	(64)	(51)	222	N/A	222	238
238		TOTAL FREIGHT CARS	27 436	8 427	65 662	21 561	123 086	N/A	123 086	301
		OTHER EQUIPMENT	2 133	2	922	221	3 278		3 278	
301		Administration								302
302	*	Repair and Maintenance	1	2	51	(571)	(517)	N/A	(517)	303
303		Trucks, Trailers, and Containers - Revenue Service	266	232	107	(8)	597	N/A	597	304
304		Floating Equipment - Revenue Service								305
305		Passenger and Other Revenue Equipment								306
306		Computers and Data Processing Systems	4 393	44	114	(70)	4 481		4 481	307
307		Machinery	1 416	447	1 718	(38)	3 543		3 543	308
308	*	Work and Other Non-Revenue Equipment								309
309		Equipment Damaged	N/A	N/A	N/A	2 795	2 795		2 795	310
310		Fringe Benefits	N/A	N/A	N/A	1 520	1 520		1 520	311
311	*	Other Casualties and Insurance	N/A	N/A		N/A				312
312	*	Lease Rentals - Debit	N/A	N/A	(1 888)	N/A	(1 888)		(1 888)	313
313	*	Lease Rentals - [Credit]	N/A	N/A						314

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Railroad Injuries

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		OTHER EQUIPMENT - Continued								
313		Joint Facility Rent - Debit	N/A	N/A		N/A				313
314		Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()			314
315	*	Other Rents - Debit	N/A	N/A	4 226	N/A	4 226		4 226	315
316	*	Other Rents - [Credit]	N/A	N/A	(2 994)	N/A	(2 994)		(2 994)	316
317	*	Depreciation	N/A	N/A	N/A	1 891	1 891		1 891	317
318		Joint Facility - Debit	N/A	N/A	592	N/A	592		592	318
319		Joint Facility - [Credit]	N/A	N/A	(122)	N/A	(122)		(122)	319
320	*	Repairs Billed to Others - [Credit]	N/A	N/A	141	N/A	141		141	320
321		Dismantling Retired Property	4			(1)	3		3	321
322	*	Other	1 958	104	(91)	580	2 851		2 851	322
323		TOTAL OTHER EQUIPMENT	10 171	831	2 776	6 619	20 397		20 397	323
324		TOTAL EQUIPMENT	74 951	39 041	80 302	5 281	199 575		199 575	324
		TRANSPORTATION								
		TRAIN OPERATIONS								
401		Administration	4 653	12	372	(316)	4 721		4 721	401
402		Engine Crews	23 616		40	32	23 688		23 688	402
403		Train Crews	43 515	1	2 576	(11)	46 081		46 081	403
404		Dispatching Trains	11 320	7	91	(222)	11 196		11 196	404
405		Operating Signals and Interlockers	1 655	3	344	(1 171)	831		831	405
406		Operating Drawbridges	80		10	(58)	32		32	406
407		Highway Crossing Protection	8		72	(2)	78		78	407
408		Train Inspection and Lubrication	22 445	198	297	619	23 559		23 559	408
409		Locomotive Fuel	867	41 775	41	6 168	48 851		48 851	409
410		Electric Power Purchased or Produced for Motive Power								410
411		Servicing Locomotives	4 010	707	263	202	5 182		5 182	411
412		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	90	90		90	412
413		Clearing Wrecks	900	74	1 702	174	2 850		2 850	413
414		Fringe Benefits	N/A	N/A	N/A	31 819	31 819		31 819	414
415		Other Casualties and Insurance	N/A	N/A	N/A	4 578	4 578		4 578	415
416		Joint Facility - Debit	N/A	N/A	2 707	N/A	2 707		2 707	416
417		Joint Facility - [Credit]	N/A	N/A	(2 240)	N/A	(2 240)		(2 240)	417
418		Other	2 339	441	1 890	(346)	4 324		4 324	418
419		TOTAL TRAIN OPERATIONS	115 408	43 218	8 165	41 556	208 347		208 347	419
		YARD OPERATIONS								
420		Administration	5 268		94	184	5 546		5 546	420
421		Switch Crews	46 544				46 544		46 544	421

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		OTHER EQUIPMENT - Continued								
313		Joint Facility Rent - Debit	N/A	N/A		N/A				313
314		Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()		()	314
315	*	Other Rents - Debit	N/A	N/A	4 226	N/A	4 226		4 226	315
316	*	Other Rents - [Credit]	N/A	N/A	2 994	N/A	2 994		2 994	316
317	*	Depreciation	N/A	N/A	N/A	1 891	1 891		1 891	317
318		Joint Facility - Debit	N/A	N/A	592	N/A	592		592	318
319		Joint Facility - [Credit]	N/A	N/A	122	N/A	122		122	319
320	*	Repairs Billed to Others - [Credit]	N/A	N/A	0 141	N/A	0 141		0 141	320
321		Dismantling Retired Property	4			(1)	3		3	321
322	*	Other	1 958	104	(50 91)	1 439	3 410	357	3 410	322
323		TOTAL OTHER EQUIPMENT	10 171	831	2 776	7 677	21 455		21 455	323
324		TOTAL EQUIPMENT	74 951	39 041	80 302	14 794	209 088		209 088	324
		TRANSPORTATION:								
		TRAIN OPERATIONS								
401		Administration	4 653	12	372	(519)	4 518		4 518	401
402		Engine Crews	23 616		40	140	23 796		23 796	402
403		Train Crews	43 515	1	2 576	296	46 388		46 388	403
404		Dispatching Trains	11 320	7	91	(292)	11 126		11 126	404
405		Operating Signals and Interlockers	1 655	3	344	(1 174)	828		828	405
406		Operating Drawbridges	80		10	(57)	33		33	406
407		Highway Crossing Protection	8		72	7	87		87	407
408		Train Inspection and Lubrication	22 445	198	297	619	23 559		23 559	408
409		Locomotive Fuel	867	41 775	41	6 168	48 851		48 851	409
410		Electric Power Purchased or Produced for Motive Power								410
411		Servicing Locomotives	4 010	707	263	185	5 165		5 165	411
412		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					412
413		Clearing Wrecks	900	74	1 702	174	2 850		2 850	413
414		Fringe Benefits	N/A	N/A	N/A	33 338	33 338		33 338	414
415		Other Casualties and Insurance	N/A	N/A	N/A	4 578	4 578		4 578	415
416		Joint Facility - Debit	N/A	N/A	2 707	N/A	2 707		2 707	416
417		Joint Facility - [Credit]	N/A	N/A	(2 240)	N/A	(2 240)		(2 240)	417
418		Other	2 339	441	1 890	223	4 893		4 893	418
419		TOTAL TRAIN OPERATIONS	115 408	43 218	8 165	43 686	210 477		210 477	419
		YARD OPERATIONS								
420		Administration	5 268		94	184	5 546		5 546	420
421		Switch Crews	46 754				46 754		46 754	421

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
422		YARD OPERATIONS - Continued								422
422		Controlling Operations								422
423		Yard and Terminal Clerical	28 206				28 206		28 206	423
424		Operating Switches, Signals, Retarders and Humps	204				204		204	424
425		Locomotive Fuel	43	9 792		(51)	9 784		9 784	425
426		Electric Power Purchased or Produced for Motive Power								426
427		Servicing Locomotives	1 610	(2)	45	3	1 656		1 656	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					428
429		Clearing Wrecks	100				100		100	429
430		Fringe Benefits	N/A	N/A	N/A	23 714	23 714		23 714	430
431		Other Casualties and Insurance	N/A	N/A	N/A	4 169	4 169		4 169	431
432		Joint Facility - Debit	N/A	N/A	5 576	N/A	5 576		5 576	432
433		Joint Facility - [Credit]	N/A	N/A	(7 293)	N/A	(7 293)		(7 293)	433
434		Other		502	1 316	11	1 829		1 829	434
435		TOTAL YARD OPERATIONS	82 185	10 292	262	28 030	120 245		120 245	435
501		TRAIN AND YARD OPERATIONS COMMON								
501		Cleaning Car Interiors	163		19	N/A	182		182	501
502		Adjusting and Transferring Loads	72	1	15	N/A	88	N/A	88	502
503		Car Loading Devices and Grain Doors		83	(11)	N/A	72	N/A	72	503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A	1 213	1 213		1 213	504
505		Fringe Benefits	N/A	N/A	N/A	68	68		68	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	235	84	23	1 281	1 623		1 623	506
507	*	SPECIALIZED SERVICE OPERATIONS								
507	*	Administration	299		31	23	353	N/A	353	507
508	*	Pickup and Delivery and Marine Line Haul	258		212	(18)	452	N/A	452	508
509	*	Loading and Unloading and Local Marine	11 759	1 071	2 492	1 508	16 830	N/A	16 830	509
510	*	Protective Services			887	(18)	869	N/A	869	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	3 558	3 558	N/A	3 558	512
513	*	Casualties and Insurance	N/A	N/A	N/A	574	574	N/A	574	513
514	*	Joint Facility - Debit	N/A	N/A	8	N/A	8	N/A	8	514
515	*	Joint Facility - [Credit]	N/A	N/A	()	N/A	()	N/A	()	515
516	*	Other						N/A		516
517	*	TOTAL SPECIALIZED SERVICES OPERATIONS	12 316	1 071	3 630	5 627	22 644	N/A	22 644	517

