

COLORADO & SOUTHERN

1981

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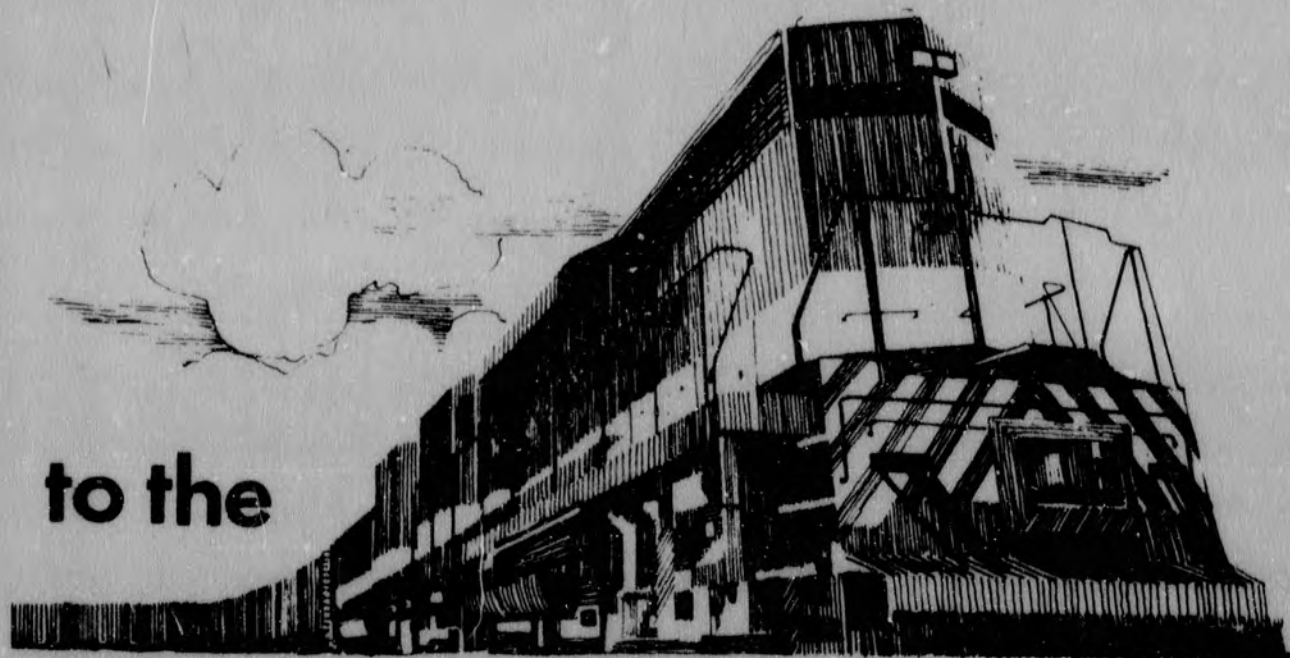
ORIGINAL

R-1

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

annual report

**THE COLORADO AND SOUTHERN
RAILWAY COMPANY**



to the

Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1981

NOTICE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ANNUAL REPORT

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THE COLORADO AND SOUTHERN RAILWAY COMPANY

FINAL REPORT

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1981

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

(Name) C. C. Roberts (Title) Vice President Acctg. (BN RR)

(Telephone number) 612 298-2795
(Area code) (Telephone number)

(Office address) 176 East Fifth Street, St. Paul, Minnesota 55101
(Street and number, city, State, and ZIP code)

SPECIAL NOTICE

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

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

Docket

Title

Decision Date

ESTIMATE OF REPORTING BURDEN

In order to monitor carrier reporting burden and to satisfy OMB requirements pursuant to Public Law 96-511, it is requested that you voluntarily furnish your best estimate of the number of hours required to complete this report.

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

Total hours (Estimated) 630

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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
26	-	Notes and Remarks
27-28	315	Special Funds and Other Investments
29-30	319	Securities, Advances and Other Intangibles Owned or Controlled through Non-Reporting Subsidiaries
33	329	Other Assets and Other Deferred Debits
44	350	Depreciation Base and Rates - Road and Equipment Leased to Others
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48	355	Other Elements of Investment
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55	379	Other Long-Term Liabilities and Other Deferred Credits
70-74	419	Remunerations from National Railroad Passenger Corp.
75	430	Miscellaneous Rent Income
76	440	Miscellaneous Rent Expense
77	445	Separately Operated Properties - Profit or Loss
81	-	Notes and Remarks
86	-	Blank Page
95	-	Notes and Remarks
103	710-S	Unit Cost of Equipment Installed During the Year
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115	-	Notes and Remarks
119	-	Notes and Remarks
(also, Please see Page 1A)		

B. IDENTITY OF RESPONDENT

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

1. Give in full the exact name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between *railroad* and *railway*. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification." If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision.

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

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

Final Report

1. Exact name of common carrier making this report The Colorado and Southern Railway Company
2. Date of incorporation December 19, 1898
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 Organized under Section 298 (Page 180) et seq General Laws of State of Colorado 1877 (being Section 1 (Page 651) et seq of Chapter 139, Vol. 4, 1935 Colorado Statutes Annotated.) Charter renewed in 1948 for 50 years under Section 58 and 59, Chapter 41, Volume 2, 1935 Colorado Statutes Annotated.
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. By order dated December 31, 1981, in Finance Docket 29757, the Interstate Commerce Commission authorized the merger of The Colorado and Southern Railway Company and Burlington Northern Railroad Company to be effective 1-1-82.

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.

SCHEDULES OMITTED BY RESPONDENT
DUE TO FINAL RULING BY I.C.C. DOCKET NO. 38590

<u>PAGE</u>	<u>SCHEDULE NO.</u>	<u>TITLE</u>
19	300	Items in Selected Current Asset Accounts
27-28	315	Special Funds and Other Investments
29-30	319	Securities, Advances and Other Intangibles Owned or Controlled Through Non-reporting Subsidiaries
31-32	325	Property Used in Other Than Carrier Operations
33	329	Other Assets and Deferred Debits
48	355	Other Elements of Investment
51	362	Non-capitalized Capital Leases
54	370	Items in Selected Current Liability Accounts
55	379	Other Long-Term Liabilities and Other Deferred Credits
64	413	Rent for Leased Roads and Equipment
75	430	Miscellaneous Rent Income
76	440	Miscellaneous Rents (Expense)
77	445	Separately Operated Properties Profits or Loss
79	451 1/	Railway Tax Accruals - See Note Bottom of Schedule
--	703	Miles of Tracks at Close of Year by States and Territories (For Switching and Terminal Companies)
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125	761	Grade Separations - Highway - Railroad
128	900	Compensation of Officers, Directors, etc.
--	--	Annual Report Supplement - Corporate Disclosure

C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 100 per share; first preferred, \$ 100 per share; second preferred, \$ 100 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 Dec. 28, 1981 - Due to merger with B.N.R.R. effective 1-1-82. See page 2, Item 4.
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. 480,000 votes, as of December 28, 1981 for payment of (Date) 198 dividends stockholders.
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. 198 stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. *If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.*

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED		
				Stocks		
				Common	PREFERRED	
	(a)	(b)	(c)	(d)	Second (e)	First (f)
1	Citibank N.A.*	New York, N.Y.	358 563	284 386	61 421	12 756
2	Burlington Northern Inc.	Seattle, Wn	85 714	22 239	12 014	51 461
3	Bruce Cumming	Green Valley, AZ	5 646	-	1 010	4 636
4	Jacob Gottlieb, Trustee of					
5	the Gottlieb Family Trust	Surv.				
6	TR.U-A Dtd. 2-16-79	Palm Springs, CA	2 610	-	600	2 010
7	Norte & Company	New York, NY	2 349	-	531	1 818
8	Dean Witter Reynolds, Inc.	San Francisco, CA	1 850	250	1 600	-
9	Roy B. David	Tulsa, Oklahoma	1 470	-	50	1 420
10	Miss Carolyn L. Koch	Ft. Lauderdale, FL	1 000	-	600	400
11	John Joseph Koch	Ft. Lauderdale, FL	1 000	-	600	400
12	Fell & Wolfe Oil Company	Tulsa, Oklahoma	885	340	25	520
13	Bache Halsey Stuart Shields, Inc.	New York, NY	780	300	15	465
14	Wayne Hummer & Company	Chicago, Ill	753	-	160	593
15	Jack Jossem & Mrs. Nancy Jossem	Lake Worth, FL	714	-	140	574
16	William J. Marshall	Evanston, Ill	700	-	-	700
17	Harold M. Parker, Trustee	U-D-T				
18	dated 6-9-71 M/B Harold M. Parker	Tulsa, Okla	679	-	569	110
19	Merrill Lynch, Pierce					
20	Fenner & Smith, Inc.	New York, NY	638	-	300	338
21	Robert O. Alert	Tulsa, Oklahoma	590	-	390	200
22	E.F. Hutton & Company, Inc.	New York, NY	522	-	450	72
23	Ely Frank	Bronx, NY	490	490	-	-
24	Grace V. Czeskleba, Trustee	of the				
25	C.B. Czeskleba Testamentary	Trust Tulsa, Okla	448	226	222	-
26	Paine Webber Jackson &					
27	Curtis, Inc.	New York, NY	400	-	400	-
28	Mrs. Matilda Langenbrunner	St. Paul, MN	390	-	100	290
29						
30						

C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 444,297
votes cast.

11. Give the date of such meeting. May 21, 1981

12. Give the place of such meeting. Denver, Colorado

NOTES AND REMARKS

- *1. As Corporate Trustee under F/R/M dated 2-1-21 as Supplemented by Burlington Northern Inc (Successor by merger effective 3-2-70 to Chicago, Burlington & Quincy Railroad Company). Due to merger with B.N.R.R. see Page 2, Item 4.

Top 30 PositionType of Voting Rights

Citibank, N.A. - - - - -	Burlington Northern Inc. has sole voting rights.
Jacob Gottlieb, Trustee- - - - -	No reply to our letter.
Norte & Company- - - - -	Joseph C. Galdi, President of Galdi Securities Corp., has sole voting rights.
Dean Witter Reynolds Inc.- - - - -	No reply to our letter.
Bache Halsey Stuart Shields Inc- - - - -	No reply to our letter.
Wayne Hummer & Company - - - - -	No reply to our letter.
Harold M. Parker, Trustee- - - - -	Has sole voting rights.
Merrill Lynch, Pierce, Fenner & Smith Inc. - - - - -	No reply to our letter.
E. F. Hutton & Company, Inc. - - - - -	Has no voting rights but will not reveal identity of beneficial owners.
Grace V. Czeskleba, Trustee - - - - -	Has sole voting rights.
Robert N. Bynum & Robert Bynum, Trustee - - - - -	Has shared voting rights.
Shearson/American Express Inc. - - - - -	No reply to our letter.
John A. Gulick, Trustee - - - - -	Has sole voting rights.
Kidder Peabody & Company, Inc. - - - - -	No reply to our letter.

Page 3 (concluded)

Robert N. Bynum & Robert Bynum,
Trustee for Robert N. Bynum

Trust dated 8-1-72	Tulsa, Okla	350	350	-	-
Albert G.O'Rourke & Helen D.O'Rourke	Tulsa, Okla	350	-	300	50
Shearson/American Express Inc.	New York, NY	335	150	-	185
John A. Gulick, Trustee John A.					
Gulick Trust dated 10-30-74	Tulsa, Okla	327	-	127	200
John A. Manley	Scarsdale, NY	326	-	-	326
Kidder, Peabody & Company, Inc.	New York, NY	325	50	-	275
Otto I. Matterson	Los Angeles, CA	320	170	-	150
Marvel Alert	Tulsa, Okla	300	-	-	300

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

Line No.	Account No.	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		<u>Current Asset</u>	\$	\$
1	701	Cash	(799)	(510)
2	702	Temporary Cash Investments (Sch. 300)	4 136	5 217
3	703	Special Deposits (Sch. 300)		
		Accounts Receivable		
4	705	- Interline and Other Balances	1 875	30
5	706	- Customers	4 892	2 960
6	707, 704	- Other	358	435
7	709, 708	- Accrued Accounts Receivables	15 575	14 134
8	708.5	- Receivables from Affiliated Companies	12 520	12 751
9	709.5	- Less: Allowance for Uncollectible Accounts		
10	710, 711, 714	Working funds prepayments deferred income tax debits (Sch. 300)	665	579
11	712	Materials and Supplies	8 117	4 375
12	713	Other Current Assets (Sch. 300)	2 749	640
13		Total Current Assets	50 088	40 611
		<u>Other Assets</u>		
14	715, 716, 717, 722, 723, 724	Special Funds and Other Investments and advances (Sch. 315)	361	303
15	721, 721.5	Investments and Advances; Affiliated Companies (Sch. 310)	76 860	59 696
16	737, 738	Property used in other than Carrier Operations (less depreciation \$). (Sch. 325)	2 394	2 443
17	739, 741	Other Assets (Sch. 329)	886	836
18	743, 744	Other Deferred Debits (Sch. 329)	(261)	156
19		Total Other Assets	80 240	63 434
		<u>Road and Equipment</u>		
20	731, 732	Road (Sch. 330 & 330A)	57 822	50 199
21		Equipment	74 601	76 900
22		Unallocated Items		
23	733, 734, 735, 736	Accumulated Depreciation and amortization (Schs. 335, 351, 342, 339)	(40 486)	(39 411)
24		Net road and Equipment	91 937	87 688
25		Total Assets	222 265	191 733

NOTES AND REMARKS

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

Line No.	Account No.	Title (a)	Balance at Close of Year (b)	Balance at Begin- ning of Year (c)
		<u>Current Liabilities</u>	\$	\$
26	751	Loans and Notes Payable (Sch. 370)		
27	752	Accounts Payable; Interline and Other Balances	526	388
28	753, 754	Other Accounts Payable	1 137	1 267
29	755, 756	Interest and Dividends Payable	1 085	433
30	757	Payables to Affiliated Companies	18 647	18 359
31	759	Accrued accounts Payable (Sch. 370)	13 625	8 497
32	760, 761, 761.5, 762	Taxes Accrued (Sch. 370)	2 581	597
33	763	Other Current Liabilities (Sch. 370)	94	233
34	764	Equipment obligations and other long-term debt due within one year	2 409	2 891
35		Total Current Liabilities	40 104	32 665
		<u>Non Current Liabilities</u>		
36	765, 767	Funded debt unmatured	14 044	14 028
37	766	Equipment obligations	12 350	14 493
38	766.5	Capitalized Lease Obligations	2 075	2 340
39	768	Debt in default		
40	769	Accounts payable; Affiliated Companies	8 330	11 457
41	770.1, 770.2	Unamortized debt premium	(30)	(38)
42	781	Interest in default		
43	783	Deferred revenues-Transfers from Government Authorities		
44	786	Accumulated deferred income tax credits	15 863	12 190
45	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits (Sch. 379)	4 296	2 469
46		Total Noncurrent Liabilities	56 928	56 939
		<u>Shareholders' Equity</u>		
47	791, 792	Capital Stock: (Sch. 230)	48 000	48 000
48		Common Stock	31 000	31 000
49		Preferred Stock	17 000	17 000
50	793	Discount on Capital Stock		
51	794, 795	Additional Capital (230)		
		Retained Earnings:		
52	797	Appropriated (221)		
53	798	Unappropriated (220)	77 233	54 129
54	798.1	Net Unrealized loss on noncurrent marketable equity securities		
55	798.5	Less Treasury Stock		
56		Net Stockholders Equity	125 233	102 129
57		Total Liabilities and Shareholders Equity	222 265	191 733

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

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

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

2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \$ None

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year: Procedure in accounting for pension funds during 1981 was consistent with 1980.

