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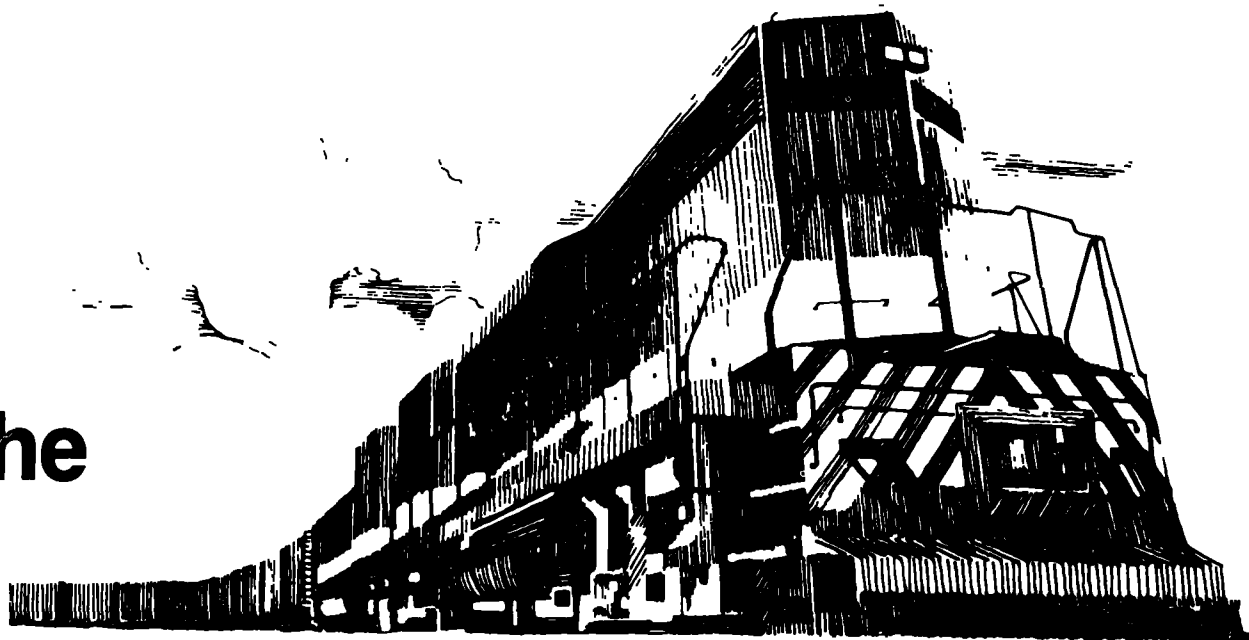
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APPROVED BY OMB  
3120-0029  
EXPIRES 3-31-93

# annual report

	<p>THE DENVER AND RIO GRANDE WESTERN RAILROAD COMPANY SOUTHERN PACIFIC BUILDING ONE MARKET PLAZA SAN FRANCISCO, CA 94105</p>
<p>Correct name and address if different than shown.</p>	<p>Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)</p>

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. 96-296, § 5(b), July 1, 1980 94 Stat. 796

(49) U.S.C. 11981. (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, unapplicable to the person or corporation in whose behalf the report is made, such notation as "Not applicable, see page \_\_\_\_\_, schedule (or line) number \_\_\_\_\_" should be used in answer thereto, giving precise reference to the portion of the report showing the facts which make the inquiry inapplicable. Where the word "none" truly and completely states that fact, it should be given as the answer to any particular inquiry or any particular portion of an inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

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

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

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

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

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

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

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

Class II companies are those having annual operating revenues less than \$50,000,000 but in excess of \$10,000,000

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

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

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

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

# ANNUAL REPORT

OF

THE DENVER & RIO GRANDE WESTERN RAILROAD COMPANY

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) B. C. Kane (Title) CONTROLLER

(Telephone number) (415) 541-2562

(Area code)

(Telephone number)

(Office address) Southern Pacific Building, One Market Plaza, San Francisco, CA 94105  
(Street and number, city, State, and ZIP code)

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### **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.

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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.

**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 The Denver and Rio Grande Western Railroad Company

2 Date of incorporation November 15, 1920

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.

Under the Corporation Laws of the State of Delaware

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.

