

113300

OFFICE OF ECONOMICS  
RECEIVED  
APR 7 8 AM '93

DUPLICATE

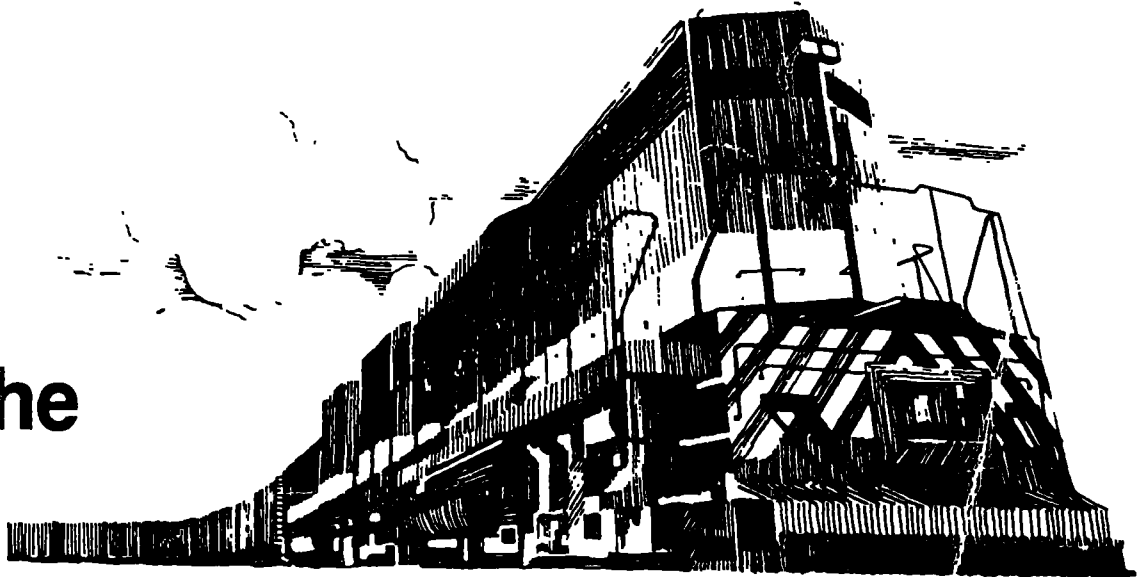
R-1

# annual report



**Consolidated Rail Corporation**

to the



**Interstate Commerce Commission**

FOR THE YEAR ENDED DECEMBER 31, 1992

# 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, Washington, D C 20423, 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 1 of the Interstate Commerce Act

## (49) U.S.C. 11145, Reports by carriers, lessors, and associations

(a) The Interstate Commerce Commission may require—

(1) carriers, brokers, lessors, and associations, or classes of them as the Commission may prescribe, to file annual, periodic, and special reports with the Commission containing answers to questions asked by it; and

(2) a person furnishing cars or protective services against heat or cold to a rail or express carrier providing transportation subject to this subtitle, to file reports with the Commission containing answers to questions about those cars or services.

(b)(1) An annual report shall contain an account, in as much detail as the Commission may require, of the affairs of the carrier, broker, lessor, or association for the 12-month period ending on the 31st day of December of each year. However, when an annual report is made by a motor carrier, a broker, or a lessor or an association maintained by or interested in one of them, the person making the report may elect to make it for the 13-month period accounting year ending at the close of one of the last 7 days of each calendar year if the books of the person making the report are kept by that person on the basis of that accounting year

(2) An annual report shall be filed with the Commission by the end of the 3rd month after the end of the year for which the report is made unless the Commission extends the filing date or changes the period covered by the report. The annual report and, if the Commission requires, any other report made under this section, shall be made under oath.

(c) The Commission shall streamline and simplify, to the maximum extent practicable, the reporting requirements applicable under this subchapter to motor common carriers of property with respect to transportation provided under certificates to which the provisions of section 10922(b)(4)(E) of this title apply and to motor contract carriers of property with respect to transportation provided under permits to which the provisions of section 10923(b)(5) of this title apply. Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1427; Pub. L. 96-296 § 5(b), July 1, 1980, 94 Stat. 796.

(49) U.S.C. 11901. (g) A person required to make a report to the Commission, answer a question, or make, prepare, or preserve a record under this subtitle concerning transportation subject to the jurisdiction of the Commission under subchapter II of chapter 105 of this title, or an officer, agent, or employee of that person that (1) does not make the report, (2) does not specifically, completely, and truthfully answer the question, (3) does not make, prepare, or preserve the record in the form and manner prescribed by the Commission, or (4) does not comply with section 10921 of this title, is liable to the United States Government for a civil penalty of not more than \$500 for each violation and for not more than \$250 for each additional day the violation continues. After the date of enactment of this sentence, no penalties shall be imposed under this subsection for a violation relating to the transportation of household goods. Any such penalties that were imposed prior to such date of enactment shall be collected only in accordance with the provisions of subsection (h) of 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 that 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; 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.

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.

Class III companies are those having annual operating revenues of \$10,000,000 or less.

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 stated below:

Commission means the Interstate Commerce Commission. Respondent means the person or corporation in whose behalf the report is made. 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.

For Index, See back of book

# TABLE OF CONTENTS

	SCHEDULE NO	PAGE		SCHEDULE NO	PAGE
Schedules Omitted by Respondent	A	1	Supporting Schedule—Road	416	58
Identity of Respondent	B	2	Specialized Service Subschedule—Transportation	417	60
Voting Powers and Elections	C	3	Supporting Schedule—Capital Leases	418	61
Comparative Statement of Financial Position	200	5	Analysis of Taxes	450	63
Results of Operations	210	16	Items in Selected Income and Retained Earnings		
Retained Earnings—Unappropriated	220	19	Accounts for the Year	460	65
Capital Stock	230	20	Guaranties and Suretyships	501	66
Statement of Changes in Financial Position	240	21	Compensating Balances and Short-Term Borrowing		
Working Capital Information	245	23	Arrangements	502	67
Investments and Advances—Affiliated Companies	310	26	Separation of Debtholdings between Road Property and		
Investments in Common Stocks of Affiliated Companies	310A	30	Equipment	510	69
Road Property and Equipment and Improvements to leased			Transactions Between Respondent and Companies or		
Property and Equipment	330	32	Persons Affiliated With Respondent for Services		
Depreciation Base and Rates—Road and Equipment			Received or Provided	512	72
Owned and Used and Leased from Others	332	34	Mileage Operated at Close of Year	700	74
Accumulated Depreciation—Road and Equipment			Miles of Road at Close of Year—By States and		
Owned and Used	335	35	Territories (Single Track) (For Other Than Switching and		
Accrued Liability—Leased Property	339	36	Terminal Companies)	702	75
Depreciation Base and Rates—Improvements to Road			Inventory of Equipment	710	78
and Equipment Leased from Others	340	37	Unit Cost of Equipment Installed During the Year	710S	84
Accumulated Depreciation—Improvements to Road and			Track and Traffic Conditions	720	85
Equipment Leased from Others	342	38	Ties Laid in Replacement	721	86
Depreciation Base and Rates—Road and Equipment			Ties Laid in Additional Tracks and in New Lines and		
Leased to Others	350	40	Extensions	722	87
Accumulated Depreciation—Road and Equipment			Rails Laid in Replacement	723	88
Leased to Others	351	41	Rails Laid in Additional Tracks and in New Lines and		
Investment in Railroad Property Used in Transportation			Extensions	724	89
Service (By Company)	352A	42	Weight of Rail	725	90
Investment in Railway Property Used in Transportation			Summary of Track Replacements	726	91
Service (By Property Accounts)	352B	43	Consumption of Fuel by Motive-Power Units	750	91
Railway Operating Expenses	410	45	Railroad Operating Statistics	755	94
Way and Structures	412	52	Verification		98
Rents for Interchanged Freight Train Cars and Other Freight			Memoranda		99
Carrying Equipment	414	53	Index		100
Supporting Schedule—Equipment	415	56			

### SPECIAL NOTICE

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

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

---

It is estimated that an average of 800 burden hours per response are required to complete this collection of information. This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Comments concerning the accuracy of this burden estimate or suggestions for reducing this burden should be directed to the Section of Administrative Services, Interstate Commerce Commission and the Office of Information and Regulatory Affairs, Office of Management and Budget.

# ANNUAL REPORT

OF

CONSOLIDATED RAIL CORPORATION

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1992

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

(Name) Donald W. Mattson (Title) Vice President - Controller

(Telephone number) 215 209-5589

(Office address) Room 29A, 2001 Market Street, Philadelphia, PA 19101-1429  
(Area code) (Telephone number)  
(Street and number, city, State, and ZIP code)

## A. SCHEDULES OMITTED BY RESPONDENT

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

Page	Schedule No.	Title
		NONE

**B. IDENTITY OF RESPONDENT**

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

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

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

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

1. Exact name of common carrier making this report Consolidated Rail Corporation

2 Date of incorporation (\*) See below

3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees. Incorporated in the Commonwealth of Pennsylvania pursuant to Pennsylvania Business Corporation Law 1933, P.L. 364, as amended, as Merger Rail Corporation. Additional powers granted pursuant to the provisions of the Regional Rail Reorganization Act of 1973, as amended, and the Conrail Privatization Act (P.L. 99-509).

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 \_\_\_\_\_

(\*) February 10, 1976; Restated Articles of Incorporation filed March 30, 1976; Amended and Restated Articles of Incorporation filed April 12, 1987; Amended and Restated Articles of Incorporation filed May 17, 1989.

**STOCKHOLDERS REPORTS**

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

Check appropriate box

☒ Two copies are attached to this report

☐ Two copies will be submitted \_\_\_\_\_  
(date)

☐ No annual report to stockholders is prepared

## C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock Common \$ 1.00 per share, first preferred, \$ no par (1) per share, second preferred \$ per share, debenture stock \$ per share
2. State whether or not each share of stock has the right to one vote if not, give full particulars in a footnote Yes
3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights
4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year) and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing Books not closed
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 89,702,272 votes, as of December 31, 1992 (Date)
8. State the total number of stockholders of record as of the date shown in answer to inquiry No 7 20,915 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, which respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any) If any such holder held in trust, give (in a footnote) the particulars of the trust In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year

Line No	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No
				Stock			
				Common (d)	PREFERRED		
					Second (e)	First (f)	
	(a)	(b)	(c)			(1)	
1	Boston Safe Deposit & Trust	Boston, MA	9,960,527			9,960,527	1
2	SPP & Company	New York, NY	174,958	174,958			2
3	Stanley & Company	New York, NY	138,088	138,088			3
4	Gen Conf Corp /7th Day Adventists	Silver Springs, MD	40,000	40,000			4
5	DIFCO	Houston, TX	18,000	18,000			5
6	David N Meyers	Cleveland, OH	12,000	12,000			6
7	MSSTC & Company	New York, NY	9,738	9,738			7
8	James A Hagen	Villanova, PA	8,586	8,586			8
9	Anthony & Barbara List	Westport, CT	8,200	8,200			9
10	I. Barney Ross	Trevese, PA	6,000	6,000			10
11	Raymond T. Schuler	Niskayuna, NY	6,000	6,000			11
12	H. William Brown	Lafayette Hill, PA	5,910	5,910			12
13	Michael C. Carlos	Atlanta, GA	5,000	5,000			13
14	Otsego Mutual Fire Insurance Co	Burlington Flats, NY	5,000	5,000			14
15	Augustus G. Randolph	Boca Raton, FL	5,000	5,000			15
16	Jerome L. Rappaport	Boston, MA	5,000	5,000			16
17	Al & Minna Scharf	Hallandale, FL	5,000	5,000			17
18	Norsav A Partnership	Barre, VT	4,900	4,900			18
19	Ficet & Company	Mansfield, PA	4,400	4,400			19
20	Bernard Podolsky	Fairfield, IL	4,400	4,400			20
21	Ray Baldwin	Independence, KY	4,000	4,000			21
22	Edgar & Norma Beard	Alamo, CA	4,000	4,000			22
23	Theodore F. Constant	Virginia Beach, VA	4,000	4,000			23
24	William T. Dunn, Trustee	Germantown, TN	4,000	4,000			24
25	Goldsboro Milling Co.	Goldsboro, NC	4,000	4,000			25
26	Oppenheimer Family Fund	Chicago, IL	4,000	4,000			26
27	Albert W. Stubbs	Columbus, GA	4,000	4,000			27
28	A RI, Inc.	Cambridge, MN	3,800	3,800			28
29	John A McKelvey	Medford, NJ	3,544	3,544			29
30	L. Stanley & Joan M Crane	Gladwyne, PA	3,328	3,328			30

(1) Represents Series A ESOP Convertible Junior Preferred Stock which is converted into Conrail Common Stock as part of the Conrail Employee Stock Ownership Plan

NOTE: Totals as provided by the Company's stock transfer agent as of December 31, 1992. Such list does not reflect shares held for 'major institutions' by nominees



**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 See below  
votes cast
- 11 Give the date of such meeting May 20, 1992
- 12 Give the place of such meeting Academy of Music Hall, Philadelphia, Pennsylvania

**NOTES AND REMARKS**Item 10 (above)

Votes cast for election of Directors

Class II - 4 Directors (Three year term)

38,216,169

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS**  
(Dollars in Thousands)

Line No	Cross Check	Account	Title	Balance at close of year (b)	Balance at beginning of year (c)	Line No
			(a)			
			<b>Current Assets</b>			
1		701	Cash			1
2		702	Temporary Cash Investments			2
3		703	Special Deposits		1,360	3
			Accounts Receivable			
4		704	-Loan and Notes	1,889	9,932	4
5		705	-Interline and Other Balances	6,111	4,635	5
6		706	-Customers	189,410	166,469	6
7		707	-Other	36,370	37,555	7
8		709, 708	-Accrued Accounts Receivable	358,235	364,114	8
9		708.5	-Receivable from Affiliated Companies	9,282	8,641	9
10		709.5	-Less Allowance for Uncollectible Accounts	(11,708)	(10,740)	10
		710, 711, 714	Working Funds, Prepayments, Deferred Income Tax Debits	24,468	14,643	11
12		712	Materials and Supplies	115,309	126,165	12
13		713	Other Current Assets	3,795	5,195	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>733,161</b>	<b>727,969</b>	<b>14</b>
			<b>Other Assets</b>			
15		715, 716, 717	Special Funds	15,032	14,102	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedules 310 and 310A)	867,459	811,836	16
17		722, 723	Other Investments and Advances	228	763	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities - Cr.			18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation \$1,864)	15,300	8,382	19
20		739, 741	Other Assets	255,718	165,702	20
21		743	Other Deferred Debits	10,954	11,212	21
22		744	Accumulated Deferred Income Tax Debits			22
23			<b>TOTAL OTHER ASSETS</b>	<b>1,164,691</b>	<b>1,011,997</b>	<b>23</b>
			<b>Road and Equipment</b>			
24		731, 732	Road (Schedule 330) L-30 Col. h & b	5,997,569	5,842,190	24
25		731, 732	Equipment (Schedule 330) L-39 Col. h & b	1,973,391	2,020,663	25
26		731, 732	Unallocated Items	277,930	164,136	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(2,454,101)	(2,353,590)	27
28			Net Road and Equipment	5,794,789	5,673,399	28
29	*		<b>TOTAL ASSETS</b>	<b>7,692,641</b>	<b>7,413,365</b>	<b>29</b>

**NOTES AND REMARKS**

See accompanying notes to Financial Statements.

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable	126,796		30
31		752	Accounts Payable Interline & Other Balances	3,855	4,550	31
32		753	Audited Accounts and Wages	52,484	38,299	32
33		754	Other Accounts Payable	38,873	64,824	33
34		755, 756	Interest and Dividends Payable	23,083	26,460	34
35		757	Payables to Affiliated Companies	468,947	343,166	35
36		759	Accrued Accounts Payable	604,016	685,489	36
37		760, 761, 761.5, 762	Taxes Accrued	91,258	104,434	37
38		763	Other Current Liabilities	133,433	140,594	38
39		764	Equipment Obligation and Other Long-Term Debt due Within One Year	174,180	123,256	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>1,716,925</b>	<b>1,531,072</b>	<b>40</b>
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	1,052,538	1,037,697	41
42		766	Equipment Obligations	2,522	8,168	42
43		766.5	Capitalized Lease Obligations	496,291	577,272	43
44		768	Debt in Default			44
45		769	Accounts Payable, Affiliated Companies	1,711	1,589	45
46		770 1, 770.2	Unamortized Debt Premium	(6,744)	(7,002)	46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	640,374	424,322	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	1,041,045	1,178,668	50
51			<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>3,227,737</b>	<b>3,220,714</b>	<b>51</b>
<b>Shareholders' Equity</b>						
52		791, 792	Total Capital Stock: (Schedule 230) (L53&54)	370,516	328,946	52
53			Common stock	83,432	41,323	53
54			Preferred stock	287,084	287,623	54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	1,888,331	1,908,924	56
57		797	Retained Earnings Appropriated			57
58		798	Unappropriated (Schedule 220)	639,664	442,874	58
59		798.1	Net Unrealized Loss on Non-current Marketable Equity Securities			59
60		798.5	Less Treasury Stock	(150,532)	(19,165)	60
61			Net Stockholders' Equity	2,747,979	2,661,579	61
62	*		<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	<b>7,692,641</b>	<b>7,413,365</b>	<b>62</b>

**NOTES AND REMARKS**

Included above are special income tax obligations as follows: line 38, both Columns (b) and (c), \$49,000,000 and \$55,905,000, respectfully; and line 50 Columns (b) and (c), \$568,399,000 and \$626,241,000, respectively.

See accompanying Notes to Financial Statements.

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES**  
(Dollars in Thousands)

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

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

2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \_\_\_\_\_ \$ 173,819

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year See Note 5 To Financial Statements

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund See Note 5 To Financial Statements \$ \_\_\_\_\_

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

(i) If funding is by insurance, give name of insuring company Not Applicable

If funding is by trust agreement, list trustee(s) Mellon Bank, N.A.

Date of trust agreement or latest amendment June 1, 1978

If respondent is affiliated in any way with the trustee(s), explain affiliation. No Affiliation

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

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

Yes \_\_\_\_\_ No X

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

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

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

5. (a) The amount of employers contribution to employee stock ownership plans for the current year was \$ 21,575

(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 \$ 8,147

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

Note: Following are the affiliated Companies included in the Company's Pension Plan:

Conrail Mercury, Inc.

CRR Investments, Inc.

Indiana Harbor Belt Railroad Company

Merchants Despatch Transportation Corporation

Pennsylvania Truck Lines, Inc.

Annually, each participating company makes contributions to the fund determined by independent actuary reports or changes allocated based on relative percentage of total plan.

Continued on following page

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

7 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 amounts of the respondent

Disclose the nature and amount of contingency that is material.

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. Additional pages may be added if more space is needed (Explain and/or reference to the following pages)

## Contingent Liabilities:

See Note 8 to Financial Statements and Schedule 501 - Guaranties and Suretyships.

(a) Changes in Valuation Accounts

8 Marketable Equity Securities

		Cost	Market	Dr (Cr) to Income	Dr. (Cr) to Stockholders Equity
(Current Yr)	Current Portfolio	1			N/A
as of 12/31 / 92	Noncurrent Portfolio			N/A	\$
(Previous Yr.)	Current Portfolio			N/A	N/A
as of 12/31 / 91	Noncurrent Portfolio	1		N/A	N/A

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

	Gains	Losses
Current	\$ <u>None</u>	\$ <u>None</u>
Noncurrent	<u>None</u>	<u>None</u>

(c) A net unrealized gain (loss) of \$ None on the sale of marketable equity securities was included in net income for \_\_\_\_\_ (year)  
The cost of securities sold was based on the None (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 the filing, applicable to marketable equity securities owned at balance sheet date shall be disclosed below

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

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-CONTINUED  
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Industry

Consolidated Rail Corporation operates a freight railroad system in the Northeast-Midwest quadrant of the United States.

Cash Equivalents

Cash equivalents consist of commercial paper, certificates of deposit and other liquid securities purchased with a maturity of three months or less, and are stated at cost which approximates market value.

Temporary Cash Investments

Temporary cash investments consist of commercial paper, certificates of deposit and other liquid securities that mature more than three months after purchase, and are stated at cost which approximates market value.

Material and Supplies

Material and supplies consist mainly of fuel oil and items for maintenance of property and equipment, and are valued at the lower of cost, principally weighted average, or market.

Property and Equipment

Property and equipment are recorded at cost. Additions and renewals are capitalized and depreciated using the composite straight-line method. The cost (net of salvage) of depreciable property retired or replaced in the ordinary course of business is charged to accumulated depreciation and no gain or loss is recognized.

Revenue Recognition

Revenue is recognized proportionally as a shipment moves on the Conrail system from origin to destination.

New Accounting Standards

The Financial Accounting Standards Board ("FASB") issued a standard (SFAS 106) related to employers' accounting for postretirement benefits other than pensions. In adopting this standard during the first quarter of 1993, the Company will record a cumulative adjustment that will reduce net income for 1993 by approximately \$25 million.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-CONTINUED  
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

New Accounting Standards (Continued)

In the first quarter of 1993, the Company will also adopt the standard (SFAS 109) related to the accounting for income taxes. The Company expects the cumulative adjustment of adopting this pronouncement will reduce net income for 1993 by approximately \$45 million. This standard is not expected to have a significant ongoing effect on the Company's financial statements, provided statutory tax rates do not change.

In November 1992, FASB issued a standard (SFAS 112) related to accounting for postemployment benefits, which is effective January 1994. This standard requires employers to recognize their obligation to provide for salary continuation, supplemental unemployment benefits, and other benefits provided after employment but before retirement when certain conditions are met. The Company is currently determining the effects this standard will have on its financial statements.