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		YARD OPERATIONS - Continued								
422		Controlling Operations								422
423		Yard and Terminal Clerical	28 700				28 700		28 700	423
424		Operating Switches, Signals, Retarders and Humps	95				95		95	424
425		Locomotive Fuel	43	9 792		(51)	9 784		9 784	425
426		Electric Power Purchased or Produced for Motive Power								426
427		Servicing Locomotives	1 610	(2)	45	3	1 656		1 656	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					428
429		Clearing Wrecks	100				100		100	429
430		Fringe Benefits	N/A	N/A	N/A	22 633	22 633		22 633	430
431		Other Casualties and Insurance	N/A	N/A	N/A	4 169	4 169		4 169	431
432		Joint Facility - Debit	N/A	N/A	5 576	N/A	5 576		5 576	432
433		Joint Facility - (Credit)	N/A	N/A	(7 293)	N/A	(7 293)		(7 293)	433
434		Other		502	1 316	11	1 829		1 829	434
435		TOTAL YARD OPERATIONS	82 360	10 292	(262)	26 949	119 339		119 339	435
		TRAIN AND YARD OPERATIONS COMMON								
501		Cleaning Car Interiors	163		19	N/A	182		182	501
502		Adjusting and Transferring Loads	72	1	15	N/A	88	N/A	88	502
503		Car Loading Devices and Grain Doors		83	(11)	N/A	72	N/A	72	503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A	1 213	1 213		1 213	504
505		Fringe Benefits	N/A	N/A	N/A	68	68		68	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	235	84	23	1 291	1 623		1 623	506
		SPECIALIZED SERVICE OPERATIONS								
507	*	Administration	299		31	23	353	N/A	353	507
508	*	Pickup and Delivery and Marine Line Haul	259		212	(18)	452	N/A	452	508
509	*	Loading and Unloading and Local Marine	11 759	1 071	2 492	1 508	16 830	N/A	16 830	509
510	*	Protective Services			887	(10)	877	N/A	877	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	3 393	3 393	N/A	3 393	512
513	*	Casualties and Insurance	N/A	N/A	N/A	575	575	N/A	575	513
514	*	Joint Facility - Debit	N/A	N/A	8	N/A	3	N/A	8	514
515	*	Joint Facility - (Credit)	N/A	N/A	()	N/A	()	N/A	()	515
516	*	Other						N/A		516
517	*	TOTAL SPECIALIZED SERVICES OPERATIONS	12 316	1 071	3 630	5 471	22 488	N/A	22 488	517

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Road Infringe

C&O

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		ADMINISTRATIVE SUPPORT OPERATIONS								
518		Administration	11 474	42	2 280	253	14 049		14 049	518
519		Employees Performing Clerical and Accounting Functions	11 598	115	2 096	(87)	13 722		13 722	519
520		Communication Systems Operation	408	18	487	(58)	855		855	520
521		Loss and Damage Claims Processing	606		14	(73)	547		547	521
522		Fringe Benefits	N/A	N/A	N/A	11 369	11 369		11 369	522
523		Casualties and Insurance	N/A	N/A	N/A					523
524		Joint Facility - Debit	N/A	N/A		N/A				524
525		Joint Facility - [Credit]	N/A	N/A	()	N/A	()		()	525
526		Other	17 142		102	(1 144)	16 100		16 100	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	41 228	175	4 979	10 260	56 642		56 642	527
528		TOTAL TRANSPORTATION	251 547	54 840	16 535	85 517	408 439		408 439	528
		GENERAL AND ADMINISTRATIVE								
601		Officers - General Administration	1 747	2	2 493	1 909	6 151		6 151	601
602		Accounting, Auditing and Finance	10 373	17	1 567	3 833	15 790		15 790	602
603		Management Services and Data Processing	5 336	24	2 191	(2 232)	5 319		5 319	603
604		Marketing	4 308		3 606	(442)	7 472		7 472	604
605		Sales	3 820	1	2 027	(624)	5 224		5 224	605
606		Industrial Development	1 032	1	2 763	1 640	5 436	N/A	5 436	606
607		Personnel and Labor Relations	6 190	14	1 379	(1 392)	6 191		6 191	607
608		Legal and Secretarial	1 970	4	4 594	(490)	6 078		6 078	608
609		Public Relations and Advertising	394		473	(174)	693		693	609
610		Research and Development								610
611		Fringe Benefits	N/A	N/A	N/A	9 587	9 587		9 587	611
612		Casualties and Insurance	N/A	N/A	N/A	17	17		17	612
613		Writedown of Uncollectible Accounts	N/A	N/A	N/A	1 102	1 102		1 102	613
614		Property Taxes	N/A	N/A	N/A	5 640	5 640		5 640	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	3 792	3 792		3 792	615
616		Joint Facility - Debit	N/A	N/A	215	N/A	215		215	616
617		Joint Facility - [Credit]	N/A	N/A	(1)	N/A	(1)		(1)	617
618		Other	(518)	53	(914)	551	(828)		(828)	618
619		TOTAL GENERAL AND ADMINISTRATIVE	34 652	116	20 393	22 717	77 878		77 878	619
620		TOTAL CARRIER OPERATING EXPENSES	423 586	105 221	140 628	161 698	831 133		831 133	620

Revised for Note for Publications

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	11 474	42	2 280	253	14 049		14 049	518
519		Employees Performing Clerical and Accounting Functions	11 598	115	2 096	(87)	13 722		13 722	519
520		Communication Systems Operation	108	18	487	(58)	855		855	520
521		Loss and Damage Claims Processing	606		14	(73)	547		547	521
522		Fringe Benefits	N/A	N/A	N/A	11 910	11 910		11 910	522
523		Casualties and Insurance	N/A	N/A	N/A					523
524		Joint Facility - Debit	N/A	N/A		N/A				524
525		Joint Facility - [Credit]	N/A	N/A	()	N/A	()		()	525
526		Other	17 142		102	876	18 120		18 120	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	41 228	175	4 979	12 821	59 203		59 203	527
528		TOTAL TRANSPORTATION	251 372	54 840	15 535	91 445	414 192		414 192	528
		GENERAL AND ADMINISTRATIVE								
601		Officers - General Administration	1 196		2 636		3 832		3 832	601
602		Accounting, Auditing and Finance	9 587	20	3 165		12 772		12 772	602
603		Management Services and Data Processing	7 449		212		7 661		7 661	603
604		Marketing	4 378		3 999		8 377		8 377	604
605		Sales	3 423	10	1 312		4 745		4 745	605
606		Industrial Development	823		61		884	N/A	884	606
607		Personnel and Labor Relations	6 699	10	907		7 616		7 616	607
608		Legal and Secretarial	1 465	30	4 566		6 061		6 061	608
609		Public Relations and Advertising	476		454		930		930	609
610		Research and Development								610
611		Fringe Benefits	N/A	N/A	N/A	10 048	10 048		10 048	611
612		Casualties and Insurance	N/A	N/A	N/A	58	58		58	612
613		Writedown of Uncollectible Accounts	N/A	N/A	N/A	1 102	1 102		1 102	613
614		Property Taxes	N/A	N/A	N/A	5 640	5 640		5 640	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	3 792	3 792		3 792	615
616		Joint Facility - Debit	N/A	N/A	215	N/A	215		215	616
617		Joint Facility - [Credit]	N/A	N/A	(1)	N/A	(1)		(1)	617
618		Other	(844)	46	2 867	(14 814)	(12 745)		(12 745)	618
619		TOTAL GENERAL AND ADMINISTRATIVE	34 652	116	20 393	5 826	60 987		60 987	619
620		TOTAL CARRIER OPERATING EXPENSES	423 411	105 221	140 628	161 873	831 133		831 133	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	143			2
3		4	Other right-of-way expenditures	11			3
4		5	Tunnels and subways	132			4
5		6	Bridges, trestles and culverts	888			5
6		7	Elevated structures				6
7		8	Ties	6 933			7
8		9	Rail and other track material	9 283			8
9		11	Ballast	3 068			9
10		13	Fences, snowsheds and signs	39			10
11		16	Station and office buildings	767			11
12		17	Roadway buildings	66			12
13		18	Water stations	56			13
14		19	Fuel stations	148			14
15		20	Shops and enginehouses	589			15
16		22	Storage warehouses				16
17		23	Wharves and docks	44			17
18		24	Coal and ore wharves	484			18
19		25	TOFC/COFC terminals	20			19
20		26	Communications systems	207			20
21		27	Signals and interlockers	1 283			21
22		29	Power plants	21			22
23		31	Power transmission systems	64			23
24		35	Miscellaneous structures	25			24
25		37	Roadway machines	1 049			25
26		39	Public improvements, construction	145			26
27		45	Power plant machines	54			27
28		76	Interest during construction		N/A		28
29		80	Other elements of investment 1/	(216)	N/A	(239)	29
30		—	Other lease/rentals	1 699	728		30
31		—	TOTAL	27 002	728	(239)	31

1/ Line 29 includes I.C.C. authorized reserve adjustment, effective 1/1/80, I.C.C. Sub-Order No. R-676-E, 4/30/80.

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

1. Report *freight* expenses only.
2. Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad, owned or leased equipment and privately owned equipment (reporting for leased equipment covers equipment that carrier on railroad markings).
3. The gross amounts receivable and payable for freight-train cars (line 19, columns (b) through (d), and line 19, columns (e) through (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for "Other Equipment" which is reported in Schedule 415, column (e). The balancing of Schedule 410, 414 and 415 "Other Equipment" is outlined in note 6 to Schedule 415.
4. Report in columns (b) and (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		6	11	-	106	94	1
2		Box-Plain 50 Foot and Longer		105	495	806	1 237	4 862	2
3		Box-Equipped		4 624	11 402	1	3 138	14 425	3
4		Gondola-Plain		583	2 262	81	856	3 496	4
5		Gondola-Equipped		646	2 348	-	101	251	5
6		Hopper-Covered		1 511	6 413	3 277	2 151	5 764	6
7		Hopper-Open Top-General Service		8 817	23 429	56	11 147	35 679	7
8		Hopper-Open Top-Special Service		54	381	30	12	29	8
9		Refrigerator-Mechanical		-	9	-	412	615	9
10		Refrigerator-Non-Mechanical		310	849	76	322	1 517	10
11		Flat TOP/COFC		-	2	511	4	24	11
12		Flat Multi-Level	2 957	-	-	3 631	107	871	12
13		Flat-General Service		12	21	41	85	135	13
14		Flat-Other		10	72	484	88	473	14
15		Tank-Under 22,000 Gallons		-	-	6 146	-	-	15
16		Tank-22,000 Gallons and Over		-	-	4 220	-	-	16
17		All Other Freight Cars		14	156	-	28	298	17
18		Auto Racks			7 614	19	-	6 582	18
19		TOTAL FREIGHT TRAIN CARS	2 957	16 692	55 464	19 379	19 794	75 115	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers			22			326	21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS			22			326	24
25		GRAND TOTAL (LINES 19 AND 24)	2 957	16 692	55 486	19 379	19 794	75 441	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)	
		LOCOMOTIVES					
1		Diesel Locomotive-Yard	7 505	1 006		(693)	1
2		Diesel Locomotive-Road	30 019	(433)	240	(4 136)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	37 524	573	240	(4 829)	5
		FREIGHT TRAIN CARS					
6		Box-Plain 40 Foot	26	(34)		(37)	6
7		Box-Plain 50 Foot and Longer	1 084	(8)		(226)	7
8		Box-Equipped	7 988	1 520	358	(1 445)	8
9		Gondola-Plain	1 977	548		(518)	9
10		Gondola-Equipped	1 009	768		(108)	10
11		Hopper-Covered	1 925	1 324	196	(288)	11
12		Hopper-Open Top-General Service	22 598	6 226	76	(3 097)	12
13		Hopper-Open Top-Special Service	202	251		(29)	13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical	473	88			15
16		Flat TOFC/COFC		35)		(35)	16
17		Flat Multi-level					17
18		Flat-General Service	38	(30)		(36)	18
19		Flat-Other	28	(18)		(29)	19
20		All Other Freight Cars	840	14		(47)	20
21		Cabooses	691	158		(56)	21
22		Auto Racks	622	(337)		(337)	22
23		Miscellaneous Accessories	108	(1)		(1)	23
24	*	TOTAL FREIGHT TRAIN CARS	39 609	10 334	630	(6 289)	24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers	52				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	52				32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul	597				33
34		Local Marine		206			34
35	*	TOTAL FLOATING EQUIPMENT	597	206			35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer and Data Processing Equipment					37
38	*	Machinery-Locomotives ¹	1 192				38
39	*	Machinery-Freight Cars ²	879				39
40	*	Machinery-Other Equipment ³	4 481	446		(77)	40
41	*	Work and Other Non-revenue Equipment	3 546	629	610	7	41
42		TOTAL OTHER EQUIPMENT	10 098	1 075	610	(70)	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	87 880	12 188	1 480	(11 188)	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 (Dollars in Thousands)

Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized lease (d)		
		LOCOMOTIVES					
1		Diesel Locomotive-Yard	6 526	1 006		(693)	1
2		Diesel Locomotive-Road	26 102	(433)	240	(4 136)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	32 628	573	240	(4 829)	5
		FREIGHT TRAIN CARS					
6		Box-Plain 40 Foot	26	(34)		(37)	6
7		Box-Plain 50 Foot and Longer	1 084	(8)		(226)	7
8		Box-Equipped	7 283	1 520	358	(1 445)	8
9		Gondola-Plain	1 977	548		(518)	9
10		Gondola-Equipped	1 009	768		(108)	10
11		Hopper-Covered	1 925	1 224	196	(288)	11
12		Hopper-Open Top-General Service	20 591	6 226	76	(3 097)	12
13		Hopper-Open Top-Special Service	202	251		(29)	13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical	473	88			15
16		Flat TOFC/COFC		(35)		(35)	16
17		Flat Multi-level					17
18		Flat-General Service	38	(30)		(36)	18
19		Flat-Other	28	(18)		(29)	19
20		All Other Freight Cars	840	14		(47)	20
21		Caboose	691	158		(56)	21
22		Auto Racks	622	(337)		(337)	22
23		Miscellaneous Accessories	108	(1)		(1)	23
24	*	TOTAL FREIGHT TRAIN CARS	36 897	10 334	630	(6 289)	24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers	(517)				26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bodies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	(517)				32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul	597				33
34		Local Marine		206			34
35	*	TOTAL FLOATING EQUIPMENT	597	206			35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer and Data Processing Equipment					37
38	*	Machinery-Locomotives ¹	1 192				38
39	*	Machinery-Freight Cars ²	879				39
40	*	Machinery-Other Equipment ³	4 481	446		(77)	40
41	*	Work and Other Non-revenue Equipment	3 543	629	610	7	41
42		TOTAL OTHER EQUIPMENT	10 095	1 075	610	(70)	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	79 700	12 188	1 480	(11 188)	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.
			Owred (g)	Capitalized lease (h)	Owred (i)	Capitalized lease (j)	
1			7 714		3 101		1
2		5 295	212 542	2 400	52 058	840	2
3							3
4							4
5		5 295	220 256	2 400	55 159	840	5
6			372		(283)		6
7		5 518	11 703		(2 926)		7
8		1 274	110 483	3 580	38 322	1 253	8
9		527	34 996		12 062		9
10			36 496		5 877		10
11		279	68 471	1 961	11 305	686	11
12		9 676	344 112	759	100 626	266	12
13			8 495		1 845		13
14							14
15			3 328		333		15
16			15		12		16
17							17
18		348	278		41		18
19		126	468		252		19
20		1 204	2 361		1 296		20
21		364	9 164		1 772		21
22		1 636	7 339		6 594		22
23			67		(16)		23
24		20 952	638 148	6 300	177 112	2 205	24
25							25
26		9					26
27							27
28							28
29							29
30							30
31							31
32		9					32
33							33
34			5 976		(1 301)		34
35			5 976		(1 301)		35
36							36
37							37
38							38
39							39
40			17 951		7 734		40
41		(969)	16 253	2 036	7 791	1 718	41
42		(969)	34 204	2 036	15 525	1 718	42
43		25 287	898 584	10 736	246 495	4 763	43

¹The 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.

²The depreciation to be reported on lines 38, 39, and 40 in column (e) 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 (e), Schedule 335.

416. SUPPLEMENTING SCHEDULE—TRACK

(Dollars in Thousands)

Will be filed prior to April 30, 1984

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

(1) Columns (3) + (6) + (9) = Column 12

Columns (4) + (7) + (10) = Column 13

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

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	27,912	700	1.65	4.0	.2	1.65	-	-	-	27,916.0	700.2	1
2		8	59,490	21,954	2.92	59.5	20.9	2.92	-	-	-	59,549.5	21,974.9	2
3		9	79,647	21,339	2.92	118.8	32.2	2.92	-	-	-	79,765.8	21,371.2	3
4		11	26,357	7,404	2.92	35.2	10.2	2.92	-	-	-	26,392.2	7,414.2	4
5	SUB-TOTAL		193,406	51,397	-	217.5	63.5	-	-	-	-	193,623.5	51,460.5	5
6	II	3	52,229	1,372	1.65	7.5	.4	1.65	-	-	-	52,236.5	1,372.4	6
7		8	111,317	43,058	2.92	111.3	40.9	2.92	-	-	-	111,428.3	43,098.9	7
8		9	149,034	41,851	2.92	222.2	63.1	2.92	-	-	-	149,256.2	41,914.1	8
9		11	49,319	14,522	2.92	66.1	20.1	2.92	-	-	-	49,385.1	14,542.1	9
10	SUB-TOTAL		361,899	100,803	-	407.1	124.5	-	-	-	-	362,306.1	100,927.5	10
11	III	3	2,515	N/A	N/A	.4	N/A	N/A	-	N/A	N/A	2,515.4	-	11
12		8	5,359	N/A	N/A	5.4	N/A	N/A	-	N/A	N/A	5,364.4	-	12
13		9	7,175	N/A	N/A	10.7	N/A	N/A	-	N/A	N/A	7,185.7	-	13
14		11	2,375	N/A	N/A	3.2	N/A	N/A	-	N/A	N/A	2,378.2	-	14
15	SUB-TOTAL		17,424	N/A	N/A	19.7	N/A	N/A	-	N/A	N/A	17,443.7	-	15
16	IV	3	39,982	1,003	1.65	5.7	.3	1.65	-	-	-	39,987.7	1,003.3	16
17		8	85,216	31,449	2.92	85.2	29.9	2.92	-	-	-	85,301.2	31,478.9	17
18		9	114,090	30,566	2.92	170.1	46.1	2.92	-	-	-	114,260.1	30,612.1	18
19		11	37,755	10,607	2.92	50.6	14.6	2.92	-	-	-	37,805.6	10,621.6	19
20	SUB-TOTAL		277,043	73,625	-	311.6	90.9	-	-	-	-	277,354.6	73,715.9	20
21	V	3	3,093	78	1.65	.4	.1	1.65	-	-	-	3,093.4	78.1	21
22		8	6,592	2,433	2.92	6.6	2.3	2.92	-	-	-	6,598.6	2,435.3	22
23		9	8,826	2,365	2.92	13.2	3.6	2.92	-	-	-	8,839.2	2,368.6	23
24		11	2,921	820	2.92	3.9	1.1	2.92	-	-	-	2,924.9	821.1	24
25	SUB-TOTAL		21,432	5,696	-	24.1	7.1	-	-	-	-	21,456.1	5,703.1	25
26	BASE GRAND TOTAL		871,204	N/A	N/A	980.0	N/A	N/A	-	N/A	N/A	872,184.0	N/A	26
27	ACCUMULATED DEPRECIATION GRAND TOTAL		N/A	-	N/A	N/A	-	N/A	N/A	-	N/A	N/A	231,807.0	27

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

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

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				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

NONE

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				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

N O N E

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

Will be filed prior to April 30, 1984

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

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

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

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i) (j)	Line No.
1	*	Administration	11	9	210	81	42				353	1
2	*	Pick up and delivery, marine line haul		452					N/A		452	2
3	*	Loading and unloading and local marine	535		10 259	3 957	2 079		N/A		16 830	3
4	*	Protective services, total debit and credits							869		869	4
5	*	Freight lost or damaged—solely related										5
6	*	Fringe benefits	110	93	2 113	815	427				3 558	6
7	*	Casualty and insurance								574	574	7
8	*	Joint facility — Debit								8	8	8
9	*	Joint facility — Credit										9
10	*	Other										10
11	*	TOTAL	656	554	12 582	4 853	2 548		869	582	22 644	11

417. SPECIALIZED SERVICE SUBSCHEDULE — TRANSPORTATION

(Dollars in Thousands)

