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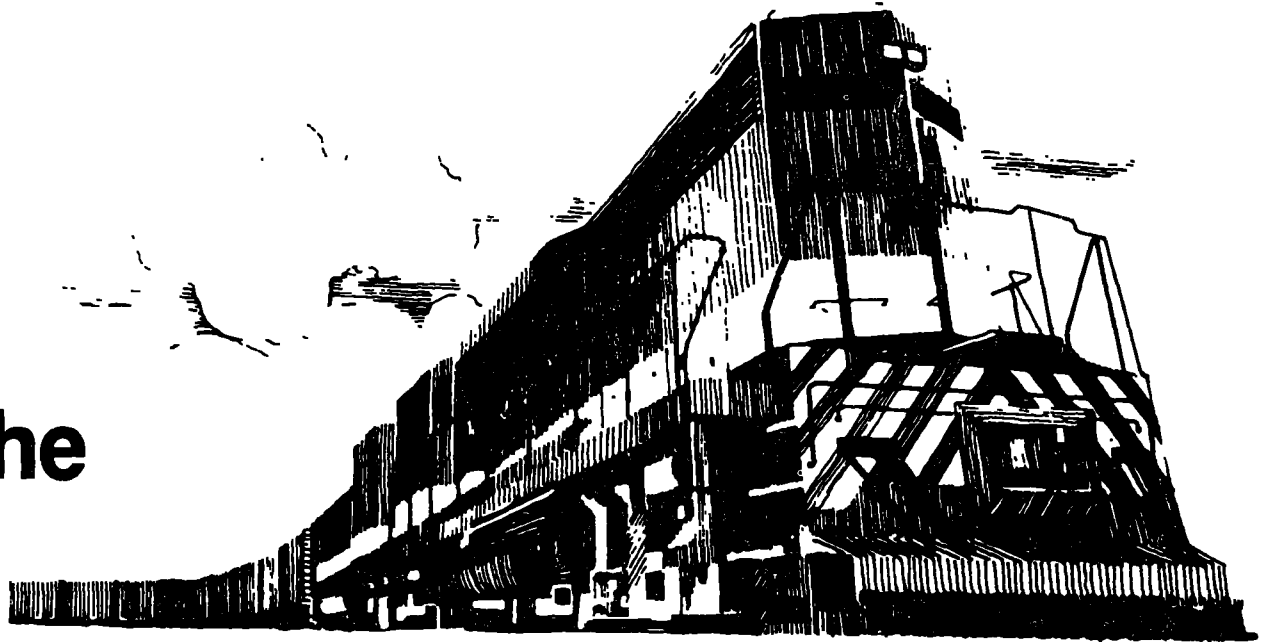
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ACAA- R-1

APPROVED BY OMB
3120-0029
EXPIRES 3-31-93

annual report

CSX TRANSPORTATION, INC.
500 WATER STREET
JACKSONVILLE, FL 32202



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 I 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. 96-256, § 5(b), July 1, 1980, 94 Stat. 796.

(49) U.S.C. 11961. (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 parentheses.

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 lesser 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 lesser 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.

ANNUAL REPORT

OF

CSX TRANSPORTATION, INC.

(See Table of Contents Page for listing of companies included)

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) C. A. Choate (Title) Assistant Controller

(Telephone number) (904) 359-3602

(Office address) 500 Water Street, Jacksonville, Florida 32202
(Area code) (Telephone number)
(Street and number, city, State, and ZIP code)

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The consolidated financial statements and supporting schedules included in this annual report include CSX Transportation, Inc. and the following majority-owned subsidiaries:

Adrian Realty Company
 Allegheny and Western Railway Company
 The Atlantic Land and Improvement Company
 The Baltimore and Cumberland Valley Railroad Extension Company
 The Baltimore & Ohio Chicago Terminal Railroad Company
 Buffalo, Rochester and Pittsburgh Railway Company
 CSX Associates, Inc.
 CSX Capital Management, Inc.
 CSX Logistics, Inc.
 The Carrollton Railroad Company
 Charlotte Docks Company
 Cincinnati Inter-Terminal Railroad Company
 The Cleveland Terminal and Valley Railroad Company
 Cybernetics and Systems, Inc.
 Dayton and Michigan Railroad Company
 Energy Resources and Logistics, Inc.
 Fairfax Realty Company
 Fruit Growers Express Company
 Gainesville Midland Railroad Company
 Holston Land Company, Inc.
 The Home Avenue Railroad Company
 L&N Development Company
 L&N Investment Corporation
 The Lake Erie and Detroit River Railway Company
 The Mahoning State Line Railroad Co.
 North Bank Development Company
 North Charleston Terminal Company

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.

Majority-Owned Subsidiaries (Continued):

Raceland Car Corporation
The Real Estate and Improvement Company of Baltimore City
Richmond, Fredericksburg and Potomac Railway Co.
Seaboard Coast Line Railway Supplies, Inc.
Staten Island - Arlington, Inc.
The Staten Island Railroad Corporation
Terminal Realty Baltimore Company
The Toledo Ore Railroad Company
Transkentucky Transportation Railroad
Transcontinental Terminals, Inc.
Washington and Western Maryland Railroad Company
The Western Railway of Alabama

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 CSX Transportation, Inc.

2. Date of incorporation January 26, 1944

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 Virginia

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 During the year the following subsidiary companies were merged into CSX Transportation, Inc., effective as of the dates shown:

Aeolus Transportation Systems, Inc. (12-23-92)

The Seacoast Transportation Company (12-29-92)

In addition, effective January 1, 1992, Total Distribution Services, Inc. was transferred from CSX Transportation, Inc. to CSX Technology, a wholly-owned subsidiary of CSX Corporation.

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, \$ 20 per share, first preferred, \$ - per share; second preferred, \$ - per share; debenture stock, \$ - per share.
- 2 State whether or not each share of stock has the right to one vote, if not, give full particulars in a footnote yes
- 3 Are voting rights proportional to holdings? yes If not, state in a footnote the relation between holdings and corresponding voting rights.
- 4 Are voting rights attached to any securities other than stock? no If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent, showing the contingency
- 5 Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? no If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
- 6 Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing. Books 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. 9,061,038 votes, as of December 31, 1992

- 8 State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. 1 (Date) 1 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.
				Common (d)	Stock		
					Second (e)	First (f)	
1	CSX Corporation	Richmond, VA	9,061,038	9,061,038			1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
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18							18
19							19
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21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30

C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 9,061,038
votes cast.
11. Give the date of such meeting. by unanimous written consent 6-25-92
12. Give the place of such meeting. _____

NOTES AND REMARKS

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
Current Assets						
1		701	Cash			1
2		702	Temporary Cash Investments	309,500	329,059	2
3		703	Special Deposits	269	950	3
4		704	Accounts Receivable	35,647	25,653	4
5		705	- Loan and Notes	(212)	15,432	5
6		706	- Interline and Other Balances	1,422	(7,375)	6
7		707	- Customers	325	67,236	7
8		709, 708	- Other	55,588	214,999	8
9		708.5	- Accrued Accounts Receivables	7,102	3,175	9
10		709.5	- Receivables from Affiliated Companies	(22,392)	(30,386)	10
11		710, 711, 714	- Less: Allowance for Uncollectible Accounts	49,274	44,634	11
12		712	Working Funds Prepayments Deferred Income Tax Debits	112,339	122,078	12
13		713	Materials and Supplies	18,046	42,625	13
14			Other Current Assets	566,908	828,080	14
TOTAL CURRENT ASSETS						
Other Assets						
15		715, 716, 717	Special Funds	672	1,269	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	169,416	83,263	16
17		722, 723	Other Investments and Advances	186,532	211,107	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) \$ 5,200	55,611	57,248	19
20		739, 741	Other Assets	110,967	144,056	20
21		743	Other Deferred Debits	38,489	38,394	21
22		744	Accumulated Deferred Income Tax Debits			22
23			TOTAL OTHER ASSETS	561,687	535,337	23
Road and Equipment						
24		731, 732	Road (Schedule 330) L-30 Col. h & b	8,887,048	8,818,403	24
25		731, 732	Equipment (Schedule 330) L-39 Col. h & b	3,567,191	3,609,417	25
26		731, 732	Unallocated Items	186,900	193,275	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(4,233,849)	(4,313,614)	27
28			Net Road and Equipment	8,407,290	8,307,481	28
29	*		TOTAL ASSETS	9,535,885	9,670,898	29

NOTES AND REMARKS

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
Current Liabilities						
30		751	Loans and Notes Payable			30
31		752	Accounts Payable; Interline and Other Balances	8,985	9,899	31
32		753	Audited Accounts and Wages	90,041	75,384	32
33		754	Other Accounts Payable	37,047	8,594	33
34		755, 756	Interest and Dividends Payable	15,993	20,049	34
35		757	Payables to Affiliated Companies	67,692	94,000	35
36		759	Accrued Accounts Payable	901,818	955,049	36
37		760, 761, 761.5, 762	Taxes Accrued	111,580	131,095	37
38		763	Other Current Liabilities	151,449	122,361	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	113,757	184,912	39
40			TOTAL CURRENT LIABILITIES	1,498,362	1,601,343	40
Non-Current Liabilities						
41		765, 767	Funded Debt Unamortized	195,584	239,014	41
42		766	Equipment Obligations	345,336	286,882	42
43		766.5	Capitalized Lease Obligations	106,729	115,510	43
44		768	Debt in Default			44
45		769	Accounts payable; Affiliated Companies	152,945	243,745	45
46		770.1, 770.2	Unamortized Debt Premium	(1,999)	(2,451)	46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	1,649,409	1,700,871	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	1,686,757	1,493,868	50
51			TOTAL NONCURRENT LIABILITIES	4,134,761	4,077,439	51
Shareholders' Equity						
52		791, 792	Total Capital Stock: (Schedule 230) (L 53&54)	181,221	181,221	52
53			Common Stock	181,221	181,221	53
54			Preferred Stock			54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	1,046,555	1,046,555	56
Retained Earnings:						
57		797	Appropriated			57
58		798	Unappropriated (Schedule 220)	2,674,986	2,764,340	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			Net Stockholders Equity	3,902,762	3,992,116	61
62	*		TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	9,535,885	9,670,898	62

NOTES AND REMARKS

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

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

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts \$ 19,975

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

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year (See Note on Pages 8 and 9)

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund \$ _____

(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) The Northern Trust

Date of trust agreement or latest amendment January 1, 1988

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

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement Not Applicable

(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? The Trustee, subject to approval and direction of investment committee.

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

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

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

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

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.)

Respondent and its subsidiaries are contingently liable individually and jointly with others principally as guarantors of long-term debt and obligations, primarily related to leased properties, joint ventures and joint facilities. These contingent obligations amounted to approximately \$224 million at December 31, 1992.

A number of legal actions, other than environmental, are pending against Respondent in which claims are made in substantial amounts. The outcome of the pending litigation and negotiations cannot be predicted with certainty, but management believes any ultimate liability for all legal proceedings and environmental matters will not materially affect the consolidated financial position of Respondent.

3.(a-e) In 1989, Respondent's pension plan for salaried employees was merged with the CSX Corporation Plan, and all assets of Respondent's plan were transferred to the CSX merged plan. Since the plans were merged, CSX has allocated to Respondent a portion of the net pension expense for the CSX Corporation Plan based on Respondent's relative level of participation in the

(a) Changes in Valuation Accounts

8. Marketable Equity Securities.

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

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

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

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

Significant net realized and net unrealized gains and losses arising after date of the financial statements but prior to 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—Concluded

NOTES TO FINANCIAL STATEMENTS

merged plan which considers the assets and personnel previously in the Respondent's plan. The allocated expense from the CSX Corporation Plan amounted to \$23 million in 1992, \$32 million in 1991 and \$22 million in 1990.

CSX and its subsidiaries, including Respondent, have defined benefit pension plans principally for salaried employees. The plans provide for eligible employees to receive benefits primarily based on years of service and compensation rates near retirement. Contributions to the plans are made on the basis of not less than the minimum funding standards set forth in the Employee Retirement Income Security Act of 1974, as amended.

Respondent has established savings plans for virtually all full-time salaried employees and certain employees covered by collective bargaining units of Respondent and subsidiary companies. Respondent matches 50% of each salaried employee's contribution, which is limited to 6% of the employee's earnings. Respondent contributes fixed amounts for each participating employee covered by a collective bargaining agreement. Expense for these plans for 1992, 1991 and 1990 was \$22 million, \$22 million and \$13 million, respectively.

Respondent participates in two defined benefit post-retirement plans along with CSX and other affiliates which cover most full-time salaried employees. One plan provides medical benefits and another provides life insurance benefits. The post-retirement health care plan is contributory, with retiree contributions adjusted annually, and contains other cost-sharing features such as deductibles and coinsurance. The accounting for the health care plan anticipates future cost-sharing changes to the written plan that are consistent with the Respondent's expressed intent to increase the retiree contribution rate annually for the expected inflation rate for that year. The life insurance plan is non-contributory. The current policy of CSX and the other participants is to fund the cost of the post-retirement health care and life insurance benefits on a pay-as-you-go basis, as in prior years.

Effective January 1, 1991, the Respondent adopted SFAS No. 106. The effect of adopting the new guidelines had a minimal impact on 1991 results, as the net periodic post-retirement benefit expense of \$28 million approximated the expense under the prior method of accounting for the above defined benefit plans, which was on a pay-as-you-go basis. Post-retirement benefit expense for 1990 of \$21 million, which was recorded on a pay-as-you-go basis, has not been restated.

Under collective bargaining agreements, Respondent participates in a number of union-sponsored, multiemployer benefit plans. Payments to these plans are made as part of aggregate assessments generally based on hours worked, tonnage moved or a combination thereof. The administrators of the multiemployer plans generally allocate funds received from participating companies to various health and welfare benefit plans and pension plans. Current information regarding such allocations has not been provided by the administrators. Total contributions of \$125 million, \$150 million and \$163 million were made to these plans in 1992, 1991 and 1990, respectively.

Certain officers and key employees of Respondent participate in stock purchase performance and award plans of CSX. Respondent is allocated its share of any cost to participate in these plans.

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

NOTES TO FINANCIAL STATEMENTS

8. Marketable equity securities, which are immaterial, other than those accounted for by the equity method, are carried at lower of cost or realizable value (market value not readily available).

9. The consolidated financial statements include Respondent and its majority-owned subsidiaries. Respondent is a wholly-owned subsidiary of CSX Corporation (CSX). Investments in companies which are not majority-owned are carried at either cost or equity, depending on the extent of control. All significant intercompany accounts and transactions have been eliminated.

10. Respondent has an ongoing agreement to sell without recourse, on a revolving basis each month, an undivided percentage ownership interest in all accounts receivable to CSX Trade Receivable Corporation (CTRC), a wholly-owned subsidiary of CSX. At December 31, 1992, accounts receivable sold totaled \$600 million. Respondent previously had an agreement with a financial institution to sell with recourse, a designated pool of accounts receivable up to a maximum of \$500 million. At December 31, 1991, accounts receivable sold under this agreement totaled \$425 million.