2. Stock Split

In July 1992, the Company's Board of Directors authorized a two-for-one common stock split which was effected in the form of a common stock dividend distributed on September 15, 1992. An amount equal to the par value of the common shares issued has been transferred from additional paid-in capital to the common stock account. In addition, a stock dividend on the ESOP Stock in the amount of one share of ESOP Stock for each share of ESOP Stock outstanding as of August 31, 1992 was distributed on September 15, 1992, and the number of authorized shares of ESOP Stock was increased from 7.5 million to 10 million shares.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-CONTINUED  
NOTES TO FINANCIAL STATEMENTS

3. Long-Term Debt

Long-term debt outstanding, including the weighted average interest rates at December 31, 1992, is composed of the following:

	<u>December 31,</u>	
	<u>1992</u>	<u>1991</u>
	(In Thousands)	
Capital leases	\$ 581,357	\$ 669,778
Medium-term notes payable, 9.0%, due 1992 to 1996	121,813	174,659
Medium-term notes payable, 8.73%, due April 1998	30,000	30,000
Medium-term notes payable, 6.1%, due April 1994	50,000	
Medium-term notes payable, 5.77%, due December 1995	30,000	
Notes payable, 9.75%, due 2000	249,321	249,495
Debentures payable, 9.75%, due 2020	544,122	543,844
Equipment and other obligations, 13.2%	12,435	21,716
Commercial paper, 3.6%	99,739	49,899
	<u>1,718,787</u>	<u>1,739,391</u>
Less current portion	<u>(174,180)</u>	<u>(123,256)</u>
	<u>\$1,544,607</u>	<u>\$1,616,135</u>

Using current market prices when available, or a valuation based on the yield to maturity of comparable debt instruments having similar characteristics, credit rating and maturity, the total fair value of the Company's long-term debt, including the current portion, but excluding capital leases, is \$1,245 million, compared with a carrying value of \$1,145 million.

The Company acquired equipment and incurred related long-term debt under various capital leases of \$13,343,000 and \$76,305,000 in 1992 and 1991, respectively. The Company's noncancelable long-term leases generally include options to purchase at fair value and to extend the terms. Capital leases have been discounted at rates which average 8.7% and are collateralized by assets with a net book value of \$442,468,000 at December 31, 1992.



**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-CONTINUED**  
**NOTES TO FINANCIAL STATEMENTS**

**3. Long-Term Debt (Continued)**

Minimum commitments, exclusive of executory costs borne by the Company, are:

	<u>Capital Leases</u>	<u>Operating Leases</u>
	<u>(In Thousands)</u>	
1993	\$ 126,061	\$ 63,625
1994	114,154	59,708
1995	100,304	57,663
1996	85,868	56,595
1997	75,764	53,962
1998 - 2011	<u>319,838</u>	<u>525,615</u>
Total	821,989	<u>\$817,168</u>
Less interest portion	<u>(240,632)</u>	
Present value	<u>\$ 581,357</u>	

The Company filed a shelf registration statement on Form S-3 with the Securities and Exchange Commission in April 1990 for \$1.25 billion of debt securities. During 1990, the Company sold \$250 million principal amount of 9 3/4% Notes and \$550 million principal amount of 9 3/4% Debentures. In November 1990, the Company established a \$450 million Medium Term Note Program under the shelf registration. The Company has issued medium-term notes under this program as follows: in April 1991, \$30 million with an average interest rate of 8.73% due April 1998; in April 1992, \$50 million with an average interest rate of 6.1% due April 1994; and in December 1992, \$30 million with an average interest rate of 5.77% due December 1995.

Equipment and other obligations mature in 1993 through 2020 and are collateralized by assets with a net book value of \$18,482,000 at December 31, 1992. Maturities of long-term debt other than capital leases and commercial paper are \$89,052,000 in 1993, \$64,482,000 in 1994, \$51,741,000 in 1995, \$4,983,000 in 1996, \$0 in 1997 and \$827,433,000 in the aggregate from 1998 through 2020.

Conrail had \$227 million of commercial paper outstanding at December 31, 1992. Of the total amount outstanding, \$100 million is classified as long-term since it is expected to be refinanced through subsequent issuances of commercial paper and is supported by the long-term credit facility mentioned below.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-CONTINUED  
NOTES TO FINANCIAL STATEMENTS

3. Long-Term Debt (Continued)

The Company maintains a \$300 million uncollateralized revolving credit facility with a group of banks under which no borrowings were outstanding at December 31, 1992. The credit facility, which expires in 1995, requires interest to be paid on borrowings at rates based on various defined short-term market rates and an annual maximum fee of .1% of the facility amount. The credit facility contains, among other conditions, restrictive covenants relating to leverage ratio, debt, and consolidated tangible net worth.

4. Income Taxes

The provisions for (benefits from) income taxes are composed of the following:

	1992			1991		
	(In Thousands)					
	<u>Federal</u>	<u>State</u>	<u>Total</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Current	\$ 3,605	\$ 3,540	\$ 7,145	\$ 42,486	\$ 2,973	\$ 45,459
Deferred	181,200	28,825	210,025	(26,684)	(1,730)	(28,414)
Special income tax obligation	(49,928)	(8,732)	(58,660)	(146,304)	(22,804)	(169,108)
	<u>\$134,877</u>	<u>\$23,633</u>	<u>\$158,510</u>	<u>\$(130,502)</u>	<u>\$(21,561)</u>	<u>\$(152,063)</u>

The tax effects of each source of deferred income taxes and special income tax obligations are as follows:

	1992	1991
	(In Thousands)	
Deferred taxes		
Tax depreciation over book	\$ 85,061	\$ 130,136
Other property transactions	80,861	61,090
Casualty, wage and other accruals	78,340	(152,583)
Alternative minimum tax	(40,115)	(57,680)
Other	5,878	(9,377)
	<u>\$210,025</u>	<u>\$ (28,414)</u>
Special income tax obligation		
Reduced tax basis depreciation	(31,324)	(35,005)
Other property transactions	(27,336)	(134,103)
	<u>(58,660)</u>	<u>\$(169,108)</u>

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-CONTINUED  
NOTES TO FINANCIAL STATEMENTS

4. Income Taxes (Continued)

The 1991 special charge resulted in reductions for the year in deferred income taxes and the special income tax obligation of \$159,200,000 and \$112,900,000, respectively (Note 8).

Reconciliations of the U.S. statutory tax rates with the effective tax rates follow:

	<u>1992</u>	<u>1991</u>
Statutory tax rate	34.0%	(34.0)%
State income taxes, net of federal benefit	3.5	(4.0)
Other	<u>(1.5)</u>	<u>(4.4)</u>
Effective tax rate	<u>36.0%</u>	<u>(42.4)%</u>

The Company's consolidated federal income tax returns for the fiscal years 1987 through 1989 are currently being reviewed by the Internal Revenue Service. This is the first such audit since the public sale of the Company's common stock in 1987, and the audit report is not expected until the second quarter of 1993. The Company believes that any adjustments which may result from the audit will not be material to the Company's financial position.

5. Employee Benefits

The Company maintains a defined benefit pension plan which is noncontributory for all non-union employees and generally contributory for participating union employees. Benefits are based primarily on credited years of service and the level of compensation near retirement. Funding is based on the minimum amount required by the Employee Retirement Income Security Act of 1974.

Pension credits include the following components:

	<u>1992</u>	<u>1991</u>
	(In Thousands)	
Service cost - benefits earned during the period	\$ 6,959	\$ 5,787
Interest cost on projected benefit obligation	44,717	41,145
Return on plan assets - actual	(65,634)	(171,738)
- deferred	(12,955)	98,871
Net amortization and deferral	<u>(15,011)</u>	<u>(17,594)</u>
	<u>\$(41,924)</u>	<u>\$ (43,529)</u>

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-CONTINUED  
NOTES TO FINANCIAL STATEMENTS

5. Employee Benefits (Continued)

The funded status of the pension plans and the amounts reflected in the balance sheets are as follows:

	<u>1992</u>	<u>1991</u>
	<u>(In Thousands)</u>	
Accumulated benefit obligation (\$502,336 and \$506,111 vested, respectively)	<u>\$ 502,999</u>	<u>\$ 508,895</u>
Market value of plan assets	971,035	957,109
Projected benefit obligation	<u>(576,454)</u>	<u>(572,777)</u>
Plan assets in excess of projected benefit obligation	394,581	384,332
Unrecognized prior service cost	59,834	65,269
Unrecognized transition net asset	<u>(177,305)</u>	<u>(192,423)</u>
Unrecognized net gain	<u>(123,480)</u>	<u>(136,942)</u>
Net prepaid pension cost	<u>\$ 153,630</u>	<u>\$ 120,236</u>

The assumed weighted average discount rate used in 1992 and 1991 is 8.0%, and the rate of increase in future compensation levels used in determining the actuarial present value of the projected benefit obligation as of December 31, 1992 and 1991 is 6.0%. The expected long-term rate of return on plan assets (primarily equity securities) in 1992 and 1991 is 9.0%.

The Company also provides a 401(k) savings plan for non-union employees. Under the Company's plan, 100% of employee contributions are matched in the form of ESOP Stock for the first 6% of a participating employee's base pay. Savings plan expense, including Non-union ESOP expense, was \$3,705,000 in 1992 and \$3,416,000 in 1991.

In connection with the Non-union ESOP, the Company issued 9,979,562 of the authorized 10 million shares (on a post-split basis) of its ESOP Stock to the Non-union ESOP in exchange for a 20 year promissory note with interest at 9.55% from the Non-union ESOP in the principal amount of \$287,848,000. In addition, unearned ESOP compensation of \$287,848,000 was recognized as a charge to retained earnings in this report, coincident with the Non-union ESOP's issuance of its \$287,848,000 promissory note to the Company. The debt of the Non-union ESOP was recorded by the Company and offset against the promissory note from the Non-union ESOP. Unearned ESOP compensation is charged to expense as shares of ESOP Stock are allocated to participants. An amount equivalent to the preferred dividends declared on the ESOP Stock partially offsets compensation and interest expense related to the Non-union ESOP.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-CONTINUED  
NOTES TO FINANCIAL STATEMENTS

5. Employee Benefits (Continued)

The Company is obligated to make dividend payments at a rate of 7.51% on the ESOP Stock and additional contributions in an aggregate amount sufficient to enable the Non-union ESOP to make the required interest and principal payments on its note to the Company.

Interest expense incurred by the Non-union ESOP on its debt to the Company was \$27,565,000 and \$27,489,000 in 1992 and 1991, respectively. Compensation expense related to the Non-union ESOP was \$9,114,000 in 1992 and \$8,620,000 in 1991. Preferred dividends paid to the Non-union ESOP were \$21,575,000 in 1992 and \$21,596,000 in 1991. The Company received \$21,575,000 and \$21,596,000 in debt service payments from the Non-union ESOP in 1992 and 1991, respectively.

6. Capital Stock

The Company is authorized to issue 25 million shares of preferred stock with no par value. The Board of Directors has the authority to divide the preferred stock into series and to determine the rights and preferences of each.

The Company cannot pay dividends on its common stock unless full cumulative dividends have been paid on its ESOP Stock, and no distributions can be made to the holders of common stock upon liquidation or dissolution of the Company unless the holders of the ESOP Stock have received a cash liquidation payment of \$28.84375 per share (on a post-split basis), plus unpaid dividends up to the date of such payment. The ESOP Stock is convertible into common stock on a share-for-share basis, is entitled to one vote per share, voting together as a single class with common stock on all matters.

In August 1991, the Company began a common stock repurchase program of up to \$100 million. At December 31, 1991, the Company had acquired 546,400 (on post-split basis) shares for \$19 million under this program. In July 1992, the program was completed at a total of 2,481,734 shares (on post-split basis). On July 15, 1992, the Board of Directors authorized an additional \$100 million repurchase program. At December 31, 1992 the Company had acquired 1,208,004 (on post-split basis) shares for \$50 million under this program.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-CONTINUED  
NOTES TO FINANCIAL STATEMENTS

6. Capital Stock (Continued)

The activity and status of treasury stock (on a post-split basis) follow:

	<u>1992</u>	<u>1991</u>
Shares, beginning of year	546,400	
Acquired	3,143,602	546,400
Issued for stock options exercised		
Other		
Reclassified as authorized but unissued		
Shares, end of year	<u>3,690,002</u>	<u>546,400</u>

The Company's 1987 Long-Term-Incentive Plan (the "1987 Incentive Plan") authorizes the granting to officers and key employees of up to 4 million shares (on a post-split basis) of common stock through stock options, stock appreciation rights, and awards of restricted or performance shares. A stock option is exercisable for a specified term commencing after grant at a price not less than the fair market value of the stock on the date of grant. The 1987 Incentive Plan also provides for the granting of stock to employees, contingent on either a specified period of employment or achievement of certain financial or performance goals.

The Company's 1991 Long-Term Incentive Plan (the "1991 Incentive Plan") authorizes the granting to officers and key employees of up to 3.2 million shares (on a post-split basis) of common stock, through stock options, stock appreciation rights and awards of restricted or performance shares. The Company has granted 98,580 shares (on a post-split basis) of restricted stock under its incentive plans through December 31, 1992.

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-CONTINUED**  
**NOTES TO FINANCIAL STATEMENTS**

**6. Capital Stock (Continued)**

The activity and status of stock options (on a post-split basis) under the incentive plans follow:

	<u>Non-qualified Stock Options</u>	
	<u>Option Price</u>	<u>Shares</u>
	<u>Per Share</u>	<u>Under Option</u>
Balance, January 1, 1991	\$14.000 - \$25.065	3,271,920
Granted	\$24.530 - \$36.595	339,400
Exercised	\$14.000 - \$25.065	(1,361,922)
Cancelled	\$14.000 - \$25.065	<u>(83,718)</u>
Balance, December 31, 1991	\$14.000 - \$36.595	<u>2,165,680</u>
Granted	\$42.625 - \$45.125	1,383,600
Exercised	\$14.000 - \$25.063	(674,652)
Cancelled	\$42.625	<u>(3,750)</u>
Balance, December 31, 1992	\$14.000 - \$45.125	<u>2,870,878</u>
Exercisable, December 31, 1992	\$14.000 - \$28.283	<u>1,214,096</u>
Available for future grants		
December 31, 1991		<u>3,271,156</u>
December 31, 1992		<u>1,792,726</u>

In 1989, the Company declared a dividend of one common share purchase right (the "Right") on each outstanding share of common stock. The Rights are not exercisable or transferable apart from the common stock until the occurrence of certain events arising out of an actual or potential acquisition of 10% or more of the Company's common stock, and would at such time provide the holder with certain additional entitlements. If the Rights become exercisable, each Right will entitle stockholders to purchase one share of common stock at an exercise price of \$52.50 (on a post-split basis). At the Company's option, the Rights are redeemable prior to becoming exercisable at one-half cent (\$.005) per Right (on a post-split basis). The Rights expire in July 1999 and do not have any voting privileges or rights to receive dividends.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-CONTINUED  
NOTES TO FINANCIAL STATEMENTS

7. 1991 Special Charge

In 1991, the Company recorded in operating expenses a special charge totalling \$719,105,000 which was composed of \$362,205,000 for disposition of certain under-utilized rail lines and other facilities, \$211,900,000 for labor settlements primarily representing certain expected costs associated with a new labor agreement that reduced the size of train crews, \$57,200,000 for certain environmental clean up costs, and \$87,800,000 for legal matters including settlement of the Amtrak-Conrail collision at Chase, Maryland in January 1987. The 1991 special charge reduced net income by \$446,600,000.

Based on events occurring in the third quarter of 1992, the accruals included in the 1991 special charge related to the disposition of certain assets and labor settlements were reduced by \$22,100,000 and \$42,595,000, respectively, while the accruals for environmental clean up costs and legal settlements were increased by \$28,664,000 and \$25,000,000, respectively. The combined effects of these adjustments reduced 1992 operating expenses by \$11,031,000.

8. Commitments and Contingencies

The Company is involved in various legal actions, including antitrust, personal injury, property damage, occupational health, and environmental clean up matters. The Company has also been identified as a potentially responsible party by various federal and state authorities for clean up or removal of various waste disposal sites. While the final outcome with respect to these matters cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on the Company's financial position.

The Company may be contingently liable for approximately \$121 million at December 31, 1992 under indemnification provisions related to sales of tax benefits.



**210. RESULTS OF OPERATIONS**

(Dollars in Thousands)

1. Disclose the requested information for the respondent pertaining to the results of operation for the year
2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 18.
3. List dividends from investments accounted for under the cost method on the appropriate line No. 19 for Account No. 513, Dividend Income. List dividends accounted for by the equity method on the appropriate dividend line No. 25 under the Income from Affiliated Companies subsection of this schedule.

4. All contra entries hereunder should be indicated in parenthesis
5. Cross-checks

**Schedule 210**

Line 15, column (b)  
 Line 47 + 48 + 49, column (b)  
 Line 50, column (b)

**Schedule 210**

=Line 62, column (b)  
 =Line 63, column (b)  
 =Line 64, column (b)

**Schedule 410**

Line 14, column (b)  
 Line 14, column (d)  
 Line 14, column (e)  
 Line 49, column (b)

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

Line No	Cross Check	Item (a)	Amount for current year (b)	Amount for preceeding year (c)	Freight-related revenues & expenses (d)	Passenger-related revenues & expenses (e)	Line No
		<b>ORDINARY ITEMS</b>					
		<b>OPERATING INCOME</b>					
		<b>Railway Operating Income</b>					
1		(101) Freight	3,133,262	3,059,985	3,133,262		1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	36,534	38,054	36,534		4
5		(105) Water Transfers					5
6		(106) Demurrage	22,760	21,988	22,760		6
7		(110) Incidental	15,317	16,671	15,317		7
8		(121) Joint Facility-Credit	(1)	(1)	(1)		8
9		(122) Joint Facility-Debit	(234)	(174)	(234)		9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities - lines 1-9)	3,207,638	3,136,523	3,207,638		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	25	25	25		11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	3,207,663	3,136,548	3,207,663		13
14	*	(531) Railway operating expenses	2,701,613	3,419,640	2,701,613		14
15	*	<b>Net revenue from railway operations</b>	506,050	(283,092)	506,050		15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	5,279	5,112			16
17		(510) Miscellaneous rent income	54,222	47,746			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend income (cost method)	13,500	5,627			19
20		(514) Interest income	30,278	30,357			20
21		(516) Income from sinking and other funds	772	810			21
22		(517) Release of premiums on funded debt					22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	19,767	17,508			24
		<b>Income from affiliated companies: 519</b>					
25		a. Dividends (equity method)	918	1,556			25
26		b. Equity in undistributed earnings (-losses)	29,405	47,118			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	154,141	155,834			27
28		<b>TOTAL INCOME (line 15, 27)</b>	660,191	(127,258)			28
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	144	141			29
30		(544) Miscellaneous taxes					30
31		(545) Separately operated properties-Loss	9	9			31
32		(549) Maintenance of investment organization	763	839			32
33		(550) Income transferred under contracts and agreements					33
34		(551) Miscellaneous income charges	28,963	23,259			34
35		(553) Uncollectible accounts	2,549	2,137			35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)</b>	32,428	26,385			36
37		<b>Income available for fixed charges (lines 28, 36)</b>	627,763	(153,643)			37

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

Line No	Cross Check	Item	Amount for current year	Amount for preceeding year	Line No
		(a)	(b)	(c)	
<b>FIXED CHARGES</b>					
		(546) Interest on funded debt			
38		(a) Fixed interest not in default	148,978	158,423	38
39		(b) Interest in default			39
40		(547) Interest on unfunded debt	38,407	46,246	40
41		(548) Amortization of discount on funded debt	258	295	41
42		<b>TOTAL FIXED CHARGES (lines 38-41)</b>	187,643	204,964	42
43		Income after fixed charges (lines 37, 42)	440,120	(358,607)	43
<b>OTHER DEDUCTIONS</b>					
		(546) Interest on funded debt			
44		(c) Contingent interest			44
<b>UNUSUAL OR INFREQUENT ITEMS</b>					
45		(555) Unusual or infrequent items (debit) credit			45
46		Income (Loss) from continuing operations (before income taxes)	440,120	(358,607)	46
<b>PROVISIONS FOR INCOME TAXES</b>					
		(556) Income taxes on ordinary income			
47	*	(a) Federal income taxes	3,605	42,486	47
48	*	(b) State income taxes	3,540	2,973	48
49	*	(c) Other income taxes (special income tax obligation)	(58,660)	(169,108)	49
50	*	(557) Provision for deferred taxes	210,025	(28,414)	50
51		<b>TOTAL PROVISIONS FOR INCOME TAXES (lines 47-50)</b>	158,510	(152,063)	51
52	*	Income from continuing operations (lines 46-51)	281,610	(206,544)	52
<b>DISCONTINUED OPERATIONS</b>					
53		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )			53
54		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )			54
55		Income before extraordinary items (lines 52 + 53 + 54)	281,610	(206,544)	55
<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>					
56		(570) Extraordinary items (Net)			56
57		(590) Income taxes on extraordinary items			57
58		(591) Provision for deferred taxes-Extraordinary items			58
59		<b>TOTAL EXTRAORDINARY ITEMS (lines 56-58)</b>			59
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$ )			60
61	*	Net income (Loss) (lines 55 + 59 + 60)	281,610	(206,544)	61
<b>Reconciliation of net railway operating income (NROI)</b>					
62	*	Net revenues from railway operations	506,050	(283,092)	62
63	*	(556) Income taxes on ordinary income (-)	(51,515)	(123,649)	63
64	*	(557) Provision for deferred income taxes (-)	210,025	(28,414)	64
65		Income from lease of road and equipment (-)			65
66		Rent for leased road and equipment (+)	51	51	66
67		Net railway operating income (loss)	347,591	(130,978)	67

See accompanying Notes to Financial Statements.