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. Vested benefit 3 390 less market value 1 339 \$ 2 051

(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

(ii) If funding is by trust agreement, list trustee(s) First Trust Company of St. Paul

Date of trust agreement or latest amendment March 2, 1970 (as amended 8-11-81)

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 (1) 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 X No

If yes, give number of the shares for each class of stock or other security: Note 2, Page 8A

(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? Trustee

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

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. Specify the total amount of business entertainment expenditures charged to the non-operating expense account \$ None

Continued on following page

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

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

(a) Changes in Valuation Accounts

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

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

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

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

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

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

NOTES AND REMARKS

Note (1) Refers to Explanatory Note 3(d)

Burlington Northern Railroad Company
 Fort Worth and Denver Railway Company
 (Includes Joint Texas Division)
 Lake Superior Terminal & Transfer Railway Co.
 Walla Walla Valley Railway Company
 Western Fruit Express Company

The allocation of charges necessary for funding the pension will be made in such manner and at such times as the Employers shall determine.

As required by Canadian law, all eligible Burlington Northern Railroad Co. employees are covered by the Canadian Pension Plan. The plan was established January 1, 1971, amended January 1, 1981. The Trustee is the Royal Trust Company, Vancouver, B.C.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

NOTES AND REMARKS (concluded)

Note 2: Refers to Explanatory Note 3(e)(i)

American Rail Box Car Company
(100% owned by Trailer Train
Company)

Face Amount \$537,000
Stock 529,000

Conditional Sales &
Lease Agreements

Face Amount \$688,697

Burlington Northern Inc.
Common: 10,000 shares

Cost: \$528,605

Note 3:

Respondent carries a services interruption policy with the Imperial Insurance Company, Limited, under which it will be entitled to \$81,238 daily indemnity for certain work stoppage losses. In the event such losses are sustained by other railroads holding similar policies, respondent may be obligated to pay the maximum amount of twenty times the daily indemnity.

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210. RESULTS OF OPERATIONS

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

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

3. List dividends from investments accounted for under the

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

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

5. Dollars in thousands.

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)	Freight-Related Revenues & Expenses (d)	Passenger-Related Revenues & Expenses (e)
	ORDINARY ITEMS				
	OPERATING INCOME				
	Railway Operating Income				
1	(101) Freight **	\$ 156 617	\$ 123 295	\$ 156 617	\$
2	(102) Passenger **				
3	(103) Passenger-Related				
4	(104) Switching	1 698	2 057	1 698	
5	(105) Water Transfers				
6	(106) Demurrage	1 141	1 097	1 141	
7	(110) Incidentals		59		
8	(121) Joint Facility-Credit	46	84	46	
9	(122) Joint Facility-Debit	406	416	406	
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	159 096	126 176	159 096	
11	(502) Railway operating revenues-Transfers from Government Authorities for current operations				
12	(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities				
13	Total railway operating revenues (lines 10-12)	159 096	126 176	159 096	
14	(531) Railway operating expenses	152 702	121 457	152 702	
15	*Net revenue from railway operations	6 394	4 719	6 394	
	OTHER INCOME				
16	(506) Revenue from property used in other than carrier operations	(9)	44		
17	(510) Miscellaneous rent income	1 089	1 262		
18	(512) Separately operated properties-Profit				
19	(513) Dividend Income				
20	(514) Interest income	1 358	1 021		
21	(516) Income from sinking and other funds	41	25		
22	(517) Release of premiums on funded debt				
23	(518) Contributions from other companies				
24	(519) Miscellaneous income	1 565	2 048		
	Income from affiliated companies:				
25	Dividends				
26	Equity in undistributed earnings (losses)	17 538	12 314		
27	Total other income (lines 16-26)	21 582	16 714		
28	Total income (lines 15, 27)	27 976	21 433		
	MISCELLANEOUS DEDUCTIONS FROM INCOME				
29	(534) Expenses of property used in other than carrier operations		45		
30	(535) Taxes on property used in other than carrier operations	61	87		
31	(543) Miscellaneous rent expense				
32	(544) Miscellaneous taxes	32	38		
33	(545) Separately operated properties-Loss				
34	(549) Maintenance of investment organization				
35	(550) Income transferred to other companies				
36	(551) Miscellaneous income charges	88	(18)		
37	(553) Uncollectible accounts				
38	Total miscellaneous deductions (lines 29-37)	181	152		
39	Income available for fixed charges (lines 28, 38)	27 795	21 281		

210. RESULTS OF OPERATIONS - Continued

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)
	FIXED CHARGES	\$	\$
(546) Interest on funded debt:			
40 (a) Fixed interest not in default		1 916	2 219
41 (b) Interest in default			
42 (547) Interest on unfunded debt			
43 (548) Amortization of discount on funded debt		14	23
44 Total fixed charges (lines 40-43)		1 930	2 242
45 Income after fixed charges (lines 39, 44)		25 865	19 039
	OTHER DEDUCTIONS		
(546) Interest on funded debt:			
46 (c) Contingent interest			
	UNUSUAL OR INFREQUENT ITEMS		
47 (555) Unusual or infrequent items (debit) credit			
48 Income (loss) for continuing operations (before income taxes)		25 865	19 039
	PROVISIONS FOR INCOME TAXES		
(556) Income taxes on ordinary income:			
49 Federal income taxes		(1 616)	(4 563)
50 State income taxes			
51 Other income taxes			
52 (557) Provision for deferred taxes		3 619	2 441
53 Income from continuing operations		23 862	21 161
	DISCONTINUED OPERATIONS		
54 (560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)			
55 (562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)			
56 Income before extraordinary items		23,862	21161
	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES		
57 (570) Extraordinary items (Net)			
58 (590) Income taxes on extraordinary items			
59 (591) Provision for deferred taxes - Extraordinary items			
60 Total extraordinary items (lines 57-59)			
61 (592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)			
62 Net income		23 862	21 161
	*Reconciliation of net railway operating income (NROI)		
63 Net revenues from railway operations		6 394	
64 (556) Income taxes on ordinary income		(1 616)	
65 (557) Provision for deferred income taxes		3 619	
66 Income from lease of road and equipment			
67 Rent for leased roads and equipment			
68 Net railway operating income		4 391	6,841
**Report hereunder the charges to the revenue accounts representing payments made to others for			
69 Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates \$			
(a) Of the amount reported for "Net revenue from railway operations", 0% (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (Check one): Actual () Estimated ()			
70 Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement \$			1 698
Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates):			
71 (a) Payments for transportation of persons		\$	-
72 (b) Payments for transportation of freight shipments		\$	-
NOTE: -Gross charges for protective charges to perishable freight, without deduction for any proportion thereof credited to Account No. 101, "Freight" (not required from switching and terminal companies):			
73 Charges for service for the protection against heat		\$	2
74 Charges for service for the protection against cold		\$	9

220. RETAINED EARNINGS—UNAPPROPRIATED

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

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

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

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

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

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

Line No.	Item	Retained earnings—Unappropriated	Equity in undistributed earnings (losses) of affiliated companies
	(a)	(b)	(c)
1	Balances at beginning of year _____	\$ 1 811	\$ 52 318
2	(601.5) Prior period adjustments to beginning retained earnings _____		
	CREDITS		
3	(602) Credit balance transferred from income _____	6 323	17 538
4	(603) Appropriations released _____		
5	(606) Other credits to retained earnings _____		
6	Total _____	6 323	17 538
	DEBITS		
7	(612) Debit balance transferred from income _____		
8	(616) Other debits to retained earnings _____		
9	(620) Appropriations for sinking and other funds _____		
10	(621) Appropriations for other purposes _____		
11	(623) Dividends: Common stock _____	77	
12	Preferred stock ¹ _____	680	
13	Total _____	757	
14	Net increase (decrease) during year (Line 6 minus line 13) _____	5 566	17 538
15	Balances at close of year (Lines 1, 2 and 14) _____	7 377	69 856
16	Balance from line 15(c) _____	69 856	x x x x x
17	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year _____	77 233	x x x x x
	REMARKS		
18	Amount of assigned Federal income tax consequences: Account 606 _____	None	x x x x x
19	Account 616 _____	None	x x x x x

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

221. RETAINED EARNINGS--APPROPRIATED

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

Line No.	Class of appropriation (a)	Credits during year (b)	Debits during year (c)	Balance at close of year (d)
		\$	\$	\$
1	Additions to property through retained earnings _____			
2	Funded debt retired through retained earnings _____			
3	Sinking funds _____			
4	Miscellaneous funds _____			
5	Other appropriations (specify): _____			
6		None		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16	TOTAL			

225. TRANSFERS FROM GOVERNMENT AUTHORITIES

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

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

230. CAPITAL STOCK

PART I. CAPITAL STOCK

1. Disclose in column (a) the particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.
2. Present in column (b) the par or stated value of each issue. If none, so state.
3. Disclose in columns (c), (d), (e) and (f) the required information concerning the number of shares authorized, issued, in treasury and outstanding for the various issues.
4. For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for

sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be actually issued when sold to a bona fide purchaser who holds them free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be actually outstanding. If reacquired by or for the respondent, and not canceled or retired, they are considered to be nominally outstanding.

5. Dollars in thousands.

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year	
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)
1	Common	31 000	310 000			310 000	31 000	
2								
3								
4	Preferred First	8 500	85 000			85 000	8 500	
5	Second	8 500	85 000			85 000	8 500	
6								
7								
8								
9								
10	TOTAL	XXXXX	480 000			480 000	48 000	

PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR

1. The purpose of this part is to disclose capital stock changes during year.
2. Column (a) presents the items to be disclosed.
3. Columns (b), (d) and (f) require disclosures of the number of preferred, common and treasury stock, respectively, applicable to the items presented in column (a).
4. Columns (c), (e) and (g) requires the applicable disclosure of the book values of preferred, common and treasury stock.

5. Disclose in column (h) the additional paid-in capital realized from changes in capital stock during year.
6. Unusual circumstances arising from changes in capital stock changes shall be fully explained in footnotes to this schedule.
7. Report dollars in thousands.

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

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

240. STATEMENT OF CHANGES IN FINANCIAL POSITION

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

ment in property provided by the issue of securities. Sources and uses of funds should be individually disclosed. For example, outlays for fixed assets should not be reported net of retirements.

Dollars in thousands.

Line No.	Description (a)	Current year (b)	Prior year (c)
	SOURCES OF WORKING CAPITAL		
	Working capital provided by operations:		
1	Net income (loss) before extraordinary items _____	\$ 23 862	\$ 21 161
	Add expenses not requiring outlay of working capital; (subtract) credits not generating working capital:		
2	Retirement of nondepreciable property _____	141	68
3	Loss (gain) on sale or disposal of tangible property _____	1 457	1 620
4	Depreciation and amortization expenses _____	1 500	1 427
5	Net increase (decrease) in deferred income taxes _____	3 619	2 441
6	Net decrease (increase) in parent's share of subsidiary's undistributed income for the year _____	(17 538)	(12 314)
7	Net increase (decrease) in noncurrent portion of estimated liabilities _____	1 696	323
	Other (specify):		
8	Salvage from Property Sold or Retired _____	1 168	736
9	_____		
10	_____		
11	_____		
12	_____		
13	Total working capital from operations before extraordinary items _____	15 905	15 462

Road Initials:

C&S

Year 1981

240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Continued

Line No.	Description (a)	Current year (b)	Prior year (c)
	SOURCES OF WORKING CAPITAL—Continued		
14	Add funds generated by reason of discontinued operations, extraordinary items, prior period adjustments, and changes in accounting principles _____	\$	\$
15	Total working capital from operations _____	15 905	15 462
	Working capital from sources other than operating:		
16	Proceeds from issuance of long-term liabilities _____		
17	Proceeds from sale/disposition of carrier operating property _____		
18	Proceeds from sale/disposition of other tangible property _____		
19	Proceeds from sale/repayment of investments advances _____		
20	Net decrease in sinking and other special funds _____		
21	Proceeds from issue of capital stock _____		
	Other (specify):		
22	Intercompany Items FW&D	(338)	327
23	Intercompany Items BN	(2 643)	277
24			
25			
26			
27	Total working capital from sources other than operating _____	(2 981)	604
28	Total sources of working capital _____	12 924	16 066

240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Concluded

Line No.	Description (a)	Current year (b)	Prior year (c)
	APPLICATION OF WORKING CAPITAL	\$	\$
29	Amount paid to acquire/retire long-term liabilities	2 392	3 128
30	Cash dividends declared	757	757
31	Purchase price of carrier operating property	8 267	6 666
32	Purchase price of other tangible property		
33	Purchase price of long-term investments and advances	-	328
34	Net increase in sinking or other special funds		
35	Purchase price of acquiring treasury stock		
	Other (specify):		
36	Miscellaneous Deferred Liabilities	(530)	209
37			
38			
39			
40			
41			
42			
43			
44			
45	Total application of working capital	10 886	11 088
46	Net increase (decrease) in working capital	2 038	4 978

241. CHANGES IN WORKING CAPITAL

Compute the net changes in each element of working capital.