Respondent maintains an allowance for doubtful accounts receivable, none of which are available for sale to CTRC. The allowance for doubtful accounts receivable at December 31, 1992 and 1991 was \$48 million and \$52 million, respectively.

11. In the fourth quarter of 1991, Respondent recorded a pretax charge to provide for the estimated costs of implementing work force reductions, improvements in productivity and other cost reductions. The charge amounted to \$647 million on a pretax basis and reduced 1991 net earnings by \$409 million. In the second quarter of 1992, Respondent recorded a charge principally to recognize the estimated additional costs of buying out certain trip-based compensation elements paid to train crew employees. The additional pretax charge amounted to \$664 million and reduced net earnings for 1992 by \$427 million.

The \$1.3 billion in combined charges included \$1.2 billion for reductions from three to two person train crews and for buying out productivity funds and short-crew allowances. The reductions will result from ratified labor agreements with United Transportation Union (UTU) members on the former Georgia Road, the former Seaboard Coast Line Railroad, and the former Louisville & Nashville Railroad and from negotiations currently underway with the remaining UTU members. The related incentive and severance payments are expected to be spread over a period of more than 30 years, with approximately 45% of the payments expected to be made by mid-1993. The balance of the \$1.3 billion relates to various costs and claims expected to result from litigation and other negotiated settlements. As of December 31, 1992, payments totaling \$296 million have been recorded as a reduction of the combined productivity charges liability.

12. Respondent has adopted Statement of Financial Accounting Standards (SFAS) No. 96, "Accounting for Income Taxes." Under the liability method specified by SFAS No. 96, the deferred tax liability is determined based on

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

NOTES TO FINANCIAL STATEMENTS

the difference between the financial statement and tax bases of assets and liabilities as measured by the enacted tax rates which will be in effect when these differences reverse. Deferred tax expense is the result of changes in the liability for deferred taxes. Respondent plans to adopt SFAS No. 109, "Accounting for Income Taxes," effective January 1, 1993. Respondent does not anticipate a significant impact on the consolidated financial statements as a result of the adoption of SFAS No. 109.

13. Respondent and its subsidiaries are included in the consolidated Federal income tax return filed by CSX. The consolidated Federal income tax expense or benefit is allocated to Respondent and its subsidiaries as though Respondent had filed a separate consolidated return.

Federal income tax payments to CSX and payments to state taxing authorities during 1992 and 1991 and 1990 totaled \$56 million, \$58 million and \$36 million, respectively.

Examinations of the federal income tax returns of CSX and its principal subsidiaries have been completed through 1984. Returns for 1985-1987 are currently under examination. Management believes adequate provision has been made for adjustments that might be assessed.

14. Included in Account 702 "Temporary Cash Investments" at December 31, 1992 and 1991 of \$310 million and \$329 million, respectively, represent amounts due from CSX for Respondent's participation in the CSX cash management plan. Under this plan, excess cash is advanced to CSX for investment and CSX makes cash funds available to its subsidiaries as needed for use in their operations. CSX is committed to repay all amounts due on demand should circumstances require. The companies are charged for borrowings or compensated for investments based on returns earned by the plan portfolio.

15. Respondent has formal short-term and long-term borrowings from CSX which mature from 1993 to 2012 and total \$106 million at December 31, 1992 and \$230 million at December 31, 1991. Maturities during the next five years aggregate \$20 million in 1993, \$17 million in 1994, \$17 million in 1995, \$7 million in 1996 and \$7 million in 1997. Fixed interest rates range from 8% to 10% per annum and are based on the market rates in effect when the respective borrowings were placed. Interest expense on borrowings from CSX was \$20 million, \$15 million and \$20 million in 1992, 1991 and 1990, respectively.

16. In 1988, Respondent participated with Sea-Land, Inc. (Sea-Land), a wholly-owned subsidiary of CSX, in four sale-leaseback arrangements. Under these arrangements, Sea-Land sold various equipment to a third party and Respondent leased the equipment and assigned the lease to Sea-Land. Sea-Land is obligated for all lease payments and other associated equipment expenses. If Sea-Land defaults on its obligations, Respondent would assume the asset lease rights and obligations of \$188 million at December 31, 1992 under the arrangements.

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

NOTES TO FINANCIAL STATEMENTS

17. Respondent leases equipment under agreements with terms up to 25 years. Non-cancelable, long-term leases generally include options to purchase at fair value and to extend the terms. At December 31, 1992, minimum equipment rentals under non-cancelable operating leases totaled approximately \$185 million for 1993, \$178 million for 1994, \$162 million for 1995, \$159 million for 1996, \$164 million for 1997 and \$1.8 billion thereafter.

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

NOTES TO FINANCIAL STATEMENTS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION—EXPLANATORY NOTES—Concluded**NOTES TO FINANCIAL STATEMENTS**

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

NOTES TO FINANCIAL STATEMENTS

210. RESULTS OF OPERATIONS

(Dollars in Thousands)

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

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 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 plus 48 plus 49, column (b)

Line 50, column (b)

Line 14, column (b)

Line 14, column (d)

Line 14, column (e)

Line 49, column (b)

Schedule 210

= Line 62, column (b)

= Line 63, column (b)

= Line 64, column (b)

Schedule 410

= Line 620, column (h)

= Line 620, column (f)

= Line 620, column (g)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		ORDINARY ITEMS					
		OPERATING INCOME					
		Railway Operating Income					
1		(101) Freight	4,335,033	4,207,006	4,335,033		1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	38,230	44,105	38,230		4
5		(105) Water Transfers					5
6		(106) Demurrage	28,752	40,947	28,752		6
7		(110) Incidental	31,704	44,317	31,704		7
8		(121) Joint Facility-Credit					8
9		(122) Joint Facility-Debit					9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	4,433,719	4,336,375	4,433,719		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations					11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		TOTAL RAILWAY OPERATING REVENUES (lines 10-12)	4,433,719	4,336,375	4,433,719		13
14	*	(531) Railway operating expenses	4,482,939	4,545,671	4,482,939		14
15	*	Net revenue from railway operations	(49,220)	(209,296)	(49,220)		15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	11,278	12,912			16
17		(510) Miscellaneous rent income	15,780	32,960			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)	53	51			19
20		(514) Interest Income	26,961	29,519			20
21		(516) Income from sinking and other funds	56	388			21
22		(517) Release of premiums on funded debt	24	25			22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	43,360	78,206			24
		Income from affiliated companies: 519					
25		a. Dividends (equity method)	500	2,263			25
26		b. Equity in undistributed earnings (losses)	637	2,094			26
27		TOTAL OTHER INCOME (lines 16-26)	98,649	158,418			27
28		TOTAL INCOME (lines 15, 27)	49,429	(50,878)			27
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of property used in other than carrier operations	(5,241)	(5,568)			29
30		(544) Miscellaneous taxes	0	(87)			30
31		(545) Separately operated properties-Loss					31
32		(549) Maintenance of investment organization					32
33		(550) Income Transferred under contracts and agreements					33
34		(551) Miscellaneous income charges	(21,336)	(32,117)			34
35		(553) Uncollectible accounts					35
36		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)	(26,577)	(37,772)			36
37		Income available for fixed charges (lines 28, 36)	22,852	(88,650)			37

210. RESULTS OF OPERATIONS—Continued (Dollars in Thousands)					
Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
FIXED CHARGES					
		(546) Interest on funded debt:			
38		(a) Fixed interest not in default	70,685	82,464	38
39		(b) Interest in default			39
40		(547) Interest on unfunded debt	1,069	3,637	40
41		(548) Amortization of discount on funded debt	889	849	41
42		TOTAL FIXED CHARGES (lines 38–41)	72,643	86,950	42
43		Income after fixed charges (lines 37, 42)	(49,791)	(175,600)	43
OTHER DEDUCTIONS					
		(546) Interest on funded debt:			
44		(c) Contingent interest	245	245	44
UNUSUAL OR INFREQUENT ITEMS					
45		(555) Unusual or infrequent items (debit) credit			45
46		Income (Loss) from continuing operations (before income taxes)	(50,036)	(175,845)	46
PROVISIONS FOR INCOME TAXES					
		(556) Income taxes on ordinary income:			
47	*	(a) Federal income taxes	16,752	66,292	47
48	*	(b) State income taxes	1,733	14,578	48
49	*	(c) Other income taxes			49
50	*	(557) Provision for deferred taxes	(51,784)	(151,525)	50
51		TOTAL PROVISIONS FOR INCOME TAXES (lines 47–50)	(33,299)	(70,655)	51
52	*	Income from continuing operations (lines 46–51)	(16,737)	(105,190)	52
DISCONTINUED OPERATIONS					
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)	(16,737)	(105,190)	55
EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES					
56		(570) Extraordinary items (Net)			56
57		(590) Income taxes on extraordinary items			57
58		(591) Provision for deferred taxes—Extraordinary items			58
59		TOTAL EXTRAORDINARY ITEMS (lines 56–58)			59
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$ 95,626)	0	(158,947)	60
61	*	Net income (Loss) (lines 55 + 59 + 60)	(16,737)	(264,137)	61
Reconciliation of net railway operating income (NROI)					
62	*	Net revenues from railway operations	(49,220)	(209,296)	62
63	*	(556) Income taxes on ordinary income (—)	(18,485)	(80,870)	63
64	*	(557) Provision for deferred income taxes (—)	51,784	151,525	64
65		Income from lease of road and equipment (—)	(15,874)	(1,096)	65
66		Rent for leased roads and equipment (+)	22,405	9,920	66
67		Net railway operating income (loss)	(9,390)	(129,817)	67

NOTES AND REMARKS FOR SCHEDULES 210 and 220

NOTE 1 - In the second quarter of 1992 and the fourth quarter of 1991, Respondent recorded pre-tax productivity charges of \$664 million and \$647 million, respectively (See page 10, footnote 11 for detail description). Below is the detail break-down of the productivity charges as reflected in Line No. 14 of Schedule 210 and in Line No. 618, column (e), of Schedule 410 (See page 51):

	Amount (000)	
Labor Related	\$644,000	\$583,200
Environmental	-	44,000
Other Litigation	20,000	20,000
Total Productivity Charge	<u>\$664,000</u>	<u>\$647,200</u>

The associated tax benefit derived from the productivity charges were \$237 million and \$238 million in 1992 and 1991, respectively, and is reflected in Line No. 51 of Schedule 210.

NOTE 2 - Respondent changed its accounting for post-retirement benefits other than pensions by adopting FASB Statement No. 106, effective January 1, 1991. As a result of this change, Respondent recognized a cumulative effect of changes in accounting principles of \$254,573 less applicable income taxes of \$95,626, or \$158,947 in Account 592 (Line No. 60, Schedule 210), in the fourth quarter of 1991.

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 (b), Schedule 210.
6. Include in column (b) only amounts applicable to retained earnings exclusive of any amounts included in column (c).

Line No.	Cross Check	Item (a)	Retained earnings— Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances at beginning of year	\$ 2,764,469	\$ (129)	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3		(602) Credit balance transferred from income		637	3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings (1)	(1,958)		5
6		TOTAL	(1,958)	637	6
		DEBITS			
7		(612) Debit balance transferred from income	17,374		7
8		(616) Other debits to retained earnings		(3,341)	8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	74,000		11
12		Preferred stock			12
13		TOTAL	91,374	(3,341)	13
14		Net increase (decrease) during year (Line 6 minus line 13)	(93,332)	3,978	14
15		Balances at close of year (Lines 1, 2 and 14)	2,671,137	3,849	15
16		Balances from line 15(c)	3,849	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year (798)	2,674,986	NA	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ <u>None</u>			19
20		Debits during year \$ <u>None</u>			20
21		Balance at Close of year \$ <u>None</u>			21
22		Amount of assigned Federal income tax consequences: Account 606 \$ <u>None</u>			22
23		Account 616 \$ <u>None</u>			23

(1) Includes \$1,383,000 credit associated with the transfer of Total Distribution Services, Inc. to CSX Technology (a wholly-owned subsidiary of CSX) effective January 1, 1992.

230. CAPITAL STOCK

PART I. CAPITAL STOCK

(Dollars in Thousands)

- 1 Disclose in column (a) the particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect
- 2 Present in column (b) the par or stated value of each issue. If none, so state
- 3 Disclose in columns (c), (d), (e) and (f) the required information concerning the number of shares authorized, issued, in treasury and outstanding for the various issues.
- 4 For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and 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 (CSXT)	20	10000000	9,061,038		9,061,038	181,221		1
2									2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL		10000000	9,061,038		9,061,038	181,221		10

PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR

(Dollars in Thousands)

- 1 The purpose of this part is to disclose capital stock changes during the year

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

Line No	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$ (h)	Line No
		Number of Shares (b)	Amount \$ (c)	Number of Shares (d)	Amount \$ (e)	Number of Shares (f)	Amount \$ (g)		
11	Balance at beginning of year			9,061,038	181,221			1,046,555	11
12	Capital Stock Sold ¹								12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15									15
16									16
17	Balance at close of year			9,061,038	181,221			1,046,555	17

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

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) and 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			9

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

Line No	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No
10		Income from continuing operations	(16,737)	(105,190)	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 investment	3,225	(38,114)	11
12		Depreciation and amortization expenses	354,512	344,518	12
13		Increase (decrease) in provision for deferred income taxes	(51,784)	(151,524)	13
14		Net increase (decrease) in undistributed earnings (losses) of affiliates	164	(67)	14
15		(Increase) decrease in accounts receivable	229,236	59,887	15
16		(Increase) decrease in materials and supplies, and other current assets	30,036	33,692	16
17		Increase (decrease) in current liabilities other than debt	(20,123)	(83,212)	17
18		Net increase (decrease) in other—net	216,127	504,763	18
19		Net cash provided by continuing operations	744,656	564,753	19
20		Add (subtract) cash generated (paid) by reason of discontinued operations and extraordinary items			20
21		NET CASH PROVIDED BY OPERATING ACTIVITIES	744,656	564,753	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	41,222	90,384	22
23		Capital Expenditures	(539,363)	(563,252) *	23
24		Net change in temporary cash investments not qualifying as cash equivalents			24
25		Proceeds from sale/repayment of investment and advances	287,044	485,565	25
26		Purchase price of long-term investment and advances	(272,065)	(428,628)	26
27		Net decrease (increase) in sinking and other special funds	597	9,706	27
28		Other	(23,445)	11,022	28
29		NET CASH FROM INVESTING ACTIVITIES	(506,010)	(395,203)	29
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	91,336	150,839	30
31		Principal payments of long-term debt	(278,501)	(176,012)	31
32		Proceeds from issuance of capital stock			32
33		Purchase price of acquiring treasury stock	0	0	33
34		Cash dividends paid	(74,000)	(120,000)	34
35		Other	3,266	59,789	35
36		NET CASH FROM FINANCING ACTIVITIES	(257,899)	(85,384)	36
37		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(19,253)	84,166	37
38		Cash and cash equivalents at beginning of the year	329,059	244,893	38
39		CASH AND CASH EQUIVALENTS AT END OF THE YEAR	309,806	329,059	39
Footnotes to Schedule 240					
Cash paid during the year for:					
40		Interest (net of amount capitalized)**	84,592	92,833	40
41		Income taxes (net)**	55,997	57,987	41

*Includes capital expenditures for non-transportation property \$(1,210) in prior year.