**NOTES AND REMARKS FOR SCHEDULES 210 AND 220**

**220. RETAINED EARNINGS**

(Dollars in Thousands)

- 1 Show below the items of Retained Earnings Accounts of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies
- 2 All contra entries hereunder should be shown in parentheses
- 3 Show under Remarks the amount of assigned Federal income tax consequences for Accounts 606 and 616
- 4 Segregate in column (c) all amounts applicable to the equity in undistributed earnings (losses) of affiliated companies based on the equity method of accounting
- 5 Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210 The total of columns (b) and (c), lines 3 and 7, should agree with line 61 column (h), Schedule 210.
- 6 Include in column (b) only amounts applicable to retained earnings exclusive of any amounts included in column (c)

Line No	Cross Check	Item (a)	Retained earnings- Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No
1		Balances at beginning of year	\$ 289,870	\$ 153,004	1
2		(601 5) Prior period adjustment to beginning retained earnings			2
		<b>CREDITS</b>			
3	*	(602) Credit balance transferred from income	252,205	29,405	3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings	29,216		5
6		<b>TOTAL</b>	<b>281,421</b>	<b>29,405</b>	<b>6</b>
		<b>DEBITS</b>			
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings		11,800	8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends Common stock	80,661		11
12		Preferred stock(1)	21,575		12
13		<b>TOTAL</b>	<b>102,236</b>	<b>11,800</b>	<b>13</b>
14		Net increase (decrease) during year (L 6 minus L 13)	179,185	17,605	14
15	*	Balances at close of year (Lines 1, 2 and 14)	469,055	170,609	15
16	*	Balances from line 15(c)	170,609	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies (798) at end of year	639,664	N/A	17
18		(797) Total appropriated retained earnings			18
19		Credits during year \$			19
20		Debits during year \$			20
21		Balance at Close of year \$			21
22		Amount of assigned Federal income tax consequences. Account 606 \$			22
23		Account 616 \$			23

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

## 230. CAPITAL STOCK

## PART I. CAPITAL STOCK

(Dollars in Thousands)

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

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at end of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding \$ (g)	In Treasury \$ (h)	
1	Common	\$1.00	250,000,000	83,431,747	3,690,002	79,741,745	83,432	150,532	1
2									2
3									3
4	Preferred	No Par	25,000,000	9,960,527		9,960,527	287,084		4
5									5
6									6
7									7
8									8
9									9
10	TOTAL		275,000,000	93,392,274	3,690,002	89,702,272	370,516	150,532	10

## PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR

(Dollars in Thousands)

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

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$ (h)	Line No.
		Number of Shares (b)	Amount \$ (c)	Number of Shares (d)	Amount \$ (e)	Number of Shares (f)	Amount \$ (g)		
11	Balance at beginning of year	4,986,032	287,623	41,323,136	41,323	273,200	19,165	1,908,924	11
12	Capital stock sold (1)			479,048	479			15,679	12
13	Capital stock reacquired					1,690,570	131,367		13
14	Capital stock canceled								14
15	Stock dividends (two-for-one stock splits)	4,981,653		41,621,980	41,622	1,726,232		(41,622)	15
16	Other, primarily ESOP distributions and tax benefits	(7,158)	(539)	7,583	8			5,350	16
17	Balance at close of year	9,960,527	287,084	83,431,747	83,432	3,690,002	150,532	1,888,331	17

(1) By footnote on page 17 state the purpose of the issue and authority. See Notes 2, 5 and 6 to Financial Statements.

## 240. STATEMENT OF CASH FLOWS

(Dollars in Thousands)

Give the information as requested concerning the cash flows during the year. Either the direct or indirect method can be used. The direct method shows as its principal components operating cash receipts and payments, such as cash received from customers and cash paid to suppliers and employees, the sum of which is net cash flow from operating activities. The indirect method starts with net income and adjusts it for revenue and expense items that were not the result of operating cash transactions in the current period to reconcile it to net cash flow from operating activities. If direct method is used complete lines 1 - 41; indirect method complete lines 10 - 41. Cash for the purpose of this schedule shall include cash and cash equivalents which are short-term, highly liquid investments readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Information about all investing and financing activities which do not directly affect cash shall be separately disclosed in footnotes to this schedule. They shall clearly relate the cash (if any) any noncash aspects of transactions. Examples of noncash investing and transactions include converting debt to equity, acquiring assets by assuming directly related liabilities, such as purchasing a building by incurring a mortgage to the seller, obtaining an asset by entering into a capital lease, and exchanging noncash assets or liabilities for other noncash assets or liabilities. Some transactions are part cash and part noncash; only the cash portion shall be reported directly in the statement of cash flows. Refer to FAS Statement No. 95, Statement of Cash Flows, for further details.

## CASH FLOWS FROM OPERATING ACTIVITIES

Line No.	Cross check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
1		Cash received from operating revenues			1
2		Dividends received from affiliates			2.
3.		Interest received			3.
4.		Other income			4.
5		Cash paid for operating expenses			5
6		Interest paid (net of amounts capitalized)			6.
7.		Income taxes paid			7
8		Other net			8.
9		NET CASH PROVIDED BY OPERATING ACTIVITIES (Lines 1-8)			9.

## RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Line No.	Cross check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
10	*	Income from continuing operations	281,610	(206,544)	10.

## ADJUSTMENTS TO RECONCILE INCOME FROM CONTINUING OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Line No.	Cross check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
11		Loss (-gain) on sale or disposal of tangible property and investments	(6,241)	(8,293)	11
12		Depreciation and amortization expenses	288,270	302,348	12
13		Increase (-decrease) in provision for Deferred Income Taxes	216,052	(28,414)	13.
14		Net decrease (-increase) in undistributed earnings (-losses) of affiliates	(29,405)	(47,118)	14.
15.		Decrease (-increase) in accounts receivable	(8,983)	(72,511)	15
16		Decrease (-increase) in materials and supplies, and other current assets	3,791	2,825	16.
17.		Increase (-decrease) in current liabilities other than debt	(117,648)	133,480	17.
18		Increase (-decrease) in other net (1)	(186,824)	489,914	18.
19.		Net cash provided from continuing operations (Lines 10-18)	440,622	565,687	19.
20		Add (-subtract) cash generated (-paid) by reason of discontinued operations and extraordinary items			20.
21.		NET CASH PROVIDED FROM OPERATING ACTIVITIES (Lines 19 & 20)	440,622	565,687	21.

## CASH FLOWS FROM INVESTING ACTIVITIES

Line No.	Cross check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
22		Proceeds from sale of property	23,555	26,360	22.
23.		Capital expenditures	(421,761)	(301,705)	23.
24.		Net change in temporary cash investments not qualifying as cash equivalents			24.
25.		Proceeds from sale/repayment of investment and advances		192	25.
26		Purchase price of long-term investments and advances	(33,854)		26.
27.		Net decrease (-increase) in sinking and other special funds	(930)	(1,719)	27.
28.		Other (2)	(4,573)	(21,318)	28
29		NET CASH USED IN INVESTING ACTIVITIES (Lines 22-28)	(437,563)	(298,190)	29.

(Continued on next page)

**240. STATEMENT OF CASH FLOWS (Concluded)**  
(Dollars in Thousands)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Line No.	Cross check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
30		Proceeds from issuance of long-term debt	129,462	30,000	30
31		Principal payments of long-term debt	(163,646)	(125,747)	31
32		Proceeds from issuance of capital stock	12,149	24,103	32
33		Purchase price of acquiring treasury stock	(131,365)	(19,165)	33
34		Cash dividends paid	(102,138)	(91,302)	34
35		Other-net (3)	252,577	(85,386)	35
36		<b>NET CASH FROM FINANCING ACTIVITIES (Lines 30-35)</b>	<b>(2,961)</b>	<b>(267,497)</b>	<b>36</b>
37		<b>NET INCREASE (-DECREASE) IN CASH AND CASH EQUIVALENTS (Lines 21, 29 &amp; 36)</b>	<b>-</b>	<b>-</b>	<b>37</b>
38		Cash and cash equivalents at beginning of the year			38
39		<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Lines 37 &amp; 38)</b>	<b>-</b>	<b>-</b>	<b>39</b>
		Footnotes to Schedule 240			
40		Cash paid during the year for: Interest (net of amount capitalized)*	158,792	164,488	40
41		Income taxes (net)*	26,650	41,337	41

\* Only applies if indirect method is adopted

**NOTES AND REMARKS**

(1)	Working capital changes not affecting operations		(49,040)
	Special charge (See Note 7 to Financial Statements)		719,105
	Net payments related to the 1991 special charge not affecting current accounts	(82,031)	
	Pension credits	(41,628)	(44,631)
	Special income tax obligation	(57,843)	(169,108)
	Tax benefits on ESOP dividends and stock options	14,240	16,620
	Other, net	(19,562)	16,968
		<u>(186,824)</u>	<u>489,914</u>
(2)	Demolition costs of track removed, not replaced	(5,141)	(13,190)
	Short-term loan to an affiliate		(8,128)
	Other, net	568	
		<u>(4,573)</u>	<u>(21,318)</u>
(3)	Net proceeds from (paid) on note due subsidiary	125,781	(85,498)
	Repayment of short-term borrowings	(203,110)	(96,429)
	Short-term borrowings	329,906	96,504
	Other		37
		<u>252,577</u>	<u>(85,386)</u>

**245. WORKING CAPITAL**  
(Dollars in Thousands)

1. This schedule should include only data pertaining to railway transportation services.  
2. Carry out calculations of lines 9, 10, 20, and 21, to the nearest whole number.

Line No.	Item (a)	Source No.	Amount (b)	Line No.
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	6,111	1
2	Customers (706)	Schedule 200, line 6, column b	189,410	2
3	Other (707)	Note A	36,370	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Lines 1 + 2 + 3	231,891	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	3,207,663	5
6	Rent Income	Note B	111,319	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	3,318,982	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	9,219	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	25	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 days	40	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	3,855	11
12	Audited Accounts & Wages Payable (753)	Note A	52,484	12
13	Accounts Payable - Other (754)	Note A	38,873	13
14	Other Taxes Accrued (761.5)	Note A	89,833	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	185,045	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	2,701,613	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	288,270	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	2,524,662	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	7,013	19
20	Days of Operating Expenses in Operating Liabilities	Line 15 ÷ 19	26	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	14	21
22	Cash Working Capital Required	Line 21 x line 19	98,182	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	0	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	0	24
<b>MATERIAL AND SUPPLIES</b>				
25	Total Material & Supplies (712)	Note A	115,309	25
26	Scrap and Obsolete Material included in Account 712	Note A	2,483	26
27	Material & Supplies held for Common Carrier Purposes	Line 25 - line 26	112,826	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	112,826	28

- Notes: (A) Use common carrier portion only. Common carrier refers to railway transportation service.
- (B) Rent income is the sum of Schedule 410, column h, lines 121, 122, 123, 127, 128, 129, 133, 134, 135, 208, 210, 212, 227, 229, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expenses.
- (C) If result is negative, use zero.



## GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

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

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

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

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

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

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

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

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

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

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

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

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

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

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

2 Entries in this schedule should be made in accordance with the definitions and general instructions given on page 18, classifying the investments by means of letter, 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.

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	A-1	VII	Akron & Barberton Belt Railroad Company	50.00	1
2				Albany Port Railroad Corporation	50.00	2
3				Belt Railway Company of Chicago	16.67	3
4				Calumet Western Railway Company	50.50	4
5				Indiana Harbor Belt Railroad Company	51.00	5
6				Lakefront Dock & Railroad Terminal Company	50.00	6
7				Merchants Despatch Transportation Corporation	100.00	7
8				Monongahela Railway Company	100.00	8
9				Nicholas, Fayette & Greenbrier Railroad Company	50.00	9
10				Peoria & Pekin Union Railway Company	25.64	10
11				Pittsburgh, Chartiers & Youghiogeny Railway Co.	50.00	11
12				St. Lawrence & Adirondack Railway Company	100.00	12
13				TTX Company	21.81	13
14						14
15				Total A-1		15
16						16
17						17
18	721	A-3	VI	CRC Properties, Inc.	100.00	18
19				CRR Industries, Inc.	100.00	19
20				Railroad Association Insurance, Ltd.	8.64	20
21			VIII	Transportation Data Xchange, Inc.	21.86	21
22						22
23				Total A-3		23
24						24
25						25
26				Total A Stock		26
27						27
28	721	B-1	VII	Monongahela Railway Company, 1st Mortgage 6% "B"; 2/1/66 Extended		28
29						29
30						30
31				Total B Bonds		31
32						32
33						33
34						34
35						35

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES - Continued

(Dollars in thousands)

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

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

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

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

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

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

Line No	Investments and advances				Disposed of profit(loss) (j)	Adjustments Acc 721.5 (k)	Div/Int credited to income (l)	Line No.
	Opening Balance (f)	Additions (g)	Deductions (Ex- plain if not sale) (h)	Closing Balance (i)				
1	100			100				1
2	5			5				2
3	1,506		603	903				3
4	118			118				4
5	7,858			7,858			918	5
6	4,403			4,403				6
7	252	16	161	107				7
8	30,966			30,966				8
9	3,711			3,711				9
10	2,739			2,739				10
11	917			917				11
12	1,384			1,384				12
13	71,369			71,369				13
14								14
15	125,328	16	764	124,580			918	15
16								16
17								17
18	236			236				18
19	3			3				19
20	3,012			3,012				20
21	450			450				21
22								22
23	3,701			3,701				23
24								24
25								25
26	129,029			128,281				26
27								27
28								28
29	5,427			5,427			326	29
30								30
31	5,427			5,427			326	31
32								32
33								33
34								34
35								35

Notes 1 Line 3, column (h), capital distribution from the Belt Railway of Chicago

2 Line 7, column (h), investment account adjustment, Merchants Despatch Transportation Corporation

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

Line No.	Account No	Class No	Kind of Industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No
	(a)	(b)	(c)	(d)	(e)	
1	721	E-1	VII	Akron & Barberton Belt Railroad Company		1
2				Nicholas, Fayette & Greenbrier Railroad Company		2
3				St. Lawrence & Adirondack Railway Company		3
4						4
5				Total E-1		5
6						6
7						7
8						8
9	721	E-3	VI	CRC Properties, Inc.		9
10				CRR Industries, Inc		10
11						11
12				Total E-3		12
13						13
14						14
15				Total E Advances		15
16						16
17						17
18						18
19				Undistributed Earnings from Certain Investments in Affiliated Companies		19
20						20
21				Credit Excess		21
22				Goodwill		22
23						23
24						24
25				Total 721		25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35

**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES - Concluded**  
(Dollars in thousands)

Line No	Investments and advances				Disposed of profit(loss) (j)	Adjustments Acc 721 5 (k)	Div/Int credited to income (l)	Line No
	Opening Balance (f)	Additions (g)	Deductions (Ex- plain if not sale) (h)	Closing Balance (i)				
1	572		572					1
2	7.895	157	373	7.679				2
3	914			914				3
4								4
5	9.381	157	945	8.593				5
6								6
7								7
8								8
9	12.949	32.564	481	45.032			983	9
10	513.814	11.629	5,373	520.070				10
11								11
12	526.763	44.193	5,854	565.102			983	12
13								13
14								14
15	536.144	44.350	6.799	573.695			983	15
16								16
17								17
18								18
19	151.789	29.405	10,585	170.609				19
20	(36.480)			(36.480)				20
21	25.927			25.927				21
22								22
23								23
24								24
25	811.836	73.755	17.384	867.459			1.309	25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35

## NOTES AND REMARKS

**SCHEDULE 310 NOTES**

Ownership of affiliated companies which do not report to the ICC

**% Ownership****AKRON AND BARBERTON BELT RAILROAD COMPANY**

Consolidated Rail Corporation	50.00
CSX Transportation, Inc.	25.00
Wheeling and Lake Erie Railway Company	25.00
	<u>100.00</u>

**ALBANY PORT RAILROAD CORPORATION**

Consolidated Rail Corporation	50.00
Delaware and Hudson Railroad Company	50.00
	<u>100.00</u>

**BELT RAILWAY COMPANY OF CHICAGO**

Consolidated Rail Corporation	16.668
Atchison, Topeka and Santa Fe Railway Company	8.333
Burlington Northern Railroad	8.333
CSX Transportation, Inc.	25.001
Grand Trunk Western Railroad Company	8.333
Illinois Central Railroad Company	8.333
Missouri Pacific Railroad Company	8.333
Norfolk and Western Railway Company	8.333
Soo Line Railroad Company	8.333
	<u>100.000</u>

**CALUMET WESTERN RAILWAY COMPANY**

Consolidated Rail Corporation	25.00
Chicago West Pullman	25.00
Indiana Harbor Belt Railroad Company	50.00
	<u>100.00</u>

**INDIANA HARBOR BELT RAILROAD COMPANY**

Consolidated Rail Corporation	51.00
Soo Line Railroad Company	49.00
	<u>100.00</u>

**THE LAKEFRONT DOCK AND RAILROAD TERMINAL COMPANY**

Consolidated Rail Corporation	50.00
CSX Transportation, Inc.	50.00
	<u>100.00</u>

**NICHOLAS, FAYETTE AND GREENBRIER RAILROAD COMPANY**

Consolidated Rail Corporation	50.00
CSX Transportation, Inc.	50.00
	<u>100.00</u>

## NOTES AND REMARKS

**SCHEDULE 310 NOTES (con't)****% Ownership****PEORIA AND PEKIN UNION RAILWAY COMPANY**

Consolidated Rail Corporation	25.64
Chicago and Northwestern Railroad Company	12.50
Illinois Central Railroad Company	46.86
Norfolk and Western Railway Company	15.00
	<u>100.00</u>

**PITTSBURGH, CHARTIERS AND YOUGHIOGHENY RAILWAY COMPANY**

Consolidated Rail Corporation	50.00
Pittsburgh and Lake Erie Railroad Company	50.00
	<u>100.00</u>

**TTX COMPANY**

Consolidated Rail Corporation	21.81
13 Railroads or affiliated groups of railroads	78.19
	<u>100.00</u>

**TRANSPORTATION DATA XCHANGE, INC.**

Consolidated Rail Corporation	21.86
9 Other railroads	78.14
	<u>100.00</u>

**RAILROAD ASSOCIATION INSURANCE, LTD.**

Consolidated Rail Corporation is among a group of participants in this insurance venture which requires each participant to contribute capital for stock.

## 310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES

(Dollars in Thousands)

## Undistributed Earnings From Certain Investments in Affiliated Companies

1. Report below the details of all investments in common stocks included in Account 721. Investments and advances affiliated companies
2. Enter in column (c) the amount necessary to retroactively adjust those investments (see instruc. 5.2, Uniform System of Accounts)
3. Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses.
4. Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date of acquisition.
5. For definitions of "carrier" and "noncarrier", see general instructions.