(Dollars in thousands)

Line No.	Item (a)	Current year (b)	Prior year (c)	Increase (Decrease) (d)
1	Cash and temporary investments	\$ 4 136	\$ 5 217	\$ (1 081)
2	Net receivables	35 220	30 310	4 910
3	Prepayments	665	579	86
4	Materials and supplies	8 117	4 375	3 742
5	Other current assets not included above	2 749	640	2 109
6	Notes payable and matured obligations			
7	Accounts payable	38 400	30 051	(8 349)
8	Current equipment obligations and other debt	2 409	2 891	482
9	Other current liabilities not included above	94	233	139
10	Net increase (decrease) in working capital	9 984	7 946	2 038

245. WORKING CAPITAL INFORMATION

1. Report below the information requested with respect to the referenced accounts.
2. Give the amount of issues from stock during the year for lines 1 thru 5 as it pertains to account 712, "Material and supplies".
3. Report on lines 6 and 7 only the amount applicable to common-carrier transportation service included in accounts 707 and 754.
4. Report on lines 8, 9, 10, 11 and 12 only the amounts included in Schedule 200 Line 32 that are applicable to common transportation.
5. Dollars in thousands.

Line No.	Item (a)	Amount (b)
1	Construction and additions and betterments _____	\$ 4 384
2	Common-carrier operating purposes _____	2 775
3	Used by other than respondent's lessor companies _____	139
4	Total _____	7 298
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material _____	(737)
6	Account 707. Accounts receivable; other _____	358
7	Account 754. Accounts payable; other _____	18
8	Account 760. Federal income taxes accrued _____	1 189
9	Account 761. State and other income taxes accrued _____	(110)
10	Account 761.5 Other taxes accrued _____	1 502
11	Account 556. Income taxes on ordinary income _____	(1 616)
12	Account 762. Deferred Income tax credits _____	

NOTES AND REMARKS

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

1. Schedules 310 and 315 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated and nonaffiliated companies held by respondent at close of year. Specifically, the disclosures should include the investments in the obligations of Federal, state and local governments, and the obligation of individuals. Also, disclose the investments made, disposed of, and written down during the year, and the applicable dividends and interest credited to income as a result of those investments. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing Account No. 721 "Investments 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.

12. Dollars in thousands.

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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, "

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 20, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of control
	(a)	(b)	(c)	(d)	(e)
1	721	A-1	VII	Denver Union Terminal Railway #	16 2/3
2	"		"	Fort Worth and Denver Railway	99.9
3	"		"	Galveston Terminal Railway	50.0
4	"		"	Pueblo Union Depot & Railroad #	25.0
5	"		"	Pullman Company	-
6				Total A-1	
7				Total Class A	
8					
9	721	B-1	VII	Fort Worth & Denver Railway	
10				Total B-1	
11				Total Class B	
12					
13	721	E-1	VII	Fort Worth & Denver Railway	
14	"		"	Fort Worth & Denver Railway	
15	"		"	Denver Union Terminal Railway	
16	"		"	Galveston Terminal Railway	
17	"		"	Pueblo Union Depot	
18				Total E-1	
19				Total Class E	
20					
21					
22					
23					
24					
25					
26					
27					
28					
29				#(d) Pledged with First National City Bank of	
30				New York, Trustee under General Mortgage	
31					
32				Column (e) Particulars of Joint Control on Page 79	
33					
34					
35					
36					
37					
38					
39					
40				Grand Total	

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES--Continued

column (c). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In cases of joint control, give names of other parties and particulars of control.

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

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

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

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

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

12. Dollars in thousands.

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance	Additions	Deductions (if other than sale explain)	Closing balance				
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
\$ 5	\$	\$	\$ 5	\$	\$	\$	1
2 366			2 366				2
15			15				3
10			10				4
1		* 1	-				5
2 397		1	2 396				6
2 397		1	2 396				7
							8
338		338	-				9
338		338	-				10
338		338	-				11
							12
1 875			1 875				13
1 775			1 775				14
550		# 35	515				15
315			315				16
128			128				17
4 643		35	4 608				18
4 643		35	4 608				19
							20
							21
							22
							23
		*Write out remaining balance					24
							25
		#ICC Circular #133 of 1963 resulted in DUT net reduction					26
		in book value. DUT transferred debit amount from					27
		Retained Income Unappropriated to Affiliated Companies					28
		(Advances).					29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
7 378		374	7 004				40

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

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

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES - Concluded

Investments and advances				Disposed of, Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance (f)	Additions (g)	Deductions (if other than sale explain) (h)	Closing balance (i)	(j)	(k)	(l)	
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
							4
							5
							6
							7
							8
							9
			None				10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40

310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES
 Undistributed Earnings From Certain Investments in Affiliated Companies

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

(DOLLARS IN THOUSANDS)

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Carriers: (List specifics for each company)	\$	\$	\$	\$	\$	\$
2	Fort Worth and Denver Railway Company	52 735		17 538			70 273
3							
4	Galveston Terminal Railway Company	(452)					(452)
5							
6	Pueblo Union Depot and Railway Company	35					35
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27		52 318		17 538			69 856

Road Initials:

CSS

Year 19 81

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

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

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

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

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

8. Report on line 32 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

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

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

11. Dollars in thousands.

NOTES AND REMARKS

SCHEDULE 332

*Rate includes lease of 10 locomotives capitalized under Order 36604 and amortized over 15 year life.

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Line No.	(Dollars in thousands) Account (a)	Balance at beginning of year (b)	Expenditures during the year for ori- ginal road and equip- ment, and road exten- sions (c)	Expenditures during the year for pur- chase of existing lines, reorganiza- tions, etc. (d)
1	(1) Engineering	\$ 891	\$	\$
2	(2) Land for transportation purposes	1 792		
3	(3) Grading	8 112		
4	(4) Other right-of-way expenditures	14		
5	(5) Tunnels and subways			
6	(6) Bridges, trestles, and culverts	5 4		
7	(7) Elevated structures			
8	(8) Ties	3 219		
9	(9) Rails	8 440		
10	(10) Other track material	8 236		
11	(11) Ballast	1 950		
12	(12) Track laying and surfacing	3 374		
13	(13) Fences, towsheds, and signs	300		
14	(16) Station and office buildings	1 129		
15	(17) Roadway buildings	15		
16	(18) Water stations	4		
17	(19) Fuel stations	36		
18	(20) Shops and enginehouses	572		
19	(22) Storage warehouses			
20	(23) Wharves and docks			
21	(24) Coal and ore wharves			
22	(25) TOFC/COFC terminals	25		
23	(26) Communication systems	493		
24	(27) Signals and interlockers	692		
25	(29) Power plants			
26	(31) Power-transmission systems	35		
27	(35) Miscellaneous structures	41		
28	(37) Roadway machines	2 475		
29	(39) Public improvements—Construction	891		
30	(44) Shop machinery			
31	(45) Power-plant machinery			
32	Other (specify and explain)			
33	Total expenditures for road	48 670		
34	(52) Locomotives	30 352		
35	(53) Freight-train cars	45 626		
36	(54) Passenger-train cars			
37	(55) Highway revenue equipment			
38	(56) Floating equipment			
39	(57) Work equipment	70		
40	(58) Miscellaneous equipment	832		
41	Total expenditures for equipment	76 880		
42	(76) Interest during construction	1 253		
43	(77) Other expenditures—General	272		
44	Total general expenditures	1 525		
45	Total	127 075		
46	(80) Other elements of investment			
47	(90) Construction in progress			
48	Grand Total	127 075		

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ 74	\$ 2	\$ 72	\$ 963	1
110	5	105	1 897	2
429	2	427	8 539	3
			14	4
				5
1 033	12	1 021	6 955	6
				7
13	9	4	3 223	8
1 899	55	1 844	10 284	9
2 499	51	2 448	10 684	10
142	3	139	2 089	11
103	5	98	3 472	12
(1)		(1)	299	13
19		19	1 148	14
5		5	20	15
			4	16
	21	(21)	15	17
9	25	(16)	556	18
				19
				20
			25	21
41		41	534	22
(4)		(4)	688	23
				24
			35	25
			41	26
1 621	193	1 428	3 903	27
17		17	908	28
				29
				30
				31
8 009	383	7 626	56 296	32
21		21	30 373	33
1	2 524	(2 523)	43 103	34
				35
				36
				37
5	2	3	73	38
244	43	201	1 033	39
271	2 569	(2 298)	74 582	40
	3	(3)	1 250	41
	1	(1)	271	42
	4	(4)	1 521	43
8 280	2 956	5 324	132 399	44
				45
				46
				47
8 280	2 956	5 324	132 399	48

330A. IMPROVEMENTS ON LEASED PROPERTY (See Instruction)

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

330A. IMPROVEMENTS ON LEASED PROPERTY—Continued

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$	\$	\$	\$	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
			5	14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
			5	33
			19	34
				35
				36
				37
				38
				39
				40
			19	41
				42
				43
				44
			24	45
				46
				47
			24	48

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

1. Show in columns (b) and (e), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used in computing the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December; and on lines 28 and 36 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

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

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

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

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

Line No.	(Dollars in thousands) Account (a)	OWNED AND USED			LEASED FROM OTHERS		
		Depreciation Base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)	
	ROAD	\$	\$	%	\$	\$	%
1	(1) Engineering	892	953	.79			
2	(3) Grading	320	320	2.10			
3	(4) Other right-of-way expenditures	7	7	1.80			
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts	5 600	6 615	1.46			
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs	290	289	2.00			
8	(16) Station and office buildings	1 097	1 109	2.18			
9	(17) Roadway buildings	13	18	3.33			
10	(18) Water stations	4	4	3.33			
11	(19) Fuel stations	34	14	2.80			
12	(20) Shops and enginehouses	540	527	2.45			
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals	25	25	2.59			
17	(26) Communications systems	487	526	1.50			
18	(27) Signals and interlockers	661	666	1.90			
19	(29) Power plants						
20	(31) Power transmission systems	33	33	1.96			
21	(35) Miscellaneous structures						
22	(37) Roadway machines	2 459	3 510	3.76			
23	(39) Public improvements—Construction	567	586	1.57			
24	(44) Shop machinery						
25	(45) Power plant machinery						
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	13 029	15 202	2.08			
	EQUIPMENT						
29	(52) Locomotives	30 352	30 352	13.89			
30	(53) Freight-train cars	44 055	43 649	3.65			
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment	806	984	10.59			
35	(58) Miscellaneous equipment						
36	Total equipment	75 213	74 985	3.75			
37	GRAND TOTAL	88 242	90 187				

XXXXX

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

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

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

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

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

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

6. Past excess or under depreciation accruals which are being amortized in accordance with Commission authorization should be reported on line 37.

7. Dollars in thousands.

Line No.	Account	Balance at beginning of year	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year
			Charges to operating expenses	Other credits	Retirements	Other debits	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ROAD						
1	(1) Engineering	513	7		2		518
2	(3) Grading	279	7				286
3	(4) Other, right-of-way	1					1
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts	3 859	87		12		3 934
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	234					234
8	(16) Station and office buildings	441	24				465
9	(17) Roadway buildings	11	1				12
10	(18) Water stations	4					4
11	(19) Fuel stations	27	1		21		7
12	(20) Shops and enginehouses	391	13		25		379
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals	10	1				11
17	(26) Communication systems	168	7				175
18	(27) Signals and interlockers	325	13				338
19	(29) Power plants						
20	(31) Power-transmission systems	33					33
21	(35) Miscellaneous structures	40					40
22	(37) Roadway machines	626	106		192		540
23	(39) Public improvements-Construction	137	9				146
24	(44) Shop machinery						
25	(45) Power-plant machinery						
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	7 099	276		252		7 123
	EQUIPMENT						
29	(52) Locomotives	17 652	1 107		(413)		19 172
30	(53) Freight-train cars	13 938	1 615		2 150		13 403
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment	14			(13)		27
35	(58) Miscellaneous equipment	194	93		41		246
36	Total equipment	31 798	2 815		1 765		32 848
37	Depreciation Adjustment						
38	GRAND TOTAL	38 897	3 091		2 017		39 971

339. ACCRUED LIABILITY - LEASED PROPERTY

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

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

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

1. Show in column (b) for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in column (c) show the depreciation base used in computing the depreciation charges for the month of December; in column (d) show the composite rates used in computing the depreciation charges for the month of December; and on lines 28 and 36 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to account 732, "Improvements on leased property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized

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

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

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

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

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

Line No.	(Dollars in thousands) Account (a)	Depreciation base		Annual composite rate (percent) (d)
		At beginning of year (b)	At close of year (c)	
	ROAD	\$	\$	%
1	(1) Engineering _____			
2	(3) Grading _____			
3	(4) Other right-of-way expenditures _____			
4	(5) Tunnels and subways _____			
5	(6) Bridges, trestles and culverts _____			
6	(7) Elevated structures _____			
7	(13) Fences, snowsheds, and signs _____			
8	(16) Station and office buildings _____	5	5	2.18
9	(17) Roadway buildings _____			
10	(18) Water stations _____			
11	(19) Fuel stations _____			
12	(20) Shops and enginehouses _____			
13	(22) Storage warehouses _____			
14	(23) Wharves and docks _____			
15	(24) Coal and ore wharves _____			
16	(25) TOFC/COFC terminals _____			
17	(26) Communications systems _____			
18	(27) Signals and interlockers _____			
19	(29) Power plants _____			
20	(31) Power transmission systems _____			
21	(35) Miscellaneous structures _____			
22	(37) Roadway machines _____			
23	(39) Public improvements-Construction _____			
24	(44) Shop machinery _____			
25	(45) Power plant machinery _____			
26	All other road accounts _____			
27	Amortization (other than defense projects) _____			
28	Total road _____	5	5	2.18
	EQUIPMENT			
29	(52) Locomotives _____	19	19	4.41
30	(53) Freight-train cars _____			
31	(54) Passenger-train cars _____			
32	(55) Highway revenue equipment _____			
33	(56) Floating equipment _____			
34	(57) Work equipment _____			
35	(58) Miscellaneous equipment _____			
36	Total equipment _____	19	19	4.41
37	GRAND TOTAL _____	24	24	

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

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

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

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

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

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

6. Dollars in thousands.

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

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

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

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

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

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

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

6. In column (e), show the amount of depreciation and amortization accrued as of the close of the year in accounts 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.