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

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total column (b-i) (j)	Line No.
1	*	Administration	11	9	210	81	42				353	1
2	*	Pick up and delivery, marine line haul		452					N/A		452	2
3	*	Loading and unloading and local marine	535		10 259	3 957	2 079		N/A		16 830	3
4	*	Protective services, total debit and credits							877		877	4
5	*	Freight lost or damaged—solely related										5
6	*	Fringe benefits	105	88	2 016	777	407				3 393	6
7	*	Casualty and insurance								575	575	7
8	*	Joint facility — Debit								8	8	8
9	*	Joint facility — Credit										9
10	*	Other										10
11	*	TOTAL	651	549	12 485	4 815	2 528		877	583	22 488	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	10 349	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	(1,198)	2
3		Excess Profits		3
4		Total - Income Taxes	(1 198)	4
5		Railroad Retirement	69 723	5
6		Hospital Insurance	5 778	6
7		Supplemental Annuities	5 390	7
8		Unemployment Insurance	6 213	8
9		All Other United States Taxes	9 432	9
10		Total - U.S. Government Taxes	95 338	10
11		Total - Railway Taxes	105 687	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.	262 882	34 771		297 653	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.	30 688	(69)		30 619	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) <u>Transfer of Tax Benefits</u>	9 319			9 319	5
6	<u>Interest on Tax Deficiencies</u>	1 232	4 405		5 637	6
7	<u>Pier Sales - Previously Stated</u>	(5 334)			(5 334)	7
8	<u>Consolidation Adjustment</u>	102 853	596		103 449	8
9	<u>Other Timing Differences</u>	(23 677)	1 078		(22 599)	9
10	<u>Prior Year Adjustment</u>	15 598	(4 629)		10 969	10
11	<u>Reclassification</u>	(14 463)			(14 463)	11
12	<u>Accrued Wage Increases</u>	(856)			(856)	12
13	<u>Pier 9 Sale</u>	178			178	13
14	<u>Track Structure Depreciation and</u>					14
15	<u>Conforming Adjustments</u>			119 646	119 646	15
16						16
17						17
18	<u>Investment tax credit*</u>	(12 575)			(12 575)	18
19	TOTALS	365 845	36 152	119 646	521 643	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 _____ \$ _____
 - (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes _____ \$ _____
 - (3) Balance of current year's credit used to reduce current year's tax accrual _____ \$ _____
 - (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual _____ \$ _____
 - (5) Total decrease in current year's tax accrual resulting from use of investment tax credits _____ \$ _____

2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made _____ \$ _____

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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	519	Gain on Prop Sales or Retirements-Account 731		6 232	1
2					2
3		Gain on Currency Exchange		4 648	3
4					4
5		Gain on Prop Sales or Retirements-Account 737		943	5
6					6
7	551	Loss on Currency Exchange	5 509		7
8					8
9		Anti-Trust Act Settlements	4 600		9
10					10
11		Corporate Contributions	636		11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

500. CONTINGENT ASSETS AND LIABILITIES
(Dollars in Thousands)

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

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

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

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

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

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

501. GUARANTIES AND SURETYSHIPS

(Dollars in Thousands)

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1	Belt Railway Company	Finance Docket #22140	19 360	Joint	1
2	of Chicago	1st Mtge., 4-5/8% Sinking Fund	and interest,		2
3		Bonds Series A, due 8/15/87	sinking fund		3
4		AT&SF, BN, C&O, C&EI, CRI&P, EL, GTW,	premium, if any.		4
5		ICG, N&W, PCT, Soo Line, L&N.			5
6					6
7	Railease, Incorporated	Conditional Sale Agreement			7
8		@ 6.25% due serially to 12/1/86	2 246	Sole	8
9					9
10	CSX Minerals, Inc.	Finance Docket #23905			10
11		Unsecured promissory notes			11
12		@ 5-1/8% due 12/15/90	5 500	Joint	12
13		C&O and CSX Corporation	and interest		13
14			and premium,		14
15			if any.		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

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

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

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

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

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

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

Compensating balance arrangements are not sufficiently material to require disclosure of segregation.

510. INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE

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

Accounts to be considered in completing this schedule:

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

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

(1) MORTGAGE BONDS

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

(2) COLLATERAL TRUST BONDS

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

(3) UNSECURED BONDS (Debentures)

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

(4) EQUIPMENT OBLIGATIONS

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

(5) MISCELLANEOUS OBLIGATIONS

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

(7) SHORT-TERM NOTES IN DEFAULT

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

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

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

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

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

510. DEBTHOLDINGS
(Dollars in Thousands)

Line No.	Description of obligation (a)	Name and address of creditor or trustee (b)	Original amount (c)	Portion due		Line No.
				Within one year (d)	After one year (e)	
1	765-Funded Debt Unmatured					1
2	1(a) Mortgage Bonds					2
3	R&A 1st Mtge.Mfgs.Han.Tr.-NY		6 000	-	6 000	3
4	R&A 2nd Mtge.	" "	1 000	-	998	4
5	General Mortgage	Morgan Guaranty-NY	80 204	-	47 181	5
6	R&I Mtge. Series D	" "	40 362	438	986	6
7	R&I Mtge.Series E	" "	29 500	1 143	19	7
8	HVRy.1st Con.Mtge	Mfgs.Han.Tr.-NY	16 156	-	15 793	8
9						9
10						10
11	Total 1(a)		173 222	1 581	70 977	11
12						12
13						13
14						14
15						15
16	764-766-Equipment Obligations					16
17	4(a) Equipment Trusts					17
18	Series of 1970	Mfgs. Han. Tr.-NY	9 150	610	610	18
19	2nd Series of 1970	" " "	9 270	618	618	19
20	3rd Series of 1970	" " "	15 000	1 000	1 000	20
21	Series of 1975	Merc-Safe D&T Co.	38 355	2 557	15 342	21
22	2nd Series of 1975	" "	30 000	2 000	12 000	22
23	Series of 1976	1st Pa.Bk.,Phila.	30 000	2 000	14 000	23
24	2nd Ser.of 1976	1st & Merch., Rich.	30 000	2 000	14 000	24
25	Series of 1977	Merc-Safe D&T Co.	30 000	2 000	16 000	25
26	Series of 1978	" "	28 650	1 910	17 190	26
27	Series of 1980	Mfgs. Han. Tr. - NY	14 775	985	10 835	27
28	2nd Ser. of 1980	Merc-Safe D&T Co.	14 685	979	10 769	28
29	Series of 1981	" " "	40 950	2 730	32 760	29
30	Series of 1982	" " "	33 000	2 200	28 600	30
31	Series of 1983	" " "	21 345	1 423	19 922	31
32						32
33	Total 4(a)		345 180	23 012	193 646	33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43	(Continued on Page 62-A)					43
44						44
45						45
46						46
47						47
48						48
49						49
50						50

510. DEBTHOLDINGS—Continued
(Dollars in Thousands)

Line No.	Date of issue (f)	Date of maturity (g)	Interest			Line No.
			Rate (h)	Accrued during year (i)	Paid during year (j)	
1						1
2						2
3	01-01-1890	01-01-89	4	240	240	3
4	01-01-1890	01-01-89	4	40	40	4
5	03-01-1892	03-01-92	4.5	2 123	2 123	5
6	05-01-1936	05-01-96	3.5	51	52	6
7	08-01-1936	08-01-96	3.5	45	47	7
8	07-01-1899	07-01-99	4.5	711	711	8
9						9
10						10
11				3 210	3 213	11
12						12
13						13
14						14
15						15
16						16
17						17
18	03-01-70	S 03-01-85	8.75 *	116	133	18
19	06-01-70	S 06-01-85	9.063*	135	140	19
20	08-01-70	S 08-01-85	8.188*	211	246	20
21	03-01-75	S 03-01-90	8.409*	1 541	1 613	21
22	12-01-75	S 12-01-90	8.166*	1 286	1 300	22
23	05-01-76	S 05-01-91	8.188*	1 365	1 392	23
24	11-01-76	S 11-01-91	7.688*	1 358	1 384	24
25	09-01-77	S 09-01-92	7.813*	1 510	1 562	25
26	03-01-78	S 03-01-93	8.25	1 602	1 654	26
27	02-01-80	S 02-01-95	12.625	1 503	1 554	27
28	03-01-80	S 03-01-95	11.875*	1 400	1 438	28
29	03-01-81	S 03-01-96	14	4 701	5 125	29
30	11-15-82	S 11-15-97	11	3 327	3 589	30
31	11-15-83	S 11-15-98	11.625	21	-	31
32						32
33				20 076	21 130	33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43	(Continued on Page 69-B)					43
44						44
45						45
46						46
47						47
48						48
49						49
50						50

510. DEBTHOLDINGS
(Dollars in Thousands)

Line No.	Description of obligation (a)	Name and address of creditor or trustee (b)	Original amount (c)	Portion due		Line No.
				Within one year (d)	After one year (e)	
1	4(c) Conditional Sales Agreements				-	1
2	CSA dated 12/1/66	1st Nat'l Bank-Chic.	5 902	392	803	2
3	CSA dated 8/1/69	Merc-Safe D&T Co.	2 770	349	15	3
4	CSA dated 10/1/69	" "	2 283	152	-	4
5	CSA dated 12/1/69	" "	7 950	530	-	5
6	CSA dated 6/15/70	Equitable Trust Co.	3 450	230	230	6
7	CSA dated 4/1/71	Union Trust Co.-Md.	1 574	105	210	7
8	CSA dated 7/1/71	Merc-Safe D&T Co.	6 266	418	835	8
9	CSA dated 10/1/71	Equitable Trust Co.	1 615	108	215	9
10	CSA dated 1/1/72	Equitable Tr. Co.	4 000	267	800	10
11	CSA dated 5/1/73	1st Pa. Bank & Tr. Co.	5 500	367	1 466	11
12	CSA dated 3/1/74	1st Pa. Bank & Tr. Co.	6 795	453	2 265	12
13	CSA dated 7/1/74	" "	6 600	440	2 200	13
14	CSA dated 6/1/76	Equitable Trust Co.	3 936	262	1 838	14
15	CSA dated 11/1/76	Merc-Safe D&T Co.	3 200	400	-	15
16	CSA dated 2/1/79	Metropol. Life Ins.	24 863	1 974	19 734	16
17	CSA dated 5/15/80	Merc-Safe D&T Co.	2 571	171	1 886	17
18						18
19						19
20	Total 4(c)		89 275	6 618	32 497	20
21						21
22						22
23	4(d) Capitalized Leases Not applic.		60 467	2 350	48 514	23
24						24
25						25
26	Total 4(a), (c) & (d)		494 922	31 980	274 657	26
27						27
28						28
29	5-Miscellaneous Obligations					29
30	Secured Prom. Notes	1st Hunt. Nat'l.	3 500	140	420	30
31	Due CSS&SB RR	Not Applicable	9 808	-	9 808	31
32	Pen. Port Auth. Bonds	1st & Merchants Nat'l	30 000	-	30 000	32
33						33
34						34
35	Total 5		43 308	140	40 228	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			711 452	33 701	385 862	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	12-01-66	S 12-01-86	6.25	97	99	2
3	08-01-69	S 09-01-84	8.375	42	52	3
4	10-01-69	S 10-15-84	9	25	27	4
5	12-01-69	S 12-01-84	9.75	99	103	5
6	06-15-70	S 06-15-85	10	57	60	6
7	04-01-71	S 04-01-86	8	27	29	7
8	07-01-71	S 07-01-86	8.25 *	124	142	8
9	10-01-71	S 10-01-86	8	32	35	9
10	01-01-72	S 01-01-87	8	85	96	10
11	05-01-73	S 05-01-88	7.917*	157	161	11
12	03-01-74	S 03-01-89	8.525*	241	254	12
13	07-01-74	S 07-01-89	9.5	272	293	13
14	06-01-76	S 06-01-91	8.75	193	195	14
15	11-01-76	S 11-01-84	8.5	62	68	15
16	02-01-79	S 02-01-94	9.7	2 122	2 202	16
17	05-15-80	S 05-15-95	12	255	257	17
18						18
19						19
20				3 890	4 073	20
21						21
22						22
23	Various	Various	Various	3 052	3 052	23
24						24
25						25
26				27 018	28 255	26
27						27
28						28
29						29
30	06-01-62	06-01-87	5.75	35	36	30
31	05-08-81	Indefinite	-	-	-	31
32	12-15-82	12-15-12	Various	1 547	1 568	32
33						33
34						34
35				1 582	1 604	35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49						49
50				31 810	33 072	50