**Only applies if indirect method is adopted.

245. WORKING CAPITAL

(Dollars in Thousands)

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

Line No.	Item (a)	Source No.	Amount (b)	Line
CURRENT OPERATING ASSETS				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	(212)	1
2	Customers (706)	Schedule 200, line 6, column b	1,422	2
3	Other (707)	Note A	115	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	1,325	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	4,433,719	5
6	Rent Income	Note B	136,701	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	4,570,420	7
8	Average Daily Operating Revenues	Line 7 - 360 days	12,696	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 - line 8	10	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	15.1	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	8,985	11
12	Audited Accounts and Wages Payable (753)	Note A	91,243	12
13	Accounts Payable—Other (754)	Note A	34,929	13
14	Other Taxes Accrued (761.5)	Note A	99,310	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	234,467	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	4,482,939	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	353,049	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	4,268,311	18
19	Average Daily Expenditures	Line 18 - 360 days	11,852	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 - line 19	20	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	0	21
22	Cash Working Capital Required	Line 21 x line 19	0	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	309,500	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	0	24
MATERIALS AND SUPPLIES				
25	Total Material and Supplies (712)	Note A	111,782	25
26	Scrap and Obsolete Material included in Acci. 712	Note A	2,427	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	109,355	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	109,355	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 expense.
- (C) If result is negative, use zero.

NOTES AND REMARKS

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

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

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

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

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

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

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

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

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

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

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

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

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

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

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	A-1	VII	Akron & Barberton Belt RR Co.	25.00	1
2	"	"	"	Augusta & Summerville Railroad Company	50.00	2
3	"	"	"	The Belt Rwy. Company of Chicago B	25.00	3
4	"	"	"	Central RR of S.C.	36.47	4
5	"	"	"	Central Transfer Railway & Storage Co. B	50.00	5
6	"	"	"	Chatham Terminal Co. A	50.00	6
7	"	"	"	Lakefront Dock RR Terminal Co.	50.00	7
8	"	"	"	Transkentucky Transp. RR		8
9	"	"	"	Nicholas, Fayette & Greenbrier Co.	50.00	9
10	"	"	"	Norfolk & Portsmouth Belt Line RR A	42.86	10
11	"	"	"	Paducah & Illinois RR Co.	33.33	11
12	"	"	"	Three Rivers Railroad	*	12
13	"	"	"	Trailer Train	9.34	13
14	"	"	"	Winston-Salem Southbound Rwy. C	50.00	14
15	"	"	"	Woodstock & Blocton Rwy. Co. B	50.00	15
16				TOTAL CLASS A-1		16
17						17
18	721	A-2	VI	Tylerdale Connecting RR Co.	50.00	18
19				TOTAL CLASS A-2		19
20						20
21	721	A-3	VI	Gemetel Distribution Services Co., Joint Venture	50.00	21
22	"	"	"	Green Real Estate	33.33	22
23	"	"	"	CSX Corporation		23
24	"	"	"	International Rivercenter	25.16	24
25	"	"	"	James Center Development Co.	33.33	25
26	"	"	"	New Orleans Rivercenter	38.75	26
27	"	"	"	Wes Jax Development Co.	9.92	27
28	"	"	"	Beaver Street Tower Co.	50.00	28
29						29
30						30
31				TOTAL CLASS A-3		31
32				TOTAL STOCK		32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

* At December 31, 1992, purchase in trust awaiting ICC approval.

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

be used to conserve space.

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

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

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

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

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

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	28			28				1
2	37			37				2
3	3,579		664	2,915				3
4	67			67			11	4
5	11			11			1	5
6	19			19				6
7	4,625			4,625				7
8	3,000		3,000					8
9	3,758			3,758				9
10	16			16				10
11	3			3				11
12		1		1				12
13	250			250				13
14	623			623			500	14
15	121			121		(121)	6	15
16	16,137	1	3,664	12,474		(121)	518	16
17								17
18	20			20				18
19	20			20				19
20								20
21	4,784		4,784					21
22	100			100				22
23	280			280				23
24	2,148		283	1,865				24
25	1,500			1,500				25
26	446			446				26
27	50			50				27
28	167			167		(167)		28
29								29
30								30
31	9,475		5,067	4,408		(167)		31
32	25,632	1	8,731	16,902		(288)	518	32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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

Line No.	Account No.	Class No	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No
	(a)	(b)	(c)	(d)	(e)	
1	721	B-1	VII	Washington & Franklin Rwy. Co.-Matured 1/1/66		1
2	"	"	"	TOTAL CLASS B-1		2
3						3
4	721	D-1	VII	Chessie Motor Express		4
5	"	"	X	CSX Realty-Boca Grande		5
6	"	"	X	CSX Realty-Eckington Yard		6
7	"	"	X	CSX Realty-Franklin Point		7
8	"	"	VII	Three Rivers Railroad		8
9	"	"	X	Trailer Train Co.		9
10				TOTAL CLASS D-1		10
11				TOTAL NOTES		11
12						12
13	721	E-1	VII	Akron & Barberton Belt RR Co.		13
14	"	"	"	Central Transfer Railway & Storage Co.		14
15	"	"	"	Chicato & Western Indiana RR		15
16	"	"	"	Chatham Terminal Co.		16
17	"	"	"	CSX Technology		17
18	"	"	"	Lakefront Dock & RR Terminal Co.		18
19	"	"	"	Nicholas Fayette & Greenbrier RR Co.		19
20	"	"	"	Paducah & Illinois Railway Co.		20
21	"	"	"	Terminal RR Assoc. of St. Louis		21
22	"	"	"	Three Rivers Railroad		22
23	"	"	"	Bruner Industries		23
24	"	"	"	Transkentucky Transp. RR		24
25				TOTAL CLASS E-1		25
26						26
27	721	E-2	VII	Trailer Train		27
28	"	"	"	Tylerdale Connecting RR Co.		28
29	"	"	"	Winchester & Western Co. Easements		29
30				TOTAL CLASS E-2		30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

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

Line No.	Investments and advances				Disposed of profit (loss)	Adjustments Account 721 5	Dividends or interest credited to income (i)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	378			378				1
2	378			378				2
3								3
4	798		798				146	4
5	6,420		279	6,141			545	5
6	12,225			12,225			976	6
7	6,882			6,882			621	7
8		9,100		9,100				8
9	3,932			3,932		(672)	275	9
10	30,257	9,100	1,077	38,280		(672)		10
11	30,257	9,100	1,077	38,280		(672)	2,563	11
12								12
13	165			165				13
14	44	(17)		27			2	14
15								15
16	3			3				16
17	18,430	13,801		32,231				17
18	(730)	8		(722)				18
19	9,279	(71)		9,208				19
20	1,024			1,024		(1,214)	46	20
21	1,245		199	1,046		(1,730)	217	21
22		2,292	2	2,290				22
23	335		335					23
24	500		500					24
25	30,295	16,013	1,036	45,272		(2,944)	265	25
26								26
27	*							27
28	79	(43)		36				28
29	36			36				29
30	115	(43)		72				30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

*Less than \$1,000

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-3	VII	CSX Intermodal		1
2	"	"	X	Beaver Street Tower		2
3	"	"	VIII	Total Distribution Services		3
4				TOTAL CLASS E-3		4
5				TOTAL ADVANCES		5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34				SUMMARY		34
35	721			Stocks		35
36				Bonds		36
37				Unsecured Notes		37
38				Advances		38
39				Other Adjustments		39
40				GRAND TOTAL		40

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

Line No	Investments and advances				Disposed of profit (loss)	Adjustments Account 721 5	Dividends or interest credited to income (l)	Line No
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	609	17,195	583	17,221				1
2	10	(329)		(319)				2
3		77,436	25,771	51,665				3
4	619	94,302	26,354	68,567				4
5	31,029	110,272	27,390	113,911		(2,944)	265	5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35	25,632	1	8,731	16,902		(288)	518	35
36	378			378				36
37	30,257	9,100	1,077	38,280		(672)	2,563	37
38	31,029	110,272	27,390	113,911		(2,944)	265	38
39	(3,904)			(3,904)		3,904		39
40	83,392	119,373	37,198	165,567		-0-	3,346	40

NOTES AND REMARKS
(Thousands of Dollars)

Notes for Schedule 310 - Investments and Advances Affiliated Companies:

Page 26 - Column (d):

A - Subject to a lien under Seaboard Coast Line Railroad Company Consolidated Mortgage, the following stock and bonds are pledged:

	<u>Shares Pledged</u>	<u>Extent of Control Pledged</u>	<u>Book Value Pledged</u>
Page 26:			
Line 6	250	50.00%	\$ 19
Line 10	144	42.86%	16
Line 28	200	50.00%	167

B - The following are pledged under Louisville & Nashville Railroad Company First and Refunding Mortgage:

Page 26:			
Line 3	2,400	46.15%	240
Line 5	241	96.40%	11
Line 15	1,194	99.50%	121

C - Deposited with Manufacturer's Hanover Trust Company, Successor Trustee, to guarantee performance of W.S.S. Ry. Co. agreement dated July 29, 1909, as supplemented September 30, 1964.

Page 26:			
Line 14	6,221	99.94%	623

Page 26 Other Parties to Joint Control:

Line 1 - Wheeling & Lake Erie and Conrail
Line 2 - Southern Rwy. Co., and C. of Ga. Rwy. Co.
Line 3 - Various Carriers
Line 4 - Various individuals
Line 5 - Southern Rwy. Co.
Line 6 - C. of Ga. Rwy. Co.
Line 7 - Conrail
Line 9 - Nicholas Fayette & Greenbrier - Conrail
Line 10 - N&W Rwy. Co., and Southern Rwy. Co.
Line 11 - Burlington Northern RR and Illinois Central Gulf RR Co.
Line 13 - Various Carriers
Line 14 - N&W Rwy. Co.
Line 15 - Alabama Great Southern RR Co.
Line 18 - Conrail
Line 22 - Conrail and N&W Rwy. Co.
Line 24 - Southern Pacific Development Co., Hilton Hotels and various
 individuals
Line 25 - CSX Resources, Inc.
Line 26 - Southern Pacific Land Co. and New Orleans International Hotel
Line 27 - F.E.C. Rwy. Co., and Southern Rwy. Co.
Line 28 - Southern Rwy. Co.
Line 29 - Southern Rwy. Co.
Line 32 - Tevco Transport

310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES

(Dollars in Thousands)

Undistributed Earnings From Certain Investments in Affiliated Companies

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

Line No	Name of issuing company and description of security held (a)	Balance at beginning of year (b)	Adjustment for investments equity method (c)	Equity in undistributed earnings (losses) during year (d)	Amortization during year (e)	Adjustment for investments disposed of or written down during year (f)	Balance at close of year (g)	Line No.
1	Carriers (List specifics for each company)							
1	Winston-Salem Southbound Rwy. Co.-Stock	7,718		(279)			7,439	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13	Total Carriers	7,718		(279)			7,439	13
	Noncarrier (List specifics for each company)							
14	James Center Development Co.	(1,500)					(1,500)	14
15	New Orleans Rivercenter	(92)		(7)		(126)	(225)	15
16	International Rivercenter	(2,788)		923			(1,865)	16
17	Gemetal Distribution Services Co.	(3,467)				3,467		17
18								18
19	TOTAL NON CARRIERS	(7,847)		916		3,341	(3,590)	19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	GRAND TOTAL	(129)		637		3,341	3,849	27

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

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

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

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

8. Report on line 29 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving 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 \$5,000 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 () = Credits
Dollars in Thousands

NOTES to Schedule 330

Balances in Column (b) Lines 1 through 43 have been restated due to the following:

1. Removal of Total Distribution Services, Inc.	(45,257)
2. Adjustment of Richmond, Fredericksburg and Potomac Railway Co. 1991 Acquisition	3,176
3. Inventory Adjustment	1,465

330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT

(Dollars in Thousands)

Line No	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment. and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No
1		(2) Land for transportation purposes	187,612		25	1
2		(3) Grading	581,689		166	2
3		(4) Other right-of-way expenditures	2,545			3
4		(5) Tunnels and subways	66,800		15	4
5		(6) Bridges, trestles, and culverts	570,800		294	5
6		(7) Elevated structures				6
7		(8) Ties	1,935,397		544	7
8		(9) Rail and other track material	2,415,940		1,347	8
9		(11) Ballast	1,122,297		512	9
10		(13) Fences, snowsheds, and signs	7,719		3	10
11		(16) Station and office buildings	315,331		74	11
12		(17) Roadway buildings	21,274			12
13		(18) Water stations				13
14		(19) Fuel stations	19,114		16	14
15		(20) Shops and enginehouses	254,472		90	15
16		(22) Storage warehouses				16
17		(23) Wharves and docks	6,070			17
18		(24) Coal and ore wharves	163,794			18
19		(25) TOFC COFC terminals	120,096			19
20		(26) Communication systems	170,879		19	20
21		(27) Signals and interlockers	452,858		24	21
22		(29) Power plants	2,128			22
23		(31) Power-transmission systems	21,768			23
24		(35) Miscellaneous structures				24
25		(37) Roadway machines	176,508		86	25
26		(39) Public improvements - Construction	81,379		44	26
27		(44) Shop machinery	85,788		43	27
28		(45) Power-plant machinery	4,113			28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	8,786,371		3,302	30
31		(52) Locomotives	1,275,150		59	31
32		(53) Freight-train cars	2,067,433			32
33		(54) Passenger-train cars	621			33
34		(55) Highway revenue equipment	70,071			34
35		(56) Floating equipment	1,154			35
36		(57) Work equipment	68,138		5	36
37		(58) Miscellaneous equipment	106,319		37	37
38		(59) Computer systems and word processing equipment	19,350		2	38
39		TOTAL EXPENDITURES FOR EQUIPMENT	3,608,236		103	39
40		(76) Interest during construction	5,544			40
41		(80) Other elements of investment				41
42		(90) Construction in progress	180,328			42
43		GRAND TOTAL	12,580,479		3,405	43

See Notes on Page 31.