7. Dollars in thousands.

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)
	(a)	(b)	(c)	(d)	(e)
1	R	The Colorado and Southern Railway Company	577.48	\$ 132 423	\$ 40 473
2	O	Deduct - Leased to Others	31.27	1 476	
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39		TOTAL	546.21	130 947	40 473

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

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

2. The amounts for respondent and for each group or class of companies and properties on line 19 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 32 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where

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

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

5. Dollars in thousands.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other leased properties (e)
1	(1) Engineering	\$ 963	\$	\$	\$ 53
2	(2) Land for transportation purposes	1 897			10
3	(3) Grading	8 539			331
4	(4) Other right-of-way expenditures	14			
5	(5) Tunnels and subways				
6	(6) Bridges, trestles, and culverts	6 955			264
7	(7) Elevated structures				
8	(8) Ties	3 223			91
9	(9) Rails	10 284			313
10	(10) Other track material	10 684			188
11	(11) Ballast	2 089			88
12	(12) Track laying and surfacing	3 472			67
13	(13) Fences, snowsheds, and signs	299			11
14	(16) Station and office buildings	1 153			1
15	(17) Roadway buildings	20			1
16	(18) Water stations	4			
17	(19) Fuel stations	15			
18	(20) Shops and enginehouses	556			
19	(22) Storage warehouses				
20	(23) Wharves and docks				
21	(24) Coal and ore wharves				
22	(25) TOFC/COFC terminals	25			
23	(26) Communication systems	534			
24	(27) Signals and interlockers	688			
25	(29) Power plants				
26	(31) Power-transmission systems	35			
27	(35) Miscellaneous structures	41			
28	(37) Roadway machines	3 903			
29	(39) Public improvements—Construction	908			2
30	(44) Shop machinery				
31	(45) Power-plant machinery				
32	Leased property capitalized rentals (explain)				
33	Other (specify & explain)				
34	Total expenditures for road	56 301			1 420
35	(52) Locomotives	30 392			
36	(53) Freight-train cars	43 103			
37	(54) Passenger-train cars				
38	(55) Highway revenue equipment				
39	(56) Floating equipment				
40	(57) Work equipment	73			
41	(58) Miscellaneous equipment	1 033			
42	Total expenditures for equipment	74 601			
43	(76) Interest during construction	1 250			46
44	(77) Other expenditures—General	271			10
45	Total general expenditures	1 521			56
46	Total	132 423			1 476
47	(80) Other elements of investment				
48	(90) Construction work in progress				
49	Grand Total	132 423			1 476

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

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

Schedule 361 — Capitalized Capital Leases
363 — Operating Leases
364 — Lessee Disclosures

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.

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

B. Definitions

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

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

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

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

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

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

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

361. CAPITALIZED CAPITAL LEASES

PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing (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 in Schedule 364. (Dollars in thousands)

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later Years (g)	Total (h)
1	Lease payments	\$ 416	\$ 416	\$ 416	\$ 416	\$ 416	\$ 1 317	\$ 3 397
	Less: Executory costs:							
2	- Taxes							
3	- Maintenance							
4	- Insurance							
5	- Other							
6	Total executory costs (2-5)							
7	Minimum lease payments (1, 6)	416	416	416	416	416	1 317	3 397
8	Less: Amount representing interest	416	152	134	115	94	146	1 057
9	Present value of minimum lease payments (line 7, 8)	0	264	282	301	322	1 171	2 340

PART II. TOTAL RENTAL EXPENSES

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

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

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

PART III. CLASSES OF CAPITAL LEASES

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

ties presented. Subtract amounts representing the accumulated amortization to derive at "Net capitalized lease assets."

Line No.	Classes of leased property (a)	Present value	
		Current year (b)	Prior year (c)
14	Structures	\$	\$
15	Revenue equipment		
16	Shop and garage equipment		
17	Service cars and equipment Equipment	2 340	2 587
18	Noncarrier operating property		
19	Other: (Specify)		
20			
21	Gross capitalized assets	2 340	2 587
22	Less: Accumulated amortization	1 009	807
23	Net capitalized lease assets	1 331	1 780

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363. OPERATING LEASES

PART I. FUTURE MINIMUM RENTAL PAYMENTS

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

Line No.	Items (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Minimum lease payments required	\$ 10 251	\$ 263	\$ 261	\$ 160	\$ 19	\$ 297	\$ 11 251
2	Minimum noncancelable sublease rentals							
3	Net minimum lease payments	10 251	263	261	160	19	297	11 251

PART II. TOTAL RENTAL

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

Line No.	Expenses (a)	Current year (b)	Prior year (c)
4	Minimum lease payments required	10 251	7 930
5	Contingent rentals		
6	Less: Sublease rentals		
7	Total rental expense	10 251	7 930

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364. LESSEE DISCLOSURES

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

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

(Dollars in thousands)

Line
No.

(a)

Lapse of Time Only

1
2
3
4
5
6
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10
11
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39
40

(b)

44% of lease contracts have renewal options upon written notice within
various specified times
22% of lease contracts have option to purchase only
34% (remaining) have no options

(c)

(d)

(e)

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410. RAILWAY OPERATING EXPENSES

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

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES:							
	ADMINISTRATION:							
1	Track	427	4	91	21	543		543
2	Bridge and Building	40	3	-	3	46		46
3	Signal	19	-	-	1	20		20
4	Communication	14	-	-	2	16		16
5	Other	285	13	(10)	101	389		389
	REPAIR AND MAINTENANCE:							
6	Roadway - Running	274	4	111	7	396		396
7	Roadway - Switching	1	-	-	(23)	(22)		(22)
8	Tunnels and Subways - Running	-	-	-	-	-		-
9	Tunnels and Subways - Switching	-	-	-	-	-		-
10	Bridges and Culverts - Running	290	55	3	21	369		369
11	Bridges and Culverts - Switching	9	1	-	-	10		10
12	Ties - Running	N/A	2 065	N/A	N/A	2 065		2 065
13	Ties - Switching	N/A	12	N/A	N/A	12		12
14	Rail - Running	N/A	2 648	N/A	N/A	2 648		2 648
15	Rail - Switching	N/A	-	N/A	N/A	-		-
16	Other Track Material - Running	N/A	636	N/A	N/A	636		636
17	Other Track Material - Switching	N/A	105	N/A	N/A	105		105
18	Ballast - Running	N/A	659	N/A	N/A	659		659
19	Ballast - Switching	N/A	(4)	N/A	N/A	(4)		(4)
20	Track laying and surfacing - Running	5 188	1	82	349	5 620		5 620
21	Track laying and surfacing - Switching	223	-	(12)	-	211		211
22	Road Property Damaged - Running	62	-	2	-	64		64
23	Road Property Damaged - Switching	16	-	-	-	16		16
24	Road Property Damaged - Other	2	-	-	-	2		2
25	Signals and Interlockers - Running	31	63	92	6	192		192
26	Signals and Interlockers - Switching	1	2	-	(3)	-		-
27	Communications Systems	12	124	224	13	373		373
28	Electric Power Systems	-	-	1	-	1		1
29	Highway Grade Crossings - Running	218	199	173	11	601		601
30	Highway Grade Crossings - Switching	4	-	10	-	14		14
31	Station and Office Buildings	127	30	76	2	235		235
32	Shop Buildings - Locomotives	16	5	8	-	29		29
33	Shop Buildings - Freight Cars	2	4	2	-	8	N/A	8
34	Shop Buildings - Other Equipment	3	1	-	-	4		4

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Materials, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
		(b)	(c)	(d)	(e)	(f)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	WAY AND STRUCTURES - Continued:	\$	\$	\$	\$	\$	\$	
	REPAIR AND MAINTENANCE - Continued:							
101	Locomotive Servicing Facilities	-	1	2	-	3		3
102	Miscellaneous Buildings and Structures	83	64	10	2	159		159
103	Coal Terminals	-	-	-	-	-	N/A	-
104	Ore Terminals	-	-	-	-	-	N/A	-
105	Other Marine Terminals	-	-	-	-	-	N/A	-
106	TOFC/COFC - Terminals	-	-	-	-	-	N/A	-
107	Motor Vehicle Loading and Distribution Facilities	-	-	-	-	-	N/A	-
108	Facilities for Other Specialized Service Operations	-	-	-	-	-	N/A	-
109	Roadway Machines	379	1 204	300	28	1 911		1 911
110	Small Tools and Supplies	6	373	9	-	388		388
111	Snow Removal	29	-	1	-	30		30
112	Fringe Benefits - Running	N/A	N/A	N/A	1 225	1 225		1 225
113	Fringe Benefits - Switching	N/A	N/A	N/A	72	72		72
114	Fringe Benefits - Other	N/A	N/A	N/A	517	517		517
115	Casualties and Insurance - Running	N/A	N/A	N/A	677	677		677
116	Casualties and Insurance - Switching	N/A	N/A	N/A	(165)	(165)		(165)
117	Casualties and Insurance - Other	N/A	N/A	N/A	35	35		35
118	Lease Rentals - Debit - Running	N/A	N/A	19	N/A	19		19
119	Lease Rentals - Debit - Switching	N/A	N/A	-	N/A	-		-
120	Lease Rentals - Debit - Other	N/A	N/A	303	N/A	303		303
121	Lease Rentals - (Credit) - Running	N/A	N/A	(8)	N/A	(8)		(8)
122	Lease Rentals - (Credit) - Switching	N/A	N/A	(45)	N/A	(45)		(45)
123	Lease Rentals - (Credit) - Other	N/A	N/A	(177)	N/A	(177)		(177)
124	Joint Facility Rent - Debit - Running	N/A	N/A	884	N/A	884		884
125	Joint Facility Rent - Debit - Switching	N/A	N/A	3 442	N/A	3 442		3 442
126	Joint Facility Rent - Debit - Other	N/A	N/A	-	N/A	-		-
127	Joint Facility Rent - (Credit) - Running	N/A	N/A	(165)	N/A	(165)		(165)
128	Joint Facility Rent - (Credit) - Switching	N/A	N/A	(324)	N/A	(324)		(324)
129	Joint Facility Rent - (Credit) - Other	N/A	N/A	-	N/A	-		-
130	Other Rents - Debit - Running	N/A	N/A	-	N/A	-		-
131	Other Rents - Debit - Switching	N/A	N/A	-	N/A	-		-
132	Other Rents - Debit - Other	N/A	N/A	5	N/A	5		5
133	Other Rents - (Credit) - Running	N/A	N/A	-	N/A	-		-

410. RAILWAY OPERATING EXPENSE - Continue:

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	WAY AND STRUCTURES - Continued:	\$	\$	\$	\$	\$	\$	\$
	REPAIR AND MAINTENANCE - Continued:							
134	Other Rents - (Credit) - Switching	N/A	N/A	-	N/A	-		-
135	Other Rents - (Credit) - Other	N/A	N/A	-	N/A	-		-
136	Depreciation - Running	N/A	N/A	N/A	92	92		92
137	Depreciation - Switching	N/A	N/A	N/A	14	14		14
138	Depreciation - Other	N/A	N/A	N/A	170	170		170
139	Joint Facility - Debit - Running	N/A	N/A	8 124	N/A	8 124		8 124
140	Joint Facility - Debit - Switching	N/A	N/A	2 993	N/A	2 993		2 993
141	Joint Facility - Debit - Other	N/A	N/A	7	N/A	7		7
142	Joint Facility - (Credit) - Running	N/A	N/A	(20)	N/A	(20)		(20)
143	Joint Facility - (Credit) - Switching	N/A	N/A	(334)	N/A	(334)		(334)
144	Joint Facility - (Credit) - Other	N/A	N/A	-	N/A	-		-
145	Dismantling Retired Road Property - Running	14	-	-	-	14		14
146	Dismantling Retired Road Property - Switching	-	-	-	-	-		-
147	Dismantling Retired Road Property - Other	-	-	7	-	7		7
148	Other - Running	61	69	9	92	231		231
149	Other - Switching	4	-	-	-	4		4
150	Other - Other	2	(3)	4	29	32		32
151	Total Way and Structures	7 842	8 338	15 899	3 299	35 378		35 378
	EQUIPMENT:							
	LOCOMOTIVES:							
201	Administration	-	-	3	-	3		3
202	Repair and Maintenance	42	1	13 986	-	14 029		14 029
203	Machinery Repair	-	-	-	-	-		-
204	Equipment Damaged	-	-	460	-	460		460
205	Fringe Benefits	N/A	N/A	N/A	-	-		-
206	Other Casualties and Insurance	N/A	N/A	N/A	5	5		5
207	Lease Rentals - Debit	N/A	N/A	7 535	N/A	7 535		7 535
208	Lease Rentals - (Credit)	N/A	N/A	-	N/A	-		-
209	Joint Facility Rent - Debit	N/A	N/A	-	N/A	-		-
210	Joint Facility Rent - (Credit)	N/A	N/A	(27)	N/A	(27)		(27)
211	Other Rents - Debit	N/A	N/A	5 105	N/A	5 105		5 105
212	Other Rents - (Credit)	N/A	N/A	(5 781)	N/A	(5 781)		(5 781)
213	Depreciation	N/A	N/A	N/A	1 107	1 107		1 107
214	Joint Facility - Debit	N/A	N/A	-	N/A	-		-
215	Joint Facility - (Credit)	N/A	N/A	-	N/A	-		-
216	Repairs Billed to Others - (Credit)	N/A	N/A	(4 898)	N/A	(4 898)		(4 898)

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	LOCOMOTIVES—Continued:	\$	\$	\$	\$	\$	\$	\$
217	Dismantling Retired Property	-	-	-	-	-	-	-
218	Other	-	-	502	-	502	-	502
219	Total Locomotives	42	1	16 885	1 112	18 040	-	18 040
	FREIGHT CARS:							
220	Administration	8	-	1	-	9	N/A	9
221	Repair and Maintenance	16	5	4 441	34	4 496	N/A	4 496
222	Machinery Repair	-	-	-	-	-	N/A	-
223	Equipment Damaged	-	(3)	1 572	-	1 569	N/A	1 569
224	Fringe Benefits	N/A	N/A	N/A	3	3	N/A	3
225	Other Casualties and Insurance	N/A	N/A	N/A	39	39	N/A	39
226	Lease Rentals - Debit	N/A	N/A	2 455	N/A	2 455	N/A	2 455
227	Lease Rentals - (Credit)	N/A	N/A	(1)	N/A	(1)	N/A	(1)
228	Joint Facility Rent - Debit	N/A	N/A	-	N/A	-	N/A	-
229	Joint Facility Rent - (Credit)	N/A	N/A	-	N/A	-	N/A	-
230	Other Rents - Debit	N/A	N/A	10 129	N/A	10 129	N/A	10 129
231	Other Rents - (Credit)	N/A	N/A	(6 522)	N/A	(6 522)	N/A	(6 522)
232	Depreciation	N/A	N/A	N/A	1 615	1 615	N/A	1 615
233	Joint Facility - Debit	N/A	N/A	1 320	N/A	1 320	N/A	1 320
234	Joint Facility - (Credit)	N/A	N/A	(94)	N/A	(94)	N/A	(94)
235	Repairs Billed to Others - (Credit)	N/A	N/A	(218)	N/A	(218)	N/A	(218)
236	Dismantling Retired Property	-	-	-	-	-	N/A	-
237	Other	-	-	597	-	597	N/A	597
238	Total Freight Cars	24	2	13 680	1 691	15 397	N/A	15 397
	OTHER EQUIPMENT:							
301	Administration	15	2	78	24	119	-	119
	Repair and Maintenance:							
302	Trucks, Trailers, and Containers - Revenue Service	-	-	3	-	3	N/A	3
303	Floating Equipment - Revenue Service	-	-	-	-	-	N/A	-
304	Passenger and Other Revenue Equipment	-	-	-	-	-	-	-
305	Computers and Data Processing Systems	-	-	1	-	1	-	1
306	Machinery	-	-	-	-	-	-	-
307	Work and Other Non-Revenue Equipment	9	389	105	(5)	498	-	498
308	Equipment Damaged	-	-	-	-	-	-	-
309	Fringe Benefits	N/A	N/A	N/A	8	8	-	8
310	Other Casualties and Insurance	N/A	N/A	N/A	6	6	-	6
311	Lease Rentals - Debit	N/A	N/A	197	N/A	197	-	197
312	Lease Rentals - (Credit)	N/A	N/A	-	N/A	-	-	-