510. DEBTHOLDINGS—Concluded
(Notes and other disclosures)

Line No.	a. Nature of security or collateral, if any	Line No.
1		1
2		2
3		3
4		4
5		5
6	See Pages 70-A and 70-B.	6
7		7
8		8
9		9
10		10
11		11
12		12
13		13
14		14
15		15
16		16
17		17

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

Line No.	Name and address of holder	Type of holder	Line No.
1	C&O R&I Series D		1
2			2
3	C&O R&I Series E		3
4	Old Colony Trust, Mass.	Bank Investment Manager	4
5			5
6	Richmond & Alleghany First Mortgage		6
7	Metropolitan Life, NY	Insurance Company	7
8	New England Mutual, Mass.	Insurance Company	8
9	Phoenix Mutual Life, Conn.	Insurance Company	9
10	Prudential Life, New Jersey	Insurance Company	10
11	Union Central Life, Ohio	Insurance Company	11
12			12
13	Richmond & Alleghany Second Mortgage		13
14	New England Mutual, Mass.	Insurance Company	14
15			15
16	C&O General Mortgage		16
17	Metropolitan Life, New York	Insurance Company	17
18	New York Life, New York	Insurance Company	18
	Penn Mutual Life, Penn.	Insurance Company	

Hocking Valley First Mortgage

John Hancock Mutual Life, Mass.	Insurance Company
Metropolitan Life, New York	Insurance Company
New York Life, New York	Insurance Company

510. DEBTHOLDINGS - Continued

C&O Richmond and Alleghany Division, First Mortgage Bonds, 4%, due 1/1/89

Security: First lien on 228 miles of main line and 4 miles of branch line in Virginia. Also a first lien on C&O's interest in 8 miles of trackage rights on the Lexington Branch.

Callable: Not callable.

Sinking Fund: None.

Trustee: Manufacturers Hanover Trust Co., New York.

C&O Richmond and Alleghany Division, Second Mortgage Bonds, 4%, due 1/1/89

Security: Second lien on property covered by the Richmond and Alleghany First Mortgage (see above).

Callable: Not callable.

Sinking Fund: None.

Trustee: Manufacturers Hanover Trust Co., New York.

C&O Railway General Mortgage Bonds, 4-1/2%, due 3/1/92

Security: Direct first lien on 1,082 miles of road in Virginia, West Virginia and Kentucky of which 757 miles are main line and 325 miles are branch line. A third lien on 232 miles of road subject to prior liens of the Richmond and Alleghany Division First and Second Mortgages. Also a direct first lien on the Company's interest in leases covering 9 miles and on trackage rights in 174 miles of main lines by use of which the cities of Washington, D. C. and Louisville, Kentucky are reached. First collateral lien on property of The Covington and Cincinnati Elevated Railroad and Transfer and Bridge Company which is used jointly by the C&O Railway and the Louisville and Nashville Railroad Company under a joint user agreement. Under terms of the Refunding and Improvement Mortgage (see below), no additional bonds may be issued under the general mortgage.

Callable: Not callable.

Sinking Fund: None.

Trustee: Manufacturers Hanover Trust Co., New York.

C&O Railway Refunding and Improvement Mortgage Bonds

Security: A direct first lien on 376 miles of main line in Ohio, Indiana, and Kentucky and various branch lines in Ohio, Kentucky, West Virginia and Virginia aggregating 483 miles. Also a direct lien on 1,582 miles of road (subject to prior mortgages) securing underlying bonds outstanding in the amount of \$69,978,000. Also a first lien on certain securities deposited with the Corporate Trustee, including \$30,000,000 C&O General 4-1/2% Bonds due March 1, 1992. By reason of this pledge of General Mortgage Bonds (approximately 38.9 percent of the total bonds outstanding under the General Mortgage) the Refunding and Improvement Mortgage is a first collateral lien, in like proportion, on all of the lines of railroad and property subject to the General Mortgage. Also a direct lien (subject to prior mortgages to the extent to which they attach) on the Company's owned equipment used upon the properties subject to the Mortgage and on the Company's leasehold interest in equipment acquired for use on such property. The authorized issue of bonds under the Mortgage is limited so that the aggregate amount of all debt (after deducting bonds reserved to retire prior debt) shall

not exceed three times the par value of outstanding fully-paid capital stock of all classes.

Trustee: Morgan Guaranty Trust Company, New York.

R&I Series D Bonds, 3-1/2%, due 5/1/96

Sinking Fund: Semiannually on May 1 and November 1, \$103,000 plus an amount equal to interest at 3-1/2% per annum on bonds previously retired through operation of the sinking fund.

Callable: For sinking fund on any interest date at par and interest. Also callable as a whole or in part on any interest date on or prior to May 1, 1989 at 101% and at declining prices thereafter.

R&I Series E Bonds, 3-1/2%, due 8/1/96

Sinking Fund: Semiannually on February 1 and August 1, \$80,400 plus an amount equal to interest at 3-1/2% per annum on bonds previously retired through operation of the sinking fund.

Callable: As a whole or in part on any interest date to August 1, 1989 at 101% and at declining prices thereafter. Callable on same terms for sinking fund.

Hocking Valley First Consolidated Mortgage Bonds, 4-1/2%, due 7/1/99

Security: Direct first lien on the entire mileage formerly owned by Hocking Valley Railway Company comprising 126 miles of main line and 142 miles of branch line in Ohio. Also a lien on certain coal lands in Perry, Hocking, and Athens Counties, Ohio, formerly the property of the Hocking Coal and Railroad Company with the provision, however, that the property of the Hocking Valley Railway Company shall be exhausted before any recourse shall be had to the coal lands.

Callable: Not callable.

Sinking Fund: Sunday Creek Coal Company pays to the Trustee on or before July 1, in each year, 2 cents per ton on all coal mined from lands formerly of The Buckeye Coal and Railway Company as a sinking fund to purchase bonds at not exceeding 105% and accrued interest. Bonds to purchased must be cancelled.

Trustee: Manufacturers Hanover Trust Company, New York.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

1. Furnish the information called for below between the respondent and the affiliated companies or persons affiliated with the respondent, including officers, directors, stockholders, owners, partners or their wives and other close relatives, or their agents. Examples of transactions are, but are not restricted to, management, legal, accounting, purchasing or other type of service including the furnishing of materials, supplies, purchase of equipment, leasing of structures, land and equipment, and agreements relating to allocation of officers' salaries and other common costs between affiliated companies.

To be excluded are payments for the following types of services:

- (a) Lawful tariff charges for transportation services
- (b) Payments to or from other carriers for interline services and interchange of equipment
- (c) Payment to or from other carriers which may reasonably be regarded as ordinarily connected with routine operation or maintenance, but any special or unusual transactions should be reported.
- (d) Payments to public utility companies for rates or charges fixed in conformity with government authority.

2. In column (a) enter the name of the affiliated company, person, or agent with which respondent received or provided services aggregating \$50,000 or more for the year. If an affiliated company provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, list all the affiliates included in the agreement and describe the allocation of charges. If the respondent provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, reference to this fact should be made and the detail as to the allocation of charges should be stated. For those affiliates providing services to the respondent, also enter in column (a) the percent of affiliate's gross income derived from transactions with respondent.

The respondent may be required to furnish as an attachment to Schedule 512 a balance sheet and income statement for each affiliate with which respondent carrier had reportable transactions during the year, or alternatively, attach a "Pro forma" balance sheet and income statement for that portion or entity of each affiliate

which furnished the agreed to services, equipment, or other reportable transaction. The statements, if required, should be prepared on a calendar year basis in conformity with the prescribed schedules for the balance sheet and income statement in Annual Report Form R-1, and should be noted (1) to indicate the method used for depreciating equipment or other property furnished the carrier, and (2) whether the affiliate's Federal income tax return for the year was filed on a consolidated basis with the respondent carrier.

3. In column (b) indicate nature of relationship or control between the respondent and the company or person identified in column (a) as follows:

- (a) If respondent directly controls affiliate, insert the word "direct"
- (b) If respondent controls through another company, insert the word "indirect"
- (c) If respondent is under common control with affiliate, insert the word "common"
- (d) If respondent is controlled directly or indirectly by the company listed in column (a), insert the word "controlled"
- (e) If control is exercised by other means such as a management contract or other arrangement of whatever kind, insert the word "other" and footnote to describe such arrangements.

4. In column (c) fully describe the transactions involved such as management fees, lease of building, purchase of material, etc. When the affiliate listed in column (a) provides more than one type of service in column (c), list each type of service separately and show total for the affiliate. When services are both provided and received between the respondent and an affiliate they should be listed separately and the amounts shown separately in column (e).