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		275	2,544	(2,244)	185,368	1
2		6,640	11,764	(4,958)	576,731	2
3		468	420	48	2,593	3
4		645	2,830	(2,170)	64,630	4
5		15,059	11,906	3,447	574,247	5
6						6
7		75,137	39,434	36,247	1,971,644	7
8		81,851	34,442	48,756	2,464,696	8
9		40,868	11,613	29,767	1,152,064	9
10		99	1,969	(1,867)	5,852	10
11		11,054	12,363	(1,235)	314,096	11
12		249	2,722	(2,473)	18,801	12
13						13
14		502	371	147	19,261	14
15		2,969	11,793	(8,734)	245,738	15
16						16
17		62	(1,486)	1,548	7,618	17
18		2,037	3,710	(1,673)	162,121	18
19			4,874	(4,874)	115,222	19
20		13,718	335	13,402	184,281	20
21		34,178	15,675	18,527	471,385	21
22			355	(355)	1,773	22
23		349	86	263	22,031	23
24						24
25		8,623	30,150	(21,441)	155,067	25
26		2,600	5,556	(2,912)	78,467	26
27		5,321	1,903	3,461	89,249	27
28					4,113	28
29						29
30		302,704	205,329	100,677	8,887,048	30
31		133,787	62,902	70,944	1,346,094	31
32		48,976	183,525	(134,549)	1,932,884	32
33				0	621	33
34			5,137	(5,137)	64,934	34
35				0	1,154	35
36		6,036	6,257	(216)	67,922	36
37		33,131	9,515	23,653	129,972	37
38		4,751	493	4,260	23,610	38
39		226,681	267,829	(41,045)	3,567,191	39
40			5,544	(5,544)	0	40
41				0	0	41
42		6,572		6,572	186,900	42
43		535,957	478,702	60,660	12,641,139	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 (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (d) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (e) 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 therefor are included in the rent for equipment and Account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment Accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3. Show in columns (e), (f), and (g) data applicable to Lessor property, when the rent therefor is included in Account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.

4. If 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)		At beginning of year (e)	At close of year (f)		
	ROAD							
1	(3) Grading	581,689	576,731	0.72	4,983	4,983		1
2	(4) Other, right-of-way expenditures	2,545	2,593	1.54				2
3	(5) Tunnels and subways	66,800	64,630	1.15				3
4	(6) Bridges, trestles, and culverts	570,800	574,247	1.33	1,878	1,878		4
5	(7) Elevated structures							5
6	(8) Ties	1,935,397	1,971,644	3.82	1,170	1,170		6
7	(9) Rail and other track material	2,415,940	2,464,696	2.07	2,702	2,702		7
8	(11) Ballast	1,122,297	1,152,064	2.63	1,968	1,968		8
9	(13) Fences, snow sheds, and signs	7,719	5,852	2.00	23	23		9
10	(16) Station and office buildings	315,331	314,096	2.50	548	548		10
11	(17) Roadway buildings	21,274	18,801	2.44	3	3		11
12	(18) Water stations			2.07				12
13	(19) Fuel stations	19,114	19,261	3.70				13
14	(20) Shops and enginehouses	254,472	245,738	2.44	3	3		14
15	(22) Storage warehouses							15
16	(23) Wharves and docks	6,070	7,618	2.86				16
17	(24) Coal and ore wharves	163,794	162,121	1.59				17
18	(25) TOFC/COFC terminals	120,096	115,222	2.94				18
19	(26) Communication systems	170,879	184,281	2.86				19
20	(27) Signals and interlockers	452,858	471,385	2.56	240	240		20
21	(29) Power plants	2,128	1,773	1.06				21
22	(31) Power-transmission systems	21,768	22,031	1.43				22
23	(35) Miscellaneous structures			2.13				23
24	(37) Roadway machines	176,508	155,067	4.09	11	11		24
25	(39) Public improvements—Construction	81,379	78,467	1.12				25
26	(44) Shop machinery	85,788	89,249	3.85				26
27	(45) Power-plant machinery	4,113	4,113	2.94				27
28	All other road accounts	5,544	0					28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	8,604,303	8,701,680		13,530	13,530		30
	EQUIPMENT							
31	(52) Locomotives	1,275,150	1,346,094	3.82				31
32	(53) Freight-train cars	2,067,433	1,932,884	3.67				32
33	(54) Passenger-train cars	621	621					33
34	(55) Highway revenue equipment	70,071	64,934	9.14				34
35	(56) Floating equipment	1,154	1,154	2.13				35
36	(57) Work equipment	68,138	67,922	2.93				36
37	(58) Miscellaneous equipment	106,319	129,972	12.44				37
38	(59) Computer systems and word processing equipment	19,350	23,610	20.00				38
39	TOTAL EQUIPMENT	3,608,236	3,567,191					39
40	GRAND TOTAL	12,212,539	12,268,871	NA	13,530	13,530	NA	40

Beginning balances in column (b) have been restated.
See Notes on Page 31 for explanation.

335. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT OWNED AND USED

(Dollars in Thousands)

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated Depreciation: Road and Equipment Property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals—Credit—Equipment" accounts and "Other Rents—Credit—Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental—Debit—Equipment" account and "Other Rents—Debit—Equipment" accounts. (See Schedule 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 beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	236,907	4,320		11,764		229,463	i
2		(4) Other, right-of-way expenditures	862	41		420		483	2
3		(5) Tunnels and subways	19,226	776		2,830		17,172	3
4		(6) Bridges, trestles, and culverts	183,719	7,729		11,893		179,555	4
5		(7) Elevated structures							5
6		(8) Ties	746,475	75,018		52,153		769,340	6
7		(9) Rail and other track material	629,678	51,936		25,177		656,437	7
8		(11) Ballast	357,815	28,161		11,895		374,081	8
9		(13) Fences, snow sheds, and signs	6,044	154		1,969		4,229	9
10		(16) Station and office buildings	65,839	7,578		12,275		61,142	10
11		(17) Roadway buildings	8,547	545		2,722		6,370	11
12		(18) Water stations							12
13		(19) Fuel stations	9,250	721		366		9,605	13
14		(20) Shops and enginehouses	74,370	6,236		11,785		68,821	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks	4,426	108		(1,486)		6,020	16
17		(24) Coal and ore wharves	88,752	3,712		3,710		88,754	17
18		(25) TOFC/COFC terminals	25,692	3,521		4,874		24,339	18
19		(26) Communication systems	40,084	5,241		333		44,992	19
20		(27) Signals and interlockers	142,529	10,953		15,735		137,747	20
21		(29) Power plants	660	23		355		328	21
22		(31) Power-transmission systems	7,064	320		86		7,298	22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines	61,440	3,107		25,857		38,690	24
25		(39) Public improvements—Construction	33,139	957		5,531		28,565	25
26		(44) Shop machinery*	29,081	3,249		1,755		30,575	26
27		(45) Power-plant machinery	1,040	127				1,167	27
28		All other road accounts	5,701			5,701		0	28
29		Amortization (Adjustments)	6,553	(10,885)				(4,332)	29
30		TOTAL ROAD	2784,893	203,648		207,700		2780,841	30
		EQUIPMENT							
31	*	(52) Locomotives	397,869	58,958		59,167		397,660	31
32	*	(53) Freight-train cars	1,000,638	60,009		146,782		913,865	32
33	*	(54) Passenger-train cars	423					423	33
34	*	(55) Highway revenue equipment	46,237	6,666		4,472		48,431	34
35	*	(56) Floating equipment	306	25				331	35
36	*	(57) Work equipment	29,507	2,119		5,047		26,579	36
37	*	(58) Miscellaneous equipment	41,860	16,563		6,947		51,476	37
38		(59) Computer systems and word processing equipment	9,675	4,740		493		13,922	38
39	*	Amortization Adjustments		321				321	39
40		TOTAL EQUIPMENT	1526,515	149,401		222,908		1453,008	40
41		GRAND TOTAL	4311,408	353,049		430,608		4233,849	41

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

339. ACCRUED LIABILITY—LEASED PROPERTY

(Dollars in Thousands)

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

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

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

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

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

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

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

Included in Schedule 335

NOTES AND REMARKS FOR SCHEDULE 342

Dollars in Thousands

() = Debit

Notes to Schedule 335:

Balances in Column (b) Lines 1 through 41 have been restated due to the following:

1. Removal of Total Distribution Service, Inc.
from consolidation (2,249)
2. Cybernetics and Systems, Inc. depreciation-
(Billed to CSXT) 43

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)		
	ROAD				
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				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	TOTAL ROAD				29
	EQUIPMENT				
30	(52) Locomotives				30
31	(53) Freight-train cars				31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment			N/A	36
37	(59) Computer systems and word processing equipment				37
38	TOTAL EQUIPMENT				38
39	GRAND TOTAL				39

Included in Schedule 332

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)		
		ROAD							
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							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL							39

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

Included in Schedule 335

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)	Name of company	Miles of road used (See Ins. 4) (whole number)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	R	CSX Transportation and Subs	16,572	12,641,139	4,233,849	1
2	P	Augusta and Summerville RR Co.	-	362	92	2
3	P	High Point, Thomasville & Denton RR Co.	34	9,362	3,596	3
4	P	Lake Front Dock and RR Terminal Co.	-	14,996	7,743	4
5	P	Nicholas, Fayette and Greenbriar RR Co.	28	33,994	8,957	5
6	P	Winston-Salem Southbound Rwy. Co.	-	25,784	10,338	6
7			62	84,498	30,726	7
8						8
9	O	Chicago, Rock Island & Pacific RR	86	N/A		9
10	O	Central RR of South Carolina	40	468		10
11	O	Dayton & Michigan RR	139	899		11
12	O	Nashville & Decatur RR	70	-		12
13	O	Strouds Creek & Muddlety RR	20	256	7	13
14	O	Southern Rwy.	9	262		14
15	O	Mt. Storm RR (Virginia Elect. Co.)	15	3,158		15
16	O	Washington & Franklin	32	520	27	16
17	O	Western & Atlantic RR	137	7,915	1,368	17
18	O	U. S. Steel Corp.	2	159		18
19			550	13,637	1,402	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	17,184	12,739,274	4,265,977	31

352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE

(By Property Accounts)

(Dollars in Thousands)

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

2. The amounts for respondent and for each group or class of companies and properties on line 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	185,368		2,081	107	1
2		(3) Grading	576,731		10,372	4,983	2
3		(4) Other, right-of-way expenditures	2,593		239	1	3
4		(5) Tunnels and subways	64,630		1,100		4
5		(6) Bridges, trestles, and culverts	574,247		2,046	1,878	5
6		(7) Elevated structures					6
7		(8) Ties	1,971,644		18,367	1,170	7
8		(9) Rail and other track material	2,464,696		26,837	2,702	8
9		(11) Ballast	1,152,064		11,390	1,968	9
10		(13) Fences, snow sheds, and signs	5,852		65	23	10
11		(16) Station and office buildings	314,096		784	548	11
12		(17) Roadway buildings	18,801		13	3	12
13		(18) Water stations					13
14		(19) Fuel stations	19,261		83		14
15		(20) Shops and enginehouses	245,738		359	3	15
16		(22) Storage warehouses					16
17		(23) Wharves and docks	7,618				17
18		(24) Coal and ore wharves	162,121		8,350		18
19		(25) TOFC/COFC terminals	115,222				19
20		(26) Communication systems	184,281		109		20
21		(27) Signals and interlockers	471,385		1,079	240	21
22		(29) Power plants	1,773				22
23		(31) Power-transmission systems	22,031		195		23
24		(35) Miscellaneous structures					24
25		(37) Roadway machines	155,067		283		25
26		(39) Public improvements—Construction	78,467		571	11	26
27		(44) Shop machinery	89,249				27
28		(45) Power-plant machinery	4,113				28
29		Leased property capitalized rentals (explain)					29
30		Other (specify and explain)					30
31		TOTAL ROAD	8,887,048		84,323	13,637	31
32		(52) Locomotives	1,346,094				32
33		(53) Freight-train cars	1,932,884		16		33
34		(54) Passenger-train cars	621				34
35		(55) Highway revenue equipment	64,934				35
36		(56) Floating equipment	1,154				36
37		(57) Work equipment	67,922		1		37
38		(58) Miscellaneous equipment	129,972		158		38
39		(59) Computer systems and word processing equipment	23,610				39
40		TOTAL EQUIPMENT	3,567,191		175		40
41		(76) Interest during construction					41
42		(80) Other elements of investment					42
43		(90) Construction work in progress	186,900				43
44		GRAND TOTAL	12,641,139		84,498	13,637	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

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

CSXT YEAR 1992

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Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Mat, tools supplie, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)			
1		WAY AND STRUCTURES								
2		ADMINISTRATION								
3		Track	9,226	1,724	2,955	766	14,671		14,671	1
4		Bridge and Buildings	4,501	818	502	526	6,347		6,347	2
5		Signal	8,371	1,712	3,712	736	14,531		14,531	3
6		Communication	764	71	35	46	916		916	4
7		Other	18,255	6,320	7,361	3,529	35,465		35,465	5
8		REPAIR AND MAINTENANCE								
9		Roadway - Running	18,719	5,917	5,073	661	30,370		30,370	6
10		Roadway - Switching	4,342	1,405	1,500	56	7,303		7,303	7
11		Tunnels and Subways - Running	119	6	54		179		179	8
12		Tunnels and Subways - Switching	5	459			464		464	9
13		Bridges and Culverts - Running	11,884	2,846	3,302	2,318	20,350		20,350	10
14		Bridges and Culverts - Switching	143	85	223		451		451	11
15		Ties - Running	1,560	100	113	40	1,813		1,813	12
16		Ties - Switching	1,183	96	164	10	1,453		1,453	13
17		Rail and other track material - Running	19,455	12,568	10,540	1,565	44,128		44,128	14
18		Rail and other track material - Switching	14,509	3,603	316		18,428		18,428	15
19		Ballast - Running	8,686	421	769	182	10,058		10,058	16
20		Ballast - Switching	799	46	1	9	855		855	17
21		Road Property Damaged - Running	1,206	14	3	10	1,233		1,233	18
22		Road Property Damaged - Switching	298	(9)	1	3	293		293	19
23		Road Property Damaged - Other					0		0	20
24		Signals and Interlockers - Running	25,673	13,111	6,496	1,363	46,643		46,643	21
25		Signals and Interlockers - Switching	5,220	672	303		6,195		6,195	22
26		Signals and Interlockers - Other	11,633	5,932	367	428	18,360		18,360	23
27		Communications Systems	544				544		544	24
28		Power Systems	3,341	3,008	2,141	14	8,504		8,504	25
29		Highway Grade Crossings - Running	197	(5)		2	194		194	26
30		Highway Grade Crossings - Switching	3,420	1,813	2,465	119	7,817		7,817	27
31		Station and Office Buildings	3,336	1,607	290	74	5,307		5,307	28
32		Shop Buildings - Locomotives	1,512	455	147	27	2,141		2,141	29
33		Shop Buildings - Freight Cars	2,068	2,284	2,645	4	7,001		7,001	30
34		Shop Buildings - Other Equipment								