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	OTHER EQUIPMENT—Continued:							
313	Joint Facility Rent - Debit	N/A	N/A	6	N/A	6		6
314	Joint Facility Rent - (Credit)	N/A	N/A	-	N/A	-		-
315	Other Rents - Debit	N/A	N/A	90	N/A	90		90
316	Other Rents - (Credit)	N/A	N/A	-	N/A	-		-
317	Depreciation	N/A	N/A	N/A	93	93		93
318	Joint Facility - Debit	N/A	N/A	-	N/A	-		-
319	Joint Facility - (Credit)	N/A	N/A	-	N/A	-		-
320	Repairs Billed to Others - (Credit)			-		-		-
321	Dismantling Retired Property	-	-	-	-	-		-
322	Other	-	1	-	-	1		1
323	Total Other Equipment	24	392	480	126	1 022		1 022
324	Total Equipment	90	395	31 045	2 929	34 459		34 459
	TRANSPORTATION:							
	TRAIN OPERATIONS:							
401	Administration	184	-	-	6	190		190
402	Engine Crews	2 572	1	-	236	2 809		2 809
403	Train Crews	5 334	-	1	657	5 992		5 992
404	Dispatching Trains	7	-	1 405	-	1 412		1 412
405	Operating Signals and Interlockers	17	-	-	-	17		17
406	Operating Drawbridges	-	-	-	-	-		-
407	Highway Crossing Protection	-	-	2	-	2		2
408	Train Inspection and Lubrication	12	-	-	-	12		12
409	Locomotive Fuel	-	-	36 272	-	36 272		36 272
410	Electric Power Purchased or Produced for Motive Power	-	-	-	-	-		-
411	Servicing Locomotives	26	-	1 406	-	1 432		1 432
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	470	470		470
413	Clearing Wrecks	13	-	478	-	491		491
414	Fringe Benefits	N/A	N/A	N/A	2 707	2 707		2 707
415	Other Casualties and Insurance	N/A	N/A	N/A	823	823		823
416	Joint Facility - Debit	N/A	N/A	7 638	N/A	7 638		7 638
417	Joint Facility - (Credit)	N/A	N/A	(60)	N/A	(60)		(60)
418	Other	-	1	108	4	113		113
419	Total Train Operations	8 165	2	47 250	4 903	60 320		60 320
	YARD OPERATIONS:							
420	Administration	100	-	-	1	101		101
421	Switch Crews	1 088	-	-	-	1 088		1 088

Road Initials:

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410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	YARD OPERATIONS - Continued:	\$ 9	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ 9
422	Controlling Operations	9	-	-	-	9	-	9
423	Yard and Terminal Clerical	43	6	789	1	839	-	839
424	Operating Switches, Signals, Retarders and Humps	-	-	-	-	-	-	-
425	Locomotive Fuel	-	(8)	404	-	396	-	396
426	Electric Power Purchased or Produced for Motive Power	-	-	-	-	-	-	-
427	Servicing Locomotives	-	-	(4)	-	(4)	-	(4)
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	-	-	-	-
429	Clearing Wrecks	-	-	5	1	6	-	6
430	Fringe Benefits	N/A	N/A	N/A	(532)	(532)	-	(532)
431	Other Casualties and Insurance	35	N/A	N/A	-	35	-	35
432	Joint Facility - Debit	N/A	N/A	15 244	N/A	15 244	-	15 244
433	Joint Facility - (Credit)	N/A	N/A	(1 115)	N/A	(1 115)	-	(1 115)
434	Other	- 35	4	2	4	10 45	-	10 45
435	Total Yard Operations	1 275	2	15 325	(525)	16 077		16 077
	TRAIN AND YARD OPERATIONS COMMON:							
501	Cleaning Car Interiors	8	-	-	N/A	8	-	8
502	Adjusting and Transferring Loads	-	-	18	N/A	18	N/A	18
503	Car Loading Devices and Grain Doors	-	2	2	N/A	4	N/A	4
504	Freight Lost or Damaged - all other	N/A	N/A	N/A	-	-	-	-
505	Fringe Benefits	N/A	N/A	N/A	2	2	-	2
506	Total Train and Yard Operations Common	8	2	20	2	32		32
	SPECIALIZED SERVICE OPERATIONS:							
507	Administration	-	-	-	-	-	N/A	-
508	Pickup & Delivery and Marine Line Haul	-	-	-	-	-	N/A	-
509	Loading & Unloading and Local Marine	-	-	53	-	53	N/A	53
510	Protective Services	-	-	49	-	49	N/A	49
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	-	-	N/A	-
512	Fringe Benefits	N/A	N/A	N/A	-	-	N/A	-
513	Casualties and Insurance	N/A	N/A	N/A	-	-	N/A	-
514	Joint Facility - Debit	N/A	N/A	-	N/A	-	N/A	-
515	Joint Facility - (Credit)	N/A	N/A	-	N/A	-	N/A	-
516	Other	511	-	-	-	511	N/A	511
517	Total Specialized Services Operations	511	-	102	-	613	N/A	613
	ADMINISTRATIVE SUPPORT OPERATIONS:							
518	Administration	-	26	644	50	720	-	720

410. RAILWAY OPERATING EXPENSE - Concluded

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410. RAILWAY OPERATING EXPENSE - Concluded

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADMINISTRATIVE SUPPORT OPERATIONS - Con.	\$	\$	\$	\$	\$	\$	\$
519	Employees Performing Clerical and Accounting Functions	-	46	13	24	83		83
520	Communication Systems Operation	-	-	74	-	74		74
521	Loss and Damage Claims Processing	1	-	-	-	1		1
522	Fringe Benefits	N/A	N/A	N/A	37	37		37
523	Casualties and Insurance	N/A	N/A	N/A	(1)	(1)		(1)
524	Joint Facility - Debit	N/A	N/A	430	N/A	430		430
525	Joint Facility - (Credit)	N/A	N/A	(47)	N/A	(47)		(47)
526	Other	116	-	(30)	(4)	82		82
527	Total Administrative Support Operations	117	72	1 084	106	1 379		1 379
528	Total Transportation	10 076	78	63 781	4 486	78 421		78 421
	GENERAL AND ADMINISTRATIVE:							
601	Officers - General Administration	174	1	(19)	109	265		265
602	Accounting, Auditing and Finance	296	26	669	18	1 009		1 009
603	Management Services and Data Processing	21	30	256	4	311		311
604	Marketing	-	-	506	-	506		506
605	Sales	-	-	6	1	7		7
606	Industrial Development	43	-	33	3	79		79
607	Personnel and Labor Relations	150	2	(147)	12	17	N/A	17
608	Legal and Secretarial	170	1	55	33	259		259
609	Public Relations and Advertising	-	-	5	-	5		5
610	Research and Development	-	-	-	-	-		-
611	Fringe Benefits	N/A	N/A	N/A	236	236		236
612	Casualties and Insurance	N/A	N/A	N/A	22	22		22
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A	62	62		62
614	Property Taxes	N/A	N/A	N/A	1 128	1 128		1 128
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	51	51		51
616	Joint Facility - Debit	N/A	N/A	182	N/A	182		182
617	Joint Facility - (Credit)	N/A	N/A	(10)	N/A	(10)		(10)
618	Other	-	1	35	279	315		315
619	Total General and Administrative	854	61	1 571	1 958	4 444		4 444
620	Total Carrier Operating Expenses	18 862	8 872	112 296	12 672	152 702		152 702

412. WAY AND STRUCTURES

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

Line No.	Property account	Category (a)	Depreciation (b)	Retirement (c)	Lease/Rentals (net) (d)
1	1	Engineering	\$ 7	\$	\$
2	2	Land for transportation purposes	N/A	N/A	(230)
3	3	Grading	7	3	
4	4	Other right-of-way expenditures			
5	5	Tunnels and subways			
6	6	Bridges, trestles and culverts	87	N/A	
7	7	Elevated structures		N/A	
8	8	Ties	N/A	3	
9	9	Rails	N/A	38	
10	10	Other track material	N/A	86	
11	11	Ballast	N/A	3	
12	12	Track laying and surfacing	N/A	5	
13	13	Fences, snowsheds and signs		N/A	
14	16	Station and office buildings	24	N/A	
15	17	Roadway buildings	1	N/A	
16	18	Water stations		N/A	
17	19	Fuel stations	1	N/A	
18	20	Shops and enginehouses	13	N/A	
19	22	Storage warehouses		N/A	
20	23	Wharves and docks		N/A	
21	24	Coal and ore wharves		N/A	
22	25	TOFC/COFC terminals	1	N/A	
23	26	Communications systems	7	N/A	
24	27	Signals and interlockers	13	N/A	
25	29	Power plants		N/A	
26	31	Power transmission systems		N/A	
27	35	Miscellaneous structures		N/A	
28	37	Roadway machines	106	N/A	322
29	39	Public improvements; construction	9		
30	45	Power plant machines		N/A	
31	76	Interest during construction	N/A	3	N/A
32	77	Other expenditures; general	N/A		N/A
33	80	Other elements of investment	N/A		N/A
34	-	Other lease/rentals			
35	-	Total	276	141	92

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

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 equipment, privately owned equipment and equipment leased for less than 30 days.
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.

6. Dollars in thousands.

Line No.	Type of Equipment (a)	GROSS AMOUNTS RECEIVABLE Per Diem Basis			GROSS AMOUNTS PAYABLE Per Diem Basis		
		Private Line Cars (b)	Mileage (c)	Time (d)	Private Line Cars (e)	Mileage (f)	Time (g)
	CAR TYPES:						
1	Box-Plain 40 Foot	\$	\$ 40	\$ 82	\$	\$ 99	\$ 120
2	Box-Plain 50 Foot and Longer			66	104	243	739
3	Box-Equipped		3	155		266	1 323
4	Gondola-Plain		418	726		201	461
5	Gondola-Equipped			2	2	4	14
6	Hopper-Covered		222	581	676	269	789
7	Hopper-Open Top-General Service		161	726	1	573	962
8	Hopper-Open Top-Special Service		9	20		32	79
9	Refrigerator-Mechanical			2		70	73
10	Refrigerator-Non-Mechanical		1 074	1 750	345	211	1 133
11	Flat TOFC/COFC			1	151	4	18
12	Flat Multi-Level				72	2	4
13	Flat-General Service			1	4	44	109
14	Flat-Other		120	358	50	69	170
15	Tank-Under 22,000 Gallons				267		1
16	Tank-22,000 Gallons and Over				257	1	1
17	All Other Freight Cars			5	33	6	10
18	Auto Racks						66
19	Total Freight Train Cars		2 047	4 475	1 962	2 094	6 072
	OTHER FREIGHT CARRYING EQUIPMENT						
20	Refrigerated Trailers						2
21	Other Trailers				55		53
22	Refrigerated Containers						
23	Other Containers				2		
24	Total Trailers & Containers				57		55
25	Grand Total (Lines 19 & 24)		2 047	4 475	2 019	2 094	6 127

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

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

Road Initials: C&S Year 1981

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SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 66

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Depreciation Adjustment net during year (e)
			Owned (c)	Capitalized lease (d)	
	LOCOMOTIVES:				
1	Diesel Locomotive - Yard	\$ 73	\$ 28	\$ 202	\$
2	Diesel Locomotive - Road	9 131 9058	877	202	
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL	9 131	905	202	
	FREIGHT TRAIN CARS:				
6	Box-Plain 40 Foot				
7	Box-Plain 50 Foot and Longer		35		
8	Box-Equipped		9		
9	Gondola-Plain	43	213		
10	Gondola-Equipped				
11	Hopper-Covered	767	156		
12	Hopper-Open Top-General Service	545	451		
13	Hopper-Open Top-Special Service	264	6		
14	Refrigerator-Mechanical				
15	Refrigerator-Nonmechanical	2 541	563		
16	Flat TOFC/COFC				
17	Flat Multi-level				
18	Flat-General Service				
19	Flat-Other	118	58		
20	All Other Freight Cars				
21	Cabooses		124		
22	Auto Racks				
23	Miscellaneous Accessories				
24	TOTAL FREIGHT TRAIN CARS	4 278	1 615		
	OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT				
25	Refrigerated Trailers				
26	Other Trailers	3			
27	Refrigerated Containers				
28	Other Containers				
29	Bogies				
30	Chasis				
31	Other Highway Equipment (Freight)				
32	TOTAL HIGHWAY EQUIPMENT	3			
	FLOATING EQUIPMENT-REVENUE SERVICE				
33	Marine Line-Haul				
34	Local Marine				
35	TOTAL FLOATING EQUIPMENT				
	OTHER EQUIPMENT				
36	Passenger and Other Revenue Equipment (Freight Portion)				
37	Computer & Data Processing Equipment	1			
38	Machinery - Locomotives ¹				
39	Machinery - Freight Cars ¹				
40	Machinery - Other Equipment ¹				
41	Work & Other Non-revenue Equipment	498	93		
42	TOTAL OTHER EQUIPMENT	499	93		
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	13 911	2 613	202	

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 216.¹The 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 235.¹The 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.

[illegible]

417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION

Instructions:

1. Report freight expenses only.
2. Report in lines 1, 2, 3, 4, and 10, the total of those natural expenses (salaries and wages; material, tools, supplies, fuels and lubricants; purchased services; and general) incurred in the operation of each type of specialized service facility. This schedule *does not* include switching services performed by train and yard crews in connection with or within specialized service facilities.
3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers including storage expenses.