5. In column (d) report the dollar amounts of transaction shown and the effect of any change in the method of establishing the terms from that used in the preceding period.

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

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

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No.
1	CSX Corporation		Controlled	Wages, salaries & expenses of Joint Departments	1 491	R	1
2					5 158	P	2
3							3
4	Baltimore & Ohio RR Co.		Direct	Wages, salaries & expenses of Joint Departments	78 184	R	4
5					37 475	P	5
6							6
7	Western Maryland Rwy. Co.		Direct	Wages, salaries & expenses of Joint Departments	3 352	R	7
8					1 167	P	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

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				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13

700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Cross Check	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
					Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1		1	U.S.	M	2499	492	30	395	251	1614	5281	1
2		1J	U.S.	M				1	3	30	34	2
3		1	U.S.	B	1057	42		97	431	193	1820	3
4		1J	U.S.	B					3	2	5	4
5												5
6		1	TOTAL	M&B	3556	534	30	493	688	1839	7140	6
7												7
8												8
9												9
10		2	Canada	M	191			23	40	24	278	10
11												11
12												12
13												13
14		3A	U.S.	M						2	2	14
15		3B	U.S.	M	27		1	1		134	163	15
16		3BJ	U.S.	M		3					3	16
17												17
18		3	TOTAL	M	27	3	1	1		136	168	18
19												19
20												20
21												21
22		5	U.S.	M	509	199	8	13		208	937	22
23		5	Canada	M	140	129		18		14	301	23
24		5	U.S.	B	228	2		22	61	4	317	24
25		5J	U.S.	B	2						2	25
26												26
27		5	TOTAL	M&B	879	330	8	53	61	226	1557	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	3366	823	39	451	294	2026	6999	55
56			TOTAL BRANCH LINES	N/A	1287	44	-	119	495	199	2144	56
57			GRAND TOTAL	N/A	4653	867	39	570	789	2225	9143	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		C&O Rwy. Co.									1
2		100%	M(1)	0.05	0.68	1.35	0.53		0.73	3.34	2
3											3
4		C&O Rwy. Co.									4
5		100%	B(2)	1.35						1.35	5
6											6
7		C&O Rwy. Co.									7
8		100%	B(3)	2.84			0.06	1.76		4.66	8
9											9
10											10
11											11
12											12
13											13
14											14
15		TOTAL	N/A	4.24	0.68	1.35	0.59	1.76	0.73	9.35	15

- (1) Trackage leased to C&CER & T&B, which company, in turn, gives the Respondent & L&N joint operating rights - thereover agreement dated February 1, 1933, Interest rental on cost and future additions and betterments.
- (2) Trackage owned by Respondent but leased to and operated by B&O.
- (3) Trackage owned by Respondent but leased, maintained and operated by the B&O.

701. 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		Virginia	524	26		9		244	803				1
2		West Virginia	205	486		18		221	930		3		2
3		Kentucky	269	322				119	710				3
4		Ohio	231	108				15	354		1		4
5		Indiana	217	34				26	277				5
6		Illinois						35	35				6
7		Michigan	1 054	81				14	1 149				7
8		New York						34	34				8
9		Dist. of Columbia						3	3				9
10		North Carolina						26	26				10
11													11
12													12
13		Canada (Ont.)			191			140	331				13
14													14
15													15
16													16
17													17
18													18
19													19
20													20
21													21
22													22
23													23
24													24
25													25
26													26
27													27
28													28
29													29
30													30
31													31
32		TOTAL MILEAGE (single track)	2 500	1 057	191	27		877	4 652		4		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	1	M		1		1	4	5	11		2
3	1	B				1	3	3	7		3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13	TOTAL INCREASE			1		2	7	8	18		13

DECREASES IN MILEAGE

14											14
15	1	M	3	130	6	8	20	10	177		15
16	1	R	27			3	14		44		16
17	5	B	16						16		17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25	TOTAL DECREASE		46	130	6	11	34	10	237		25

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

Owned by respondent:

Miles of road constructed N11

Miles of road abandoned 46

Owned by proprietary companies: N11

Miles of road constructed N11

Miles of road abandoned N11

The item "Miles of road constructed" is intended to show the mileage of first main track laid to extend respondent's road, and should not include tracks relocated and tracks laid to shorten the distance between two points, without serving any new territory.

By road-abandoned is meant "permanently abandoned", the cost of which has been or is to be written out of the investment accounts.

705-A Changes in Miles of Road During Year

	<u>Class</u>	<u>Name of Road or Track</u>	<u>Terminus Between</u>	<u>Main or Miles Branch of Road</u>	<u>Date of Change</u>	<u>Remarks</u>
(A)	1	Virginia Div.		M (1.98)	12-83	AFE 30576
(B)	1	Michigan Div.	Hamilton, Mich.	M (.90)	"	Abandonment of portion of Hamilton Sub.Div.
(C)	1	Michigan Div.	Grand Ledge, Mich. to Portland, Mich.	B (13.99)	"	Sold to GTW
(D)	1	Ohio Div.	Dundas, Ohio to Creola, Ohio	B (8.77)	"	Abandonment of portion of Pomeroy Branch
(E)	1	Michigan Div.	Mt. Pleasant, Mich.	B (3.23)	"	Abandonment Mt. Pleasant Branch
(F)	1	Michigan Div.	Portland, Mich. to Ionia, Mich.	B (.91)	"	Abandonment of portion Ionia Branch
(G)	5	Michigan Div.	Mt. Pleasant, Mich.	B (15.72)	"	Abandonment of Trackage Rights over A.A. RR.

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INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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

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

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

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

9. Cross-checks

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

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

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

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND SERVICE FROM OTHERS														
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
		Locomotive Units										(H.P.)		
1		Diesel-freight units												1
2		Diesel-passenger units												2
3		Diesel-multiple purpose units	381					12	687	182	869	1 968 340		3
4		Diesel-switching units	76					1	75		75	83 800		4
5	*	TOTAL (lines 1 to 4) units	957					13	762	182	944	2 052 140		5
6	*	Electric-locomotives												6
7	*	Other self-powered units												7
8	*	TOTAL (lines 5, 6 and 7)	957					13	762	182	944	2 052 140		8
9	*	Auxiliary units										N/A		9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	957					13	762	182	944	N/A		10

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

DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF ACQUISITION														Line No.
Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1960 (b)	Between Jan. 1, 1960 and Dec. 31, 1964 (c)	Between Jan. 1, 1965 and Dec. 31, 1969 (d)	Between Jan. 1, 1970 and Dec. 31, 1974 (e)	Between Jan. 1, 1975 and Dec. 31, 1979 (f)	During Calendar Year					TOTAL (l)	
								1980 (g)	1981 (h)	1982 (i)	1983 (j)	1984 (k)		
11	•	Diesel	389	106	140	135	65	64	20	25			944	11
12	•	Electric												12
13	•	Other self-powered units												13
14	•	TOTAL (lines 11 to 13)	389	106	140	135	65	64	20	25			944	14
15	•	Auxiliary units												15
16	•	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	389	106	140	135	65	64	20	25		N/A	944	16

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

UNIT'S OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches [PA, PB, PBO]	1						1		1	63		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]	4						4		4	N/A		22
23		TOTAL (lines 17 to 22)	5						5		5	63		23
24		Self-Propelled Electric passenger cars [EP, ET]												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)	5						5		5	63		29
30		COMPANY SERVICE CARS Business cars [PV]	3						3		3	N/A		30
31		Road outfit cars [MWX]	301				127	15	413		413	N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	45				73	8	110		110	N/A	1	32
33		Dump and ballast cars [MWB, MWD]	246				48		294		294	N/A		33
34		Other maintenance and service equipment cars	1 156					307	824	25	849	N/A		34
35		TOTAL (lines 30 to 34)	1 751				248	330	1 644	25	1 669	N/A	1	35

710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

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

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LESS THAN FULL YEAR									
Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars (b)	All others (c)	Units installed				
					New units purchased or built (d)	New or rebuilt units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B100-B287)	90						36
37		Plain box cars - 50' and longer (B300-B887)	1 572					948	37
38		Equipped box cars (All Code A)	6 615					47	38
39		Plain gondola cars (All Codes G & J-1, J-2, J-3, and J-4)	3 256					9	39
40		Equipped gondola cars (All Code E)	1 806		2				40
41		Covered hopper cars (All Code C - 1 -)	3 110						41
42		Open top hopper cars-general service (All Code H)	40 298		110			37	42
43		Open top hopper cars-special service (All Codes K, J-0 and C - 2 -)	360					2	43
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	851						44
45		Refrigerator cars-mechanical (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)							45
46		Flat cars-TOFC/COFC (All Code P)	1						46
47		Flat cars-multi-level (All Code V)							47
48		Flat cars-general service (F101-106, F201-206, F301-306)	84					2	48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	51					1	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)	348						52
53		TOTAL (lines 36 to 52)	58 442		112			1 046	53
54		Caboose (All Code N)	N/A	637					54
55		TOTAL (lines 53, 54)	58 442	637	112			1 046	55

710. INVENTORY OF EQUIPMENT - Continued

4. Column (m) should show aggregate capacity for all units reported in columns (k) and (l), as follows. For freight-train cars, report the nominal capacity (in tons of 2,000 lbs) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.