Line No.	Name of issuing company and description of security held (a)	Balance at beginning of year (b)	Adjust. for investments equity method (c)	Equity in undistributed earnings, loss during year (d)	Amortization during year (e)	Adj for investment disposed of during year (f)	Balance at close of year (g)	Line No.
1	Carriers: (List specifics for each company)							1
2	Akron & Barberton Bell Railroad Company	301	(74)		2		229	2
3	500 Shares \$100 Par Value Common Stock							3
4	Alhany Port Railroad Corporation	272		(117)			155	4
5	500 Shares \$5 Par Value Common Stock				5		162	5
6	Calumet Western Railway Company	158		(1)				6
7	1,080 Shares \$100 Par Value Common Stock							7
8	Indiana Harbor Belt Railroad Company	17,169		(1,196)	180		16,153	8
9	38,760 Shares \$100 Par Value Common Stock				80		1,370	9
10	Lakefront Dock & Railroad Terminal Company	1,290						10
11	46,250 Shares \$100 Par Value Common Stock							11
12	Merchants Despatch Transportation Corporation	1,414	89	267			1,770	12
13	100 Shares \$10 Par Value Common Stock							13
14	Monongahela Railway Company	20,470		16,218	(848)		35,840	14
15	124,900 Shares \$50 Par Value Common Stock							15
16	Nicholas, Fayette & Greenbrier Railroad Company	1,086			69		1,155	16
17	37,359 Shares \$100 Par Value Common Stock							17
18	Peoria & Pekin Union Railway Company	92		34	29		155	18
19	2,564 Shares \$100 Par Value Common Stock							19
20	Pittsburgh, Chartiers & Youghiopheny Railway Co.	287		36	17		340	20
21	13,900 Shares \$50 Par Value Common Stock							21
22	St Lawrence & Adirondack Railway Company	1,428			41		1,469	22
23	16,150 Shares \$100 Par Value Common Stock							23
24	Trailer Train Company	36,943		11,404	2,986		51,333	24
25	3,500 Shares \$1 Par Value Common Stock							25
26	Total Carriers	80,910	15	26,645	2,561		110,131	26
27								27



310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES - Continued (Dollars in Thousands) Undistributed Earnings From Certain Investments in Affiliated Companies								
Line No	Name of issuing company and description of security held (a)	Balance at beginning of year (b)	Adjust for investments equity method (c)	Equity in undistributed earnings, loss during year (d)	Amortization during year (e)	Adj for investment disposed of during year (f)	Balance at close of year (g)	Line No.
28	Non-Carriers: (List specifics for each company)  CRC Properties, Inc. 1,000 Shares No Par Value Common Stock CRR Industries, Inc. 2,500 Shares \$1 Par Value Common Stock Transportation Data Xchange, Inc. 976 Shares No Par Value Common Stock  Total Non-carriers  Total	2,694		1,234			3,928	28
29								29
30		68,135	(10,600)	(1,044)			56,491	30
31					9		59	31
32		50						32
33								33
34								34
35		70,879	(10,600)	199			60,478	35
36								36
37								37
38		151,789	(10,585)	26,844	2,561		170,609	38
39							39	
40							40	
41							41	
42							42	
43							43	
44							44	
45							45	
46							46	
47							47	
48							48	
49							49	
50							50	
51							51	
52							52	
53							53	
54							54	

THIS PAGE LEFT BLANK INTENTIONALLY

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330

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

## NOTES AND REMARKS

Acquisition of land for transportation purposes (Acct #2)

<u>Location</u>	<u>Purpose</u>	(In Thousands)
Newark, NJ	Riparian Rights - State of New Jersey	\$166
Total expenditures for acquisition of land (Schedule 330 Column(e) Account No. 2)		211

**330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT**  
(Dollars in Thousands)

Line No.	Cross check	Account	Balance at beginning of year	Expenditures during year for original road & equipment & road extensions	Expenditures during year for purchase of existing lines, reorganizations, etc.	Line No.
		(a)	(b)	(c)	(d)	
1		(2) Land for transportation purposes	121,196			1
2		(3) Grading	212,376			2
3		(4) Other right-of-way expenditures	1,836			3
4		(5) Tunnels and subways	24,610			4
5		(6) Bridges, trestles, and culverts	195,878			5
6		(7) Elevated structures	2,574			6
7		(8) Ties	1,228,680			7
8		(9) Rail and other track material	2,234,768			8
9		(11) Ballast	833,692			9
10		(13) Fences, snowsheds, and signs	717			10
11		(16) Stations and office buildings	134,856			11
12		(17) Roadway buildings	11,833			12
13		(18) Water stations	657			13
14		(19) Fuel stations	27,646			14
15		(20) Shops and enginehouses	83,762			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks	796			17
18		(24) Coal and ore wharves	67,671			18
19		(25) TOFC/COFC terminals	64,473			19
20		(26) Communication systems	84,177			20
21		(27) Signals and interlockers	321,539			21
22		(29) Power plants	1,030			22
23		(31) Power-transmission systems	8,977			23
24		(35) Miscellaneous structures	3,560			24
25		(37) Roadway machines	92,101			25
26		(39) Public improvements - Construction	34,572			26
27		(44) Shop machinery	45,342			27
28		(45) Power-plant machinery	2,871			28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	5,842,190			30
31		(52) Locomotives	901,512			31
32		(53) Freight-train cars	851,210			32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment	9,635			34
35		(56) Floating equipment				35
36		(57) Work equipment	93,849			36
37		(58) Miscellaneous equipment	65,768			37
38		(59) Computer systems and word processing equipment	98,689			38
39		TOTAL EXPENDITURES FOR EQUIPMENT	2,020,663			39
40		(76) Interest during construction				40
41		(80) Other elements of investment				41
42		(90) Construction in progress	164,136			42
43		GRAND TOTAL	8,026,989			43

**330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT - Continued**  
(Dollars in Thousands)

Line No.	Cross check	Expenditures for additions during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1		211	1,201	-990	120,206	1
2		1,362	8,557	-7,195	205,181	2
3			10	-10	1,826	3
4			442	-442	24,168	4
5		1,727	5,866	-4,139	191,739	5
6					2,574	6
7		79,704 ✓	46,632	33,072	1,261,752	7
8		142,557 ✓	46,145	96,412	2,331,180	8
9		44,571 ✓	16,928	27,643	861,335	9
10			9	-9	708	10
11		3,937	565	3,372	138,228	11
12			195	-195	11,638	12
13			2	-2	655	13
14		366	26	340	27,986	14
15		468	1,339	-871	82,891	15
16						16
17					796	17
18		209		209	67,880	18
19		173	3,196	-3,023	61,450	19
20		3,599	-227	3,826	88,003	20
21		9,956	5,333	4,623	326,162	21
22		88		88	1,118	22
23		34	3	31	9,008	23
24		190	7	183	3,743	24
25		2,634	2,782	-148	91,953	25
26		1,111	243	868	35,440	26
27		1,777	297	1,480	46,822	27
28		265	9	256	3,127	28
29						29
30		294,939	139,560	155,379	5,997,569	30
31		1,845	-5,643	7,488	909,000	31
32		28,593	70,509	-41,916	809,294	32
33						33
34			37	-37	9,598	34
35						35
36		2,631	6,169	-3,538	90,311	36
37		79	3,623	-3,544	62,224	37
38		4,298	10,023	-5,725	92,964	38
39		37,446	84,718	-47,272	1,973,391	39
40						40
41						41
42		113,794		113,794	277,930	42
43		446,179	224,278	221,901	8,248,890	43

**332. DEPRECIATION BASE AND RATES - ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS**  
(Dollars in Thousands)

1. Show in columns (b) and (e), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (c) and (f) show the depreciation base used to compute the depreciation charges for the month of December, in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefore are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 31-25-00, 35-21-00, 35-23-00, 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 Account Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00 and 36-25-00, 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 Lessor property, when the rent therefore 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 depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) effected.
5. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	Account  (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation Base		Annual composite rate (percent) (d)	Depreciation Base		Annual composite rate (percent) (g)	
		1/1 At beginning of year (b)	12/1 At close of year (c)		1/1 At beginning of year (e)	12/1 At close of year (f)		
	ROAD				NOT APPLICABLE 5% RULE			
1	(3) Grading	176,061	173,934	1.60				1
2	(4) Other, right-of-way expenditures	1,711	1,711	2.49				2
3	(5) Tunnels and subways	24,780	25,236	1.18				3
4	(6) Bridges, trestles, and culverts	174,125	177,999	2.54				4
5	(7) Elevated structures	1,854	1,854	7.60				5
6	(8) Ties	1,258,976	1,267,146	3.06				6
7	(9) Rail and other track material	1,765,534	2,006,956	3.00				7
8	(11) Ballast	827,750	855,016	1.84				8
9	(13) Fences, snow sheds, and signs	427	427	2.34				9
10	(16) Station and office buildings	136,302	135,602	8.26				10
11	(17) Roadway buildings	12,820	12,854	4.04				11
12	(18) Water stations	313	313	2.76				12
13	(19) Fuel stations	31,475	32,697	3.14				13
14	(20) Shops and enginehouses	84,446	84,245	3.62				14
15	(22) Storage warehouses							15
16	(23) Wharves and docks	397	397	3.13				16
17	(24) Coal and ore wharves	73,489	74,839	2.85				17
18	(25) TOFC/COFC terminals	58,371	57,871	9.01				18
19	(26) Communication systems	82,400	92,001	9.60				19
20	(27) Signals and interlockers	316,761	327,498	5.51				20
21	(29) Power plants	970	1,059	3.32				21
22	(31) Power-transmission systems	8,075	8,103	3.71				22
23	(35) Miscellaneous structures	3,463	3,640	3.47				23
24	(37) Roadway machines	83,860	84,386	11.94				24
25	(39) Public improvements-Construction	32,183	33,487	1.81				25
26	(44) Shop machinery	39,052	40,391	3.86				26
27	(45) Power-plant machinery	1,192	1,457	2.56				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	5,196,787	5,501,119	3.04				30
	EQUIPMENT							
31	(52) Locomotives	889,141	887,354	6.40				31
32	(53) Freight-train cars	770,479	722,416	6.63				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment	9,621	6,759	11.79				34
35	(56) Floating equipment							35
36	(57) Work equipment	73,488	68,756	5.85				36
37	(58) Miscellaneous equipment	61,857	50,888	15.50				37
38	(59) Computer systems and word processing equipment	74,401	75,996	20.09				38
39	TOTAL EQUIPMENT	1,878,987	1,812,169	7.32				39
40	GRAND TOTAL	7,075,774	7,313,288	N/A			N/A	40

NOTE Track structure (accounts 8, 9 and 11) depreciation rates are based on consistent use of the Company's net salvage method, which produces financial statement results consistent with the method suggested by Docket No. 36988. The Company's methodology has been approved by the Commission.

### 335. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT OWNED AND USED (Dollars in Thousands)

1. Disclose the required information in regard to credits and debits to Account No. 735 Accumulated Depreciation: Road and Equipment Property, during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the Lease Rental-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 351 for the accumulated depreciation to road and equipment owned and leased to others).
2. If any data are included in columns (d) or (f), explain the entries in detail.
3. A debit balance in columns (b) or (g) for any primary account should be designated Dr.
4. If there is any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses, a full explanation should be given.
5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 29 and 39.

Line No.	Cross Check	Account  (a)	Balance at begin- ning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retire- ments (e)	Other debts (f)		
ROAD									
1		(3) Grading	3,157	2,336	2	6,106		Dr. -611	1
2		(4) Other, right-of-way expentiures	286	42		2		326	2
3		(5) Tunnels and subways	2,477	297	1	245		2,530	3
4		(6) Bridges, trestles, and culverts	42,290	4,258	28	2,240		44,336	4
5		(7) Elevated structures	2,771	138	6			2,915	5
6		(8) Ties	205,912	36,040		30,688	1,249	210,015	6
7		(9) Rail and other track material	336,918	39,725		57,399	1,254	317,990	7
8		(11) Ballast	39,199	15,077		8,531		45,745	8
9		(13) Fences, snow sheds, and signs	369	8		8		369	9
10		(16) Station and office buildings	53,267	9,338	34	389		62,750	10
11		(17) Roadway buildings	4,256	115	2	195		4,578	11
12		(18) Water stations	333	9	1	2		341	12
13		(19) Fuel stations	5,456	999	4	26		6,433	13
14		(20) Shops and enginehouses	25,347	3,051	15	1,331		27,082	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks	204	12				216	16
17		(24) Coal and ore wharves	14,493	2,113	7		4,604	12,009	17
18		(25) TOFC/COFC terminals	32,795	5,098	4,618	3,206		39,305	18
19		(26) Communication systems	37,234	8,227	142	16		45,587	19
20		(27) Signals and interlockers	114,925	17,304	77	4,430		127,876	20
21		(29) Power plants	61	33				94	21
22		(31) Power-transmission systems	2,426	301	3	3		2,727	22
23		(35) Miscellaneous structures	392	122		Cr. -3		517	23
24		(37) Roadway machines	64,609	11,351	48	2,753		73,255	24
25		(39) Public improvements-Construction	2,930	576	4	335		3,175	25
26		(44) Shop machinery*	19,132	1,799	7	258		20,680	26
27		(45) Power-plant machinery	1,740	32	1	9		1,764	27
28		All other road accounts	Dr. -8,000		41,443			33,443	28
29		Amortization (Adjustments)	320,887				43,517	277,370	29
30		TOTAL ROAD	1,325,866	159,301	46,443	118,169	50,624	1,362,817	30
EQUIPMENT									
31	*	(52) Locomotives	375,082	56,898	2,927	Cr. -5,582	2,927	437,562	31
32	*	(53) Freight-train cars	491,384	49,432	14,476	63,533	14,476	477,283	32
33	*	(54) Passenger-train cars							33
34	*	(55) Highway revenue equipment	5,497	851		33		6,315	34
35	*	(56) Floating equipment							35
36	*	(57) Work equipment	47,829	4,266	623	5,054	623	47,041	36
37	*	(58) Miscellaneous equipment	37,387	8,520		2,884		43,023	37
38		(59) Computer systems and word processing equipment	46,734	15,684	30	9,693	113	52,642	38
39	*	Amortization Adjustments	0					0	39
40		TOTAL EQUIPMENT	1,003,913	135,651	18,056	75,615	18,139	1,063,866	40
41		GRAND TOTAL	2,329,779	294,952	64,499	193,784	68,763	2,426,683	41

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

See notes page 39.

**339. ACCRUED LIABILITY - LEASED PROPERTY**  
(Dollars in Thousands)

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

Line No.	Cross check	Account  (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retire-ments (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other, right-of-way expenses							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Stations and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements-Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		TOTAL ROAD							30
		<b>EQUIPMENT</b>							
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		(59) Computer systems and word processing equipment							38
39		Amortization Adjustments							39
40		TOTAL EQUIPMENT							40
41		GRAND TOTAL							41

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



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

(Dollars in Thousands)

1 Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December. In column (d) show the composite rates used in computing the depreciation charges for the month of December and on lines 30 and 40 of these columns show the composite percentage of all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to Account 732, "Improvements on Leased Property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any charges in rates were effective during the year, give full particulars in a footnote.

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

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

4 Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 41, Grand Total, should be completed.

Line No	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading			%	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(12) Fences, snow sheds and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings	DETAIL OMITTED - 5% RULE			11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	<b>TOTAL ROAD</b>				30
	<b>EQUIPMENT</b>				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	(59) Computer systems and word processing equipment				38
39	Amortization Adjustments				39
40	<b>TOTAL EQUIPMENT</b>				40
41	<b>GRAND TOTAL</b>	50,121	45,461		41

\*To be reported with equipment expense rather than W&S expenses

**342. ACCUMULATED DEPRECIATION—IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS**  
(Dollars in Thousands)

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

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

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

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

5 Details 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. However, line 39, Grand Total, should be completed.

Line No	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	List No
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations	DETAIL OMITTED - 5% RULE						13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		<b>TOTAL ROAD</b>							29
		<b>EQUIPMENT</b>							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		<b>TOTAL EQUIPMENT</b>							38
39		<b>GRAND TOTAL</b>	23,101	4,647	602	7	1,745	26,598	39

\*To be reported with equipment expense rather than W&S expenses

## Notes to Schedule 335-Accumulated Depreciation-Road and Equipment Owned and Used

1. The credits to the reserve as shown in column (c) exceed charges to operating expenses due to the capitalization of overhead costs:

Schedule 335	\$ 294,952		
Schedule 339	112		
Schedule 342	4,647		
Schedule 351	165		
Schedule 410		\$ 288,270	
	<u>\$ 299,876</u>	<u>\$ 288,270</u>	<u>\$ 11,606</u>

2. Entries to Other Credits (column d)

Roadway:	
Abandonment reserve activity - 1992	\$ 41,443
Reclassification among property accounts	5,000
	<u>46,443</u>
Equipment:	
Reclassification among property accounts	18,056
Total column (d)	<u>\$ 64,499</u>

3. Entries to Other Debits (column f)

Roadway:	
Activity for impairment reserve - December 1992	\$ 43,517
Reclassification among property accounts	4,604
Removal costs	2,503
	<u>50,624</u>
Equipment:	
Reclassification among property accounts	18,139
Total column (f)	<u>\$ 68,763</u>

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

(Dollars in Thousands)

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

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

3. In column (d) show the composite rates used to compute the depreciation for the month of December and on lines 29 and 38 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used to compute the depreciation for December and dividing the total also computed by the depreciation base.

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

5. If total road leased to others is less than 5% of total road owned, omit. If total equipment leased to others is less than 5% of total equipment owned, omit. However, Line 39, Grand Total, should be completed.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading				1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings	DETAIL OMITTED - 5% RULE			10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	TOTAL ROAD				29
	<b>EQUIPMENT</b>				
30	(52) Locomotives				30
31	(53) Freight-train cars				31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment			N/A	36
37	(59) Computer systems and word processing equipment				37
38	TOTAL EQUIPMENT				38
39	GRAND TOTAL	2,954	3,627	5.20	39

### 351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS

(Dollars in Thousands)

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

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

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

4 Details in the respective sections of this schedule may be omitted if either total road leased to others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be completed.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations	DETAIL OMITTED - 5% RULE						12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		<b>TOTAL ROAD</b>							29
		<b>EQUIPMENT</b>							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		<b>TOTAL EQUIPMENT</b>							38
39		<b>GRAND TOTAL</b>	710	165			55	820	39

\* To be reported with equipment expense rather than W&S expense

**352A. INVESTMENT IN RAILROAD PROPERTY USED IN TRANSPORTATION SERVICE (by Company)**  
(Dollars in Thousands)

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

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

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

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 24, on the asset side of the comparative general balance sheet of each individual railway, should be explained in a footnote. Book value included in Accounts 731 or 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

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

Line No.	Class (See Ins.2) (a)	Name of company (b)	Miles of road used (See Ins.4) (whole numbers) (c)	Investments in property (See Ins. 5) (d)	Depreciation and amortization of defense projects (See Ins. 6) (e)	Line No.
1	R	Consolidated Rail Corporation	10,025	8,248,890	2,454,101	1
2						2
3	L	St. Lawrence & Adirondack Rwy. Co.	49	4,663	1,035	3
4						4
5						5
6						6
7	O	CRC Properties, Inc.		56,568	2,424	7
8		CRR Investments		20	10	8
9		Total O		56,588	2,434	9
10						10
11		Less: Investment in Railroad Property				11
12		Leased to Others				12
13						13
14		Indiana Harbor Belt RR Co.		-3,947		14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	10,074	8,306,194	2,457,570	31

**352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE**  
(Dollars in Thousands)

1. In columns (b) through (e) give, by primary accounts, the amount of investment at the close of the year in property of respondent and each group or class of companies and properties.
2. The amounts for respondent and for each group or class of companies and properties on Line 44 herein, should correspond with the amounts for each class of company and properties shown in Schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.
3. Report on line 29 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain on page 37 methods of estimating value of property of non-carriers or property of other carriers.
4. Report on line 30 amounts not includible in the accounts shown, or in line 29. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

Line No.	Cross check	Account (a)	Respondent (b)	Lessor Railroads (c)	Inactive (proprietary companies) (d)	Other Leased Properties (e)	Line No.
1		(2) Land for transportation purposes	120,206	316		2,442	1
2		(3) Grading	205,181	729		Cr. -39	2
3		(4) Other, right-of-way expenditures	1,826				3
4		(5) Tunnels and subways	24,168				4
5		(6) Bridges, trestles, and culverts	191,739	705		Cr. -165	5
6		(7) Elevated structures	2,574				6
7		(8) Ties	1,261,752	869		Cr. -627	7
8		(9) Rail and other track material	2,331,180	1,230		Cr. -768	8
9		(11) Ballast	861,335	339		Cr. -105	9
10		(13) Fences, snow sheds, and signs	708	79		Cr. -1	10
11		(16) Station and office buildings	138,228	52		52,723	11
12		(17) Roadway buildings	11,638				12
13		(18) Water stations	655				13
14		(19) Fuel stations	27,986			Cr. -21	14
15		(20) Shops and enginehouses	82,891			Cr. -27	15
16		(22) Storage warehouses					16
17		(23) Wharves and docks	796			295	17
18		(24) Coal and ore wharves	67,880				18
19		(25) TOFC/COFC terminals	61,450				19
20		(26) Communication systems	88,003	22		Cr. -125	20
21		(27) Signals and interlockers	326,162	211		Cr. -804	21
22		(29) Power plants	1,118				22
23		(31) Power-transmission systems	9,008			Cr. -5	23
24		(35) Miscellaneous structures	3,743			Cr. -6	24
25		(37) Roadway machines	91,953				25
26		(39) Public improvements-Construction	35,440	111		Cr. -139	26
27		(44) Shop machinery	46,822				27
28		(45) Power-plant machinery	3,127				28
29		Leased property capitalized rental (explain)					29
30		Other (specify and explain)					30
31		TOTAL ROAD	5,997,569	4,663		52,628	31
32		(52) Locomotives	909,000				32
33		(53) Freight-train cars	809,294				33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment	9,598				35
36		(56) Floating equipment					36
37		(57) Work equipment	90,311				37
38		(58) Miscellaneous equipment	62,224				38
39		(59) Computer systems and word processing equipment	92,964			13	39
40		TOTAL EQUIPMENT	1,973,391			13	40
41		(76) Interest during construction					41
42		(80) Other elements of investment					42
43		(90) Construction work in progress	277,930				43
44		GRAND TOTAL	8,248,890	4,663		52,641	44

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## Cross-checks

Schedule 410		Schedule 210
Line 620, column (h)	=	Line 14, column (b)
Line 620, column (f)	=	Line 14, column (d)
Line 620, column (g)	=	Line 14, column (e)
		Schedule 412
Lines 136 thru 138 column (f)	=	Line 29 column (b)
Lines 118 thru 123, and 130 thru 135 column (f)	=	Line 29, column (c)
		Schedule 414
Line 231, column (f)	=	Line 19, columns (b) thru (d)
Line 230, column (f)	=	Line 19, columns (e) thru (g)
		Schedule 415
Lines 207, 208, 211, 212, column (f)	=	Lines 5, 38, column (f)
Lines 226, 227, column (f)	=	Lines 24, 39, column (f)
Lines 311, 312, 315, 316, column (f)	=	Lines 32, 35, 36, 37, 40, 41, column (f)
		And
		Schedule 414
		Minus line 24, columns (b) thru (d) plus line 24, columns (e) thru (g)
		Schedule 415
Line 213, column (f)	=	Lines 5, 38, columns (c) and (d)
Line 232, column (f)	=	Lines 24, 39, columns (c) and (d)
Line 317, column (f)	=	Lines 32, 35, 36, 37, 40, 41, columns (c) and (d)
Lines 202, 203, 216, column (f) (equal to or greater than, but variance cannot exceed line 216, column (f))		Lines 5, 38, column (b)
Lines 221, 222, 235, column (f) (equal to or greater than, but variance cannot exceed line 235, column (f))		Lines 24, 39, column (b)
Lines 302 thru 307 and 320, column (f) (equal to or greater than, but variance cannot exceed line 320, column (f))		Lines 32, 35, 36, 37, 40, 41, column (b)
		Schedule 417
Line 507, column (f)	=	Line 1, column (j)
Line 508, column (f)	=	Line 2, column (j)
Line 509, column (f)	=	Line 3, column (j)
Line 510, column (f)	=	Line 4, column (j)
Line 511, column (f)	=	Line 5, column (j)
Line 512, column (f)	=	Line 6, column (j)
Line 513, column (f)	=	Line 7, column (j)
Line 514, column (f)	=	Line 8, column (j)
Line 515, column (f)	=	Line 9, column (j)
Line 516, column (f)	=	Line 10, column (j)
Line 517, column (f)	=	Line 11, column (j)
		Schedule 450
Line 4 column b	=	Line 47 column b
		Schedule 210