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

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

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

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

9. Dollars in Thousands.

Line No.	Items	TOFC/COFC Terminal	Floating Equipment	Coal Marine Terminal	Ore Marine Terminal	Other Marine Terminal	Motor Vehicle Load and Distribution	Protective Services Refrigerator Car	Other Special Services	Total Columns (b-i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Administration	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	Pick up & delivery, marine line haul						70	N/A		0 7
3	Loading and unloading and local marine	51 53					18 0	N/A		53 53
4	Protective services							8 49		8 49
5	Freight lost or damaged-solely related									
6	Fringe benefits									
7	Casualty and insurance									
8	Joint facility - Debit									
9	Joint facility - Credit									
10	Other	94 511								94 511
11	Total	392 564					25	8 49		425 613

Road Initials:

C&S

Year 19 81

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450. ANALYSIS OF FEDERAL INCOME TAXES

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

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

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

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

5. The total of line 10 in columns (c) and (d) should agree with the total of the contra charges (credits) to account 557, "Provision for deferred taxes," and account 591, "Provision for deferred taxes—extraordinary items," for the current year.

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

Dollars in thousands

Line No.	Particulars (a)	Beginning of Year Balance (b)	Net Credits (Charges) for Current Year (c)	Adjustments (d)	End of Year Balance (e)
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	\$ 16 891	\$ (70)	\$	\$ 16 821
2	Accelerated amortization of facilities Sec. 168, I.R.C.	1 179	-		1 179
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	-			
4	Amortization of rights of way, Sec. 185 I.R.C.	-			
5	Other (Specify) #See footnote below	(1 405)	3 208		1 803
6					
7					
8					
9	Investment tax credit*	(4 814)	481		(4 333)
10	TOTALS	11 851	3 619		15 470

*Footnotes:

11. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \$ 1 909
12. If deferral method for investment tax credit was elected:
- (1) Indicate amount of credit utilized as a reduction of tax liability for current year \$
- (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 \$

#Other:

Rental Payments on Capitalized				
Lease Equipment	360	191	-	551
Accrued Level Lease Rental	(486)	(222)	-	(708)
Deferred State Tax Net of Federal	267	185	-	452
Other-Each Less than \$100,000	(1 546)	(147)	-	(1 693)
Additional Depreciation				
Frozen Asset Base (Track Accts)				
1981 ACRS	-	4 640	-	4 640
Reserves	-	(383)	-	(383)
Adjustment of Prior Year Federal	-	(1 056)	-	(1 056)
	<u>(1 405)</u>	<u>3 208</u>	<u>-</u>	<u>1 803</u>

451. RAILWAY TAX ACCRUALS

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

2. Dollars in thousands.

A. Other than U.S. Government Taxes

Line No.	State (a)	Amount (b)	State (a)	Amount (b)	Line No.
1	Alabama	\$	South Dakota	\$	41
2	Alaska		Tennessee		42
3	Arizona		Texas		43
4	Arkansas		Utah		44
5	California		Vermont		45
6	Colorado	1 272	Virginia		46
7	Connecticut		Washington		47
8	Delaware		West Virginia		48
9	Florida		Wisconsin		49
10	Georgia		Wyoming	169	50
11	Hawaii		District of Columbia		51
12	Idaho				
13	Illinois		Other		
14	Indiana		Canada		52
15	Iowa		Mexico	5	53
16	Kansas		Puerto Rico		54
17	Kentucky				55
18	Louisiana		• Total—Other than U.S. Government Taxes	1 526	56
19	Maine				
20	Maryland		3. U.S. Government Taxes		
21	Massachusetts		Kind of tax (a)	Amount (b)	
22	Michigan				
23	Minnesota			\$	
24	Mississippi		Income taxes:		
25	Missouri		Normal tax and surtax	(1 616)	57
26	Montana		Excess profits		58
27	Nebraska		Total—Income taxes	(1 616)	59
28	Nevada		Old-age retirement*	3 407	60
29	New Hampshire		Unemployment insurance	352	61
30	New Jersey		All other United States Taxes		62
31	New Mexico	80	Total—U.S. Government Taxes	2 143	63
32	New York		Grand Total—Railway Tax Accruals	3 669	64
33	North Carolina				
34	North Dakota				
35	Ohio				
36	Oklahoma		*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:		
37	Oregon				
38	Pennsylvania		Hospital insurance	\$ 225	65
39	Rhode Island		Supplemental annuities	272	66
40	South Carolina				

1/ Information on railroad tax accruals has been transferred to Schedule 450, Analysis of Federal Income Taxes.

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

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

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

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

(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)
1			\$	\$
2	519	Miscellaneous Income		
3		Gain on Land Sale		1 457
4		License Fees - Crossings		35
5		Royalty Payments - Twin Mountain		40
6				
7				
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MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

NOTES AND REMARKS

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500. CONTINGENT ASSETS AND LIABILITIES

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

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

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

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

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

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

(Dollars in thousands)

Line No.	Item (a)	Amount (b)
1		\$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13	Particulars of Joint Control - Page 21	
14		
15	Name of Corporation Controlled	Other Parties to Jt Agreement for Control
16	Denver Union Terminal Ry Co	AT&SF, BNRR, CRIP, DRGW, UP 16 2/3 each
17	Galveston Terminal Railway Co	CRI&P - 50%
18	Pueblo Union Depot & RR Co	AT&SF, D&RGW, MP - 25% each
19		
20		
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501. GUARANTIES AND SURETYSHIPS

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

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1			\$	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13		None		
14				
15				
16				
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2. If any corporation or other association was under obligation as guarantor or surety for the performance by the respondent of any agreement or obligation, show for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year, the particulars called for hereunder.

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

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount of contingent liability of guarantors (c)	Sole or joint contingent liability (d)
1	Equipment Trust Ag	dated 8-1-71 Finance Docket 26715	\$ 2 025	
2	" "	dated 4-1-72 " " 27024	4 308	
3	" "	dated 11-1-74 " " 27757	8 160	Sole
4				
5	Capitalized Lease-			
6	American Road Equity	Contract 8265	2 340	
7				
8				
9				

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510. DEBTHOLDINGS

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 are:

- 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 Trustee')
- (c) Conditional or deferred payment contracts.

(5) MISCELLANEOUS OBLIGATIONS**(6) RECEIVERS' AND TRUSTEE' 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 amounts 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. Dollars in thousands.

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510. DEBTHOLDINGS—Continued

Line No.	Description of obligation	Name and address of creditor or trustee	Original amount	Portion due	
				Within one year	After one year
	(a)	(b)	(c)	(d)	(e)
1.	(1) General Mort.	Citibank, N.A.	24 918	-	14 028
2.	Bonds Series A	New York, N.Y.			
3.	Account 765	10043			
4.					
5.					
6.	(4) Equipment Obligations:				
7.	Accounts 764 & 766				
8.					
9.	Equipment Trust Cert. Colorado		6 075	405	1 620
10.	1971 (a)	National Bank			
11.		Denver, Co 80202			
12.	Equipment Trust Cert. Colorado		10 770	718	3 590
13.	1972 (a)	National Bank			
14.		Denver, Co 80202			
15.	Equipment Trust Cert. Colorado		15 300	1 020	7 140
16.	1974 (a)	National Bank			
17.		Denver, Co 80202			
18.					
19.					
20.					
21.	Capitalized Lease	First Pennsylvania	3 160	264	2 075
22.	1977 (a)	Banking & Trust Co			
23.		Philadelphia, Pa			
24.		19101			
25.					
26.					
27.	(5) Miscellaneous Obligations:				
28.	Accounts 764 & 765				
29.					
30.	Town of Wheatland Assessment, Wheatland,		19	2	15
31.	Wyo., 8th St. Improvement Dist				
32.	600 9th St., 82201				
33.	Account 769;				
34.					
35.	Open Advance due BN Burlington Northern		1 274	-	8 331
36.	RR., Equipment Trust, St. Paul, Mn				
37.	Agreement 1974	55101			
38.	Contract 8364				
39.					
40.					
41.					
42.					
43.					
44.					
45.					
46.					
47.					
48.					
49.					
50.			61 516	2 409	36 799

510. DEBTHOLDINGS—Continued
(Notes and Other Disclosures)

Line No.	a. Nature of Security or Collateral, if any
1.	
2.	Operating Property, Various Equipment and Land.
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
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
1.	General Mortgage Bonds-Series A	
2.	Five Percent Holder:	
3.	Fort Worth and Denver Railway Co., Fort Worth, Tex 76102	Railroad
4.		
5.	Equipment Trust Certificate 1971	
6.	Five Percent Holders:	
7.	Royal Neighbors of America, Rock Island, Ill 61201	Investment
8.	Gale & Company, Chicago, Ill 60690	
9.	Ticor Mortgage Insurance Company, Los Angeles, Ca 90048	
10.		
11.		
12.	Equipment Trust Certificate 1974	
13.	Five Percent Holder:	
14.	Char Company, Omaha National Bank	
15.	Estate Trust Division, Omaha, Ne 68102	Investment
16.		
17.	Capitalized Lease 1977	
18.	Five Percent Holders:	
	Bankers Life Company, Des Moines, Iowa 50207	Investment
	American Lutheran Church, Minneapolis, Ma 55145	Investment
	Western States Life Ins., Fargo, N.D. 58102	Insurance
	Jefferson Standard Life Ins., Greensboro, N.C. 27420	Insurance
	Aid Association for Lutherans, Appleton, Wisc 54919	Investment

89A

Road Initials: C&S 1981

XXXXX

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

700 MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turnouts			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	100	M	464	2		55	26	87	634
2										
3	1-J	1/5	M						9	9
4										
5	1-J	1/2	M	3			1		11	15
6										
7	Total Class 1-J M			3			1		20	24
8										
9	Total Class 1									
10	& 1-J Main		M	467	2		56	26	107	658
11										
12	1	100	B	78			3	11	2	94
13										
14	1-J	1/2	B						1	1
15										
16	Total Class 1									
17	& 1-J Branch		B	78			3	11	3	95
18										
19	Total Class 1									
20	& 1-J Main &									
21	Class 1 & 1-J									
22	Branch		M-B	545	2		59	37	110	753
23										
24	5	100	M	126	156		7	3	21	313
25										
26	5	100	B	7	3		1	14	0	25
27										
28	Total Class 5									
29	Main & Class 5									
30	Branch		M-B	133	159		8	17	21	338
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55	Total Main Line		XXX	593	158		63	29	128	971
56	Total Branch Lines		XXX	85	3		4	25	3	120
57	Grand Total		XXX	678	161		67	54	131	1 091
58	Miles of road or track electrified included in preceding grand total		XXX							

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
				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	100	M	31			3			34
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15		Total	XXX	31			3			34

Line 1. Leased to and operated and maintained by BNRR

5% of Rental Base plus taxes.

702. MILES OF ROAD AT CLOSE OF YEAR--BY STATES AND TERRITORIES (SINGLE TRACK)
(For other than switching and terminal companies)

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (c), (e), or (f), as may be

appropriate. The remainder of jointly operated mileage should be shown in column (g). Respondent's proportion of road jointly owned, not operated, should be shown in columns (i) and (j), as may be appropriate. Tracks which have been permanently abandoned should not be included in columns (i) and (j).

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

Line No.	State or territory (a)	ROAD OPERATED BY RESPONDENT							LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)
		LINE OWNED		Line of proprietary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)	
		Main line (b)	Branch lines (c)								
1											
2	Colorado	250	78				124	452			
3											
4	Wyoming	134					9	143	31		
5											
6	New Mexico	83						83			
7											
8											
9											
10											
11											
12											
13											
14											
15											
16	Total Mileage (single track)	467	78				133	678	31		

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 10901 of the Interstate Commerce Act should make reference to such authority by docket number as may be appropriate.

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

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

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

INCREASES IN MILEAGE

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

DECREASES IN MILEAGE

14	1	M	1			1		5	7	
15										
16	1	B							None	
17										
18	5	M							None	
19										
20	5	B							None	
21										
22										
23										
24										
25	Total Decrease		1			1		5	7	

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

Owned by respondent:

Miles of road constructed None Miles of road abandoned None

Owned by proprietary companies:

Miles of road constructed None Miles of road abandoned None

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

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

NOTES AND REMARKS

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INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.

2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.

3. Units leased to others for a period of one year or more are reportable in column (1); 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 operating at terminals.

5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.

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

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

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

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

710. INVENTORY OF EQUIPMENT

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS												
Line No.	Type or design of units	Units in service of respondent at beginning of year	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification	Units at Close of Year				
			Units installed					Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units including re-classification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Locomotive Units										(H.P.)	
1	Diesel-Freight _____ A units											
2	Diesel-Freight _____ B units											
3	Diesel-Passenger _____ A units											
4	Diesel-Passenger _____ B units											
5	Diesel-Multiple purpose _____ A units	225		17-0-				75	150	225	607 817	22
6	Diesel-Multiple purpose _____ B units											
7	Diesel-Switching _____ A units	10						10		10	11 200	
8	Diesel-Switching _____ B units											
9	Total (lines 1 to 8) _____	235		17-0-				85	150	235	619 017	22
10	Electric-Locomotives _____											
11	Other self powered units _____											
12	Total (lines 9, 10 and 11) _____	235		17-0-				85	150	235	619 017	22
13	Auxiliary units _____										XXXX	
14	Total Locomotive Units (lines 12 and 13) _____	235		17-0-				85	150	235	XXXX	22

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

Line No.	Type or design of units	Before Jan. 1, 1960	Between Jan. 1, 1960, and Dec. 31, 1964	Between Jan. 1, 1965, and Dec. 31, 1969	Between Jan. 1, 1970, and Dec. 31, 1974	Between Jan. 1, 1975 and Dec. 31, 1979	During Calendar Year					TOTAL
							1980	1981	1982	1983	1984	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
15	Diesel _____	43	-	17	35	123	17					235
16	Electric _____											
17	Other self-powered units _____											
18	Total (lines 15 to 17)	43	-	17	35	123	17					235
19	Auxiliary units _____											
20	Total Locomotive Units (lines 18 and 19)	43	-	17	35	123	17					235

Road Initials:

C&S

Year 19 81

XXXXX

710. INVENTORY OF EQUIPMENT—Continued

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	Changes During the Year					Units at Close of Year				
			Units Installed				Units retired from service of respondent whether owned or leased, including re-classification	Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including re-classification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	PASSENGER-TRAIN CARS											
	Non-Self-Propelled											
21	Coaches [PA, PB, PBO] —											
22	Combined cars											
	[All class C, except CSB] —											
23	Parlor cars [PBC, PC, PL, PO]											
24	Sleeping cars [PS, PT, PAS, PDS]											
25	Dining, grill and tavern cars											
26	[All class D, PD]										XXXX	
27	Non-passenger carrying cars											
	[All class B, CSB, M, PSA, IA]										XXXX	
28	Total (lines 21 to 27)											
	Self-Propelled Rail Motorcars											
29	Electric passenger cars											
	[EP, ET] —											
30	Electric combined cars [EC] —											
31	Internal combustion rail motorcars											
	[ED, EG]											
32	Other self-propelled cars											
	Specify types: —											
33	Total (lines 29 to 32)											
34	Total (lines 28 and 33)											
	COMPANY SERVICE CARS											
35	Business cars [PV] —										XXXX	
36	Boarding outfit cars [MWX]	2						2		2	XXXX	
37	Derrick and snow removal cars										XXXX	
	[MWU, MWV, MWW, MWK]										XXXX	
38	Dump and ballast cars [MWB, MWD]										XXXX	
39	Other maintenance and service equipment cars	63				11	3	71		71	XXXX	
40	Total (lines 35 to 39)	65				11	3	73		73	XXXX	

Road Initials

C&S

Year 19 81

710. INVENTORY OF EQUIPMENT—Continued

Instructions for reporting freight-train car data:

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.