**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, No Par 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. One vote per share
- 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 April 28, 1992 Annual Meeting
- 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 6,331,118 votes, as of April 28, 1992
- 8 State the total number of stockholders of record, as of the date shown in answer to inquiry No 7 One (Date)                      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		
					PREFERRED		
	(a)	(b)	(c)		Second (e)	First (f)	
1	Rio Grande						1
2	Holding, Inc.	Denver, CO	6,331.118	6,331.118			2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
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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 6,331,118  
votes cast

11 Give the date of such meeting April 27, 1992

12 Give the place of such meeting San Francisco, CA

**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
<b>Current Assets</b>						
1		701	Cash			1
2		702	Temporary Cash Investments	7,030	579	2
3		703	Special Deposits		1,993	3
4		704	Accounts Receivable			4
			- Loan and Notes	405		4
5		705	- Interline and Other Balances	1,580	739	5
6		706	- Customers		81	6
7		707	- Other	2,517	7,937	7
8		709, 708	- Accrued Accounts Receivables	7,944	11,199	8
9		708.5	- Receivables from Affiliated Companies	44,872	29,252	9
10		709.5	- Less, Allowance for Uncollectible Accounts	(250)	(457)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	99	63	11
12		712	Materials and Supplies	9,803	12,908	12
13		713	Other Current Assets	5,146	(86)	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>79,146</b>	<b>64,208</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	558	885	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	6,503	7,065	16
17		722, 723	Other Investments and Advances	3,158		17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities-Cr.			18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation) \$ 1,920	11,122	11,379	19
20		739, 741	Other Assets	762	4,960	20
21		743	Other Deferred Debits	40,997	39,492	21
22		744	Accumulated Deferred Income Tax Debits			22
23			<b>TOTAL OTHER ASSETS</b>	<b>63,100</b>	<b>63,781</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedule 330) L-30 Col. h & b	676,663	653,641	24
25		731, 732	Equipment (Schedule 330) L-39 Col. h & b	221,600	296,731	25
26		731, 732	Unallocated Items			26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(389,011)	(404,967)	27
28			Net Road and Equipment	509,252	545,405	28
29	*		<b>TOTAL ASSETS</b>	<b>651,498</b>	<b>673,394</b>	<b>29</b>

**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
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable			30
31		752	Accounts Payable, Interline and Other Balances	2,316	1,232	31
32		753	Audited Accounts and Wages	9,522	3,271	32
33		754	Other Accounts Payable	1,452	2,252	33
34		755, 756	Interest and Dividends Payable	12,894	15,297	34
35		757	Payables to Affiliated Companies	5,097	6,956	35
36		759	Accrued Accounts Payable	52,782	57,020	36
37		760, 761, 761 5, 762	Taxes Accrued	34,816	26,095	37
38		763	Other Current Liabilities	9,519	3,317	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	5,659	36,365	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>134,057</b>	<b>151,805</b>	<b>40</b>
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured			41
42		766	Equipment Obligations	2,320	4,965	42
43		766 5	Capitalized Lease Obligations	15,714	17,992	43
44		768	Debt in Default			44
45		769	Accounts payable; Affiliated Companies			45
46		770.1, 770.2	Unamortized Debt Premium			46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	152,616	172,436	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	46,672	27,665	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>217,322</b>	<b>223,058</b>	<b>51</b>
<b>Shareholders' Equity</b>						
52		791, 792	Total Capital Stock (Schedule 230) (L 53&54)	88,636	88,636	52
53			Common Stock	88,636	88,636	53
54			Preferred Stock			54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	49,219	47,319	56
57		797	Retained Earnings, Appropriated			57
58		798	Unappropriated (Schedule 220)	162,264	162,576	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798 5	Less Treasury Stock			60
61			Net Stockholders Equity	300,119	298,531	61
62	*		<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>651,498</b>	<b>673,394</b>	<b>62</b>

**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 \$ NONE

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

3 (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year Accounting is in accordance with FASB Statement No. 87, "Employers' Accounting for Pensions".

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund Not determinable for individual companies in the plan \$       

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

(i) If funding is by insurance, give name of insuring company No

If funding is by trust agreement, list trustee(s) The Northern Trust Company

Date of trust agreement or latest amendment September 9, 1988

If respondent is affiliated in any way with the trustee(s), explain affiliation NONE

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement See page 9

(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 X No        If yes, who determines how stock is voted? Trustee

4 State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U S C 610) Yes 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. \$ NONE

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.)

NONE

(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.