## 410 RAILWAY OPERATING EXPENSES

(Dollars in Thousands)

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

LINE NO.	CRS	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	N/A F/C	F/C	N/A F/C	FREIGHT					PASSENGER	TOTAL	TOTAL	LINE NO.
						SALARIES & WAGES	MAT'L, TOOLS & SUPPLIES	PURCHASED SERVICE	GENERAL	FREIGHT EXPENSE				
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1		WAY AND STRUCTURES:												
2		ADMINISTRATION:												
3		TRACK	02			23,010	1,908	6,892	1,282	33,092		33,092	1	
4		BRIDGE AND BUILDING	03			2,978	256	554	45	3,833		3,833	2	
5		SIGNAL	04			4,814	405	1,011	78	6,308		6,308	3	
6		COMMUNICATION	05			953	78	193	16	1,240		1,240	4	
7		OTHER	06			662	50	1,165	14	1,891		1,891	5	
8		REPAIR AND MAINTENANCE:												
9		ROADWAY-RUNNING	10			5,190	419	7,930	172	13,711		13,711	6	
10		ROADWAY-SWITCHING	10			28	8	1	1	38		38	7	
11		TUNNELS/SUBWAYS-RUNNING	11			74	17	4	3	98		98	8	
12		TUNNELS/SUBWAYS-SWITCHING	11										9	
13		BRIDGES/CULVERTS-RUNNING	12			5,269	1,427	878	367	7,941		7,941	10	
14		BRIDGES/CULVERTS-SWITCHING	12			1	5			6		6	11	
15		TIES-RUNNING	13			3,659	286	208	102	4,255		4,255	12	
16		TIES-SWITCHING	13			132	216			348		348	13	
17		RAIL & OTH TRK MAT'L-RUNNING	14			21,987	604	9,652	493	32,736		32,736	14	
18		RAIL & OTH TRK MAT'L-SWITCHING	14			335	681	241	1	993		993	15	
19		BALLAST-RUNNING	16			1,768	649	294	83	2,794		2,794	16	
20		BALLAST-SWITCHING	16			81	114			195		195	17	
21		RD PROPERTY DAMAGE-RUNNING	48			2,962	1,385	255	16	4,618		4,618	18	
22		RD PROPERTY DAMAGE-SWITCHING	48			38	310	1		357		357	19	
23		RD PROPERTY DAMAGE-OTHER	48			169	526	55	2	752		752	20	
24		SIGNALS/INTERLOCKERS-RUNNING	19			22,008	8,429	746	413	31,676		31,676	21	
25		SIGNALS/INTERLOCKERS-SWITCHING	19			2	342			344		344	22	
26		COMMUNICATIONS SYSTEMS	20			6,762	3,747	62	58	10,629		10,629	23	
27		POWER SYSTEMS	21			817	363	18	28	1,226		1,226	24	
28		HWY GRADE CROSSINGS-RUNNING	22			5,487	2,549	204	139	8,379		8,379	25	
29		HWY GRADE CROSSINGS-SWITCHING	22			7	42			49		49	26	
30		STATION & OFFICE BUILDINGS	23			1,274	374	1,565	34	3,247		3,247	27	
31		SHOP BLDGS-LOCOMOTIVES	24			2,044	1,005	36	13	3,098		3,098	28	
32		SHOP BLDGS-FREIGHT CARS	25			779	263	21	20	1,083		1,083	29	
33		SHOP BLDGS-OTHER EQUIPMENT	26					29		29		29	30	

410. RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

LINE NO.	CHK	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					PASSENGER	TOTAL	TOTAL	LINE NO.
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
		WAY AND STRUCTURES-(CONTINUED)									
		REPAIR AND MAINTENANCE-(CONTINUED)									
101		LOCOMOTIVE SERVICE FACILITIES 27		79	26	2	3	110		110	101
102		MISC BUILDINGS & STRUCTURES 28		2,557	950	1,427	67	5,001		5,001	102
103		COAL TERMINALS 29		1,936			1	2,705		2,705	103
104		ORE TERMINALS 30			1	280		281		281	104
105		OTHER MARINE TERMINALS 31				356		356		356	105
106		TOFC/COFC TERMINALS 32		5	20	1,760		1,785		1,785	106
107		MTR VEHICLE LDG & DISTRIB FAC 33		43	4	719	1	767		767	107
108		FAC FOR OTH SPEC SERVICE OPER 35		244	66	5	10	325		325	108
109		ROADWAY MACHINES 36		5,512	10,692	1,829	136	18,169		18,169	109
110		SMALL TOOLS & SUPPLIES 37		1	4,819	3,241	16	8,077		8,077	110
111		SNOW REMOVAL 38		3,467	1,484	3,128	70	8,149		8,149	111
112		FRINGE BENEFITS-RUNNING 12 00					25,394	25,394		25,394	112
113		FRINGE BENEFITS-SWITCHING 12 00					35	35		35	113
114		FRINGE BENEFITS-OTHER 12 00					19,132	19,132		19,132	114
115		CASUALTIES/ INS-RUNNING 52/53 00					7,211	7,211		7,211	115
116		CASUALTIES/ INS-SWITCHING 52/53 00					880	880		880	116
117		CASUALTIES/ INS-OTHER 52/53 00					5,480	5,480		5,480	117
118	*	LEASE RENTALS-DR-RUNNING 31 00				687		687		687	118
119	*	LEASE RENTALS-DR-SWITCHING 31 00				5		5		5	119
120	*	LEASE RENTALS-DR-OTHER 31 00				12,700		12,700		12,700	120
121	*	LEASE RENTALS-CR-RUNNING 32 00									121
122	*	LEASE RENTALS-CR-SWITCHING 32 00									122
123	*	LEASE RENTALS-CR-OTHER 32 00									123
124		JT FACILITY RENT-DR-RUNNING 33 00									124
125		JT FACILITY RENT-DR-SWITCHING 33 00									125
126		JT FACILITY RENT-DR-OTHER 33 00									126
127		JT FACILITY RENT-CR-RUNNING 34 00									127
128		JT FACILITY RENT-CR-SWITCHING 34 00									128
129		JT FACILITY RENT-CR-OTHER 34 00									129
130	*	OTHER RENTS-DR-RUNNING 35 00									130
131	*	OTHER RENTS-DR-SWITCHING 35 00									131
132	*	OTHER RENTS-DR-OTHER 35 00									132
133	*	OTHER RENTS-CR-RUNNING 36 00									133

410. RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	N/A - NATURAL ACCOUNT F/C - FUNCTION CODE	N/A F/C	FREIGHT				PASSEN- GER	TOTAL	LINE NO.
			SALARIES & WAGES	MAT'L, TOOLS SUPPLIES FUEL & LUBS	PURCHASED SERVICE	GENERAL			
LINE (CRS)	(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)
NO. (CHK)									
MAY AND STRUCTURES-(CONTINUED)									
REPAIR AND MAINTENANCE-(CONTINUED)									
134 *	OTHER RENTS-CR-SWITCHING	36 00							134
135 *	OTHER RENTS-CR-OTHER	36 00							135
136 *	DEPRECIATION-RUNNING	62 00				80,715	80,715		80,715 136
137 *	DEPRECIATION-SWITCHING	62 00				35,917	35,917		35,917 137
138 *	DEPRECIATION-OTHER	62 00				43,039	43,039		43,039 138
139	JOINT FACILITY-DR-RUNNING	37 00			6,243		6,243		6,243 139
140	JOINT FACILITY-DR-SWITCHING	37 00			2,902		2,902		2,902 140
141	JOINT FACILITY-DR-OTHER	37 00			74		74		74 141
142	JOINT FACILITY-CR-RUNNING	38 00			8,923		8,923		8,923 142
143	JOINT FACILITY-CR-SWITCHING	38 00			311		311		311 143
144	JOINT FACILITY-CR-OTHER	38 00			16		16		16 144
145	DISMNTLG RET PROP-RUNNING	39	99	13	1	3	116		116 145
146	DISMNTLG RET PROP-SWITCHING	39							
147	DISMNTLG RET PROP-OTHER	39	82	5	582	4	673		673 147
148 *	OTHER-RUNNING	99	136			43	179		179 148
149 *	OTHER-SWITCHING	99	4				4		4 149
150 *	OTHER-OTHER	99	2,155	212	1,256	16,214	12,591		12,591 150
151	TOTAL WAY AND STRUCTURES		129,690	44,758	65,595	205,323	445,366		445,366 151
EQUIPMENT									
LOCOMOTIVES:									
201	ADMINISTRATION	01	4,156	167	978	227	5,528		5,528 201
202 *	REPAIRS & MAINTENANCE	41	32,450	69,800	3,902	162	106,314		106,314 202
203 *	MACHINERY REPAIRS	40	1,903	1,349	42	8	3,302		3,302 203
204	EQUIPMENT DAMAGED	49	2,133	829	132	8	3,102		3,102 204
205	FRINGE BENEFITS	12 00				15,037	15,037		15,037 205
206	OTHER CASUALTIES & INS.	52/53 00				5,258	5,258		5,258 206
207 *	LEASE RENTALS-DR	31 00			2,960		2,960		2,960 207
208 *	LEASE RENTALS-CR	32 00			1,091		1,091		1,091 208
209	JOINT FACILITY RENT-DR	33 00			720		720		720 209
210	JOINT FACILITY RENT-CR	34 00			225		225		225 210
211 *	OTHER RENTS-DR	35 00							
212 *	OTHER RENTS-CR	36 00			1,833		1,833		1,833 212
213 *	DEPRECIATION	62 00				56,200	56,200		56,200 213
214	JOINT FACILITY-DR	37 00			505		505		505 214
215	JOINT FACILITY-CR	38 00			550		550		550 215
216	RPS BILLED OTHER-CR	ALL 40 XX			3,242		3,242		3,242 216

410. RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

LINE NO.	CRS CHK	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT N/A - NATURAL ACCOUNT F/C - FUNCTION CODE (A) N/A F/C	FREIGHT					PASSEN- GER	TOTAL	TOTAL	LINE NO.
			SALARIES & WAGES (B)	MAT'L, TOOLS SUPPLIES FUEL & LUBS (C)	PURCHASED SERVICE (D)	GENERAL (E)	FREIGHT EXPENSE (F)				
217	*	LOCOMOTIVE (CONTINUED)									
218	*	DISMANTLING RETIRED PROPERTY	39	16	6		116		116		217
219	*	OTHER	99	323	702	17	1,994		1,994		218
		TOTAL LOCOMOTIVES		72,484	3,006	76,917	194,095		194,095		219
		FREIGHT CARS:									
220	*	ADMINISTRATION	01	158	1,557	448	8,367		8,367		220
221	*	REPAIR AND MAINTENANCE	42	38,894	28,692	201	85,796		85,796		221
222	*	MACHINERY REPAIR	40	614	6	2	1,171		1,171		222
223	*	EQUIPMENT DAMAGED	48	27	6	2	233		233		223
224	*	FRINGE BENEFITS	12 00			8,115	8,115		8,115		224
225	*	OTHER CASUALTIES & INS	52/53 00			9,006	9,006		9,006		225
226	*	LEASE RENTALS-DR	31 00				22,878		22,878		226
227	*	LEASE RENTALS-CR	32 00				542		542		227
228	*	JOINT FACILITY RENT DR	33 00				221		221		228
229	*	JOINT FACILITY RENT CR	34 00				372		372		229
230	*	OTHER RENTS-DR	35 00				332,116		332,116		230
231	*	OTHER RENTS-CR	36 00				96,568		96,568		231
232	*	DEPRECIATION	62 00				49,269		49,269		232
233	*	JOINT FACILITY-DR	37 00				247		247		233
234	*	JOINT FACILITY-CR	38 00				180		180		234
235	*	REP BILLED OTHER-CR	ALL 40 00				48,027		48,027		235
236	*	DISMANTLING RETIRED PROPERTY	39	65	2		112		112		236
237	*	OTHER	99		709	23	1,025		1,025		237
238	*	TOTAL FREIGHT CARS		39,758	240,745	67,066	372,867		372,867		238
		OTHER EQUIPMENT:									
301	*	ADMINISTRATION	01	48	1,939	66	2,853		2,853		301
302	*	REPAIR AND MAINTENANCE:									
303	*	TRKS, TRLS & CONTAINERS-REV SER	43		12,088		12,095		12,095		302
304	*	FLTG EQUIPMENT-REVENUE SERVICE	44								303
305	*	PSGR AND OTHER REVENUE EQUIP	45								304
306	*	COMPUTERS & DATA PROCESS SYSTEM	46								305
307	*	MACHINERY	40	334	4,075	7	4,075		4,075		306
308	*	WORK & OTHER NON-REV EQUIPMENT	47	1,516	6	23	10,860		10,860		307
309	*	EQUIPMENT DAMAGED	48	9	1		16		16		308
310	*	FRINGE BENEFITS	12 00			1,784	1,784		1,784		309
311	*	OTHER CASUALTIES & INS	52/53 00			7,984	7,984		7,984		310
312	*	LEASE RENTALS-DR	31 00				15,225		15,225		311
313	*	LEASE RENTALS-CR	32 00								312

410. RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

NAME OF RAILWAY OPERATING EXPENSE ACCOUNT			FREIGHT										TOTAL
LINE NO.	CRS	N/A - NATURAL ACCOUNT F/C - FUNCTION CODE (A)	N/A F/C	SALARIES & MAGES (B)	MAT'L, TOOLS SUPPLIES FUEL & LUBS (C)	PURCHASED SERVICE (D)	GENERAL (E)	TOTAL FREIGHT EXPENSE (F)	PASSEN-GER (G)	(H)	LINE NO.		
OTHER EQUIPMENT - (CONTINUED)													
313		JOINT FACILITY RENT-DR	33 00			12		12		12	313		
314		JOINT FACILITY RENT-CR	34 00								314		
315	*	OTHER RENTS-DR	35 00			31,744		31,744		31,744	315		
316	*	OTHER RENTS-CR	36 00			( 3,850)		( 3,850)		( 3,850)	316		
317	*	DEPRECIATION	62 00				23,130	23,130		23,130	317		
318		JOINT FACILITY-DR	37 00			204		204		204	318		
319		JOINT FACILITY-CR	38 00			( 27)		( 27)		( 27)	319		
320	*	REP BILLED OTHER-CR	ALL 40 XX			( 3,554)		( 3,554)		( 3,554)	320		
321	*	DISMANTLING RETIRED PROPERTY	39		48			48		48	321		
322	*	OTHER	99	25		496	93	614		614	322		
323		TOTAL OTHER EQUIPMENT		2,837	1,955	65,928	33,087	103,807		103,807	323		
324		TOTAL EQUIPMENT		69,823	114,197	309,679	177,070	670,769		670,769	324		
TRANSPORTATION:													
TRAIN OPERATIONS:													
401		ADMINISTRATION	01	28,524	944	10,447	1,470	41,385		41,385	401		
402		ENGINE CREWS	56	86,692	17		8,950	95,659		95,659	402		
403		TRAIN CREWS	57	120,054	1,566	112	15,100	136,832		136,832	403		
404		DISPATCHING TRAINS	58	12,619	27	13	6	12,665		12,665	404		
405		OPERATING SIGNALS & INTERLKS	59	7,232	88	2,071	89	9,480		9,480	405		
406		OPERATING DRAWBRIDGES	60	1,397	69	119	22	1,607		1,607	406		
407		HWY CROSSING PROTECTION	61	161	7	1,209	3	1,380		1,380	407		
408		TRAIN INSPECTION & LUBRICATION	62	37,309	3,768	1,942	470	43,489		43,489	408		
409		LOCOMOTIVE FUEL	67	191	152,106	878	4	153,179		153,179	409		
410		FLEC PHR PUR/PROD FOR MOTV PHR	68								410		
411		SERVICING LOCOMOTIVES	69	9,936	9,913	759	63	20,671		20,671	411		
412		FGT LOST/DMGD-SOL'Y RELATED	51 00								412		
413		CLEARING WRECKS	63	4,634	490	2,670	65	7,859		7,859	413		
414		FRINGE BENEFITS	12 00				106,060	106,060		106,060	414		
415		OTHER CASUALTIES & INS	52/53 00				50,578	50,578		50,578	415		
416		JOINT FACILITY-DR	37 00			5,811		5,811		5,811	416		
417		JOINT FACILITY-CR	38 00			( 8,016)		( 8,016)		( 8,016)	417		
418		OTHER	99	9,610	727	32,892		43,229		43,229	418		
419		TOTAL TRAIN OPERATIONS		318,359	169,722	50,907	182,880	721,868		721,868	419		
YARD OPERATIONS:													
420		ADMINISTRATION	01	16,374	527	5,799	847	23,547		23,547	420		
421		SWITCH CREWS	64	116,631			418	117,049		117,049	421		

410. RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

LINE NO.	CRS	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT										TOTAL	PASSEN-GER	TOTAL	LINE NO.
			SALARIES & WAGES	MAT'L, TOOLS & SUPPLIES	PURCHASED SERVICE	GENERAL	FREIGHT EXPENSE									
		N/A - NATURAL F/C - FUNCTION CODE	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)						
YARD OPERATIONS (CONTINUED)																
422		CONTROLLING OPERATIONS	65	25,492	2,852	9,149	164	37,657				37,657			422	
423		YARD & TERMINAL CLERICAL	66	8,004	291	1,060	16	9,371				9,371			423	
424		OPERATING SWITCHES, SIG, RETDR, & HUMP	59	4,782	502	1,452	24	6,760				6,760			424	
425		LOCOMOTIVE FUEL	67		17,118			17,118				17,118			425	
426		ELEC PMR PUR/PROD FOR MOTV PMR	68												426	
427		SERVICING LOCOMOTIVES	69	1,031	1,082	78	7	2,198				2,198			427	
428		FGT LOST/DHGD-SOL'Y RELATED	51 00												428	
429		CLEARING WRECKS	63	67	13	161	1	242				242			429	
430		FRINGE BENEFITS	12 00				56,971	56,971				56,971			430	
431		OTHER CASUALTIES & INS	52/53 00				18,927	18,927				18,927			431	
432		JOINT FACILITY-DR	37 00			5,284		5,284				5,284			432	
433		JOINT FACILITY-CR	38 00			4,555		4,555				4,555			433	
434		OTHER	99	741		415	5	331				331			434	
435		TOTAL YARD OPERATIONS		173,122	22,385	18,013	77,380	290,900				290,900			435	
TRAIN & YARD OPER-COMMON:																
501		CLEANING CAR INTERIORS	70	23	2	312		337				337			501	
502		ADJ & TRFG LOADS	71	148	60	1,088		1,296				1,296			502	
503		CAR LOADING DEV & GRAIN DOORS	72	7	11			18				18			503	
504		FGT LOST/DHGD-ALL OTHER	51 00				10,258	10,258				10,258			504	
505		FRINGE BENEFITS	12 00				46	46				46			505	
506		TOTAL TRAIN & YARD OPER-COMMON		178	73	1,400	10,304	11,955				11,955			506	
SPECIALIZED SERVICE OPERATIONS:																
507	*	ADMINISTRATION	01													
508	*	PICKUP & DEL & MARINE LINE HAUL	73	949	24	716	65	1,754				1,754			507	
509	*	LDG & UNLDG & LOCAL MARINE	74	6,314	1,910	31,309	114	31,309				31,309			508	
510	*	PROTECTIVE SERVICES	75	2		59,705		68,043				68,043			509	
511	*	FGT LOST/DHGD-SOL'Y RELATED	51 00			1,665		1,667				1,667			510	
512	*	FRINGE BENEFITS	12 00				2,141	2,141				2,141			511	
513	*	CASUALTIES & INSURANCE	52/53 00				773	773				773			512	
514	*	JOINT FACILITY-DR	37 00												513	
515	*	JOINT FACILITY-CR	38 00												514	
516	*	OTHER	99	23		824	1	848				848			515	
517	*	TOTAL SPECIALIZED SERVICE OPER		7,288	1,934	94,219	3,094	106,535				106,535			516	

410. RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT										TOTAL	PASSEN-GER	TOTAL	LINE NO.
	SALARIES & WAGES	MAT'L & SUPPLIES	TOOLS & LUBS	PURCHASED SERVICE	GENERAL	TOTAL FREIGHT EXPENSE (F)	(G)	(H)	(I)	(J)				
LINE NO.	N/A F/C (A)	N/A F/C (B)	FUEL & LUBS (C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
ADMINISTRATIVE SUPPORT OPERS:														
518	ADMINISTRATION	01	4,601	144	2,288	300	7,333				7,333		7,333	518
519	EMP PERFORM CLER & ACCTG FUNCT'S	76	51,534	1,346	11,326	374	64,580				64,580		64,580	519
520	COMMUNICATION SYSTEMS OPERATION	77	421	127	11,385		11,933				11,933		11,933	520
521	LOSS & DMG CLAIMS PROCESSING	78	3,739	57	533	237	4,566				4,566		4,566	521
522	FRINGE BENEFITS	12 00				19,889					19,889		19,889	522
523	CASUALTIES & INSURANCE	52/53 00				6,844					6,844		6,844	523
524	JOINT FACILITY-DR	37 00			5,059		5,059				5,059		5,059	524
525	JOINT FACILITY-CR	38 00			( 103)		( 103)				( 103)		( 103)	525
526	OTHER	99	3,225	27	1,538	8	4,798				4,798		4,798	526
527	TOTAL ADMIN SUPPORT OPER		63,520	1,701	32,026	27,652	124,899				124,899		124,899	527
528	TOTAL TRANSPORTATION		562,467	195,815	196,565	301,310	1,256,157				1,256,157		1,256,157	528
GENERAL AND ADMINISTRATION:														
601	OFFICERS-GEN'L ADMINISTRATIVE	01	22,356	887	17,914	857	42,014				42,014		42,014	601
602	ACCTG, AUDITING & FINANCE	86	23,413	206	6,441	451	30,511				30,511		30,511	602
603	MANAGEMENT SERVICES & DATA PROC	87	30,490	815	23,586	573	55,464				55,464		55,464	603
604	MARKETING	88	16,843	114	4,309	1,685	22,951				22,951		22,951	604
605	SALES	89	5,253	30	4,376	203	9,862				9,862		9,862	605
606	INDUSTRIAL DEVELOPMENT	90	2,750	34	1,008	257	4,057				4,057		4,057	606
607	PERSONNEL & LABOR RELATIONS	91	10,740	1,168	7,786	469	20,163				20,163		20,163	607
608	LEGAL & SECRETARIAL	92	8,488	86	24,704	522	33,800				33,800		33,800	608
609	PUBLIC RELATIONS & ADVERTISING	93	1,988	411	2,873	324	5,596				5,596		5,596	609
610	RESEARCH & DEVELOPMENT	94	3,201	76	923	195	4,395				4,395		4,395	610
611	FRINGE BENEFITS	12 00				16,597	16,597				16,597		16,597	611
612	CASUALTIES & INSURANCE	52/53 00				6,814	6,814				6,814		6,814	612
613	WRITEDOWN OF UNCOLL ACCTS	63 00				8,798	8,798				8,798		8,798	613
614	PROPERTY TAXES	64 00				44,607	44,607				44,607		44,607	614
615	OTH TAX EXCPT ON C/I OR P/R	65 00				21,050	21,050				21,050		21,050	615
616	JOINT FACILITY-DR	37 00				296	296				296		296	616
617	JOINT FACILITY-CR	38 00				( 202)	( 202)				( 202)		( 202)	617
618	OTHER	99	4,729	104	16,950	19,235	2,548				2,548		2,548	618
619	TOTAL GENERAL & ADMINISTRATIVE		130,259	3,931	110,964	84,167	329,321				329,321		329,321	619
620	TOTAL CARRIER OPERATING EXPENSES		892,239	358,701	682,803	767,870	2,701,613				2,701,613		2,701,613	620

**412. WAY AND STRUCTURES**  
(Dollars in Thousands)

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 29, should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines, 136, 137, and 138.
3. Report in column (c) the lease/rentals for the various property categories of Way and Structures. The total net lease/rental reported in column (c), line 29 should balance the net amount reported in schedule 410, column (f), lines 118 through 123, plus lines 130 through 135.  
If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases to the depreciation bases for all categories of depreciable leased property. Use Schedule 352B of this report for obtaining the depreciation bases of the categories of leased property.
4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (d) as a debit or credit to the appropriate line item; the net adjustment on line 29 shall equal the adjustment reported on line 29 of schedule 335.
5. Report on line 28 all other lease rentals not apportioned to any category listed on lines 1-27.
6. Line 11, Account 16, should not include computer and data processing equipment reported on line 37 of schedule 415.

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rental (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A	2		1
2		3	Grading	2,768	5		2
3		4	Other right-of-way expenditures	43			3
4		5	Tunnels and subways	297			4
5		6	Bridges, trestles, and culverts	4,370	6		5
6		7	Elevated structures	138			6
7		8	Ties	36,458	18		7
8		9	Rail and other track material	39,866	13		8
9		11	Ballast	15,157	4		9
10		13	Fences, snowsheds, and signs	9	1		10
11		16	Station and office buildings	12,285			11
12		17	Roadway buildings	515			12
13		18	Water stations	9			13
14		19	Fuel Stations	1,000			14
15		20	Shops and enginehouses	2,426			15
16		22	Storage warehouses				16
17		23	Wharves and docks	12			17
18		24	Coal and ore wharves	2,114			18
19		25	TOFC/COFC terminals	5,203			19
20		26	Communication systems	8,393			20
21		27	Signals and interlockers	17,559	1		21
22		29	Power plants	25			22
23		31	Power transmission systems	266			23
24		35	Miscellaneous structures	122			24
25		37	Roadway machines	10,016			25
26		39	Public improvements; construction	599	1		26
27		45	Power plant machines	21			27
28		—	Other lease/rentals	N/A	14,078	N/A	28
29	*	—	TOTAL	159,671	14,129		29



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

1. Report freight expenses only.
  2. Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad, owned or leased equipment and privately owned equipment (reporting for leased equipment covers equipment that carrier on railroad markings).
  3. The gross amounts receivable and payable for freight-train cars (line 19, columns (b) through (d), and line 19, columns (e) through (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for Other Equipment which is reported in Schedule 415, column (e). The balancing of Schedules 410, 414 and 415 Other Equipment is outlined in note 6 to Schedule 415.
  4. Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
  5. Report in columns (c), (d), (f) and (g) rentals for railroad owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.
- NOTES: Mechanical designations for each car type are shown in Schedule 710.

Line No.	Cross Check	Type of equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
1		Box-Plain 40 Foot		15	2,276		1	5	1
2		Box-Plain 50 Foot and Longer		5,908	14,557	6,290	6,059	19,992	2
3		Box-Equipped		3,385	10,121		11,027	33,125	3
4		Gondola-Plain		1,264	4,434	641	4,375	9,546	4
5		Gondola-Equipped		1,279	5,597	1	1,385	4,239	5
6		Hopper-Covered		1,293	4,814	22,890	5,086	15,245	6
7		Hopper-Open Top-General Service		16	299	26	4,605	11,033	7
8		Hopper-Open Top-Special Service		3	25	90	2,467	2,941	8
9		Refrigerator-Mechanical		890	2,439	969	3,557	8,495	9
10		Refrigerator-Non-Mechanical		78	286	36,433	2,581	6,506	10
11		Flat TOFC/COFC	9,016	70	93	25,017	1,165	9,202	11
12		Flat Multi-Level		94	153		128	287	12
13		Flat-General Service		138	744	5,583	1,924	7,726	13
14		Flat-Other				21,302			14
15		Tank-Under 22,000 Gallons				18,698			15
16		Tank-22,000 Gallons and Over				49			16
17		All Other Freight Cars		2	556		51	180	17
18		Auto Racks			26,723			21,106	18
19		TOTAL FREIGHT TRAIN CARS	9,016	14,435	73,117	137,999	44,415	149,702	19
20		OTHER FREIGHT-CARRYING EQUIPMENT							20
21		Refrigerated Trailers			3,829	234		1,641	21
22		Other Trailers				21,066		8,614	22
23		Refrigerated Containers							23
24		Other Containers							24
25	*	TOTAL TRAILERS AND CONTAINERS	9,016	14,435	3,829	21,300		10,255	25
		GRAND TOTAL (LINES 19 AND 24)			76,946	159,299	44,415	159,957	

## GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 415

1. Report *freight* expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchased services and general).
3. Report in column (b) net repair expense excluding the cost to repair damaged equipment.

Schedule 415, column (b), will balance to Schedule 410, column (f), as follows:

(a) Locomotives, line 3 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216 (excluding wreck repairs). *Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 204.*

(b) Freight Cars, line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235 (excluding wreck repairs). *Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 223.*

(c) Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery-Other Equipment (line 40), plus Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307, inclusive, plus line 320 (excluding wreck repairs). *Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 308.*

Note: Lines 216, 235 and 320 of Schedule 410 are credit amounts.

The allocation of freight car repair expense reportable on Schedule 415 by car types shall be in accordance with Instruction 2-21, Freight train repair costing, 49 CFR 1201.

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

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

a. Locomotives, line 5 plus line 38 compared to Schedule 410, line 213

b. Freight Cars, line 24 plus line 39 compared to Schedule 410, line 232

c. Sum of Highway Equipment (line 32); Floating Equipment (line 35); Passenger and Other Revenue Equipment (line 36); Computer and Data Processing Equipment (line 37); Machinery-Other Equipment (line 40); and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.

5. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item; the net adjustment on line 43 shall equal the equipment amortization adjustment applicable to equipment used in freight service included in line 39, column (c), of Schedule 335.

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

a. Locomotives, line 5 plus line 38 compared with Schedule 410, lines 207, 208, 211 and 212.

b. Freight Cars, line 24 plus line 39 compared with Schedule 410, lines 226 plus 227 (note that Schedule 410, lines 230 and 231, are reported in Schedule 414 and are not to be included in Schedule 415).

(c) Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41, will balance to Schedule 410, lines 311, 312, 315 and 316, except for the interchange rental on trailers and containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing Lease/Rentals Other Equipment to Schedule 410. Do not report in Schedule 415 the Trailer and Container rentals reported in Schedule 414.

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

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

The grand total of each equipment account in column (h) of Schedule 330 should equal the totals of line items constituting the equipment account totals of columns (g) and (h), of Schedule 415.

8. Accumulated depreciation for each class of equipment shall be reported in columns (i) and (j). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items constituting the corresponding equipment accounts reported in columns (i) and (j), on Schedule 415.

**415. SUPPORTING SCHEDULE - EQUIPMENT**  
(Dollars in Thousands)

Line No.	Cross Check	Types of Equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized Lease (d)		
1		<b>LOCOMOTIVES</b>					1
2		Diesel Locomotives-Yard	10,547	1,658			2
3		Diesel Locomotives-Road	92,525	14,890	38,824		3
4		Other Locomotive-Yard					4
5	*	Other Locomotive-Road					5
		<b>TOTAL LOCOMOTIVES</b>	<b>103,072</b>	<b>16,548</b>	<b>38,824</b>	<b>-</b>	
6		<b>FREIGHT TRAIN CARS</b>					6
7		Box-Plain 40 Foot		708			7
8		Box-Plain 50 Foot and Longer	1,581				8
9		Box-Equipped	7,481	5,123	3,211		9
10		Gondola-Plain	3,553	3,590	2,682		10
11		Gondola-Equipped	1,351	1,608	2,368		11
12		Hopper-Covered	4,425	2,283	1,067		12
13		Hopper-Open Top-General Service	4,715	7,296	8,869		13
14		Hopper-Open Top-Special Service	453	883			14
15		Refrigerator-Mechanical	238	1			15
16		Refrigerator-Nonmechanical	1,370	500	226		16
17		Flat TOFC/COFC	2,736	1			17
18		Flat Multi-level	1,641	74			18
19		Flat-General Service	509	158			19
20		Flat-Other	2,599	293	216		20
21		All Other Freight Cars	4,473		2		21
22		Cabooses	70	482			22
23		Auto Racks	574	1,178	5,713		23
24	*	Miscellaneous Accessories					24
		<b>TOTAL FREIGHT TRAIN CARS</b>	<b>37,769</b>	<b>24,178</b>	<b>24,354</b>		
		<b>OTHER EQUIPMENT-REVENUE FREIGHT</b>					
		<b>HIGHWAY EQUIPMENT</b>					
25		Refrigerated Trailers	89				25
26		Other Trailers	8,410	53	798		26
27		Refrigerated Containers					27
28		Other Containers	34				28
29		Bogies					29
30		Chassis	8				30
31		Other Highway Equipment (Freight)					31
32	*	<b>TOTAL HIGHWAY EQUIPMENT</b>	<b>8,541</b>	<b>53</b>	<b>798</b>		32
		<b>FLOATING EQUIPMENT-REVENUE SERVICE</b>					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	<b>TOTAL FLOATING EQUIPMENT</b>					35
		<b>OTHER EQUIPMENT</b>					
36	*	Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer systems & word processing equip.	4,075	7,582	8,102		37
38	*	Machinery-Locomotives(1)	3,302	739	89		38
39	*	Machinery-Freight Cars(2)	1,171	658	79		39
40	*	Machinery-Other Equipment(3)	594	208	26		40
41	*	Work and Other Non-revenue Equipment	10,860	4,314	2,047		41
42		<b>TOTAL OTHER EQUIPMENT</b>	<b>20,002</b>	<b>13,501</b>	<b>10,343</b>		42
43		<b>TOTAL ALL EQUIPMENT (FREIGHT PORTION)</b>	<b>169,384</b>	<b>54,280</b>	<b>74,319</b>		43

- (1) The 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.
- (2) The data to be reported on line 39 in column (b) is the amount reported in Schedule 410, column (f), line 222, reduced by the allocable portion of line 235.
- (3) The data to be reported on line 40 in column (b) is the amount reported in Schedule 410, column (f), lines 302 through 306, reduced by the allocable portion of line 320.

415. SUPPORTING SCHEDULE - EQUIPMENT - Continued							
Line No.	Cross Check	Lease & Rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1		1	27,578		10,112		1
2		35	240,434	640,988	88,159	339,291	2
3							3
4							4
5		36	268,012	640,988	98,271	339,291	5
6							6
7		-19	6,653		2,572		7
8		4,643	89,467	56,989	41,513	47,301	8
9		4,870	51,135	49,116	22,682	29,456	9
10		5,832	29,633	40,288	13,890	34,085	10
11		1,038	42,078	11,020	19,723	10,093	11
12		1,840	134,429	141,696	63,008	126,455	12
13		1,160	16,289		7,635		13
14		91	6		3		14
15		5	9,208	3,942	4,316	3,816	15
16		342	9		4		16
17			1,357		637		17
18		-53	2,914		1,368		18
19			5,381	3,677	2,522	2,959	19
20				40		28	20
21			8,868		4,156		21
22		2,587	21,714	83,385	10,173	28,888	22
23							23
24		22,336	419,141	390,153	194,202	283,081	24
25							25
26		319	2,839	6,759	-194	6,509	26
27							27
28							28
29							29
30							30
31							31
32		319	2,839	6,759	-194	6,509	32
33							33
34							34
35							35
36							36
37		4,627	64,953	28,011	39,683	12,959	37
38			21,049	506	9,114	406	38
39			18,740	451	8,115	361	39
40			5,934	142	2,569	115	40
41		10,447	123,485	29,050	70,814	19,250	41
42		15,074	234,161	58,160	130,295	33,091	42
43		37,765	924,153	1,096,060	422,574	661,972	43

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

(2) The depreciation to be reported on lines 38, 39 and 40 in column (i) is calculated by multiplying the investment in each element by the effective composite rate for Property Account 44, and then adding or subtracting the adjustment reported in column (e). This calculation should equal the amount shown in column (j), Schedule 335.

**416. SUPPORTING SCHEDULE-ROAD**  
(Dollars in Thousands)

Line No.	Density category (Class)	Account No.	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			Inv. base (c)	Accum. depr (d)	Depr. rate % (e)	Inv. base (f)	Accum. depr (g)	Depr. rate % (h)	Inv. base (i)	Current year amort. (j)	Accum. amort. (k)	Inv. base (l)	Accum. depr & amort. (m)	
1	I	3	51,231	355	1.03	2,333	636	10.97				53,564	991	1
2		8	679,694	133,698	3.06	1,341	713	23.72				681,035	134,411	2
3		9	1,124,120	131,046	1.96	856	336	24.43				1,124,976	131,382	3
4		11	33,943	655	1.69		106	11.75				494,019	34,049	4
5			2,348,409	299,042		5,185	1,791					2,353,594	300,833	5
6	II	3	81,201	-408	2.30	1,855	398	8.63				83,056	-10	6
7		8	423,416	78,463	3.31	980	545	21.42				424,396	79,008	7
8		9	885,868	135,966	1.77	876	255	14.95				886,744	136,221	8
9		11	307,341	15,931	1.94	480	117	11.66				307,821	16,048	9
10	1,697,826		229,952		4,191	1,315					1,702,017	231,267	10	
11	III	3	23,040	N/A	N/A		N/A	N/A		N/A	N/A	23,040		11
12		8	145,035	N/A	N/A		N/A	N/A		N/A	N/A	145,035		12
13		9	133,908	N/A	N/A		N/A	N/A		N/A	N/A	133,908		13
14		11	51,336	N/A	N/A		N/A	N/A		N/A	N/A	51,336		14
15	353,319		N/A	N/A		N/A	N/A		N/A	N/A	353,319		15	
16	IV	3	39,289	-489	3.08	334	6	1.20				39,623	-483	16
17		8	8,357	-2,140	13.24	125	85	12.80				8,482	-2,055	17
18		9	159,394	44,226	1.13	276	39	1.09				159,670	44,265	18
19		11	6,066	-3,672	11.40	62	41	14.52				6,128	-3,631	19
20	213,106		37,925		797	171					213,903	38,096	20	
21	V	3	5,849	-71	3.04	49	1	2.04				5,898	-70	21
22		8	2,786	-4	7.51	18	12	11.11				2,804	8	22
23		9	25,841	6,753	1.22	41	6	1.15				25,882	6,759	23
24		11	2,022	-458	5.94	9	6	11.11				2,031	-452	24
25	36,498		6,220		117	25					36,615	6,245	25	
26	GRAND TOTAL		4,649,158	573,139	N/A	10,290	3,302	N/A				4,659,448	576,441	26

- (1) Columns (c) + (f) + (i) = Column (l)  
 Columns (d) + (g) + (k) = Column (m)  
 (2) The base grand total for owned and used, improvements to leased property and capitalized leases should equal the sum of Accounts 3, 8, 9 and 11 shown at year end on Schedule 330.

NOTES AND REMARKS

**417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION**  
(Dollars in Thousands)

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

Line No.	Cross check	Items	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)	Line No.
1	*	Administration	854		177	112	2	202	N/A	407	1,754	1
2	*	Pick up and delivery, marine line haul	1,749		12,917	8,141	108	14,676	N/A	29,560	31,309	2
3	*	Loading and unloading and local marine	32,201								68,043	3
4	*	Protective services, total debit and credits							1,667		1,667	4
5	*	Freight lost or damaged-solely related										5
6	*	Fringe benefits	702		414	22		922		81	2,141	6
7	*	Casualty and insurance	255		147	8		332		31	773	7
8	*	Joint facility - Debit										8
9	*	Joint facility - Credit										9
10	*	Other	( )	( )	( )	( )	( )	( )	( )	( )	( )	10
11	*	TOTAL	36,573		13,665	8,284	110	16,155	1,667	30,081	106,535	11

## Schedule 418

## Instruction:

This schedule will show the investments in capitalized leases in road and equipment by primary account.

## Column

- (a) = primary account number and title for which capital lease amounts are included therein.
- (b) = the total investment in that primary account.
- (c) = the investment in capital leases at the end of the year.
- (d) = the current year amortization.
- (e) = the accumulated amortization relating to the leased properties.

418. SUPPORTING SCHEDULE - CAPITAL LEASES  
(Dollars in thousands)

Line No.	Primary Account No. and Title	Total Investment At End of Year	CAPITAL LEASES			Line No.
			Investment at End of Year	Current Year Amortization	Accumulated Amortization	
	(a)	(b)	(c)	(d)	(e)	
1	(16) Station & office buildings	138,228	9,518	751	9,426	1
2	(24) Coal and ore wharves	67,880	354	43	308	2
3	(25) TOFC/COFC terminals	61,450	5,373	1,116	4,665	3
4	(26) Communication systems	88,588	5,720	350	500	4
5	(37) Roadway machines	91,953	10,284	2,113	8,673	5
6	(44) Shop machinery	46,822	1,099	194	882	6
7	(52) Locomotives	909,000	640,988	39,413	339,291	7
8	(53) Freight-train cars	809,294	390,153	24,529	283,081	8
9	(55) Highway revenue equipment	9,598	6,759	798	6,509	9
10	(57) Work equipment	90,311	12,229	932	5,781	10
	(58) Miscellaneous equipment	62,224	16,821	2,484	13,469	
11	(59) Computer systems and word processing equipment					11
12		92,964	28,011	8,102	12,959	12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30	TOTAL	2,468,312	1,128,009	80,825	685,544	30



### 450. ANALYSIS OF TAXES (Dollars in Thousands)

#### A. Railway Taxes

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	68,173	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	3,605	2
3		Excess Profits		3
4	*	Total - Income Taxes L 2 + 3	3,605	4
5		Railroad Retirement	172,972	5
6		Hospital Insurance	12,035	6
7		Supplemental Annuities	10,015	7
8		Unemployment Insurance	20,409	8
9		All Other United States Taxes	1,024	9
10		Total - U.S. Government Taxes	220,060	10
11		Total - Railway Taxes	288,233	11

#### B. Adjustments to Federal Income Taxes

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

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

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

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

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

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

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

## 501. GUARANTIES AND SURETYSHIPS

(Dollars in thousands)

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

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

Line No.	Names of all parties principally and primarily liable	Description	Amount of contingent liability	Sole or joint contingent liability	Line No.
	(a)	(b)	(c)	(d)	
1	St Lawrence & Adirondack Railway Company	1st Mortgage Bonds, 5%, due 7/1/1996	590	Sole	1
2		2nd Mortgage Bonds, 6%, due 10/1/1996	352	Sole	2
3					3
4	Waynesburg Southern Railroad Company	7¼% First Mortgage Bonds due 9/1/1993, Series A	6,058	Sole	4
5					5
6					6
7	The Monongahela Railway Company	Equipment lease payments to Sun Life Assurance Co of Canada	6,264	Sole	7
8					8
9					9
10	Conrail Mercury, Inc	Equipment lease payments to Strick Trailer Leasing	1,890	Sole	10
11					11
12					12
13	Penntech Transfer Corp.	Loan payments to Greater Berks Development Fund	200	Sole	13
14					14
15					15
16	Penntech Transfer Corp	Loan payments to Philadelphia National Bank	990	Sole	16
17					17
18					18
19		Total	16,344		19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28

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

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

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

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

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

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

The Company maintains a \$300 million uncollateralized revolving credit facility with a group of banks under which no borrowings were outstanding at December 31, 1992.