Line No.	Cross Check	Name of railway operating expense account (a)	Freight						Total freight expense (f)	Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Mat, tools supply, fuels & lubricants (c)	Purchased Services (d)	General (e)						
101		REPAIR AND MAINTENANCE – Continued										101
102		Locomotive Servicing Facilities	265	383	75	103	723					102
103		Miscellaneous Buildings and Structures	1,026	163	31		1,323					103
104		Coal Terminals	2	565	352		919		N/A			104
105		Ore Terminals	371	87	90		548		N/A			105
106		Other Marine Terminals	21	171	1,710		1,902		N/A			106
107		TOFC/COFC – Terminals	2	133			135		N/A			107
108		Motor Vehicle Loading and Distribution Facilities	2	4			10		N/A			108
109		Facilities for Other Specialized Service Operations	10	2,170			2,180		N/A			109
110		Roadway Machines	4,624	7,568	635	(1,353)	11,474					110
111		Small Tools and Supplies	262	(2,805)	11	17	(2,515)					111
112		Snow Removal	727	9	4	1	741					112
113		Fringe Benefits – Running	N/A	N/A	N/A	52,542	52,542					113
114		Fringe Benefits – Switching	N/A	N/A	N/A	(759)	(759)					114
115		Fringe Benefits – Other	N/A	N/A	N/A	27,491	27,491					115
116		Casualties and Insurance – Running	N/A	N/A	N/A	21,599	21,599					116
117		Casualties and Insurance – Switching	N/A	N/A	N/A		0					117
118	*	Casualties and Insurance – Other	N/A	N/A	N/A	2,225	2,225					118
119	*	Lease Rentals – Debit – Running	N/A	N/A	21,300	N/A	21,300					119
120	*	Lease Rentals – Debit – Switching	N/A	N/A		N/A	0					120
121	*	Lease Rentals – Debit – Other	N/A	N/A	13,514	N/A	13,514					121
122	*	Lease Rentals – (Credit) – Running	N/A	N/A	(14,301)	N/A	(14,301)					122
123	*	Lease Rentals – (Credit) – Switching	N/A	N/A		N/A	0					123
124		Lease Rentals – (Credit) – Other	N/A	N/A	(2,978)	N/A	(2,978)					124
125		Joint Facility Rent – Debit – Running	N/A	N/A	90	N/A	90					125
126		Joint Facility Rent – Debit – Switching	N/A	N/A	8	N/A	8					126
127		Joint Facility Rent – Debit – Other	N/A	N/A		N/A	0					127
128		Joint Facility Rent – (Credit) – Running	N/A	N/A	(18)	N/A	(18)					128
129		Joint Facility Rent – (Credit) – Switching	N/A	N/A	(9)	N/A	(9)					129
130	*	Joint Facility Rent – (Credit) – Other	N/A	N/A	(123)	N/A	(123)					130
131	*	Other Rents – Debit – Running	N/A	N/A	52	N/A	52					131
132	*	Other Rents – Debit – Switching	N/A	N/A		N/A	0					132
133	*	Other Rents – Debit – Other	N/A	N/A	15	N/A	15					133
		Other Rents – (Credit) – Running	N/A	N/A		N/A	0					

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)									
PAGE 47									
CSXT YEAR 1992	Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Total (h)
				Salaries and wages (b)	Matt, tools supply, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)	Passenger (g)
	134	*	REPAIR AND MAINTENANCE - Continued						
	135	*	Other Rents - (Credit) - Switching	N/A	N/A	(238)	N/A	0	0
	136	*	Other Rents - (Credit) - Other	N/A	N/A	N/A	N/A	(238)	(238)
	137	*	Depreciation - Running	N/A	N/A	N/A	145,515	145,515	145,515
	138	*	Depreciation - Switching	N/A	N/A	N/A	0	0	0
	139	*	Depreciation - Other	N/A	N/A	N/A	55,057	55,057	55,057
	140		Joint Facility - Debit - Running	N/A	N/A	21	N/A	21	21
	141		Joint Facility - Debit - Switching	N/A	N/A	22	N/A	22	22
	142		Joint Facility - Debit - Other	N/A	N/A	(22)	N/A	0	0
	143		Joint Facility - (Credit) - Running	N/A	N/A	(235)	N/A	(235)	(235)
	144		Joint Facility - (Credit) - Switching	N/A	N/A	(7,749)	N/A	(7,749)	(7,749)
	145		Joint Facility - (Credit) - Other	N/A	N/A		23	469	469
	146		Dismantling Retired Road Property - Running	424	22	9		28	28
	147		Dismantling Retired Road Property - Switching	19		8		34	34
	148		Dismantling Retired Road Property - Other	26					
	149		Other - Running	2,499	671	6,825	49	9,844	9,844
	150		Other - Switching	300	11			311	311
	151		Other - Other	277	120	3	(3,835)	(3,435)	(3,435)
			TOTAL WAY AND STRUCTURES	191,826	76,351	70,384	311,163	649,724	649,724
								0	0
	201		EQUIPMENT						
	202		LOCOMOTIVES						
	203	*	Administration	6,627	89	4,992	1,714	13,422	13,422
	204	*	Repair and Maintenance	81,996	120,005	12,068	669	214,738	214,738
	205		Machinery Repair	902	1,762	360		3,024	3,024
	206		Equipment Damaged	502		811		1,313	1,313
	207		Fringe Benefits	N/A	N/A	N/A	39,706	39,706	39,706
	208	*	Other Casualties and Insurance	N/A	N/A	N/A	21,404	21,404	21,404
	209	*	Lease Rentals - Debit	N/A	N/A	46,031	N/A	46,031	46,031
	210		Lease Rentals - (Credit)	N/A	N/A	(1,179)	N/A	(1,179)	(1,179)
	211	*	Joint Facility Rent - Debit	N/A	N/A		N/A	0	0
	212	*	Joint Facility Rent - (Credit)	N/A	N/A	8	N/A	8	8
	213	*	Other Rents - (Credit)	N/A	N/A		N/A	0	0
	214		Depreciation	N/A	N/A	N/A	56,659	56,659	56,659
	215		Joint Facility - Debit	N/A	N/A	31	N/A	31	31
	216	*	Joint Facility - (Credit)	N/A	N/A	(31)	N/A	(31)	(31)
			Repairs Billed to Others - (Credit)	N/A	N/A		N/A	0	0

410. RAILWAY OPERATING EXPENSES – Continued (Dollars in Thousands)									
PAGE 48									
CSXT YEAR 1992									
Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
			Salaries and wages (b)	Mat, tools supply, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
217		LOCOMOTIVES – Continued					0		0
218		Dismantling Retired Property				(22,152)	(22,127)		(22,127)
219		Other	90,027	121,856	25	98,000	372,999		372,999
		TOTAL LOCOMOTIVES			63,116				
220		FREIGHT CARS							
221	*	Administration	8,162	(4,527)	3,824	9,360	16,919	N/A	16,919
222	*	Repair and Maintenance	67,097	78,304	41,088	1,755	188,244	N/A	188,244
223		Machinery Repair	725	337	120	4	1,186	N/A	1,186
224		Equipment Damaged		(1,133)	(7,593)		(8,726)	N/A	(8,726)
225		Fringe Benefits	N/A	N/A	N/A	32,538	32,538	N/A	32,538
226		Other Casualties and Insurance	N/A	N/A	N/A	29,915	29,915	N/A	29,915
227	*	Lease Rentals – Debit	N/A	N/A	136,789	N/A	136,789	N/A	136,789
228	*	Lease Rentals – (Credit)	N/A	N/A		N/A	0	N/A	0
229		Joint Facility Rent – Debit	N/A	N/A		N/A	0	N/A	0
230	*	Joint Facility Rent – (Credit)	N/A	N/A		N/A	0	N/A	0
231	*	Other Rents – Debit	N/A	N/A	308,811	N/A	308,811	N/A	308,811
232	*	Other Rents – (Credit)	N/A	N/A	(113,591)	N/A	(113,591)	N/A	(113,591)
233		Depreciation	N/A	N/A	N/A	63,449	63,449	N/A	63,449
234		Joint Facility – Debit	N/A	N/A	60	N/A	60	N/A	60
235	*	Joint Facility – (Credit)	N/A	N/A	(68,524)	N/A	(68,524)	N/A	(68,524)
236		Repairs Billed to Others – (Credit)	N/A	N/A		N/A	0	N/A	0
237		Dismantling Retired Property			(23,636)	5,284	(18,352)	N/A	(18,352)
238		Other	75,984	72,981	277,448	142,305	568,718	N/A	568,718
		TOTAL FREIGHT CARS							
301		OTHER EQUIPMENT							
		Administration	1,844	(1,764)	770	1,532	2,382		2,382
302	*	Repair and Maintenance							
303	*	Trucks, Trailers, and Containers – Revenue Service		1	2		3	N/A	3
304	*	Floating Equipment – Revenue Service					0	N/A	0
305	*	Passenger and Other Revenue Equipment			3		3		3
306	*	Computer systems and word processing equip.		30	168		196		196
307	*	Machinery	556	3,373	2,168	17	6,114		6,114
308	*	Work and Other Non – Revenue Equipment	1,931	7,417	5,449	184	14,981		14,981
309		Equipment Damaged					0		0
310		Fringe Benefits	N/A	N/A	N/A	1,959	1,959		1,959
311	*	Other Casualties and Insurance	N/A	N/A	N/A	2,424	2,424		2,424
312	*	Lease Rentals – Debit	N/A	N/A	12,400	N/A	12,400		12,400
		Lease Rentals – (Credit)			(4,112)	N/A	(4,112)		(4,112)

CSXT YEAR 1992		410. RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)										PAGE 49	
Line No.	Cross Check	Name of railway operating expense account (e)	Freight					Total freight expense (f)	Passenger (g)	Total (h)	Line No.		
			Salaries and wages (b)	Matl, tools supply, fuels & lubricants (c)	Purchased Services (d)	General (e)							
313		OTHER EQUIPMENT - Continued											
314		Joint Facility Rent - Debit	N/A	N/A	6	N/A		6		6	313		
315	*	Joint Facility Rent - (Credit)	N/A	N/A	(6)	N/A		(6)		(6)	314		
316	*	Other Rents - Debit	N/A	N/A	1,651	N/A		1,651		1,651	315		
317	*	Other Rents - (Credit)	N/A	N/A	(146)	N/A		(146)		(146)	316		
318		Depreciation	N/A	N/A	N/A	32,369		32,369		32,369	317		
319		Joint Facility - Debit	N/A	N/A		N/A		0		0	318		
320		Joint Facility - (Credit)	N/A	N/A		N/A		0		0	319		
321	*	Repairs Billed to Others - (Credit)	N/A	N/A		N/A		0		0	320		
322		Dismantling Retired Property	3					3		3	321		
323		Other	4,334	9,057	18,351	(16,218)		(16,218)		(16,218)	322		
324		TOTAL OTHER EQUIPMENT	170,345	203,894	358,915	22,267		54,009		54,009	323		
		TOTAL EQUIPMENT				262,572		995,726		995,726	324		
401		TRANSPORTATION											
402		TRAIN OPERATIONS											
403		Administration	19,064	1,451	1,652	9,317		31,484		31,484	401		
404		Engine Crews	103,838	7	1	1,195		105,041		105,041	402		
405		Train Crews	232,437	268	950	29,559		263,214		263,214	403		
406		Dispatching Trains	29,122	83	395	703		30,303		30,303	404		
407		Operating Signals and Interlockers	335	9	5	31		335		335	405		
408		Operating Drawbridges	3,509	373	7,611			3,554		3,554	406		
409		Highway Crossing Protection	146	4,311	2,229	(3,249)		8,130		8,130	407		
410		Train Inspection and Lubrication	37,025	207,710		(140)		40,316		40,316	408		
411		Locomotive Fuel	17,918	1,913	1,985			207,570		207,570	409		
412		Electric Power Purchased or Produced for Motive Power	N/A	N/A	N/A	327		0		0	410		
413		Servicing Locomotives	N/A	N/A	N/A			22,143		22,143	411		
414		Freight Lost or Damaged - Solely Related	959	6	3,506	3		0		0	412		
415		Clearing Wrecks	N/A	N/A	N/A			4,474		4,474	413		
416		Fringe Benefits	N/A	N/A	N/A	172,496		172,496		172,496	414		
417		Other Casualties and Insurance	N/A	N/A	N/A	27,104		27,104		27,104	415		
418		Joint Facility - Debit	N/A	N/A	29,179	N/A		29,179		29,179	416		
419		Joint Facility - (Credit)	N/A	N/A	(6,769)	N/A		(6,769)		(6,769)	417		
		Other	6,105	307	640	640		7,692		7,692	418		
		TOTAL TRAIN OPERATIONS	450,458	216,438	41,384	237,986		946,266		946,266	419		
420		YARD OPERATIONS											
421		Administration	12,110	1,054	2,879	1,100		17,143		17,143	420		
		Switch Crews	155,469	2,061	4,583	3,119		165,232		165,232	421		

410. RAILWAY OPERATING EXPENSES - Continued (Dollars In Thousands)												PAGE 50		
CSXT YEAR 1992		Line No.	Cross Check	Name of railway operating expense account (a)	Freight						Total freight expense (f)	Passenger (g)	Total (h)	Line No.
					Salaries and wages (b)	Matl, tools supple, fuels & lubricants (c)	Purchased Services (d)	General (e)						
		422		YARD OPERATIONS - Continued	19,660	191	1,924	115	21,890			21,890	422	
		423		Controlling Operations	28,381	57	12	76	28,526			28,526	423	
		424		Yard and Terminal Clerical	99	5	1	4	109			109	424	
		425		Operating Switches, Signals, Retarders and Humps		25,110			25,110			25,110	425	
		426		Locomotive Fuel					0			0	426	
		427		Electric Power Purchased or Produced for Motive Power	10,339	31	4	30	10,404			10,404	427	
		428		Servicing Locomotives	N/A	N/A			0			0	428	
		429		Freight Lost or Damaged - Solely Related	685	(1)	2,103		2,787			2,787	429	
		430		Clearing Wrecks	N/A	N/A	N/A	62,746	62,746			62,746	430	
		431		Fringe Benefits	N/A	N/A	N/A	26,830	26,830			26,830	431	
		432		Other Casualties and Insurance	N/A	N/A	N/A	N/A	159			159	432	
		433		Joint Facility - Debit	N/A	N/A	(38,827)	N/A	(38,827)			(38,827)	433	
		434		Joint Facility - (Credit)	992	55	1,983	39	3,069			3,069	434	
		435		Other	227,735	28,563	(25,179)	94,059	325,178			325,178	435	
				TOTAL YARD OPERATIONS										
		501		TRAIN AND YARD OPERATIONS COMMON										
		502		Cleaning Car Interiors	666	18	5,331	N/A	6,015			6,015	501	
		503		Adjusting and Transferring Loads	5,670	11	69	N/A	5,750		N/A	5,750	502	
		504		Car Loading Devices and Grain Doors		2,357		N/A	2,357		N/A	2,357	503	
		505		Freight Lost or Damaged - all other	N/A	N/A	N/A	6,411	6,411			6,411	504	
		506		Fringe Benefits	N/A	N/A	N/A	(466)	(466)			(466)	505	
				TOTAL TRAIN AND YARD OPERATIONS COMMON	6,336	2,386	5,400	5,945	20,067			20,067	506	
				SPECIALIZED SERVICE OPERATIONS										
		507	*	Administration					0		N/A	0	507	
		508	*	Pickup and Delivery and Marine Line Haul	55	1	8,791	2	8,849		N/A	8,849	508	
		509	*	Loading and Unloading and Local Marine	11,775	2,072	32,562	1,373	47,782		N/A	47,782	509	
		510	*	Protective Services			4,289		4,289		N/A	4,289	510	
		511	*	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A		0		N/A	0	511	
		512	*	Fringe Benefits	N/A	N/A	N/A	4,095	4,095		N/A	4,095	512	
		513	*	Casualties and Insurance	N/A	N/A	N/A		0		N/A	0	513	
		514	*	Joint Facility - Debit	N/A	N/A	N/A	N/A	0		N/A	0	514	
		515	*	Joint Facility - (Credit)	N/A	N/A	0	N/A	0		N/A	0	515	
		516	*	Other	1			N/A	1		N/A	1	516	
		517	*	TOTAL SPECIALIZED SERVICES OPERATIONS	11,831	2,073	45,642	5,470	65,016		N/A	65,016	517	