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

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT AND LEASED TO 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		88	1	1	2		105	2	36
37		706	445	1 369	1 814		128 911	20	37
38		301	4 477	1 884	6 361		428 649		38
39		138	2 518	609	3 127		269 939	340	39
40		16	1 584	208	1 792		168 148	50	40
41		70	2 763	277	3 040		288 341		41
42		1 220	31 317	7 908	39 225		3 236 608	5 531	42
43		1	360	1	361		34 384		43
44		10	176	665	841		58 247		44
45									45
46			1		1		70		46
47									47
48		32	54		54		3 889	86	48
49		12	40		40		3 253		49
50									50
51									51
52		10	338		338		17 342		52
53		2 604	44 074	12 922	56 996		4 637 886	6 029	53
54		19	348	270	N/A	618	N/A		54
55		2 623	44 422	13 192	56 996	618	4 637 886	6 029	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	6	1				56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A	4					57
58		TOTAL (lines 56 and 57)	N/A	10	1				58
HIGHWAY REVENUE EQUIPMENT									
59		Bogie-chassis							59
60		Dry van	70						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						70

NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
					Per diem (k)	All other (l)			
56		1	6		N/A	6			56
57			4		N/A	4			57
58		1	10		N/A	10			58
59									59
60		59		11	11		2 750		60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70		59		11	11		2 750		70

NOTES AND REMARKS

7105. 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	Open Top Hopper Cars - General					1
2	Service - Steel - 100 Ton HT	110	3 256	3 674	S	2
3						3
4	Equipped Gondola Cars					4
5	Steel - 100 Ton GTS	2	56	84	S	5
6						6
7	Tugboat "Chessie" - 3900 H.P.					7
8	105' long, 33' wide, 15' draft	1		3 331	P	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	113	N/A	7 089	N/A	25

REBUILT UNITS

26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	TOTAL	NONE	N/A	NONE	N/A	38
39	GRAND TOTAL	113	N/A	7 089	N/A	39

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

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

Track category¹

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

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

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

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

720. TRACK AND TRAFFIC CONDITIONS

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

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per track-mile ²	Average running speed limit	Track miles under slow orders at end of period (Deviation from timetable speed limit)	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	A	1 093	24.0	42	-	1
2	B	1 041	10.3	33	1.8	2
3	C	858	2.5	25	4.3	3
4	D	1 646	0.3	18	3.2	4
5	E	2 694	N/A	N/A	-	5
6	TOTAL	7 332	9.3	29.5	9.3	6
7	F	492	XXXXXXXX	XXXXXX	0.5	7
8	Potential abandonments	99	XXXXXXXX	XXXXXX	-	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)	Crossties 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	202 920	-	-	-	4 500	-	-	207 420	356 100	5.0	1
2	B	136 449	-	-	-	-	-	-	136 449	561 300	6.9	2
3	C	83 737	-	-	-	22 000	-	-	106 737	325 200	7.9	3
4	D	82 149	-	-	-	-	-	-	82 149	204 700	14.2	4
5	E	113 381	-	-	-	-	-	-	113 381	731 600	22.3	5
6	TOTAL	619 636	-	-	-	-	-	-	646 136	2 168 900	10.2	6
7	F	315 859	-	-	-	-	-	-	315 859	869 300	7.7	7
8	Potential abandonments	3 590	-	-	-	-	-	-	3 590	10 200	96.5	8

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

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

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

In column (a) classify the ties as follows:

U — Wooden ties untreated when applied.

T — Wooden ties treated before application.

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

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No.
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)		
1	T	37 329	12.24	4.57	213 640	407.23	87	New Ties	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20	TOTAL	37 329	12.24	4.57	213 640	407.23	87		20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid <u>None</u>								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid <u>None</u>								22

723. RAILS LAID IN REPLACEMENT

1. Furnish the requested information concerning rails laid in replacement.
2. The term "spot maintenance" in column (h) means repairs to track components during routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.
3. In No. 10, the average cost of new and relay rail should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines and placing the rails in tracks and of train service in connection with the distribution of rails should not be included in this schedule.

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)	Line No.	
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)			
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)					
1	A	32.01	0	3.20	20.54	35.21	20.54	36.8	1	
2	B	9.32	0	90.82	10.56	100.14	10.56	9.5	2	
3	C	3.22	0	24.02	12.79	27.24	12.79	31.9	3	
4	D	1.52	0	61.16	6.02	62.68	6.02	8.8	4	
5	E	2.91	0	32.80	11.55	35.71	11.55	24.4	5	
6	TOTAL	48.98	0	212.00	61.46	260.98	61.46	19.1	6	
7	F	199.42	0	43.30	20.63	242.72	20.63	7.8	7	
8	Potential Abandonments	.10	0	0	.42	.10	.42	80.8	8	
9	Other	0	0	0	0	0	0	0	9	
10	Average cost of new and relay rail laid in replacement (gross tons) \$ 519.20 New, 55.00 Relay									10

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

(Dollars in Thousands)

1. Give particulars of all rails applied during the year in connection with the construction of new track. 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 or less than one-half should be disregarded, and fractions of one-half or more should be counted as one.
3. The returns in columns (d) and (h) should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines, and placing the rails in tracks and of train service in connection with the distribution of the rail should not be included in this schedule.

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.	
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)		
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			
1	2	140	13	6	472.00					1	
2	2	-	-	-		132	33	16	472.00	2	
3	2	-	-	-	-	122	61	29	472.00	3	
4	4	132	212	11	50.00	132	1 003	50	50.00	4	
5	4	131	163	8	50.00	131	629	31	50.00	5	
6	4	-	-	-	-	122	960	48	50.00	6	
7	4	115	13	1	50.00					7	
8	4	-	-	-	-	100	85	4	50.00	8	
9										9	
10										10	
11										11	
12										12	
13										13	
14										14	
15										15	
16	TOTAL	N/A	401	26	64.84	N/A	2 771	178	64.24	16	
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid							None		17	
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid							None		18	
19	Track-miles of welded rail installed this year _____: total to date _____										19

725. WEIGHT OF RAIL

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)		Line No.
	Pounds			Pounds	Trk.	
1	140	109		70	7	1
2	136	44		67	2	2
3	132	924		60	44	3
4	131	257				4
5	130	304				5
6	122	409				6
7	115	388				7
8	112	300				8
9	110	149				9
10	105	106				10
11	100	400				11
12	90	304				12
13	85	90				13
14	82	29				14
15	80	3				15
16	75	47				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.

2. In columns (b), (c), (g), and (j) give the percentage of ties replaced, miles of rail replaced, cubic yards of ballast placed, and miles surfaced, respectively.											
Line No.	Track category (a)	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 (b)	Switch and bridge ties (board feet) (c)	Crosstie (d)	Switch and bridge ties (board feet) (e)						
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	A	207 420	356 100	6.3	N/A	55.75	2.6	337 050	749	68.5	1
2	B	136 449	561 300	4.4	N/A	110.70	5.3	214 650	477	45.8	2
3	C	106 737	315 200	4.1	N/A	40.03	2.3	110 250	245	28.6	3
4	D	82 149	204 700	1.7	N/A	68.70	2.1	51 750	115	7.0	4
5	E	113 381	731 600	1.4	N/A	47.26	0.9	106 650	237	8.8	5
6	TOTAL	646 136	2 168 900	2.9	N/A	322.44	2.2	820 350	1 823	24.9	6
7	F	315 859	869 300	21.4	N/A	263.35	26.7	531 900	1 182	240.2	7
8	Potential abandonments	3 590	10 200	1.2	N/A	.52	0.3	5 400	12	12.1	8

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

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

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

NOTES AND REMARKS

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

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motors on 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	52 342 024				1
2	Passenger					2
3	Yard switching	10 720 655				3
4	TOTAL	63 062 679				4
5	COST OF FUEL ¹	\$ 58 885	\$	\$	\$	5
6	Work Train	454 521				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 respondent's 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 753—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)	4 624		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	30 231	XXXXXX	2
3		2-02 Way Trains	1 975 735	XXXXXX	3
4		2-03 Through Trains	5 623 246		4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	7 629 212		5
6		2-05 Motorcars (C)	--		6
7		2-06 TOTAL ALL TRAINS (lines 5, 6)	7 629 212		7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	63 795	XXXXXX	8
9		3-02 Way Trains	2 940 425	XXXXXX	9
10		3-03 Through Trains	14 448 249		10
11		3-04 TOTAL (lines 8-10)	17 452 469		11
12		3-11 Train Switching (F)	1 592 394	XXXXXX	12
13		3-21 Yard Switching (G)	3 481 398		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	22 526 261		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	768	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	11 311	XXXXXX	16
17		4-012 Box-Equipped	33 377	XXXXXX	17
18		4-013 Gondola-Plain	6 357	XXXXXX	18
19		4-014 Gondola-Equipped	1 622	XXXXXX	19
20		4-015 Hopper-Covered	19 732	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	228 313	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	1 068	XXXXXX	22
23		4-018 Refrigerator-Mechanical	1 582	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	3 268	XXXXXX	24
25		4-020 Flat-TOP/COFC	73	XXXXXX	25
26		4-021 Flat-Multi-Level	1 079	XXXXXX	26
27		4-022 Flat-General Service	359	XXXXXX	27
28		4-023 Flat-All Other	820	XXXXXX	28
29		4-024 All Other Car Types-Total	4 170	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	313 899	XXXXXX	30
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	

*Total number of loaded miles _____ 2nd empty miles _____ of road/trailer reported above.

755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	4 624		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	30 231	XXXXXX	2
3		2-02 Way Trains	2 701 459	XXXXXX	3
4		2-03 Through Trains	4 897 522		4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	7 629 212		5
6		2-05 Motorcars (C)	--		6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	7 629 212		7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	63 795	XXXXXX	8
9		3-02 Way Trains	5 299 922	XXXXXX	9
10		3-03 Through Trains	12 088 752		10
11		3-04 TOTAL (lines 8-10)	17 452 469		11
12		3-11 Train Switching (F)	1 592 394	XXXXXX	12
13		3-21 Yard Switching (G)	3 481 398		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	22 526 261		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	768	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	11 311	XXXXXX	16
17		4-012 Box-Equipped	33 377	XXXXXX	17
18		4-013 Gondola-Plain	6 357	XXXXXX	18
19		4-014 Gondola-Equipped	1 622	XXXXXX	19
20		4-015 Hopper-Covered	19 732	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	228 313	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	1 068	XXXXXX	22
23		4-018 Refrigerator-Mechanical	1 582	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	3 268	XXXXXX	24
25		4-020 Flat-TOFC/COFC	73	XXXXXX	25
26		4-021 Flat-Multi-Level	1 079	XXXXXX	26
27		4-022 Flat-General Service	359	XXXXXX	27
28		4-023 Flat-All Other	820	XXXXXX	28
29		4-024 All Other Car Types-Total	4 170	XXXXXX	29
30		4-025 TOTAL, (lines 15-29)	313 899	XXXXXX	30
		4-11 RR Owned and Leased Cars Empty	XXXXXX	XXXXXX	