9. Sale of Receivables, see notes on page 10.  
10. Sale/Leaseback Arrangement, see notes on page 11.

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

## NOTES TO FINANCIAL STATEMENTS

Notes to Schedule 200, Page 7, item 3(d)

Charges are allocated on basis of actuarial valuation for each company participating in the Plan. Participating companies are:

Southern Pacific Transportation Co.  
Southern Pacific Motor Trucking Co.  
Pacific Motor Transport Co.  
Pacific Fruit Express Co.  
St. Louis Southwestern Railway Co.  
Denver & Rio Grande Western Railroad Co.  
SPCSL Corportation

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

## NOTES TO FINANCIAL STATEMENTS

Page 8, item 9: Sale of Receivables

Commencing in late 1989, Respondent, Southern Pacific Transportation Company Combined With St. Louis Southwestern Railway (SPT) and Rio Grande Receivables, Inc. (RGR), a subsidiary of Rio Grande Industries, Inc. (RGI, the controlling company of Rio Grande Holding, Inc., respondent's parent company), agreed that certain net receivables of respondent and SPT (including interline accounts) would be sold to RGR without recourse on a continuing basis for a period of up to five years subject to certain terms and conditions. The proceeds from the sales of receivables consist of notes receivable which are partially interest bearing and are expected to be repaid as the receivables are collected. Respondent and SPT have agreed to service the receivables sold and are paid fees for such services. The sale price for the receivables sold is based upon the face amount of the receivables and is reduced by discounts for expected defaults, servicing costs and anticipated collection periods.

Also in 1989, RGR and ABS Commercial Paper, Inc. (ABS), an unaffiliated third party, agreed that RGR may sell on a continuing basis to ABS an undivided interest in the receivables purchased from respondent and SPT up to an aggregate amount of proceeds of \$300 million at any one time for a period up to five years on terms that provide for certain limited recourse provision, additional default discounts and residual interests being retained by RGR, subject to certain conditions. RGR has sold receivables on a continuing basis and ABS has issued commercial paper backed by the purchased accounts receivable, with the proceeds used to pay RGR, which in turn pays respondent and SPT. As of December 31, 1992, respondent has sold \$48,585,000 of net outstanding receivables and had notes receivable from RGR of \$23,158,000 of which \$2,220,000 were interest bearing. It is anticipated that the sales of receivables to RGR and ABS and the issuance of commercial paper will continue in 1993.

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

## NOTES TO FINANCIAL STATEMENTS

Page 8, item 10: Sale/Leaseback Arrangement

In June, 1992, respondent completed a sale/leaseback transaction whereby it sold 61 locomotives and 989 freight cars for \$36.5 million, and leased them back under operating leases for terms of between seven and fifteen years. Initial annual rental under the lease is \$5.3 million. A majority of the proceeds (30.7 million) from this transaction was used to pay down maturing equipment debt obligations in June, 1992.



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

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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)

**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
		<b>ORDINARY ITEMS OPERATING INCOME</b>					
1		(101) Freight	329,782	315,426	329,782		1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	3,714	3,456	3,714		4
5		(105) Water Transfers					5
6		(106) Demurrage	724	1,150	724		6
7		(110) Incidental	1,206	1,638	1,206		7
8		(121) Joint Facility-Credit	18		18		8
9		(122) Joint Facility-Debit		(1)			9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	335,444	321,669	335,444		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		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	335,444	321,669	335,444		13
14	*	(531) Railway operating expenses	324,984	305,031	324,984		14
15	*	<b>Net revenue from railway operations</b>	10,460	16,638	10,460		15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	171	221			16
17		(510) Miscellaneous rent income	500	417			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)		150			19
20		(514) Interest Income	827	1,053			20
21		(516) Income from sinking and other funds		52			21
22		(517) Release of premiums on funded debt					22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	2,468	683			24
25		Income from affiliated companies: 519 a. Dividends (equity method)	100				25
26		b. Equity in undistributed earnings (losses)	(245)	(148)			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	3,821	2,428			27
28		<b>TOTAL INCOME (lines 15, 27)</b>	14,281	19,066			27
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	1,004	751			29
30		(544) Miscellaneous taxes					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	4,520	1,015			34
35		(553) Uncollectible accounts	1,051	96			35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)</b>	6,575	1,862			36
37		<b>Income available for fixed charges (lines 28, 36)</b>	7,706	17,204			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.
		<b>FIXED CHARGES</b>			
38		(546) Interest on funded debt:			38
		(a) Fixed interest not in default	4,221	6,823	
39		(b) Interest in default			39
40		(547) Interest on unfunded debt	552	675	40
41		(548) Amortization of discount on funded debt	3		41
42		<b>TOTAL FIXED CHARGES (lines 38-41)</b>	4,776	7,498	42
43		Income after fixed charges (lines 37, 42)	2,930	9,706	43
		<b>OTHER DEDUCTIONS</b>			
44		(546) Interest on funded debt.			44
		(c) Contingent interest			
		<b>UNUSUAL OR INFREQUENT ITEMS</b>			
45		(555) Unusual or infrequent items (debit) credit			45
46		Income (Loss) from continuing operations (before income taxes)	2,930	9,706	46
		<b>PROVISIONS FOR INCOME TAXES</b>			
47	*	(556) Income taxes on ordinary income:			47
		(a) Federal income taxes	19,052	7,345	
48	*	(b) State income taxes	4,009	1,333	48
49	*	(c) Other income taxes			49
50	*	(557) Provision for deferred taxes	(19,819)	(4,808)	50
51		<b>TOTAL PROVISIONS FOR INCOME TAXES (lines 47-50)</b>	3,242	3,870	51
52	*	Income from continuing operations (lines 46-51)	(312)	5,836	52
		<b>DISCONTINUED OPERATIONS</b>			
53		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )			53
54		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )			54
55		Income before extraordinary items (lines 52 + 53 + 54)	(312)	5,836	55
		<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>			
56		(570) Extraordinary items (Net)			56
57		(590) Income taxes on extraordinary items			57
58		(591) Provision for deferred taxes—Extraordinary items			58
59		<b>TOTAL EXTRAORDINARY ITEMS (lines 56-58)</b>			59
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$ )			60
61	*	Net income (Loss) (lines 55 + 59 + 60)	(312)	5,836	61
		<b>Reconciliation of net railway operating income (NROI)</b>			
62	*	Net revenues from railway operations	10,460	16,638	62
63	*	(556) Income taxes on ordinary income (—)	23,061	8,678	63
64	*	(557) Provision for deferred income taxes (—)	(19,819)	(4,808)	64
65		Income from lease of road and equipment (—)		73	65
66		Rent for leased roads and equipment ( + )	606	618	66
67		Net railway operating income (loss)	7,824	13,313	67