410. RAILWAY OPERATING EXPENSES -- Continued (Dollars in Thousands)									
PAGE 51									
CSXT YEAR 1992									
Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
			Salaries and wages (b)	Matt, tools supply, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
518		ADMINISTRATIVE SUPPORT OPERATIONS							
519		Administration	15,226	142	741	4,729	20,838		20,838
520		Employees Performing Clerical and Accounting Function	48,021	1,361	4,498	18,889	72,769		72,769
521		Communication Systems Operation	357				357		357
522		Loss and Damage Claims Processing	732		1,749	51	2,532		2,532
523		Fringe Benefits	N/A	N/A	N/A	34,079	34,079		34,079
524		Casualties and Insurance	N/A	N/A	N/A		0		0
525		Joint Facility -- Debit	N/A	N/A	N/A	N/A	0		0
526		Joint Facility -- (Credit)	N/A	N/A		N/A	0		0
527		Other	64,336		387	(7,636)	(7,249)		(7,249)
528		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	760,696	1,503	7,375	50,112	123,326		123,326
		TOTAL TRANSPORTATION		250,963	74,622	393,572	1,479,853		1,479,853
601		GENERAL AND ADMINISTRATIVE							
602		Officers -- General Administration	10,227	1,078	3,524	151,659	166,488		166,488
603		Accounting, Auditing and Finance	48,176	3,008	2,770	3,084	57,018		57,018
604		Management Services and Data Processing		161	197,091		197,252		197,252
605		Marketing	6,088	13	242	775	7,118		7,118
606		Sales	24,104	90	790	2,985	27,969		27,969
607		Industrial Development	1,837	9	19	254	2,119		2,119
608		Personnel and Labor Relations	9,481	666	899	3,309	14,355		14,355
609		Legal and Secretarial	11,717	155	19,554	1,762	33,188		33,188
610		Public Relations and Advertising	2,007	124	1,881	832	4,844		4,844
611		Research and Development	1,422	5	180	183	1,790		1,790
612		Fringe Benefits	N/A	N/A	N/A	63,718	63,718		63,718
613		Casualties and Insurance	N/A	N/A	N/A	1,413	1,413		1,413
614		Writedown of Uncollectible Accounts	N/A	N/A	N/A	10,577	10,577		10,577
615		Property Taxes	N/A	N/A	N/A	42,895	42,895		42,895
616		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	26,838	26,838		26,838
617		Joint Facility -- Debit	N/A	N/A	3,624	N/A	3,624		3,624
618		Joint Facility -- (Credit)	N/A	N/A	41	N/A	41		41
619		Other	7,795	5,910	42,707	639,977	696,389		696,389
620	*	TOTAL GENERAL AND ADMINISTRATIVE	122,854	11,219	273,322	950,241	1,357,636		1,357,636
		TOTAL CARRIER OPERATING EXPENSES	1,245,721	542,427	777,243	1,917,548	4,482,939	0	4,482,939

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/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	3,991		(329)	2
3		4	Other right-of-way expenditures	56		15	3
4		5	Tunnels and subways	752		(24)	4
5		6	Bridges, trestles and culverts	6,983		(746)	5
6		7	Elevated structures				6
7		8	Ties	70,051		(4,967)	7
8		9	Rail and other track material	49,431		(2,505)	8
9		11	Ballast	26,033		(2,129)	9
10		13	Fences, snow sheds and signs	357		203	10
11		16	Station and office buildings	8,096		518	11
12		17	Roadway buildings	608		63	12
13		18	Water stations				13
14		19	Fuel stations	533		(188)	14
15		20	Shops and enginehouses	7,503		1,267	15
16		22	Storage warehouses				16
17		23	Wharves and docks	(114)		(222)	17
18		24	Coal and ore wharves	4,365		654	18
19		25	TOFC COFC terminals	3,193		(328)	19
20		26	Communications systems	4,987		(254)	20
21		27	Signals and interlockers	10,198		(755)	21
22		29	Power plants	28		5	22
23		31	Power transmission systems	296		(24)	23
24		35	Miscellaneous structures				24
25		37	Roadway machines	2,079		(1,028)	25
26		39	Public improvements, construction	740		(217)	26
27		45	Power plant machines	406		279	27
28		—	Other lease/rentals	N/A	17,364	N/A	28
29	-	—	TOTAL	200,572	17,364	(10,712)	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 (c). The balancing of Schedule 410, 414 and 415 "Other Equipment" is outlined in note 6 to Schedule 415.
 4 Report in columns (b) and (c) 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 L.A. Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem).
 Include railroad owned per diem tank cars on line 17.

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

Line No.	Cross Check	Type of equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot		-	-	-	-	-	1
2		Box-Plain 50 Foot and Longer		195	990	8,664	5,503	25,202	2
3		Box-Equipped		8,760	22,224	-	10,802	31,344	3
4		Gondola-Plain		2,811	9,864	324	2,188	5,095	4
5		Gondola-Equipped		820	4,140	-	718	2,326	5
6		Hopper-Covered		2,687	13,720	33,317	6,599	20,379	6
7		Hopper-Open Top-General Service		2,558	8,390	-	2,119	4,098	7
8		Hopper-Open Top-Special Service		4	1,643	-	68	332	8
9		Refrigerator-Mechanical		3,683	6,992	1,452	1,709	4,873	9
10		Refrigerator-Non-Mechanical		448	989	76	1,606	2,880	10
11		Flat TOP/COFC		-	-	-	-	-	11
12		Flat Multi-Level		39	64	28,298	1,310	2,659	12
13		Flat-General Service		-	-	92	103	331	13
14		Flat-Other		79	191	9,150	991	4,543	14
15		Tank-Under 22,000 Gallons		-	-	38,524	-	-	15
16		Tank-22,000 Gallons and Over		-	-	23,813	-	-	16
17		All Other Freight Cars		107	200	197	1,778	7,974	17
18		Auto Racks		-	22,093	-	-	17,374	18
19		TOTAL FREIGHT TRAIN CARS		22,191	91,400	143,907	35,494	129,410	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers							21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS							24
25		GRAND TOTAL (LINES 19 AND 24)		22,191	91,400	143,907	35,494	129,410	25

NOTES AND REMARKS

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 5 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 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 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	Line No.
				Owned (c)	Capitalized lease (d)	Adjustment net during year (e)	
1		LOCOMOTIVES					
		Diesel Locomotive-Yard	23,621	3,764		(167)	1
2		Diesel Locomotive-Road	191,117	41,697	4,951	(1,855)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road		6,247		(278)	4
5	*	TOTAL	214,738	51,708	4,951	(2,300)	5
6		FREIGHT TRAIN CARS					
		Box-Plain 40 Foot		80		5	6
7		Box-Plain 50 Foot and Longer	616	2,743	335	198	7
8		Box-Equipped	24,787	6,660	1,566	372	8
9		Gondola-Plain	5,990	1,696		109	9
10		Gondola-Equipped	6,422	2,597		167	10
11		Hopper-Covered	20,161	8,857		300	11
12		Hopper-Open Top-General Service	28,810	18,843		1,094	12
13		Hopper-Open Top-Special Service	2,468	7,384		474	13
14		Refrigerator-Mechanical		5,704		266	14
15		Refrigerator-Nonmechanical	4,980				15
16		Flat TOFC/COFC					16
17		Flat Multi-level	52	143		9	17
18		Flat-General Service		18		1	18
19		Flat-Other	1,040	214		14	19
20		All Other Freight Cars	6,894	1,021		66	20
21		Cabooses	394	815		52	21
22		Auto Racks	17,106	4,215	558	313	22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS	119,720	60,990	2,459	3,440	24
25		OTHER EQUIPMENT-REVENUE FREIGHT					
		Refrigerated Trailers					25
26		Other Trailers		6,666			26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)	3				31
32	*	TOTAL HIGHWAY EQUIPMENT	3	6,666			32
33		FLOATING EQUIPMENT-REVENUE SERVICE					
		Marine Line-Haul		25			33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT		25			35
36	*	OTHER EQUIPMENT					
		Passenger and Other Revenue Equipment (Freight Portion)	3				36
37	*	Computer systems and word processing equip.	196	4,740			37
38	*	Machinery-Locomotives ¹	3,024	1,600		(92)	38
39	*	Machinery-Freight Cars ²	1,186	1,230		(67)	39
40	*	Machinery-Other Equipment ³	6,114	246		(14)	40
41	*	Work and Other Non-revenue Equipment	14,981	17,664	198	(819)	41
42		TOTAL OTHER EQUIPMENT	25,504	25,480	198	(992)	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	359,965	144,869	7,608	148	43

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

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

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

415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No	Cross Check	Lease and rentals (net) (f)	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		277	78,897		24,148		1
2		44,583	1,065,350	69,346	328,099	6,275	2
3							3
4			132,501		39,138		4
5		44,860	1,276,748	69,346	391,385	6,275	5
6			2,026		1,755		6
7		6,244	74,557	3,086	36,678	403	7
8		7,031	215,293	14,420	98,781	1,889	8
9		17,860	61,284		44,040		9
10		29,113	89,319		21,023		10
11		26,182	300,136		133,643		11
12		26,904	678,905		339,830		12
13		4,817	186,815		54,441		13
14		9,104	126,852		107,436		14
15							15
16							16
17			5,270		1,225		17
18			657		322		18
19		990	8,811		7,515		19
20		505	35,018		13,644		20
21		4	22,695		10,786		21
22		8,035	98,753	8,987	38,592	1,862	22
23							23
24		136,789	1,906,391	26,493	909,711	4,154	24
25							25
26		(1,240)	64,934		48,431		26
27							27
28							28
29							29
30							30
31							31
32		(1,240)	64,934		48,431		32
33			1,154		331		33
34							34
35			1,154		331		35
36			621		423		36
37			23,610		13,922		37
38			46,409		15,899		38
39			35,700		12,230		39
40		1,356	75,062		2,446		40
41		9,677	128,701	1,271	77,193	862	41
42		11,033	310,103	1,271	122,113	862	42
43		191,442	3,559,330	97,110	1,471,971	11,291	43

¹The 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.

²The 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)

Road Initials:

CSXT

Year 92

Line No.	Density category (Class)	Account No. (b)	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)	Accum Amort (j)	Inv Base (k)	
1	I	3	197,429	71641	0.72				197,429	71641		1
2		8	629,049	222352	5.37				629,049	222352		2
3		9	851,836	196477	3.90				851,836	196477		3
4		11	432,164	116471	2.72				432,164	116471		4
5	SUB-TOTAL		2,110,478	606941					2,110,478	606941		5
6	II	3	215,880	78336	0.72				215,880	78336		6
7		8	787,067	278207	4.32				787,067	278207		7
8		9	865,614	199655	2.76				865,614	199655		8
9		11	439,154	118355	2.72				439,154	118355		9
10	SUB-TOTAL		2,307,715	674553					2,307,715	674553		10
11	III	3	80,234	N/A	N/A			N/A	80,234	N/A		11
12		8	270,187	N/A	N/A			N/A	270,187	N/A		12
13		9	401,784	N/A	N/A			N/A	401,784	N/A		13
14		11	105,483	N/A	N/A			N/A	105,483	N/A		14
15	SUB-TOTAL		857,688	N/A	N/A			N/A	857,688	N/A		15
16	IV	3	78,145	28356	0.72				78,145	28356		16
17		8	279,634	98844	4.20				279,634	98844		17
18		9	316,831	73077	3.53				316,831	73,077		18
19		11	160,738	43320	2.72				160,738	43320		19
20	SUB-TOTAL		835,348	243597					835,348	243597		20
21	V	3	5,043	1830	0.72				5,043	1830		21
22		8	5,707	2017	4.20				5,707	2017		22
23		9	28,631	6604	3.53				28,631	6604		23
24		11	14,525	3915	2.72				14,525	3915		24
25	SUB-TOTAL		53,906	14366					53,906	14366		25
26	GRAND TOTAL		6,165,135	1539457	N/A			N/A	6,165,135	1539457		26

(1) Columns (c) + (f) + (i) = Column 12

Columns (d) + (g) + (k) = Column 13

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

Road Initials

CSXT

Year 92

59

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, Railway Operating Expenses
- 4 Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See schedule 755, note R
- 5 The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3
- 6 Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (f), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in column (f) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves
- 7 Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (b), relate to refrigerator cars only
- 8 Report in column (i) total expenses incurred in performing rail substitute service, other highway revenue service, LCL terminal operations, warehouse operations, freight car transloading, grain elevator terminal operations and livestock feeding operations only

Line No	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i)	Line No.
1	•	Administration										1
2	•	Pick up and delivery, marine line haul	0-57				375		N/A	8,792	8,849	2
3	•	Loading and unloading and local marine	0 17,921		7,169	1,989	18,074	18,629	N/A	1,421	47,782	3
4	•	Protective services, total debit and credits	0-584						3,706	584	4,289	4
5	•	Freight lost or damaged—solely related										5
6	•	Fringe benefits	04,095		2,870	1068	157				4,095	6
7	•	Casualty and insurance										7
8	•	Joint facility - Debit										8
9	•	Joint facility - Credit										9
10	•	Other										10
11	•	TOTAL	22,657		7,169	1,989	2,074	18,629	3,706	8,792	65,016	11

Schedule 418

Instruction:

This schedule will show the investment 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