2. In column (d) give the number of units purchased or built in company shops. In column (e) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.

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

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
		Time-mileage cars	All others	Units Installed			
				New units purchased or built ¹	New or rebuilt units leased from others ¹	Rebuilt units acquired and rebuilt units rewritten into property accounts ¹	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	FREIGHT TRAIN CARS						
41	Plain Box Cars - 40' (B100-129)	185					
42	Plain Box Cars - 50' (B200-229; B300-329)						
43	Equipped Box Cars (All Code A)	29					
44	Plain Gondola Cars (G092-392; G401-492)	513					
45	Equipped Gondola Cars (All Codes C and E)						
46	Covered Hopper Cars (L151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)	311					
47	Open Top Hopper Cars-General Service (All Code H)	363					
48	Open Top Hopper Cars-Special Service (All Codes J and K)	49					
49	Refrigerator Cars - Non-mechanical (R100, 101, 102, 103, 105, 106, 107, 108, 109, 113, 114, 115, 116, R200, 201, 202, 203, 205, 206, 207, 208, 209, 213, 214, 215, 216)	693					
50	Refrigerator Cars - Mechanical (R104, 110, 111, 112, 117, 118, R204, 210, 211, 212, 217, 218)						
51	Flat Cars - TOFC/COFC (F071-078; F871-978; F771-778)						
52	Flat Cars - Multi-level (All Code V)						
53	Flat Cars - General Service (F101-109; F201-209)						
54	Flat Cars - Other (F111-189; 211-289; 301-389; 401-540)	148					
55	Tank Cars - Under 22,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)						
56	Tank Cars - 22,000 Gallons & Over (T-6, T-7, T-8, T-9)						
57	All Other Freight Cars (F191-199; 291; 391; L006-048; L070, L080, L090 - All "L" with second numeric 6; L161-L764; T-770; All Class S)						
58	Total (lines 41 to 57)	2 291					
59	Caboose (All N)	XXXX	38				
60	Total (lines 58, 59)	2 291	38				

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 FROM OTHERS							
Changes during year (Concluded)	Units At Close of Year						Line No.
	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Time-mileage cars	All other			
Units retired from service of respondent whether owned or leased in- cluding re- classification	(i)	(j)	(k)	(l)	(m)	(n)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
35	150		150		8 250		41
							42
21	8		8		430		43
10	454	49	503		44 326		44
							45
34	277		277		25 691		46
145	68	150	218		21 799	472	47
1	48		48		3 696		48
							49
20	517	156	673		54 446		50
							51
							52
							53
	148		148		11 045		54
							55
							56
							57
266	1 670	355	2 025		169 683	472	58
2	31	5	xxxx	36	xxxxxxxxxxx	50	59
268	1 701	360	2 025	36	169 683	522	60

710. INVENTORY OF EQUIPMENT—Concluded

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
		Per diem	All other	Units Installed			
				New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	FLOATING EQUIPMENT						
61	Self-propelled vessels [Tugboats, car ferries, etc.]	X X X X					
62	Non-self-propelled vessels [Car floats, lighters, etc.]	X X X X		None			
63	Total (lines 61 and 62)	X X X X					
	HIGHWAY REVENUE EQUIPMENT						
64	Bogie-chassis						
65	Dry van						
66	Flat bed						
67	Open top						
68	Mechanical refrigerator						
69	Bulk						
70	Insulated			None			
71	Platform removable sides						
72	Other trailer or container						
73	Tractor						
74	Truck						
75	Total (lines 64 to 74)						

NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT—Concluded

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

Changes during year (Concluded)	Units At Close of Year						Line No.
Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Pier diem	All other			
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
.			X X X X				61
			X X X X				62
			X X X X				63
							64
							65
							66
							67
			NONE				68
							69
							70
							71
							72
							73
							74
							75

NOTES AND REMARKS

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715. HIGHWAY MOTOR VEHICLE OPERATIONS

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

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

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

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

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

A. OPERATED BY RESPONDENT
(Revenue and nonrevenue service)

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

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

B. OPERATED BY OTHERS
(Revenue service)

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

715. HIGHWAY MOTOR VEHICLE OPERATIONS—Concluded

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

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

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

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Trucks (i)	Combination bus-trucks (j)	Line No.
						1
						2
						3
						4
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		5
XXXXXX		XXXXXX			XXXXXX	6
XXXXXX				XXXXXX	XXXXXX	7
						8
						9
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	10
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	11
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	13
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	14
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15
				88		16
				16		17
				8		18
				96		19

B. OPERATED BY OTHERS—Concluded
(Revenue service)

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

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

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

*Track category

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

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

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

2. These schedules shall only include those lines maintained by the reporting carrier. It shall not include track maintained by others over which the reporting carrier has trackage rights.

3. If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.

4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

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

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

720. TRACK AND TRAFFIC CONDITIONS

- 1. Disclose the requested information pertaining to track and traffic conditions.
- 2. Average speed reduction per slow order mile in column (e) shall be based on reduction from the maximum authorized timetable train speeds.

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

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per mile ^a	Average running speed limit	Average speed reduction per slow order track mile	Track miles under slow orders at end of period
	(a)	(b)	(c)	(d)	(e)	(f)
1	A	228	42.396	40	0	0
2	B	254	5.46	40	0	0
3	C	0	0	0	0	0
4	D	39	.202	10	0	0
5	E	0	XXXXXXXX	XXXXX	XXXXX	0
6	F	0	XXXXXXXX	XXXXX	XXXXX	0
7	Potential abandonments	18		10	0	0
8	Total	539	16.019	30	0	0

COLORADO & SOUTHERN

1981

3/3

721. TIES LAID IN REPLACEMENT

- (1) Disclose 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. "% of Spot Maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.

Line No.	Track Category (a)	Number of crossties laid in replacement							Total (i)	Switch and Bridge Ties (Board feet) (j)	Crossties Switch and Bridge Ties % of Spot Maintenance (k)
		New Ties				Second-hand ties					
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)			
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)				
1	A	52 684							52 684	34 710	16.83
2	B	35 122							35 122	23 140	36.92
3	C										
4	D										
5	E										
6	F										
7	Potential Abandonments										
8	Total	87 806							87 806	57 850	-

9 Average cost of a tie

\$ 23.35

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

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

In column (a) classify the ties as follows:

(U) Wooden ties untreated when applied.

(T) Wooden ties treated before application.

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

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1	T	3 310	\$ 21.97	\$ 73	-	\$ -	\$ -	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	3 310	21.97	73	-	-	-	
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid 8.79							
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid -							

723. RAILS LAID IN REPLACEMENT

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

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)	
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)			
1	A	46.40	.92	-		46.40	.92	N/A
2	B	5.46	.83	7.11	12.35	12.57	13.18	N/A
3	C							
4	D							
5	E							
6	F							
7	Potential Abandonments							
8	Other							
9	TOTAL	51.86	1.75	7.11	12.35	58.97	14.10	N/A
10	Average cost of rails laid in replacement.							\$ 10.54

11

Road Initials:

C&S

Year 19 81

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

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

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

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		Weight of Rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb.)	Weight of Rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb.)
		Pounds per yard of rail	Number of tons (2,000 lb.)			Pounds per yard of rail	Number of tons (2,000 lb.)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	2	132	1 269	611	481.48				
2	2	115	142	14	101.82				
3	4	112	514	58	113.24				
4	4	132	4	-	93.31				
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	X X X	1 929	683	354.07	X X X			
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid								8.79
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								0
19	Track-miles of welded rail installed this year								5.46
	total to date								5.46

725. WEIGHT OF RAIL

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

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
	<i>Pounds</i>			
1	65	0.97		
2	66	0.04		
3	67	0.08		
4	70	0.13		
5	75	10.31		
6	80	3.09		
7	85	34.69		
8	90	106.83		
9	110	35.69		
10	112	132.97		
11	115	58.62		
12	119	0.06		
13	132	140.06		
14	136	19.02		
15				
16				

726. SUMMARY OR TRACK MAINTENANCE

1. Disclose the requested information concerning the summary of track maintenance.

2. In column (d), (f), and (i) give the percentage of replacements to total units of property at year end.

Line No.	Track category (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Crossties (b)	Switch and Bridge Ties (Board Feet) (c)	Crosstie (d)	Switch and Bridge Ties (Board Feet) (d)					
1	A	52 684	34 548	5.5	5.0	53.42	12.03	242 760	285	123.8
2	B	35 122	23 140	2.5	3.0	19.65	4.25	161 840	190	82.6
3	C									
4	D									
5	E									
6	F									
7	Potential abandonments									
8	Total	87 806	57 688	4.2	3.2	73.07	5.08	404 600	475	89.9

727. TEN-YEAR SUMMARY OF TRACK MAINTENANCE

1. Report in appropriate columns total numbers of replacements for all categories of track lines and the percentage of replacements to the units of property.

2. Explain in "Remarks" changes in track mileage due to acquisition, mergers, major abandonments and other disposals.

Line No.	Year (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Crossties (b)	Switch and Bridge Ties (Board Feet) (c)	Crosstie (d)	Switch and Bridge Ties (Board Feet) (d)					
1	Current year	87 806	57 850	5.5	5.0	73.07	12.07	404 600	475.0	89.90
2	First preceding	66 023	64 099	2.5	3.0	101.58	16.76	198 390	333.0	61.78
3	Second preceding	64 148	7 518			45.69	8.47	105 116	264.0	49.00
4	Third preceding	55 186				31.52	6.73	79 946	115.4	33.20
5	Fourth preceding	35 763				144.92	26.69	109 778	116.0	21.40
6	Fifth preceding	39 264				70.59	12.86	95 111	72.0	13.26
7	Sixth preceding	44 000				70.42	12.83	74 100	113.0	20.89
8	Seventh preceding	137 517				200.60	36.54	185 000	151.0	27.91
9	Eighth preceding	33 354				41.55	7.57	10 500	6.7	1.24
10	Ninth preceding	22 662		4.2	3.2	20.23	3.62	8 000	5.8	2.07

REMARKS

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NOTES AND REMARKS

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750. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

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

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

A. LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel	Electric	Other (Steam, Gas Turbine, Etc.)	
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)
1	Freight _____	38 449 592			
2	Passenger _____	-			
3	Yard switching _____	419 774			
4	Total _____	38 869 366			
5	Cost of Fuel* _____	\$ 36 668	\$	\$	\$
6	Work Train _____				

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
7	Freight _____			
8	Passenger _____	None		
9	Yard switching _____			
10	Total _____			
11	Cost of Fuel* _____	\$	\$	\$
12	Work Train _____			

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

755 Railroad Operating Statistics

Unit Train, Way Train, and Through data under Items 2, 3, 5, 7, and 13 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 transportation train is a train transporting revenue freight or passengers or moving with empty cars prior or subsequent to such revenue service. 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 12 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 12, but are to be reported in Items 5-17, 7-04, 8-02, 8-03, and 9-04 through 9-07 as instructed in notes I, K, and L.

(A) Miles of road operated at close of year, excluding industrial tracks, yard tracks, and sidings. Compute data for columns (b) and (c) by averaging mileage for each quarter.

(B) A train-mile is the movement of a train a distance of one-mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as one 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 locomotive is a self-propelled unit of equipment designed solely for moving other equipment. A locomotive unit-mile is a movement of a locomotive unit one mile under its own power. Include miles made by all locomotive units. In spaces marked "type" indicate type of motive power (electric, etc.), accumulating unit-miles reported. Types making less than 2 percent of total miles for service need not be segregated. Exclude miles made by motorcars. Miles of locomotives in helper service shall be computed on the basis of actual distance run in such service.

(D) 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.

(E) Train switching locomotive-miles shall be computed at the rate of six 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.

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

(G) A motorcar is a self-propelled unit of equipment designed to carry freight or passenger traffic, and is not considered a locomotive. Include miles of all motorcars and trailing units.

(H) Use car designations shown in Schedule 710. Report under Railroad owned and leased miles. Items 5-1 and 5-11 both foreign cars and respondents' own cars while on the line of the respondent railroad. Report in Items 5-13 and 5-15 miles for private-line cars (whether under railroad control or not) and shipper owned cars under the private-line category. A car-mile is a movement of a unit of car equipment a distance of one 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 6-03. Report mail, express baggage cars and combination cars other than 6-02 combination cars, in Item 6-05.

(I) Exclude from Items 5-01, 5-11, 5-13, and 5-15 Car-Miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 5-17 and 5-18. 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; miles run by other passenger-train cars where services are combined such as baggage, express and mail.

(K) Compute from conductors' or dispatchers' train reports or other appropriate source, weight in tons (2,000 pounds). Item 7-01 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 7-02 and 7-03 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 headend car.

(L) Compute from conductors' train reports or other appropriate source. 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 time of assignment at initial terminals and time of completion of work at 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 initial, intermediate and final at terminals and way stations. A train hour is independent of the number of locomotives in the train.

755 Railroad Operating Statistics—Continued

(N) Yard switching 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 in: (1) 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 respondent

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 loaded cars.

(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. 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 as "on line". Unserviceable cars include cars out of service in connection with repair work. It includes cars on repair tracks repaired and awaiting switching, cars on repair tracks undergoing or awaiting 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 shops, 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, et cetera, cars stored because of seasonal decline in traffic, such as coal cars, ore cars, et cetera. 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, 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, et cetera, for the purpose of being loaded.