**SCHEDULE 510 SEPARATION OF DEBTHOLDING BETWEEN ROAD PROPERTY AND EQUIPMENT**  
(Dollars in Thousands)

The principal use of this schedule is to determine the average embedded rate of debt capital.

**I. Debt Outstanding at End of Year:**

Line No.	Account No.	Title	Source	Balance at Close of year	Line No.
1	751	Loans and Notes Payable	Sch. 200, L. 30	126,796	1
2	764	Equipment obligation and Other Long-Term Debt due Within One Year	Sch. 200, L. 39	174,180	2
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	1,052,538	3
4	766	Equipment Obligations	Sch. 200, L. 42	2,522	4
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	496,291	5
6	768	Debt in Default	Sch. 200, L. 44		6
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	-6,744	7
8		Total Debt	Sum L. 1-7	1,845,583	8
9		Debt Directly Related to Road Property	Note 1.	16,234	9
10		Debt Directly Related to Equipment	Note 1.	575,749	10
11		Total Debt Directly Related to Road & Equipment	Sum L.9 and 10	591,983	11
12		Percent Directly Related to Road	L. 9 + L. 11 (2 decimals)	2.74%	12
13		Percent Directly Related to Equipment	L. 10 + L. 11 (2 decimals)	97.26%	13
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	1,253,600	14
15		Road Property Debt	(L. 12 x L. 14) plus L. 9	50,583	15
16		Equipment Debt	(L. 13 x L. 14) plus L. 10	1,795,000	16

**II. Interest Accrued During the Year:**

Line No.	Account No.	Title	Source	Balance at Close of year	Line No.
17	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	187,643	17
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44		18
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22		19
20		Total Interest	Sum of Lines 17-19	187,643	20
21		Interest Affiliated Company Debt	Note 2.		21
22		Net Interest Expense	L. 20 minus L. 21	187,643	22
23		Interest Directly Related to Road Property Debt	Note 3.	1,867	23
24		Interest Directly Related to Equipment Debt	Note 3.	53,210	24
25		Interest Not Directly Related to Road or Equipment Property Debt	L.22 - (L.23+L.24)	132,566	25
26		Interest Road Property Debt	L.23 + (L.25xL.12)	5,499	26
27		Interest Equipment Debt	L.24 + (L.25xL.13)	182,144	27

Note 1. Directly related means the purpose which the funds were used when the debt was issued.  
 Note 2. Line 21 includes interest on debt in Account 769 - Accounts Payable; Affiliated Companies.  
 Note 3. This Interest related to debt reported in Lines 9 and 10, respectively.

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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

to be excluded are payments for the following types of services

- (a) Lawful tariff charges for transportation services
  - (b) Payments to or from other carriers for interline services and interchange of equipment
  - (c) Payment to or from other carriers which may reasonably be regarded as ordinarily connected with routine operation or maintenance, but any special or unusual transactions should be reported
  - (d) Payments to public utility companies for rates or charges fixed in conformity with government authority
- 2 In column (a) enter the name of the affiliated company, person, or agent with which respondent received or provided services aggregating \$50,000 or more for the year. If an affiliated company provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, list all the affiliates included in the agreement and describe the allocation of charges. If the respondent provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, reference to this fact should be made and the detail as to the allocation of charges should be stated. For those affiliates providing services to the respondent, also enter in column (a) the percent of affiliate's gross income derived from transactions with respondent.

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

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

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

- (a) If respondent directly controls affiliate, insert the word "direct"
- (b) If respondent controls through another company, insert the word "indirect"
- (c) If respondent is under common control with affiliate, insert the word "common"
- (d) If respondent is controlled directly or indirectly by the company listed in column (a), insert the word "controlled"

(e) If control is exercised by other means such as a management contract or other arrangement of whatever kind, insert the word "other" and footnote to describe such arrangements.

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

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

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

**SCHEDULE 512. TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT  
FOR SERVICES RECEIVED OR PROVIDED**  
(Dollars in Thousands)

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties of during year (e)	Line No.
1	CRC Properties, Inc.		Direct	Management fees (1)	174	290 (rec)	1
2				Building rents	3,822	4,562 (pay)	2
3							3
4	CRR Investments, Inc.		Indirect	Promissory notes	125,781	468,947 (pay)	4
5							5
6	General American Insurance Company		Indirect	Casualty insurance	2,306	2,225 (rec)	6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20

(1) The aggregate amounts for each of the other affiliated companies was less than \$50,000.

All other intercompany transactions are related to normal operations.

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc. 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

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

## 700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Class	Proportion owned or leased by Respondent	Running tracks, passing tracks, crossovers, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, & turnouts				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	1	100% USA	10,006	2,670	256	1,361	1,425	4,749	20,467	1
2	1	100% CAN	16			2			18	2
3	1J	50% USA	3			4	12	22	41	3
4	1J	33% USA						3	3	4
5	1J	25% USA						2	2	5
6										6
7		TOTAL 1	10,025	2,670	256	1,367	1,437	4,776	20,531	7
8										8
9										9
10										10
11										11
12	3	100% USA	9						9	12
13	3	100% CAN	40			3	3		46	13
14										14
15		TOTAL 3	49			3	3		55	15
16										16
17										17
18										18
19	4		7	1			1		9	19
20										20
21										21
22										22
23										23
24	5	100% USA	1,808	1,072	687	186	190	125	4,068	24
25	5	100% CAN	6						6	25
26										26
27		TOTAL 5	1,814	1,072	687	186	190	125	4,074	27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36
37										37
38										38
39										39
40										40
41										41
42										42
43										43
44										44
45										45
46										46
47										47
48										48
49										49
50										50
51										51
52										52
53										53
54										54
55										55
56										56
57		TOTAL	11,895	3,743	943	1,556	1,631	4,901	24,669	57
58		Miles of electrified road or track included in preceding grand total	N/A							58



## 702. MILES OF ROAD AT CLOSE OF YEAR - BY STATES AND TERRITORIES (SINGLE TRACK)

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's portion 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), (d), or (e), as may be appropriate. The remainder of jointly operated mileage should be shown in column (f). Respondent's portion of road jointly owned, not operated, should be shown in column (h), as may be appropriate. Mileage which has been permanently abandoned should not be included in column (h). Mileage should be reported to the nearest WHOLE mile adjusted to accord with footings; i.e., counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile.

Line No.	Cross Check	State or territory (a)	MILES OF ROAD OPERATED BY RESPONDENT							Line owned but not operated by respondent during year (i)	Line No.
			Line owned (b)	Line of proprietary companies (c)	Line operated under lease (d)	Line operated under contract etc. (e)	Line operated under trackage rights (f)	Total mileage operated (g)	Line owned (h)		
1		Connecticut	41				161	202			1
2		Delaware	160				44	204			2
3		Dist. of Columbia	8				6	14			3
4		Illinois	467				63	530	5		4
5		Indiana	1,248			1	37	1,286	19		5
6		Kentucky	4					4			6
7		Maryland	148				196	344			7
8		Massachusetts	295				147	442			8
9		Michigan	451				111	562			9
10		New Jersey	582				377	959			10
11		New York	2,052		7	3	164	2,226	9		11
12		Ohio	1,838				78	1,916			12
13		Pennsylvania	2,535		2	3	289	2,829	5		13
14		Quebec	16		40		6	62			14
15		Virginia					2	2			15
16		West Virginia	180				133	313			16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
TOTAL MILEAGE (single track)			10,025		49	7	1,814	11,895	38		

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

## Instructions for reporting locomotive and passenger-train car data

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

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

7 Column (k) should show aggregate capacity for all units reported in column (l), 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). Include capacity data for steam locomotives. For passenger-train cars, report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.

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

## 9. Cross-checks

## Schedule 710

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

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

When data appear in columns (k) or (l) lines 16 thru 51, and 55, column (m) should have data on same lines.

## 710. INVENTORY OF EQUIPMENT

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

Line No	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year					Line No
				Units Installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col (h) & (i)) (j)	Aggregate capacity of units reported in col. (j) (see ins 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)							
		Locomotive Units										(H.P.)		1
1		Diesel-freight units	1,078			14	70	16	488	658	1,146	3,616,400		1
2		Diesel-passenger units	3						3		3	6,750		2
3		Diesel-multiple purpose units	611					1	454	156	610	1,163,750		3
4		Diesel-switching units	223						223		223	292,900		4
5	•	TOTAL (lines 1 to 4) units	1,915			14	70	17	1,168	814	1,982	5,079,800		5
6	•	Electric-locomotives												6
7	•	Other self-powered units												7
8	•	TOTAL (lines 5,6 and 7)	1,915			14	70	17	1,168	814	1,982	5,079,800		8
9	•	Auxiliary units	53						53		53	N/A		9
10	•	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	1,968			14	70	17	1,221	814	2,035	N/A		10

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

Line No.	Cross Check	Type or design of units (a)	Before Jan 1, 1970 (h)	Between Jan 1, 1970 and Dec. 31, 1974 (c)	Between Jan 1, 1975 and Dec 31, 1979 (d)	Between Jan 1, 1980 and Dec. 31, 1984 (e)	Between Jan 1, 1985 and Dec 31, 1989 (f)	During Calendar Year					TOTAL (l)	Line No
				1990 (g)	1991 (h)	1992 (i)	1993 (j)	1994 (k)						
11	•	Diesel	424	430	657	186	185	50	50				1,982	11
12	•	Electric												12
13	•	Other self-powered units												13
14	•	TOTAL (lines 11 to 13)												14
15	•	Auxiliary units			24	29							53	15
16	•	TOTAL LOCOMOTIVE UNITS (Lines 14 and 15)	424	430	681	215	185	50	50			N/A	2,035	16

710. INVENTORY OF EQUIPMENT - Continued													
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS													
Line No	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year				Line No
				Units Installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col (h) & (i)) (j)	Aggregate capacity of units reported in col (j) (see ins 7) (k)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)						
17		PASSENGER-TRAIN CARS <i>Non-Self-Propelled</i> Coaches (PA, PB, PBO)											17
18		Combined cars											18
19		(All class C, except CSB)											19
20		Parlor cars (PIC, PC, PL, PO)											20
21		Sleeping cars (PS, PT, PAS, PDS)											21
22		Dining, grill and tavern cars (All class D, PD)											22
23		Non-passenger carrying cars (All class B, CSB, M, PSA, IA)											23
24		TOTAL (lines 17 to 22)											24
25		<i>Self-Propelled</i> Electric passenger cars (EP, ET)											25
26		Electric combined cars (EC)											26
27		Internal combustion rail motorcars (ED, EG)											27
28		Other self-propelled cars (Specify types)											28
29		TOTAL (lines 24 to 27)											29
30		TOTAL (lines 23 and 28)											30
31		COMPANY SERVICE CARS Business cars (PV)	11						11		11	N/A	31
32		Board outfit cars (MWX)	668					14	654		654	N/A	32
33		Derrick and snow removal cars (MWU, MWV, MWX, MWK)	168					5	163		163	N/A	33
34		Dump and ballast cars (MWB, MWD)	2,245					288	1,574	383	1,957	N/A	34
35		Other maintenance and service equipment cars	4,501					327	4,173	1	4,174	N/A	35
		TOTAL (lines 30 to 34)	7,593					634	6,575	384	6,959	N/A	

## 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	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes During the Year				Line No
			Time-mileage cars (b)	All others (c)	Units installed				
					New units purchased or built (d)	New or rebuilt units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units including reclassification and second hand units purchased or leased from others (g)	
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B1_ , B2_ )							36
37		Plain box cars - 50' and longer (B3_0-7, B4_0-7, B5_ , B6_ , (B6_ , B7_ , B8_ )	334						37
38		Equipped box cars (All Code A, Except A_5_ )	11,378				279		38
39		Plain gondola cars (All Codes G & J_1_ , J_2_ , J_3_ , J_4_ )	12,881				126		39
40		Equipped gondola cars (All Code E)	3,859				78		40
41		Covered hopper cars (C_1_ , C_2_ , C_3_ , C_4_ )	5,516				100		41
42		Open top hopper cars - general service (All Code H)	20,303						42
43		Open top hopper cars - special service (J_0_ and All Code K)	2,546						43
44		Refrigerator cars - mechanical (R_5_ , R_6_ , R_7_ , R_8_ , R_9_ )							44
45		Refrigerator cars - non-mechanical (R_0_ , R_1_ , R_2_ )	1,368				91		45
46		Flat cars - TOFC/COFC (All Code P, Q and S, Except Q8_ )	27				2		46
47		Flat cars - multi-level (All Code V)	5,505				241		47
48		Flat cars - general service (F10_ , F20_ , F30_ )	651						48
49		Flat cars - other (F_1_ , F_2_ , F_3_ , F_4_ , F_5_ , F_6_ , F_8_ , F40_ )	2,371				234		49
50		Tank cars - under 22,000 gallons (T_0_ , T_1_ , T_2_ , T_3_ , T_4_ , T_5_ , Except T000)							50
51		Tank cars - 22,000 gallons and over (T_6_ , T_7_ , T_8_ , T_9_ )							51
52		All other freight cars (A_5_ , F_7_ , All Code L and Q8_ )							52
53		TOTAL (lines 36 to 52)	66,739				1,151		53
54		Caboose (All Code M-930)	N/A	687					54
55		TOTAL (lines 53, 54)	66,739	687			1,151		55

## 710. INVENTORY OF EQUIPMENT - Continued

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

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

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

Line No	Cross Check	Changes during year (concluded)	Units at close of year						Line No
		Units retired from service of respondent whether owned or leased including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col (i) & (j))		Aggregate capacity of units reported in col (k) & (l) (see ins 4) (m)	Leased to others (n)	
					New units purchased or built (k)	New or rebuilt units leased from others (l)			
36									36
37		65	266	3	269		19,463		37
38		1,390	6,840	3,427	10,267		717,435	13	38
39		1,199	6,858	4,950	11,808		1,088,471		39
40		192	2,054	1,829	3,883		361,708		40
41		401	4,296	919	5,215		510,022		41
42		1,958	12,773	5,572	18,345		1,743,210		42
43		26	2,499	150	2,649		209,555		43
44									44
45		(12)	1,183	288	1,471		104,718		45
46		11	1	17	18				46
47		895	63	4,788	4,851		184,142		47
48		11	590	50	640		46,680		48
49		408	657	1,540	2,197		165,075		49
50									50
51									51
52									52
53		6,544	38,080	23,533	61,613	-	5,150,479	13	53
54		232	455		N/A	455	N/A		54
55		6,776	38,535	23,533	61,613	455	5,150,479	13	55

## 710. INVENTORY OF EQUIPMENT - Continued

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

Line No	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes During the Year				Line No
			Per diem  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New units leased from others  (e)	Rebuilt units acquired and rebuilt units re-written into property accounts  (f)	All other units including reclassification and second hand units purchased or leased from others  (g)	
56		<b>FLOATING EQUIPMENT</b> Self-propelled vessels (Tugboats, car ferries, etc.)	N/A						56
57		Non-self-propelled vessels (Car floats, lighters, etc.)	N/A						57
58		TOTAL (lines 56 and 57)	N/A						58
59		<b>HIGHWAY REVENUE EQUIPMENT</b> Chassis Z1 __, Z67 __, Z68 __, Z69 __							59
60		Dry van U2 __, Z __, Z6 __, 1-6	1,445						60
61		Flat bed U3 __, Z3 __							61
62		Open bed U4 __, Z4 __							62
63		Mechanical refrigerator U5 __, Z5 __							63
64		Bulk hopper U0 __, Z0 __							64
65		Insulated U7 __, Z7 __							65
66		Tank 1 Z0 __, U6 __							66
67		Other trailer and container (Special equipped dry van U9 __, Z8 __, Z9 __)							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	1,445						70

## NOTES AND REMARKS

<sup>1</sup> Must have fitting code "CN" to qualify for tank otherwise it is a bulk hopper

## 710. INVENTORY OF EQUIPMENT - Concluded

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

Line No	Cross Check	Changes during year (concluded)	Units at close of year						Line No
		Units retired from service of respondent whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col (i) & (j))		Aggregate capacity of units reported in col (k) & (l) (see ins 4) (m)	Leased to others (n)	
					Per diem (k)	All others (l)			
56					N/A				56
57					N/A				57
58					N/A				58
59									59
60		1	615	829	1,444				60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70		1	615	829	1,444				70

## NOTES AND REMARKS



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

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

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

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

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

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

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

**NEW UNITS**

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	1991 Units and Cost Completed					1
2	Freight Cars	71	2,201	3,224	P	2
3						3
4	1992 Units and Cost Completed					4
5	Freight Cars - HTS	129	3,999	6,069	P	5
6	Freight Cars - GBSR	138	4,761	9,514	P	6
7						7
8	1992 Units - Cost Not Completed					8
9	Work Equipment - 2 Units					9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL	338	N/A	18,807	N/A	25

**REBUILT UNITS**

26	1991 Units and Cost Completed					26
27	Diesel Locomotives	1		157	S	27
28						28
29	1992 Units and Cost Completed					29
30	Diesel Locomotives	13		1,283	S	30
31						31
32	1992 Units - Cost Not Completed					32
33	Freight Cars - 125 Units					33
34						34
35						35
36						36
37						37
38	TOTAL	14	N/A	1,440	N/A	38
39	GRAND TOTAL	352	N/A	20,247	N/A	39

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

- 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 track mile per year (include passing tracks, turnouts, and crossovers)  
B - Freight density of less than 20 million gross ton-miles per track mile per year, but at least 5 million (include passing tracks, turnouts, and crossovers)  
C - Freight density of less than 5 million gross ton-miles per track mile per year, but at least 1 million (include passing tracks, turnouts, and crossovers)  
D - Freight density of less than 1 million gross ton-miles per track mile per year (include passing tracks, turnouts, and crossovers)  
E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in category A, B, C, D, F, and Potential abandonments, as appropriate).  
F - Track over which any passenger service is provided (other than potential abandonments). Mileage should be included within track categories A through E unless there is dedicated entirely to passenger service F.  
Potential abandonments - Route segments identified by railroads as potentially subject to abandonment as required by Section 10904 of the Interstate Commerce Act.  
2. This schedule should include all class 1, 2, 3, or 4 track from schedule 700 that is maintained by the respondent (class 5 is assumed to be maintained by others).  
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.

## 720. TRACK AND TRAFFIC CONDITIONS

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

Line No.	Track category (a)	Mileage or tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at the end of period (e)	Line No.
1	A	4,134	37.04	47.43		1
2	B	3,754	11.59	40.23	1	2
3	C	3,817	2.56	28.73	36	3
4	D	2,672	0.33	17.21	36	4
5	E	6,218	XXXXXXX	XXXXXX		5
6	TOTAL	20,595	14.37	34.97	73	6
7	F	3,092	XXXXXXXX	XXXXXX		7
8	Potential abandonments	521		Not Determinable		8

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

## 721. TIES LAID IN REPLACEMENT

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

Line No.	Track category	Number of crossties laid in replacement								Switch and bridge ties (board feet)	Crossties switch and bridge ties		Line No.
		New ties				Second-hand ties					Total	Percent of spot maintenance	
		Wooden		Concrete	Other	Wooden		Other					
		Treated	Untreated			Treated	Untreated						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)			
1	A	559,917						559,917	1,779,581	2.0	1		
2	B	413,238						413,238	828,100	2.0	2		
3	C	131,426				1,221		132,647	56,724	2.0	3		
4	D	46,612						46,612	50,022	2.0	4		
5	E	274,257				21,466		295,723	304,421	2.0	5		
6	TOTAL	1,425,450				22,687		1,448,137	3,018,848	2.0	6		
7	F	532,710						532,710	1,110,510	2.0	7		
8	Potential abandonments										8		
9	Average cost per crosstie \$24.19 and switchtie (HBM) \$643.00											9	

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

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

In column (a) classify the ties as follows:

U - Wooden ties untreated when applied.

T - Wooden ties treated before application.