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

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
31		4-110 Box-Plain 40-Foot	1 198	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	11 302	XXXXXX	32
33		4-112 Box-Equipped	29 443	XXXXXX	33
34		4-113 Gondola-Plain	4 625	XXXXXX	34
35		4-114 Gondola-Equipped	1 671	XXXXXX	35
36		4-115 Hopper-Covered	21 824	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	193 980	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	1 136	XXXXXX	38
39		4-118 Refrigerator-Mechanical	1 607	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	4 727	XXXXXX	40
41		4-120 Flat-TOFC/COFC	50	XXXXXX	41
42		4-121 Flat-Multi-Level	896	XXXXXX	42
43		4-123 Flat-General Service	649	XXXXXX	43
44		4-123 Flat-All Other	852	XXXXXX	44
45		4-124 All Other Car Types	5 152	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	279 112	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	--	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	1 194	XXXXXX	48
49		4-132 Box-Equipped	61	XXXXXX	49
50		4-133 Gondola-Plain	169	XXXXXX	50
51		4-134 Gondola-Equipped	--	XXXXXX	51
52		4-135 Hopper-Covered	7 189	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	551	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	194	XXXXXX	54
55		4-138 Refrigerator-Mechanical	--	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	305	XXXXXX	56
57		4-140 Flat-TOFC/COFC	3 160	XXXXXX	57
58		4-141 Flat-Multi-Level	5 522	XXXXXX	58
59		4-142 Flat-General Service	60	XXXXXX	59
60		4-143 Flat-All Other	820	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	9 862	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	5 500	XXXXXX	62
63		4-146 All Other Car Types'	283	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	34 870	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 railrailer reported above.

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
31		4-110 Box-Plain 40-Foot	1 198	XXXXXX	11
32		4-111 Box-Plain 50-Foot and Longer	11 302	XXXXXX	12
33		4-112 Box-Equipped	29 443	XXXXXX	13
34		4-113 Gondola-Plain	4 625	XXXXXX	14
35		4-114 Gondola-Equipped	1 671	XXXXXX	15
36		4-115 Hopper-Covered	21 824	XXXXXX	16
37		4-116 Hopper-Open Top-General Service	193 980	XXXXXX	17
38		4-117 Hopper-Open Top-Special Service	1 136	XXXXXX	18
39		4-118 Refrigerator-Mechanical	1 607	XXXXXX	19
40		4-119 Refrigerator-Non-Mechanical	4 727	XXXXXX	20
41		4-120 Flat-TOFC/COFC	50	XXXXXX	21
42		4-121 Flat-Multi-Level	896	XXXXXX	22
43		4-123 Flat-General Service	649	XXXXXX	23
44		4-123 Flat-All Other	852	XXXXXX	24
45		4-124 All Other Car Types	5 152	XXXXXX	25
46		4-125 TOTAL (lines 31-45)	279 112	XXXXXX	26
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	--	XXXXXX	27
48		4-131 Box-Plain 50-Foot and Longer	1 194	XXXXXX	28
49		4-132 Box-Equipped	61	XXXXXX	29
50		4-133 Gondola-Plain	169	XXXXXX	30
51		4-134 Gondola-Equipped	--	XXXXXX	31
52		4-135 Hopper-Covered	7 189	XXXXXX	32
53		4-136 Hopper-Open Top-General Service	551	XXXXXX	33
54		4-137 Hopper-Open Top-Special Service	194	XXXXXX	34
55		4-138 Refrigerator-Mechanical	--	XXXXXX	35
56		4-139 Refrigerator-Non-Mechanical	305	XXXXXX	36
57		4-140 Flat-TOFC/COFC	3 160	XXXXXX	37
58		4-141 Flat-Multi-Level	5 522	XXXXXX	38
59		4-142 Flat-General Service	60	XXXXXX	39
60		4-143 Flat-All Other	820	XXXXXX	40
61		4-144 Tank Under 22,000 Gallons	9 862	XXXXXX	41
62		4-145 Tank-22,000 Gallons and Over	5 500	XXXXXX	42
63		4-146 All Other Car Types ¹	283	XXXXXX	43
64		4-147 TOTAL (lines 47-63)	34 870	XXXXXX	44
		4-15 Private Line Cars-Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot	--	XXXXXX	45

¹Total number of loaded miles _____ and empty miles _____ by roadtrailer 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	826	XXXXXX	66
67		4-152 Box-Equipped	50	XXXXXX	67
68		4-153 Gondola-Plain	451	XXXXXX	68
69		4-154 Gondola-Equipped	--	XXXXXX	69
70		4-155 Hopper-Covered	8 806	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	1 014	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	298	XXXXXX	72
73		4-158 Refrigerator-Mechanical	--	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	327	XXXXXX	74
75		4-160 Flat-TOFC/COFC	509	XXXXXX	75
76		4-161 Flat-Multi-Level	4 519	XXXXXX	76
77		4-162 Flat-General Service	70	XXXXXX	77
78		4-163 Flat-All Other	898	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	11 211	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	6 371	XXXXXX	80
81		4-166 All Other Car Types ¹	247	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	35 597	XXXXXX	82
83		4-17 Work Equipment Car-Miles	428	XXXXXX	83
84		4-18 No Payment Car-Miles (I)	68 287	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-180 Unit Trains	3 791	XXXXXX	85
86		4-181 Way Trains	125 212	XXXXXX	86
87		4-182 Through Trains	603 190	XXXXXX	87
88		4-183 TOTAL (lines 85-87)	732 193	XXXXXX	88
89		4-20 Caboose Miles	8 169	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	1		96
97		5-08 Crew Cars (Other than C cabooses)	--		97
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	2 642 060		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 - 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	826	XXXXXX	66
67		4-152 Box-Equipped	50	XXXXXX	67
68		4-153 Gondola-Plain	451	XXXXXX	68
69		4-154 Gondola-Equipped	--	XXXXXX	69
70		4-155 Hopper-Covered	8 806	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	1 014	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	298	XXXXXX	72
73		4-158 Refrigerator-Mechanical	--	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	327	XXXXXX	74
75		4-160 Flat-TOFC/COFC	509	XXXXXX	75
76		4-161 Flat-Multi-Level	4 519	XXXXXX	76
77		4-162 Flat-General Service	70	XXXXXX	77
78		4-163 Flat-All Other	898	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	11 211	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	6 371	XXXXXX	80
81		4-166 All Other Car Types'	247	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	35 597	XXXXXX	82
83		4-17 Work Equipment Car-Miles	428	XXXXXX	83
84		4-18 No Payment Car-Miles (I)	68 287	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-180 Unit Trains	3 791	XXXXXX	85
86		4-181 Way Trains	208 775	XXXXXX	86
87		4-182 Through Trains	519 627	XXXXXX	87
88		4-183 TOTAL (lines 85-87)	732 193	XXXXXX	88
89		4-20 Caboose Miles	8 169	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	1		96
97		5-08 Crew Cars (Other than Cabs)	--		97
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	2 642 060		98
		6-02 Freight Trains, Cts., Cnts., and Caboose	XXXXXX	XXXXXX	

Total 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	237 755	XXXXXX	99
100		6-021 Way Trains	14 333 403	XXXXXX	100
101		6-022 through Trains	37 987 734	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	85		102
103		6-04 Non-Revenue	631 322	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	55 832 369		104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	94 749	XXXXXX	105
106		7-02 Non-Revenue	1 090	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	95 839	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	28 003 316	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	9 302	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	28 012 618	XXXXXX	110
111		8-04 Non-Revenue-Road Service	322 038	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	107	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	322 145	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	28 334 763	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	585 697	XXXXXX	115
116		9-02 Train Switching	139 878	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	580 233	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	85 671	XXXXXX	118
119		11-02 Motorcars	--	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	27 994	XXXXXX	120
121		12-02 Way Trains	2 452 568	XXXXXX	121
122		12-03 Through Trains	6 549 513	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	6 382	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	19 874 303	XXXXXX	126
127		16-02 Marine Terminals-Ore	--	XXXXXX	127
128		16-03 Marine Terminals-Other	2 289 359	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	22 163 662	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	30 566	XXXXXX	130
131		17-02 Unserviceable	265	XXXXXX	131
132		17-03 Surplus	333	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	31 164	XXXXXX	133

755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
99		6-020 Unit Trains	237 765	XXXXXX	99
100		6-021 Way Trains	3 981 639	XXXXXX	100
101		6-022 through Trains	48 339 498	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	85		102
103		6-04 Non-Revenue	631 322	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	55 832 369		104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	94 749	XXXXXX	105
106		7-02 Non-Revenue	1 090	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	95 839	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	28 003 316	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	9 302	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	28 012 618	XXXXXX	110
111		8-04 Non-Revenue-Road Service	322 038	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	107	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	322 145	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	28 334 763	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	585 697	XXXXXX	115
116		9-02 Train Switching	139 878	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	580 233	XXXXXX	117
		11. Train Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	85 671	XXXXXX	118
119		11-02 Motorcars	--	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	27 994	XXXXXX	120
121		12-02 Way Trains	1 928 246	XXXXXX	121
122		12-03 Through Trains	7 073 835	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	6 382	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	19 874 303	XXXXXX	126
127		16-02 Marine Terminals-Ore	--	XXXXXX	127
128		16-03 Marine Terminals-Other	2 289 359	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	22 163 662	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	30 566	XXXXXX	130
131		17-02 Unserviceable	265	XXXXXX	131
132		17-03 Surplus	333	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	31 164	XXXXXX	133

VERIFICATION

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

OATH

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

State of Maryland

City of Baltimore

B. G. Lawler makes oath and says that he is Vice President and Comptroller
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of The Chesapeake and Ohio Railway 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, 1983, to and including December 31, 1983

B. G. Lawler
(Signature of affiant)

Notary Public

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

City above named, this _____ day of _____, 19____

My commission expires July 1, 1986

Use an
L.S.
impression seal

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

SUPPLEMENTAL OATH

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

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

County of _____ makes oath and says that he is _____
(Insert here name of the affiant) (Insert here the official title of the affiant)

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

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

_____, 19____, to and including _____, 19____

(Signature of affiant)

Subscribed and sworn to before me, a _____ in and for the State and
county above named, this _____ day of _____, 19____

My commission expires _____

Use an
L.S.
impression seal

(Signature of officer authorized to administer oaths)

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