NOTES AND REMARKS

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755 Railroad Operating Statistics

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
1. Miles of Road Operated (A)	1	678		5. Freight Car-Miles: (Thousands) (H)			
2. Train Miles-Running (B)				5-01 RR Owned & Leased Cars-Loaded			
2-01 Unit Trains	2	1 295 338		5-010 Box-Plain 40-Foot	27	1 294	
2-02 Way Trains				5-011 Box-Plain 50-Foot & Longer	28	2 786	
2-020 Diesel Locomotives	3	60 998		5-012 Box-Equipped	29	2 036	
2-021 Other Locomotives	4			5-013 Gondola-Plain	30	1 176	
2-03 Through Trains				5-014 Gondola-Equipped	31	35	
2-030 Diesel Locomotives	5	761 421		5-015 Hopper-Covered	32	2 207	
2-031 Other Locomotives	6			5-016 Hopper-Open Top-General Service	33	4 660	
2-04 Total Train Miles (lines 2-6)	7	2 117 757		5-017 Hopper-Open Top-Special Service	34	513	
2-05 Motorcars	8			5-018 Refrigerator-Mechanical	35	424	
2-06 Total, All Trains (lines 7, 8)	9	2 117 757		5-019 Refrigerator-Non-Mechanical	36	4 716	
3 Locomotive Unit Miles: (C)				5-020 Flat-TOFC/COFC	37	98	
Road Service: (D)				5-021 Flat Multi-Level	38	29	
3-01 Unit Trains	10	7 359 916		5-022 Flat-General Service	39	257	
3-02 Way Trains				5-023 Flat-All Other	40	892	
3-020 Diesel	11	123 031		5-024 All Other Car Types-Total	41	1 037	
3-021 All Other (Type)	12			5-025 Total (lines 27-41)	42	22 160	
3-03 Through Trains				5-11 RR Owned & Leased Cars-Empty			
3-030 Diesel	13	3 249 634		5-110 Box-Plain 40-Foot	43	653	
3-031 All Other (Type)	14			5-111 Box-Plain 50-Foot & Longer	44	2 070	
3-04 Total (lines 10-14)	15	10 732 581		5-112 Box-Equipped	45	1 589	
Train Switching: (E)				5-113 Gondola-Plain	46	1 271	
3-11 Diesel	16	241 516		5-114 Gondola-Equipped	47	34	
3-12 A. Other (Type)	17			5-115 Hopper-Covered	48	2 228	
3-13 Total (lines 16, 17)	18	241 516		5-116 Hopper-Open Top-General Service	49	4 596	
Yard Switching: (F)				5-117 Hopper-Open Top-Special Service	50	509	
3-21 Diesel	19	89 749		5-118 Refrigerator-Mechanical	51	276	
3-22 All Other (Type)	20			5-119 Refrigerator-Non-Mechanical	52	3 310	
3-23 Total (lines 19, 20)	21	89 749		5-120 Flat-TOFC/COFC	53	15	
3-31 Total All Services (lines 15, 18, 21)	22	11 063 846		5-121 Flat-Multi-Level	54	29	
4 Motorcar Car-Miles: (Thousands) (G)				5-122 Flat-General Service	55	324	
4-01 Diesel	23			5-123 Flat-All Other	56	748	
4-02 Electric	24			5-124 All Other Car Types	57	1 002	
4-03 All Other	25			5-125 Total (lines 43-57)	58	18 654	
4-04 Total (lines 23-25)	26						

755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
5-13 Private Line Cars-Loaded (H)				5-164 Tank-Under 22,000 Gallons	91	850	
5-130 Box-Plain 40-Foot	59			5-165 Tank-22,000 Gallons and Over	92	912	
5-131 Box-Plain 50-Foot & Longer	60	221		5-166 All Other Car Types	93	327	
5-132 Box-Equipped	61			5-167 Total (lines 77-93)	94	7 299	
5-133 Gondola-Plain	62	63		5-17 Work Equipment & No Payment Cars-Miles (I)			
5-134 Gondola-Equipped	63	112		5-170 Unit Trains	95	132 017	
5-135 Hopper-Covered	64	2 480		5-171 Way Trains	96	6	
5-136 Hopper-Open Top-General Service	65	6		5-172 Through Trains	97	2 090	
5-137 Hopper-Open Top-Special Service	66			5-173 Total (lines 95-97)	98	134 113	
5-138 Refrigerator-Mechanical	67	2		5-18 Total Car-Miles by Train Type:			
5-139 Refrigerator-Non-Mechanical	68	1 811		5-180 Unit Trains	99	139 824	
5-140 Flat-TOFC/COFC	69	992		5-181 Way Trains	100	1 320	
5-141 Flat-Multi-Level	70	623		5-182 Through Trains	101	49 158	
5-142 Flat-General Service	71	15		5-183 Total (lines 99-101)	102	190 302	
5-143 Flat-All Other	72	218		5-19 Caboose Miles	103	2 166	
5-144 Tank Under 22,000 Gallons	73	667		6. Passenger Car-Miles: (Thousands)(J)			
5-145 Tank-22,000 Gallons and Over	74	566		6-01 Coaches	104		
5-146 All Other Car Types	75	299		6-02 Combination, Passenger Cars	105		
5-147 Total (lines 59-75)	76	8 075		6-03 Sleeping and Parlor Cars	106		
5-15 Private Line Cars-Empty (H)				6-04 Dining, Grill and Tavern Cars	107		
5-150 Box-Plain 40-Foot	77			6-05 Head-end Cars (Other than 6-02)	108		
5-151 Box-Plain 50-Foot & Longer	78	56		6-06 Total (lines 104-108)	109		
5-152 Box-Equipped	79			6-07 Business Cars	110	1 486	
5-153 Gondola-Plain	80	48		6-08 Crew Cars (Other than C cabooses)	111		
5-154 Gondola-Equipped	81	37		7. Gross Ton-Miles: (Thousands)(K)			
5-155 Hopper-Covered	82	2 490		7-01 Road Locomotives	112	2 074 953	
5-156 Hopper-Open Top-General Service	83	6		7-02 Freight Trains, Crs., Cnts., and Caboose			
5-157 Hopper-Open Top-Special Service	84			7-020 Unit Trains	113	11 122 369	
5-158 Refrigerator-Mechanical	85	1		7-021 Way Trains	114	100 934	
5-159 Refrigerator-Non-Mechanical	86	1 698		7-022 Through Trains	115	3 361 963	
5-160 Flat-TOFC/COFC	87	69		7-03 Passenger-Trains, Crs., and Cnts.	116	135	
5-161 Flat-Multi-Level	88	596		7-04 Non-Revenue	117	64 226	
5-162 Flat-General Service	89	13		7-05 Total (lines 112-117)	118	16 724 580	
5-163 Flat-All Other	90	196					

755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
8. Tons of Freight (<i>Thousands</i>)				14. TOFC/COFC-Number of Rev. Trailers & Containers Loaded & Unloaded (Q)	137	2 182	
8-01 Revenue	119	30 813		15. Multi-Level Cars-Number of Motor Vehi- cles Loaded & Unloaded (Q)	138		
8-02 Non-Revenue	120	369		16. TOFC/COFC Number of Rev. Trailers Picked Up and Delivered (R)	139	59	
8-03 Total (lines 119, 120)	121	31 182		17. Revenue Tons-Marine Terminals (S)			
9. Ton-Miles of Freight (<i>Thousands</i>)(L)				17-01 Marine Terminals-Coal	140		
9-01 Revenue-Road Service	122	8 484 748		17-02 Marine Terminals-Ore	141		
9-02 Revenue-Lake Transfer Service	123			17-03 Marine Terminals-Other	142		
9-03 Total (lines 122, 123)	124	8 484 748		17-04 Total (lines 140-142)	143		
9-04 Non-Revenue-Road Service	125	43 124		18. Number of Foreign Per Diem Cars on Line (T)			
9-05 Non-Revenue-Lake Transfer	126			18-01 Serviceable	144	17 239	
9-06 Total (lines 125, 126)	127	43 124		18-02 Unserviceable	145	338	
9-07 Total-Revenue & Non-Revenue (lines 124, 127)	128	8 527 872		18-03 Surplus	146	105	
10. Train Hours: (<i>M</i>)				18-04 Total Lines 144-146	147	17 682	
10-01 Road Service	129	111 405					
10-02 Train Switching	130	20 345					
11. Total Yard-Switching Hours (<i>N</i>)	131	14 958					
12. Train-Miles Work Trains: (<i>O</i>)							
12-01 Locomotives	132	14 965					
12-02 Motorcars	133						
13. Number of Loaded Freight Cars: (<i>P</i>)							
13-01 Unit Trains	134	252 626					
13-02 Way Trains	135	38 002					
13-03 Through Trains	136	124 209					

760. GRADE CROSSINGS

A—Railroad With Railroad

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

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

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

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

760. GRADE CROSSINGS—Continued B—Railroad With Highway

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

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

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

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

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

Line No	Item of Annual Change (a)	TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE													
		Automatic gates with flashing lights (b)	Automatic flashing light signals (c)	Gates manually operated		Watchmen only		Audible signals only (h)	Other auto- matic signals (i)	Total indicat- ing warning of train approach (j)	"Rail- road crossing" crossbuck (k)	Cross- buck signs with other fixed signs (l)	Other fixed signs only (m)	No signs or signals (n)	Total cross- ings at grade (o)
				24 hours per day (d)	Less than 24 hours per day (e)	24 hours per day (f)	Less than 24 hours per day (g)								
1	Number at beginning of year	32	83						5	120	345	18		8	491
2	Added: By new, extended or relocated highway														
3	By new, extended or relocated railroad														
4	Total added														
5	Eliminated: By closing or relocation of highway										33				33
6	By relocation or abandonment of railroad														
7	By separation of grades														
8	Total eliminated										33				33
9	Changes in protection: Number of each type added	6	5							11					11
10	Number of each type de- ducted										9	2			11
11	Net of all changes	6	5							11	(42)	(2)			(33)
12	Number at close of year	38	88						5	131	303	16		8	458
13	Number at close of year by States:														
14	Colorado	31	64						5	100	248				348
15															
16	Wyoming	4	18							22	55			8	85
17															
18	New Mexico	3	6							9		16			25
19															
20															
21															
22															
23															
24															
25															
26															

761. GRADE SEPARATIONS Highway-Railroad

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

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

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

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

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

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

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

Line No.	Items of Annual Change (a)	Types and numbers of highway-railroad grade separations		
		Overpass (Highway above railroad) (b)	Underpass (Railroad above highway) (c)	TOTAL (d)
1	Number at beginning of year	40	25	65
2	Added: By new, extended or relocated highway			
3	By new, extended or relocated railroad			
4	By elimination of grade crossing			
5	Total added			
6	Deducted: By closing or relocation of highway		1	1
7	By relocation or abandonment of railroad			
8	Total deducted		1	1
9	Net of all changes		(1)	(1)
10	Number at close of year	40	24	64
	Number at close of year by States:			
11				
12	Colorado	33	17	50
13				
14	Wyoming	6	6	12
15				
16	New Mexico	1	1	2
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

800. CONTRACTS, AGREEMENTS, ETC.

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

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

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

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

4. Under item 1(g), give particulars of arrangements, written or oral with affiliated companies for routing of traffic. Through route arrangements for handling of traffic interchanged with carrier affiliates should not be reported.

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

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

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

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

9. Compliance with the requirements of this schedule does not relieve the respondent of the duty placed upon common carriers by 49 U.S.C. 10764 of the revised, Interstate Commerce Act, which reads as follows:

(a)(1) A common carrier providing transportation subject to the jurisdiction of the Interstate Commerce Commission under subchapter I of chapter 105 of this title shall file with the Commission a copy of each arrangement related to transportation affected by this subtitle that the carrier has with another common carrier. The Commission may require other carriers and brokers subject to its jurisdiction under chapter 105 to file a copy of each arrangement related to transportation or service affected by this subtitle that they have with other persons.

(2) When the Commission finds that filing a class of arrangements by a carrier subject to its jurisdiction under subchapter I of that chapter is not necessary in the public interest, the Commission may except the class from paragraph (1) of this subsection.

(b) The Commission may disclose the existence or contents of an arrangement between a contract carrier and a shipper filed under subsection (a) of this section only if the disclosure is—

(1) limited to those parts of the arrangement that are necessary to indicate the extent of its failure to conform to a tariff then in effect under section 10762 of this title; or

(2) consistent with the public interest and made as a part of the record in a formal proceeding.

- (a) Freight or transportation companies or lines - None
- (b) Other Railway Companies - None
- (c) Steamboat or Steamship Companies - None
- (d) Telegraph Companies - None
- (e) Telephone Companies - None
- (f) Equipment purchased under Conditional Sales Contracts - None
- (g) Routing traffic of affiliated Companies - None
- (h) Other Contracts - None

850. COMPETITIVE BIDDING--CLAYTON ANTITRUST ACT

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

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

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

	Nature of bid (a)	Date Published (b)	Contract number (c)	No. of bidders (d)	Method of awarding bid (e)	Date filed with the Commission (f)	Company awarded bid (g)
1							
2							
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30							

Nothing to Report

900. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

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

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

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

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

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

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

Commissions, bonuses, shares in profits;

Contingent compensation plans;

Monies paid or accrued for any pension, retirement, savings, retirement annuities, deferred compensation, or similar plan; Premiums on life insurance where the respondent is not the beneficiary. Do not report premiums on group life insurance for benefits less than \$50,000.

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

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

Line No.	Name of person (a)	Position or Title (b)	Salary per annum as of close of year (see instructions) (c)	Other compensation during the year (d)
1			\$	\$
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38				

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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 Minnesota

County of Ramsey

C. C. Roberts makes oath and says that he is Controller

(Insert here name of the affiant)

(Insert here the official title of the affiant)

Of The Colorado and Southern 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, 19 81, to and including December 31, 19 81

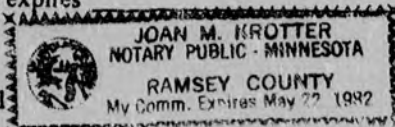
C. C. Roberts
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 16th day of March, 19 82

My commission expires

May 22, 1982

Use an
L.S.
impression seal



Joan M. Krotter
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

State of Colorado

County of Denver

J. H. Brown makes oath and says that he is President and Chief Executive Officer

(Insert here name of the affiant)

(Insert here the official title of the affiant)

Of The Colorado and Southern Railway Company

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

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

January 1, 19 81, to and including December 31, 19 81

J. H. Brown
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 23rd day of March, 19 82

My commission expires Feb 6, 1985

Use an
L.S.
impression seal

Glenn L. Peterson
(Signature of officer authorized to administer oaths)

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