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

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No.
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)		
1	T	20,633	\$24.19	\$500	90,132	\$643.00	\$58	New	1
2	T	515	1.09					Fit	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20	TOTAL	21,148	\$23.63	\$500	90,132	\$643.00	\$58		20
21	Number of miles of new running, passing tracks, cross-overs, etc., in which ties were laid								
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid 6.98								

## 723. RAILS LAID IN REPLACEMENT

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

Line No.	Track category  (a)	Miles of rail laid in replacement (rail-miles)					Total		Percent of spot maintenance  (h)	Line No.
		New rail		Relay rail		Welded rail  (f)	Bolted rail  (g)			
		Welded rail  (b)	Bolted rail  (c)	Welded rail  (d)	Bolted rail  (e)					
1	A	294.83	5.80			294.83	5.80		7.9	1
2	B	81.37	1.60	72.89	17.83	154.26	19.43		7.9	2
3	C			96.75	23.67	96.75	23.67		7.9	3
4	D			9.09	2.22	9.09	2.22		7.9	4
5	E			57.31	14.03	57.31	14.03		7.9	5
6	TOTAL	376.20	7.40	236.04	57.75	612.24	65.15		7.9	6
7	F	157.5	3.10	11.25	2.75	168.75	5.85		7.9	7
8	Potential Abandonments									8
9	Average cost of new rail laid in replacement per gross ton \$665.82					New \$291.75		relay.		9

**724. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS**  
(Dollars in Thousands)

1. Give particulars of all rails applied during the year in connection with the construction of new track. In column (a) classify the kind of rail applied as follows:

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY AND OTHER SWITCHING TRACKS				Line No.
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)	
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	2					132	80	\$43	\$538.28	1
2	2					132W	74	50	670.33	2
3	2					136	16	11	650.17	3
4	2					136W	35	26	744.20	4
5	4					115	13	2	189.30	5
6	4					127	43	7	173.13	6
7	4					127W	264	75	284.33	7
8	4					130	2	1	315.14	8
9	4					131	13	2	187.26	9
10	4					131W	709	195	276.38	10
11	4					132	1		423.66	11
12	4					132W	14	4	274.32	12
13	4					140	17	3	158.75	13
14	4					140W	199	73	365.35	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33	TOTAL	N/A				N/A	1,480	\$492	\$333.20	33
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid									34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								6.98	35
36	Track-miles of welded rail installed on system this year 6.12 : total to date 125.70									36

## 725. WEIGHT OF RAIL

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
	Pounds				
1		67		Less than 85 #	1
2	85	39			2
3	90	72			3
4	91	2			4
5	100	564			5
6	101	3			6
7	105	705			7
8	107	126			8
9	110	53			9
10	112	380			10
11	115	137			11
12	118	15			12
13	119	30			13
14	122	5			14
15	125	27			15
16	127	2,117			16
17	130	1,436			17
18	131	1,528			18
19	132	1,865			19
20	133	328			20
21	136	690			21
22	140	2,379			22
23	152	269			23
24	155	163			24
25	Girder	8			25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49					49
50					50

## 726. SUMMARY OF TRACK REPLACEMENTS

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

Line No.	Track category (a)	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced		Miles surfaced	Percent surfaced	
		Crossties (b)	Switch and bridge ties (board feet) (c)	Crossties (d)	Switch and bridge ties (board feet) (e)						
1	A	568,683	1,779,581	4.2	4.2	301.00	3.6	1,032,361	1,705	41.2	1
2	B	419,815	828,100	3.4	3.4	174.00	2.3	490,605	812	21.6	2
3	C	133,518	56,724	1.0	1.0	120.00	1.6	129,801	218	5.7	3
4	D	47,499	50,022	0.6	0.6	11.00	0.2	52,801	849	31.8	4
5	E	278,622	304,421	1.4	1.4	71.00	0.6	12,100	87	1.4	5
6	F	1,448,137	3,018,848	2.2	2.2	677.00	1.6	1,717,668	3,671	17.8	6
7	TOTAL	532,710	1,110,510	5.3	5.3	175.00	2.8	687,348	1,469	52.3	7
8	Potential abandonments	-	-	-	-	-	-	-	-	-	8

750. CONSUMPTION OF DIESEL FUEL  
(Dollars in Thousands)

## LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel		Line No.
		Diesel oil (gallons)		
		(b)		
1	Freight	227,535,917		1
2	Passenger			2
3	Yard switching	25,445,924		3
4	TOTAL	252,981,841		4
5	COST OF FUEL \$(000)	\$ 170,297		5
6	Work Train	428,901		6



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

Unit Train, Way Train, and Through Train data under Items 2, 3, 4, 6, and 12 shall be obtained from conductor's wheel reports (freight) or similar records. Unit train service is a specialized scheduled shuttle type service in equipment (Railroad or privately owned) dedicated to such service, moving between origin and destination. The applicable tariffs and/or contracts generally require that a specific minimum tonnage or quantity of carloads be tendered as a unit for shipment on one bill of lading or other shipping document in a solid train for movement between origin and destination. Such tariffs and/or contracts generally contain restricted detention provisions and are subject to time-volume requirements which reflect the approximate capacity of the unit trains for the stated period. Way Trains are defined as trains operated primarily to gather and distribute cars in road service and move them between way stations or way points. Through Trains are those trains operated between two or more major concentration or distribution points. Do not include Unit Train statistics in Way and Through Train statistics. A Work Train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment or company employees. Statistics for Work Trains should be reported under Item 11 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 11, but are to be reported in Items 4-17, 6-04, 7-02, and 8-04 and 8-05 as instructed in notes, I, K, and L.

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

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

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

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

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

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

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

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

(I) Exclude from Item 4-01, 4-11, 4-13, and 4-15 car-miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 4-17, 4-18, and 4-19. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. 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, and miles run by other passenger-train cars where services are combined such as baggage, express and mail.

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

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

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

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755-CONCLUDED

(N) Yard switching hours are hours expended in switching service performed by yard crews in yards where regular switching service is maintained, including 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 inside 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 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 in between yards and shops.

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

(Q) Report vehicle (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 the number of loaded revenue trailers/containers picked up, plus revenue trailers/containers delivered in TOFC/COFC and in highway interchange service, when the work is performed at the railroads' expense. (Performed at railroads's expense means that railroad employees perform the service or that the railroad hires a subsidiary or outside contractor to perform the service). Do not include those trailer/containers which are picked up or delivered by a shipper or motor carrier etc. when a tariff provision requires the shipper-motor carrier etc. and not the railroad perform that service. Note: The count should reflect the trailer/containers for which expenses is reported in Schedule 417 Line 2 Column (b).

(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 railroad cars on line at the end of the year (except surplus cars, see below). Foreign railroad cars refers to freight cars owned by other railroads whose interline rental is settled on time (by hour) and actual line-haul mileage charges under the Code of Car Hire Rules.

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

Surplus cars are cars which are in serviceable condition for loading on the last day of the year, but have not been placed for loading within 48 hours. This count can be an annual average based on weekly count of cars that have not been placed for loading within 48 hours.

755. RAILROAD OPERATING STATISTICS					
Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	11,895		1
2		2. Train Miles - Running (B)	xxxxxx	xxxxxx	
3		2-01 Unit Trains	1,376,351	xxxxxx	2
4		2-02 Way Trains	3,113,501	xxxxxx	3
5		2-03 Through Trains	28,207,790		4
6		2-04 TOTAL TRAIN MILES (lines 2-4)	32,697,642		5
7		2-05 Motorcars (C)			6
		2-06 TOTAL ALL TRAINS (lines 5, 6)	32,697,642		7
		3. Locomotive Unit Miles (D)	xxxxxx	xxxxxx	
		Road Service (E)	xxxxxx	xxxxxx	
8		3-01 Unit Trains	3,763,613	xxxxxx	8
9		3-02 Way Trains	6,424,753	xxxxxx	9
10		3-03 Through Trains	84,130,850		10
11		3-04 TOTAL (lines 8-10)	94,319,216		11
12		3-11 Train Switching (F)	4,221,822	xxxxxx	12
13		3-21 Yard Switching (G)	12,931,830		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	111,472,868		14
		4. Freight Car-Miles (thousands)(H)	xxxxxx	xxxxxx	
		4-01 RR Owned and Leased Cars - Loaded	xxxxxx	xxxxxx	
15		4-010 Box-Plain 40-Foot	12	xxxxxx	15
16		4-011 Box-Plain 50-Foot and Longer	54,254	xxxxxx	16
17		4-012 Box-Equipped	132,660	xxxxxx	17
18		4-013 Gondola-Plain	90,927	xxxxxx	18
19		4-014 Gondola-Equipped	30,403	xxxxxx	19
20		4-015 Hopper-Covered	60,240	xxxxxx	20
21		4-016 Hopper-Open Top-General Service	132,133	xxxxxx	21
22		4-017 Hopper-Open Top-Special Service	9,756	xxxxxx	22
23		4-018 Refrigerator-Mechanical	12,759	xxxxxx	23
24		4-019 Refrigerator-Non-Mechanical	38,041	xxxxxx	24
25		4-020 Flat-TOFC/COFC	64,926	xxxxxx	25
26		4-021 Flat-Multi-Level	12,806	xxxxxx	26
27		4-022 Flat-General Service	1,071	xxxxxx	27
28		4-023 Flat-All Other	17,690	xxxxxx	28
29		4-024 All Other Car Types-Total	495	xxxxxx	29
30		4-025 TOTAL (lines 15-29)	658,173	xxxxxx	30

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
31		4-11 RR Owned and Leased Cars-Empty	xxxxxx	xxxxxx	
32		4-110 Box-Plain 40-Foot	16	xxxxxx	31
33		4-111 Box-Plain 50-Foot and Longer	44,168	xxxxxx	32
34		4-112 Box-Equipped	129,982	xxxxxx	33
35		4-113 Gondola-Plain	79,565	xxxxxx	34
36		4-114 Gondola-Equipped	27,645	xxxxxx	35
37		4-115 Hopper-Covered	65,310	xxxxxx	36
38		4-116 Hopper-Open Top-General Service	136,535	xxxxxx	37
39		4-117 Hopper-Open Top-Special Service	10,364	xxxxxx	38
40		4-118 Refrigerator-Mechanical	12,400	xxxxxx	39
41		4-119 Refrigerator-Non-Mechanical	30,576	xxxxxx	40
42		4-120 Flat-TOFC/COFC	4,851	xxxxxx	41
43		4-121 Flat-Multi-Level	8,687	xxxxxx	42
44		4-123 Flat-General Service	1,594	xxxxxx	43
45		4-123 Flat-All Other	17,625	xxxxxx	44
46		4-124 All Other Car Types	614	xxxxxx	45
		4-125 TOTAL (lines 31-45)	569,932	xxxxxx	46
47		4-13 Private Line Cars - Loaded (H)	xxxxxx	xxxxxx	
48		4-130 Box-Plain 40-Foot	0	xxxxxx	47
49		4-131 Box-Plain 50-Foot and Longer	21,457	xxxxxx	48
50		4-132 Box-Equipped	3,731	xxxxxx	49
51		4-133 Gondola-Plain	8,850	xxxxxx	50
52		4-134 Gondola-Equipped	502	xxxxxx	51
53		4-135 Hopper-Covered	97,038	xxxxxx	52
54		4-136 Hopper-Open Top-General Service	335	xxxxxx	53
55		4-137 Hopper-Open Top-Special Service	131	xxxxxx	54
56		4-138 Refrigerator-Mechanical	189	xxxxxx	55
57		4-139 Refrigerator-Non-Mechanical	3,452	xxxxxx	56
58		4-140 Flat-TOFC/COFC	380,691	xxxxxx	57
59		4-141 Flat-Multi-Level	88,267	xxxxxx	58
60		4-142 Flat-General Service	38	xxxxxx	59
61		4-143 Flat-All Other	11,658	xxxxxx	60
62		4-144 Tank Under 22,000 Gallons	58,178	xxxxxx	61
63		4-145 Tank-22,000 Gallons and Over	53,233	xxxxxx	62
64		4-146 All Other Car Types	926	xxxxxx	63
		4-147 TOTAL (lines 47-63)	728,676	xxxxxx	64

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
65		4-15 Private Line Cars-Empty (H)	xxxxxx	xxxxxx	65
66		4-150 Box-Plain 40-Foot	0	xxxxxx	66
67		4-151 Box-Plain 50-Foot and Longer	10,784	xxxxxx	67
68		4-152 Box-Equipped	4,048	xxxxxx	68
69		4-153 Gondola-Plain	8,141	xxxxxx	69
70		4-154 Gondola-Equipped	447	xxxxxx	70
71		4-155 Hopper-Covered	105,983	xxxxxx	71
72		4-156 Hopper-Open Top-General Service	414	xxxxxx	72
73		4-157 Hopper-Open Top-Special Service	288	xxxxxx	73
74		4-158 Refrigerator-Mechanical	192	xxxxxx	74
75		4-159 Refrigerator-Non-Mechanical	3,447	xxxxxx	75
76		4-160 Flat-TOFC/COFC	21,651	xxxxxx	76
77		4-161 Flat-Multi-Level	62,302	xxxxxx	77
78		4-162 Flat-General Service	45	xxxxxx	78
79		4-163 Flat-All Other	13,169	xxxxxx	79
80		4-164 Tank Under 22,000 Gallons	65,242	xxxxxx	80
81		4-165 Tank-22,000 Gallons and Over	57,686	xxxxxx	81
82		4-166 All Other Car Types	945	xxxxxx	82
83		4-167 TOTAL (lines 65-81)	354,784	xxxxxx	83
84		4-17 Work Equipment and Company Freight Car-Miles	17,035	xxxxxx	84
85		4-18 No Payment Car-Miles (I) (1)	104,809	xxxxxx	85
86		4-19 Total Car-Miles by Train Type	xxxxxx	xxxxxx	86
87		4-191 Unit Trains	141,353	xxxxxx	87
88		4-192 Way Trains	113,396	xxxxxx	88
89		4-193 Through Trains	2,178,660	xxxxxx	89
		4-194 TOTAL (lines 85-87)	2,433,409	xxxxxx	
		4-20 Caboose Miles	296	xxxxxx	

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

755. RAILROAD OPERATING STATISTICS - Concluded					
Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
98		6. Gross Ton Miles (thousands) (K)	xxxxxx	xxxxxx	98
		6-01 Road Locomotives	16,626,001		
99		6-02 Freight Trains, Crs., Cnts., and Caboose	xxxxxx	xxxxxx	99
100		6-020 Unit Trains	10,924,145	xxxxxx	100
101		6-021 Way Trains	8,915,601	xxxxxx	101
102		6-022 Through Trains	156,558,860	xxxxxx	102
103		6-03 Passenger-Trains, Crs., and Cnts.			103
104		6-04 Non-Revenue	1,632,104	xxxxxx	104
		6-05 TOTAL (lines 98-103)	194,656,711		
105		7. Tons of Freight (thousands)	xxxxxx	xxxxxx	105
106		7-01 Revenue	203,106	xxxxxx	106
107		7-02 Non-Revenue	3,111	xxxxxx	107
		7-03 TOTAL (lines 105, 106)	206,217	xxxxxx	
108		8. Ton-Miles of Freight (thousands) (L)	xxxxxx	xxxxxx	108
109		8-01 Revenue-Road Service	84,277,585	xxxxxx	109
110		8-02 Revenue-Lake Transfer Service		xxxxxx	110
111		8-03 TOTAL (lines 108, 109)	84,277,585	xxxxxx	111
112		8-04 Non-Revenue-Road Service	1,118,577	xxxxxx	112
113		8-05 Non-Revenue-Lake Transfer Service		xxxxxx	113
114		8-06 TOTAL (lines 111, 112)	1,118,577	xxxxxx	114
		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	85,396,162	xxxxxx	
115		9. Train Hours (M)	xxxxxx	xxxxxx	115
116		9-01 Road Service	1,458,207	xxxxxx	116
117		9-02 Train Switching	321,261	xxxxxx	117
		10. TOTAL YARD-SWITCHING HOURS (N)	1,320,086	xxxxxx	
118		11. Train-Miles Work Trains (O)	xxxxxx	xxxxxx	118
119		11-01 Locomotives	373,284	xxxxxx	119
		11-02 Motorcars		xxxxxx	
120		12. Number of Loaded Freight Cars (P)	xxxxxx	xxxxxx	120
121		12-01 Unit Trains	298,512	xxxxxx	121
122		12-02 Way Trains	1,430,823	xxxxxx	122
123		12-03 Through Trains	5,073,379	xxxxxx	123
124		13. TOFC/COFC-No. of Rev. Trailers & Cont Loaded & Unloaded (Q)	1,907,530	xxxxxx	124
125		14. Multi-Level Cars-No. of Motor Vehicles Loaded & Unloaded (Q)	1,372,239	xxxxxx	125
		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	56,447	xxxxxx	
126		16. Revenue Tons-Marine Terminal (S)	xxxxxx	xxxxxx	126
127		16-01 Marine Terminals-Coal	12,811,594	xxxxxx	127
128		16-02 Marine Terminals-Ore	10,034,410	xxxxxx	128
129		16-03 Marine Terminals-Other	1,694,629	xxxxxx	129
		16-04 TOTAL (lines 126-128)	24,540,633	xxxxxx	
130		17. Number of Foreign Per Diem Cars on Line (T)	xxxxxx	xxxxxx	130
131		17-01 Serviceable	22,327	xxxxxx	131
132		17-02 Unserviceable	306	xxxxxx	132
133		17-03 Surplus	1,609	xxxxxx	133
		17-04 TOTAL (lines 130-132)	24,242	xxxxxx	

THIS PAGE LEFT BLANK INTENTIONALLY

## VERIFICATION

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

## OATH

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

State of PENNSYLVANIA

County of PHILADELPHIA

DONALD W. MATTSON makes oath and says that he is VICE PRESIDENT-CONTROLLER  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of CONSOLIDATED RAIL CORPORATION  
(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, 1992, to and including DECEMBER 31, 1992

*Donald W. Mattson*  
(Signature of affiant)

Subscribed and sworn to before me, a NOTARY PUBLIC in and for the State and county above named, this 31ST day of MARCH, 1993

My commission expires APRIL 4, 1994

Use an  
L.S.  
impression seal

*Carol Ann Connell*  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

CAROL ANN CONNELL, Notary Public  
City of Philadelphia, Phila. County  
My Commission Expires April 4, 1994

State of PENNSYLVANIA

County of PHILADELPHIA

H. WILLIAM BROWN makes oath and says that he is SR. VICE PRESIDENT-FINANCE & ADMINISTRATION  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of CONSOLIDATED RAIL CORPORATION  
(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, 1992, to and including DECEMBER 31, 1992

*H. W. Brown*  
(Signature of affiant)

Subscribed and sworn to before me, a NOTARY PUBLIC in and for the State and county above named, this 31ST day of MARCH, 1993

My commission expires APRIL 4, 1994

Use an  
L.S.  
impression seal

*Carol Ann Connell*  
(Signature of officer authorized to administer oaths)

CAROL ANN CONNELL, Notary Public  
City of Philadelphia, Phila. County  
My Commission Expires April 4, 1994



THIS PAGE LEFT BLANK INTENTIONALLY

**MEMORANDA  
(FOR USE OF COMMISSION ONLY)  
CORRESPONDENCE**

[illegible]

## CORRECTIONS

[illegible]

### EXPLANATORY REMARKS

## INDEX

	Page No.		Page No.
Accumulated depreciation		Leases	61
Road and equipment leased		Locomotive equipment	78
From others	38	Electric and other	78
Improvements to	38	Consumption of fuel diesel	91
To others	41	Locomotive unit miles	94
Owned and used	35	Mileage-Average of road operated	85
Accruals-Railway tax	63	Of main tracks	
Analysis of taxes	63	Of new tracks in which rails were laid	88
Application of funds-Source	21	Of new tracks in which ties were laid	87
Balance sheet	5-9	Miscellaneous items in retained income accounts for the	
Capital stock	20	year	65
Car, locomotive, and floating equipment-Classification	78-83	Motorcar car miles	94
Changes in financial position	21-22	Motor rail cars owned or leased	79
Company service equipment	79	Net income	17
Compensating balances and short-term borrowing		Oath	98
arrangements	67	Operating expenses (see Expenses)	
Consumption of fuel by motive-power units	91	Revenues (see Revenues)	
Contingent assets and liabilities	8	Statistics (See Statistics)	
Crossties (see Ties)		Ordinary income	16
Debt holdings	69	Private line cars loaded	95
Depreciation base and rates		Private line cars empty	95
Road and equipment leased		Rails	
From others	34	Laid in replacement	88
Improvements to	32-33	Charges to operating expenses	45
To others	40	Additional tracks, new lines, and extensions	89
Owned and used	34	Miles of new track in which rails were laid	88
Electric locomotive equipment at close of year	68	Weight of	89
Equipment—classified	78-83	Railway—Operating expenses	45-53
Company service	79	Railway—Operating revenues	16
Floating	82-83	Results of Operations	16-17
Freight-train cars	80-81	Retained income unappropriated	19
Highway revenue equipment	82-83	Miscellaneous items in accounts for year	65
Passenger-train cars	78-79	Revenues	
Inventory	78-83	Freight	16
Owned-Not in service of respondent	78	Passenger	16
Equipment-Leased, depreciation base and rate		Road and equipment—Investment in	32-33
From others	34	Improvements to leased property	32-33
Improvements to	37	Reserve	38
Reserve	38	Leased to others—Depreciation base and rates	40
To others	40	Reserve	41
Reserve	41	Owned-Depreciation base and rates	34
Equipment—Owned, depreciation base rates	34	Reserve	35
Reserve	35	Used-Depreciation base and rates	34
Expenses—railway operating	45-53	Reserve	35
Extraordinary items	17	Road—Mileage operated at close of year	74
Federal income taxes	63	By States and Territories	75
Financial position—Changes in	21-22	Securities (see Investments)	
Floating equipment	82-83	Short-term borrowing arrangements—Compensating	
Freight cars loaded	94	balances and	67
Freight-train cars	80-81	Sinking funds	7
Freight car-miles	94	Source and application of working capital	21-22
Fuel consumed diesel	91	Specialized service subschedule	60
Cost	91	Statement of changes in financial position	21-22
Funded debt (see Debt holdings)		Stock outstanding	20
Guaranties and suretyships	66	Changes during year	20
Identity of respondent	2	Number of security holders	3
Items in selected income and retained earnings accounts	65	Total voting power	3-4
Investments in common stocks of affiliated companies	30	Value per share	3
Investments and advances of affiliated companies	26-29	Voting rights	3
Railway property used in transportation service	42-43	Supporting schedule—Road	56-57
Road and equipment	32-33	Suretyships—Guaranties and	66
Changes during year	32-33	Ties laid in replacement	86
Leased property-improvements made during the		Ties—Additional tracks, new lines, and extensions	87
year	32-33	Tracks operated at close of year	74

## INDEX - Continued

	Page No		Page No
Miles of, at close of year .....	75	Ton-miles of freight .....	97
Track and traffic conditions .....	85	TOFC/COFC number of revenue trailers and containers	
Train hours, yard switching .....	97	loaded and unloaded .....	97
Train miles .....	94	Voting powers and elections .....	3
Tons of freight .....	97	Weight of rail .....	90