Primary Account No. & Title (a)	Total Investment At End of Year (b)	Investment At End of Year (c)	Capital Leases	
			Current Year Amort. (d)	Accum. Amort. (e)
52 - Locomotives	1,346,094	69,346	4,952	6,275
53 - Freight Cars	1,932,884	26,493	2,460	4,154
57 - Work Equipment	67,922	1,271	198	862
TOTAL	3,346,900	97,110	7,610	11,291

NOTES AND REMARKS

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	60,772	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	16,752	2
3		Excess Profits		3
4	*	Total - Income Taxes L 2 + 3	16,752	4
5		Railroad Retirement	309,801	5
6		Hospital Insurance	25,502	6
7		Supplemental Annuities	22,021	7
8		Unemployment Insurance	10,238	8
9		All Other United States Taxes		9
10		Total - U.S. Government Taxes	384,314	10
11		Total - Railway Taxes	445,086	11

B. Adjustments to Federal Income Taxes

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

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

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

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

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

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

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.. Guideline lives pursuant to Rev. Proc. 62-21.	2,329,706	1,560	383	2,331,649	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.	(110,690)	9,078		(101,612)	4
5	Other (Specify)					5
6	Claims and contingency reserves	(69,943)	(10,824)		(80,767)	6
7	Reserve for separation pay	(218,918)	(77,745)		(296,663)	7
8	Pier sales	(4,890)	411		(4,479)	8
9	Other temporary differences	(148,313)	51,808		(96,505)	9
10						10
11						11
12	Federal Effect of State	(89,997)	1,424		(88,573)	12
13						13
14	State Deferred Income Taxes	264,696	(4,127)	(61)	260,508	14
15						15
16						16
17	Other Credits	(124,464)	(23,532)		(147,996)	17
18	Investment tax credit*	(126,316)	163		(126,153)	18
19	TOTALS	1,700,871	(51,784)	322	1,649,409	19

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

***Footnotes:**

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit _____ \$ 0
If deferral method for investment tax credit was elected:
(1) Indicate amount of credit utilized as a reduction of tax liability for current year _____ \$ _____
(2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes _____ \$ _____
(3) Balance of current year's credit used to reduce current year's tax accrual _____ \$ _____
(4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual _____ \$ _____
(5) Total decrease in current year's tax accrual resulting from use of investment tax credits _____ \$ _____
2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made _____ \$ None

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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	519	Profit from Land Sale		32,222	1
2		Profit on Acquisition of Debt		328	2
3		Gain on Sale of Investment		7,352	3
4		Gain from Currency Exchange		165	4
5		Miscellaneous Income		2,647	5
6					6
7	551	Expenses for Penalties and Fines	3,602		7
8		South Florida Interest	1,239		8
9		Cogeneration Expenses	5,624		9
10		Miscellaneous Expenses	9,981		10
11					11
12	606/616	Adjustment Between Distributed Equity			12
13		and Undistributed Equity for Certain			13
14		Investments (See Schedule 310-A)	3,341	3,341	14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

501. GUARANTIES AND SURETYSHIPS

(Dollars in Thousands)

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

Line No	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1	Terminal RR Assoc	Refunding & Improvement Mtg.	7,787 + Interest	Note 1	1
2	of St. Louis	Bonds, Series C, 4% due 7/1/2019			2
3	Guarantors: CSXT:				3
4	BN: ICG: MKT: MP:				4
5	N&W: SOU: SSW				5
6					6
7	International	First Mortgage, var interest	3,496	Joint	7
8	River Center L&N	Options, due 12/15/96	Interest of \$1,748		8
9	Investment Co.				9
10	PAC. DEV: Hilton	Line of credit various interest	1,748 + interest	Joint	10
11	Hotel Corp.	options, due 12/14/97			11
12					12
13	Waynesburg Sou.	First Mortgage Bonds	5,673 and int.	Joint	13
14	Railroad Company	Series A, 7-1/4%	Sinking fund		14
15	CSXT	Due 9/1/93. F.D. 25087	installments and		15
16			premium, if any		16
17					17
18	City of New	Under the terms of the New	100 and interest	Joint	18
19	Orleans, LA	Orleans Union Pass. Term.			19
20	Guarantors: CSXT	Agreement dated 10/22/47, CSXT			20
21	ICG: L&A: SOU;	and 6 other railroads			21
22	T&NO; T&P; MP	severally guarantee payments as			22
23		and when due principal;			23
24		interest and expense of City			24
25		of New Orleans Union Passenger			25
26		Term. Revenue Bonds due			26
27		serially to 1/1/98.			27
28					28
29	Express Marine	Barge Debt 10-1/4% - Due	17,070 & interest	Sole	29
30	Transp.	May 11, 2004			30
31	Guarantor: CSXT				31
32					32
33	Sealand	Rolling Stock Lease	188,049	Sole	33
34		Obligation			34
35					35
36					36
37	NOTE 1: As to Refunding and Improvement Mortgage Bonds Series C, this company				
38	guarantees to the extent of 1/14 only, the interest and sinking fund payments				
2. If any corporation or other association was under obligation as guarantor or surety for the performance by the respondent of any agreement or obligation, show the particulars called for hereunder for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year. This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue, nor does it include ordinary surety bonds or undertakings on appeals in court proceedings.					
Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount contingent liability of guarantors (c)	Sole or joint contingent liability (d)	Line No.
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9

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

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

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

None

NOTES AND REMARKS

SCHEDULE 510 SEPARATION OF DEBTHOLDINGS 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 #	Account No.	Title	Source	Balance at Close of Year
1	751	Loans and Notes Payable	Sch. 200, L. 30	-0-
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	113,757
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	195,584
4	766	Equipment Obligations	Sch. 200, L. 42	345,336
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	106,729
6	768	Debt in Default	Sch. 200, L. 44	-0-
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(1,999)
8		Total Debt	Sum L. 1-7	759,407
9		Debt Directly Related to Road Property	Note 1.	199,463
10		Debt Directly Related to Equipment	Note 1.	524,397
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	723,860
12		Percent Directly Related to Road	L. 9 + L. 11 (2 decimals)	27.56%
13		Percent Directly Related to Equipment	L. 10 + L. 11 (2 decimals)	72.44%
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	35,547
15		Road Property Debt	(L. 12 × L. 14) plus L. 9	269,260 9,797
16		Equipment Debt	(L. 13 × L. 14) plus L. 10	550,147 25,750

II. Interest Accrued During the Year:

Line #	Account No.	Title	Source	Balance at Close of Year
17	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	72,643
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	245
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	(24)
20		Total Interest	Sum of Lines (17 + 18) less 19	72,864
21		Interest Affiliated Company Debt	Note 2.	10,551
22		Net Interest Expense	L. 20 minus L. 21	62,313
23		Interest Directly Related to Road Property Debt	Note 3.	5,902
24		Interest Directly Related to Equipment Debt	Note 3.	52,836
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	3,575
26		Interest Road Property Debt	L. 23 + (L. 25 × L. 12)	6,887
27		Interest Equipment Debt	L. 24 + (L. 25 × L. 13)	55,426

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—Account Payable; Affiliated Companies.
 Note 3. This Interest relates to debt reported in Lines 9 and 10, respectively.

NOTES AND REMARKS

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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

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

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

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

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

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

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

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

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

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

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

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

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

Line No	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No
1	Augusta & Summerville		Direct	Management Fees	300	R	1
2	Green Real Estate		Direct	"	446	R	2
3	Winston Salem Southbound		Direct	"	76,201	R	3
4	High Point Thomasville & Denton		Indirect	"	22,554	R	4
5	CSX Corporation		Controlled	"	138,228	P	5
6	CSX Technology		Common	"	189,708	P	6
7	CSX Intermodal		Common	Operating Agreement	155,274	R	7
8	"		Common	Operating Lease	12,361	P	8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

- (5) Line operated under *trackage rights*.

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

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

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

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

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

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

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

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

[illegible]

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 proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (c), (d), or (e), as may be appropriate. The remainder of jointly operated mileage should be shown in column (f). Respondent's proportion 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 No.
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1		Alabama	1118		30		80	1228	44		1
2		District of Columbia	12				9	21			2
3		Delaware	23					23			3
4		Florida	1649			84	47	1780	33		4
5		Georgia	1512		118		75	1705	130		5
6		Illinois	524	1	87		67	679	1		6
7		Indiana	1062				101	1163	17		7
8		Kentucky	1799	66	3	10	13	1891	10		8
9		Louisiana	35				8	43			9
10		Maryland	399	14	5		17	435	6		10
11		Michigan	737				74	811			11
12		Mississippi	74					74			12
13		Missouri					4	4			13
14		New York					113	113			14
15		North Carolina	1100			8	52	1160			15
16		Ohio	1078				245	1463	58		16
17		Pennsylvania	456				177	712	20		17
18		South Carolina	1276	52	140		12	1328	7		18
19		Tennessee	856		27		49	960	87		19
20		Virginia	971	30	55		138	1148	97		20
21		West Virginia	1453	124	36		149	1762			21
22											22
23		Canada (Ontario)		151			251	402			23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32		TOTAL MILEAGE(single track)	16134	438	550	102	1681	18905	510		32

NOTES AND REMARKS

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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

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

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

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

9. Cross-checks

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

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

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

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

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)							
1		Locomotive Units												1
2		Diesel-freight units	2,454	87			26	160	1,798	609	2,407	7262550 (U.P.)		2
3		Diesel-passenger units						84	144	43	187	308200		3
4		Diesel-multiple purpose units	271					19	161	25	186	328900		4
5	*	Diesel-switching units	185				20	263	2,103	677	2,780	7899650		5
6	*	TOTAL (lines 1 to 4) units	2,910	87			46							6
7	*	Electric locomotives												7
8	*	Other self-powered units												8
9	*	TOTAL (lines 5, 6 and 7)	2,910	87			46	263	2,103	677	2,780	7899650		9
	*	Auxiliary units	188					3	185		185	N/A		10
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	3,098	87			46	266	2,288	677	2,965	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 (b)	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	411	736	647	425	312	53	109	87			2,780	11
12	•	Electric												12
13	•	Other self-powered units												13
14	•	TOTAL (lines 11 to 13)	411	736	647	425	312	53	109	87			2,780	14
15	•	Auxiliary units	1	22		13	99	50					185	15
16	•	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	412	758	647	438	411	103	109	87			N/A	16

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

Line No	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year				Line No	
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)		Leased to others (l)
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rewritten into property accounts (e)	All other units including reclassification 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 [All class C, except CSB]												18
19		Parlor cars [PBC, PC, PL, PO]												19
20		Sleeping cars [PS, PT, PAS, PDS] [All class D, PD]	30				2	1	31					20
21		Dining, grill and tavern cars [All class D, PD]										N/A		21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]										N/A		22
23		TOTAL (lines 17 to 22)	30				2	1	31					23
24		<i>Self-Propelled</i> Electric passenger cars [EP, ET]												24
25		Electric combined cars [EC]												25
26		Internal combustion rail motorcars [ED, EG]												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 and 28)	30				2	1	31					29
30		COMPANY SERVICE CARS Business cars [PV]										N/A		30
31		Board outfit cars [MWX]	402				3	206	199			N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	110				5	23	92			N/A		32
33		Dump and ballast cars [MWB, MWD]	1,492				11	78	1,425			N/A		33
34		Other maintenance and service equipment cars	3,429				1,367	453	4,305	38		N/A		34
35		TOTAL (lines 30 to 34)	5,433				1,386	760	6,021	38		N/A		35

710. INVENTORY OF EQUIPMENT — Continued

Instructions for reporting freight-train car data.

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

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

Line No.	Cross Check	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars	All others	Units installed				
					New units purchased or built	New or rebuilt units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		FREIGHT TRAIN CARS							
36		Plain box cars - 40' (B1_ B2_)	10						36
37		Plain box cars - 50' and longer (B3_0-7, B4_0-7, B5_ B6_ B7_ B8_)	492					293	37
38		Equipped box cars (All Code A, Except A_5_)	15,937					529	38
39		Plain gondola cars (All Codes G & J_1_ J_2_ J_3_ J_4_)	11,385					70	39
40		Equipped gondola cars (All Code E)	12,059					429	40
41		Covered hopper cars (C_1_ C_2_ C_3_ C_4_)	21,253						41
42		Open top hopper cars—general service (All Code H)	42,851					154	42
43		Open top hopper cars—special service (J_ Q, and All Code K)	5,481					1	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_)	2,001						45
46		Flat cars—TOFC/COFC (All Code P, Q and S, Except Q8_)	398						46
47		Flat cars—multi-level (All Code V)	6,824					487	47
48		Flat cars—general service (F10_ F20_ F30_)	25					50	48
49		Flat cars—other (F_1_ F_2_ F_3_ F_4_ F_5_ F_6_ F_8_ F40_)	2,759						49
50		Tank cars—under 22,000 gallons (T_0_ T_1_ T_2_ T_3_ T_4_ T_5_)	11						50
51		Tank cars—22,000 gallons and over (T_6_ T_7_ T_8_ T_9_)	3						51
52		All other freight cars (A_5_ F_7_ All Code L and Q8_)	2,465					39	52
53		TOTAL (lines 36 to 52)	123,954					2,052	53
54		Caboose (All Code M-930)	N/A	742				9	54
55		TOTAL (lines 53, 54)	123,954	742				2,061	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	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36		2	8		8		440		36
37		175	360	250	610		46,783		37
38		1,446	9,774	5,246	15,020		1,152,631		38
39		2,284	3,764	5,407	9,171		874,390		39
40		242	3,621	8,625	12,246		1,224,139		40
41		1,483	11,431	8,339	19,770		1,963,339		41
42		5,769	26,455	10,781 40,871	37,236		3,748,937		42
43		332	3,633	1,517	5,150		486,769		43
44									44
45		9	46	1,946	1,992		141,226		45
46		44	142	212	354		89,335		46
47		12	17	7,282	7,299		279,721		47
48		71		4	4		298		48
49		246	353	2,160	2,513		217,040	2	49
50				11	11	-	728		50
51				3	3		295		51
52									52
		272	2,187	45	2,232		173,459	25	
53		12,387	61,791	51,828	113,619		10,399,530	27	53
54		89	655	7	N/A	662	N/A		54
55		12,476	62,446	51,835	113,619	662	10,399,530	27	55
10399530									

710. INVENTORY OF EQUIPMENT — Continued

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

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem (b)	All others (c)	Units installed				
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
FLOATING EQUIPMENT									
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A						56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A						57
58		TOTAL (lines 56 and 57)	N/A						58
HIGHWAY REVENUE EQUIPMENT									
59		Chassis Z1_., Z67_., Z68_., Z69_.	1,531		450				59
60		Dry van U2_., Z_., Z6_., 1-6	9,875		330	675		3	60
61		Flat bed U3_., Z3_.	1						61
62		Open bed U4_., Z4_.							62
63		Mechanical refrigerator U5_., Z5_.	597						63
64		Bulk hopper U0_., Z0_.	563						64
65		Insulated U7_., Z7_.	567		100			1	65
66		Tank ' Z0_., U6_.							66
67		Other trailer and container (Special equipped dry van U9_., Z8_., Z9_.)	255						67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	13,389		880	675		4	70

NOTES AND REMARKS

* 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 other (l)			
56					N/A				56
57					N/A				57
58					N/A				58
59		3	718	1,260	1,978				59
60		1,146	3,531	6,206	9,737				60
61				1	1				61
62									62
63		6	591		591				63
64		3	560		560				64
65		1	367	300	667				65
66									66
67		195	3	57	60				67
68									68
69									69
70		1,354	5,770	7,824	13,594				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	D127 Locomotive Dash 8-40CW	59		76,177	Trust	1
2	D127 " " "	28		38,221	Trust	2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL	87	N/A	114,398	N/A	25

REBUILT UNITS

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

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

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

Track category¹

- A - Freight density of 20 million or more gross ton-miles per 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

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

Line No.	Track category (a)	Mileage of 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 end of period (e)	Line No.
1	A	6,853	30.82	48.31	26.1	1
2	B	7,900	12.20	44.60	38.3	2
3	C	3,768	2.66	36.55	115.8	3
4	D	3,681	.40	21.72	33.6	4
5	E	8,352	xxxxxxx	xxxxx		5
6	TOTAL	30,554	14.35	40.54	213.8	6
7	F	4,350	xxxxxxx	xxxxx	23.3	7
8	Potential abandonments	2,216	2.58	35.22	11.8	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 trunks, loading, inspection, and the cost of handling ties in general supply storage and seasoning yards, and in the case of treating ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines, and placing the ties in tracks and of train service other than that necessary in connection with loading or treatment should not be included in this schedule.

Line No.	Track category (a)	Number of cross-ties laid in replacement										Total (i)	Switch and bridge ties (board feet) (j)	Cross-ties switch and bridge ties		Line No.
		New ties				Second-hand ties								Percent of spot maintenance (k)		
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)								
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)									
1	A	571,978		133,746	2,364		665				708,413	2,973,436	.4	1		
2	B	603,859					16,916				620,775	2,131,346	.6	2		
3	C	96,725					14,215				110,940	690,716	8.2	3		
4	D	69,165					19,387				88,552	269,706	12.4	4		
5	E	219,929					90,201				310,130	648,238	16.0	5		
6	TOTAL	1,561,656		133,746	2,024		141,384				1,838,810	6,713,442	3.7	6		
7	F	243,681									243,681	1,723,041	.5	7		
8	Potential abandonments	23,243					1,042				24,285	213,518	.3	8		

9. Average cost per cross-tie \$ 18.43 and switch-tie (MBM) \$ 662.16

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 cross-ties 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	11,788	14.70	173	265763.57	707	188	New	1
2	T	737						SH	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	12,525		173	265763.57	707	188		20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid					1.76			21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid					9.44			22

723. RAILS LAID IN REPLACEMENT

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

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)					Total		Percent of spot maintenance (h)	Line No.
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)			
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)					
1	A	411.75	3.25	52.91	10.99	464.66	14.24	2.97	1	
2	B	44.42	1.12	171.58	4.42	216.00	5.54	2.50	2	
3	C	2.44	.99	51.67	6.30	54.11	7.29	11.87	3	
4	D	18.22	.93	35.32	2.80	53.54	3.73	6.51	4	
5	E	6.11	.69	92.30	7.56	98.41	8.25	7.73	5	
6	TOTAL	482.94	6.98	403.78	32.07	886.72	39.05	4.22	6	
7	F	57.24	2.33	4.26	5.23	61.50	7.56	10.94	7	
8	Potential Abandonments	2.06	.17	26.02	1.92	28.08	2.09	6.93	8	
9	Average cost of new and relay rail laid in replacement per gross ton \$ <u>704.90</u> ... New \$ <u>154.59</u> relay.									

Road Initials: CSXT

Year 19 92

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

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

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

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

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

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

Line No	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.	
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)		
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1	2	115	7	4	490	115	36	21	490	1	
2										2	
3	2					122	1	1	490	3	
4										4	
5	2	132	30	15	490	132	151	70	490	5	
6										6	
7	2	136	30	15	490	136	10	5	490	7	
8										8	
9	4					100	155	10	126	9	
10										10	
11	4	115	21	3	126	115	593	8	126	11	
12										12	
13	4					122	10	1	126	13	
14										14	
15	4					131	187	23	126	15	
16										16	
17	4	132	218	28	126	132	903	114	126	17	
18										18	
19	4	136	99	12	126	136	4		126	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			176	33	
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid									9.44	34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid										35
36	Track-miles of welded rail installed on system this year <u>443.36</u> , total to date <u>20,184.27</u>										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	Line-haul companies (miles of main track)	Switching and terminal companies (miles of all tracks)	Remarks	Line No.
	(a)	(b)	(c)		
1	75	31.48			1
2	80	25.74			2
3	85	139.57			3
4	90	230.95			4
5	100	1,373.96			5
6	105	45.99			6
7	110	79.89			7
8	112	834.80			8
9	115	3,009.32			9
10	122	2,138.40			10
11	130	140.35			11
12	131	1,394.32			12
13	132	6,075.90			13
14	133	5.38			14
15	136	1,195.80			15
16	140	501.69			16
17	155	0.65			17
18					18
19					19
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726. SUMMARY OF TRACK REPLACEMENTS

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

Line No.	Track category	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced (g)		Miles surfaced (i)	Percent surfaced (j)	
		Crossties (b)	Switch and bridge ties (board feet) (c)	Crosstie (d)	Switch and bridge ties (board feet) (e)						
1	A	708413	2973436	3.5	4.5	478.90	3.49	588,523	2,778	40.5	1
2	B	620775	2131346	2.7	2.8	221.54	1.40	556,533	2,627	33.3	2
3	C	110940	690716	1.0	1.9	61.40	.81	91,308	431	11.4	3
4	D	88552	269706	.8	.8	57.27	.78	10,381	49	1.3	4
5	E	310130	648238	1.2	1.1	106.66	.64	247654	1,169	14.0	5
6	TOTAL	1838810	6713442	2.0	2.4	925.77	1.51	1,494,399	7,054	23.1	6
7	F	243681	1723041	1.9	4.1	69.06	.79	32,816	1,549	35.6	7
8	Potential abandonments	242851	213518	.4	1.0	30.17	.68	15,889	75	3.4	8

750. CONSUMPTION OF DIESEL FUEL
(Dollars in Thousands)

LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diescl Diesel oil (gallons) (b)	Line No
1	Freight	363,251,903	1
2	Passenger	-	2
3	Yard switching	38,840,437	3
4	TOTAL	402,092,340	4
5	COST OF FUEL' \$(000)	\$ 260,078	5
6	Work Train	1,419,306	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 L.C.I. 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 respondent's 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' 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)	18,905		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	3,566,877	XXXXXX	2
3		2-02 Way Trains	5,438,116	XXXXXX	3
4		2-03 Through Trains	45,870,044		4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	54,875,037		5
6		2-05 Motorcars (C)	-0-		6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	54,875,037		7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	11,682,989	XXXXXX	8
9		3-02 Way Trains	12,106,497	XXXXXX	9
10		3-03 Through Trains	122,247,875		10
11		3-04 TOTAL (lines 8-10)	146,037,361		11
12		3-11 Train Switching (F)	1,671,866	XXXXXX	12
13		3-21 Yard Switching (G)	8,429,106		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	156,138,333		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	-0-	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	57,017	XXXXXX	16
17		4-012 Box-Equipped	150,304	XXXXXX	17
18		4-013 Gondola-Plain	42,457	XXXXXX	18
19		4-014 Gondola-Equipped	150,338	XXXXXX	19
20		4-015 Hopper-Covered	167,965	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	283,812	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	27,303	XXXXXX	22
23		4-018 Refrigerator-Mechanical	8,005	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	28,072	XXXXXX	24
25		4-020 Flat-TOFC/COFC	44,839	XXXXXX	25
26		4-021 Flat-Multi-Level	24,069	XXXXXX	26
27		4-022 Flat-General Service	653	XXXXXX	27
28		4-023 Flat-All Other	18,774	XXXXXX	28
29		4-024 All Other Car Types-Total	12,731	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	1,016,339	XXXXXX	30

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-11 RR Owned and Leased Cars—Empty	XXXXXX	XXXXXX	
31		4-110 Box-Plain 40-Foot	1	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	44,286	XXXXXX	32
33		4-112 Box-Equipped	124,350	XXXXXX	33
34		4-113 Gondola-Plain	37,642	XXXXXX	34
35		4-114 Gondola-Equipped	142,080	XXXXXX	35
36		4-115 Hopper-Covered	156,366	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	267,088	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	28,880	XXXXXX	38
39		4-118 Refrigerator-Mechanical	6,223	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	24,271	XXXXXX	40
41		4-120 Flat-TOFC/COFC	6,254	XXXXXX	41
42		4-121 Flat-Multi-Level	14,844	XXXXXX	42
43		4-123 Flat-General Service	566	XXXXXX	43
44		4-123 Flat-All Other	19,408	XXXXXX	44
45		4-124 All Other Car Types	15,303	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	887,562	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	-0-	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	20,123	XXXXXX	48
49		4-132 Box-Equipped	169	XXXXXX	49
50		4-133 Gondola-Plain	62,197	XXXXXX	50
51		4-134 Gondola-Equipped	5,581	XXXXXX	51
52		4-135 Hopper-Covered	143,340	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	88,617	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	131,993	XXXXXX	54
55		4-138 Refrigerator-Mechanical	7,481	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	5,518	XXXXXX	56
57		4-140 Flat-TOFC/COFC	292,367	XXXXXX	57
58		4-141 Flat-Multi-Level	142,493	XXXXXX	58
59		4-142 Flat-General Service	33	XXXXXX	59
60		4-143 Flat-All Other	15,152	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	116,892	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	61,750	XXXXXX	62
63		4-146 All Other Car Types	4,294	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	1,098,000	XXXXXX	64

755. RAILROAD OPERATING STATISTICS — Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-15 Private Line Cars—Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box—Plain 40-Foot	-0-	XXXXXX	65
66		4-151 Box—Plain 50-Foot and Longer	11,006	XXXXXX	66
67		4-152 Box-Equipped	158	XXXXXX	67
68		4-153 Gondola-Plain	61,477	XXXXXX	68
69		4-154 Gondola-Equipped	6,078	XXXXXX	69
70		4-155 Hopper-Covered	144,823	XXXXXX	70
71		4-156 Hopper—Open Top—General Service	88,210	XXXXXX	71
72		4-157 Hopper—Open Top—Special Service	132,578	XXXXXX	72
73		4-158 Refrigerator—Mechanical	7,290	XXXXXX	73
74		4-159 Refrigerator—Non-Mechanical	5,909	XXXXXX	74
75		4-160 Flat—TOFC/COFC	23,645	XXXXXX	75
76		4-161 Flat—Multi-Level	86,782	XXXXXX	76
77		4-162 Flat—General Service	41	XXXXXX	77
78		4-163 Flat—All Other	17,799	XXXXXX	78
79		4-164 Tank—Under 22,000 Gallons	124,599	XXXXXX	79
80		4-165 Tank—22,000 Gallons and Over	65,694	XXXXXX	80
81		4-166 All Other Car Types	3,903	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	779,992	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	54,449	XXXXXX	83
84		4-18 No Payment Car-Miles (I) ¹	97,811	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)	XXXXXX	XXXXXX	
85		4-191 Unit Trains	316,399	XXXXXX	85
86		4-192 Way Trains	227,716	XXXXXX	86
87		4-193 Through Trains	3,390,038	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	3,934,153	XXXXXX	88
89		4-20 Caboose Miles	3,463	XXXXXX	89

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

Note: Line 88 total car miles is equal to the sum of Lines 30, 46, 64, 82, 83 and 84. Accordingly, the car miles reported on Lines 83 and 84 are to be allocated to Lines 85, 86 and 87 and included in the total shown on Line 88.

755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	24,324,735		98
		6-02 Freight Trains, Crs., Cnts. and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	27,239,217	XXXXXX	99
100		6-021 Way Trains	11,164,510	XXXXXX	100
101		6-022 Through Trains	246,864,178	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	-0-		102
103		6-04 Non-Revenue	3,011,892	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	312,604,532		104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	376,577	XXXXXX	105
106		7-02 Non-Revenue	3,164	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	379,741	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	147,280,285	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	-0-	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	147,280,285	XXXXXX	110
111		8-04 Non-Revenue-Road Service	1,075,003	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	-0-	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	1,075,003	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	148,355,288	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	2,839,552	XXXXXX	115
116		9-02 Train Switching	142,093	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	1,404,851	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	398,322	XXXXXX	118
119		11-02 Motorcars	-0-	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	1,461,458	XXXXXX	120
121		12-02 Way Trains	5,152,405	XXXXXX	121
122		12-03 Through Trains	6,000,489	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	-0-	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	2,715,212	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	-0-	XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal	9,731,690	XXXXXX	126
127		16-02 Marine Terminals-Ore	2,929,155	XXXXXX	127
128		16-03 Marine Terminals-Other	-0-	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	12,660,845	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	26,511	XXXXXX	130
131		17-02 Unserviceable	122	XXXXXX	131
132		17-03 Surplus	1,839	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	28,472	XXXXXX	133

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VERIFICATION

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

OATH

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

State of Florida

County of Duval

F. J. Favorite, Jr. 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 CSX Transportation, Inc.

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

that it is his duty to have supervision over the books of accounts of the respondent and to control the manner in which such books are kept; that he knows that such books have been kept in good faith during the period covered by this report; that he knows that the entries contained in this report relating to accounting matters have been prepared in accordance with the provisions of the Uniform System of Accounts for Railroads and other accounting and reporting directives of this Commission; that he believes that all other statements of fact contained in this report are true, and that this report is a correct and complete statement, accurately taken from the books and records, of the business and affairs of the above-named respondent during the period of time from and including

January 1, 19 92, to and including December 31, 19 92

F. J. Favorite, Jr.
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 25TH day of MARCH, 19 93

My commission expires

NOTARY PUBLIC, STATE OF FLORIDA.
MY COMMISSION EXPIRES: Sept. 15, 1995.
BONDED THRU NOTARY PUBLIC UNDERWRITERS.

Use an
L.S.
impression seal

Angelia C. Goodell
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

State of Florida

County of Duval

A. R. Carpenter makes oath and says that he is President & CEO
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of CSX Transportation, Inc.

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

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

January 1, 19 92, to and including December 31, 19 92

A. R. Carpenter
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 25th day of March, 19 93

My commission expires

NOTARY PUBLIC, STATE OF FLORIDA.
MY COMMISSION EXPIRES: Sept. 15, 1995.
BONDED THRU NOTARY PUBLIC UNDERWRITERS.

Use an
L.S.
impression seal

Angelia C. Goodell
(Signature of officer authorized to administer oaths)