**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	\$ 162,560	\$ 16	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		<b>CREDITS</b>			
3	*	(602) Credit balance transferred from income			3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings			5
6		<b>TOTAL</b>			6
		<b>DEBITS</b>			
7	*	(612) Debit balance transferred from income	67	245	7
8		(616) Other debits to retained earnings			8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock			11
12		Preferred stock <sup>1</sup>			12
13		<b>TOTAL</b>	67	245	13
14		Net increase (decrease) during year (Line 6 minus line 13)	(67)	(245)	14
15	*	Balances at close of year (Lines 1, 2 and 14)	162,493	(229)	15
16	*	Balances from line 15(c)	(229)	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year (798)	162,264	NA	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ _____			19
20		Debits during year \$ _____			20
21		Balance at Close of year \$ _____			21
22		Amount of assigned Federal income tax consequences Account 606 \$ _____			22
23		Account 616 \$ _____			23

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

## 230. CAPITAL STOCK

PART I CAPITAL STOCK  
(Dollars in Thousands)

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

Line No	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common No Par Value	No Par	6331.118	6331.118	None	6,331.118	88,636	None	1
2									2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL		6331.118	6331.118	None	6,331.118	88,636	None	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		None	6,331.118	88,636		None	47,319	11
12	Capital Stock Sold <sup>1</sup>								12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15	Capital contribution by parent							1,900	15
16									16
17	Balance at close of year		None	6,331.118	88,636		None	49,219	17

<sup>1</sup>By 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 as 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 (Lines 1-8)			9

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

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
10		Income from continuing operations	(312)	5,836	10

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

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
11		Loss (gain) on sale or disposal of tangible property and investments	2,075	(175)	11
12		Depreciation and amortization expenses	27,183	28,050	12
13		Increase (decrease) in provision for Deferred Income Taxes	(19,820)	(6,113)	13
14		Net decrease (increase) in undistributed earnings (losses) of affiliates	245	148	14
15		Decrease (increase) in accounts receivable	(8,317)	(1,298)	15
16		Decrease (increase) in materials and supplies, and other current assets	(2,127)	274	16
17		Increase (decrease) in current liabilities other than debt	12,958	9,955	17
18		Increase (decrease) in other—net	23,657	(1,202)	18
19		Net cash provided from continuing operations (Lines 10-18)	35,542	35,475	19
20		Add (subtract) cash generated (paid) by reason of discontinued operations and extraordinary items			20
21		NET CASH PROVIDED FROM OPERATING ACTIVITIES (Lines 19 & 20)	35,542	35,475	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	40,065	3,849	22
23		Capital expenditures	(25,680)	(25,584)	23
24		Net change in temporary cash investments not qualifying as cash equivalents			24
25		Proceeds from sale/repayment of investment and advances	317	1	25
26		Purchase price of long-term investment and advances	(3,158)		26
27		Net decrease (increase) in sinking and other special funds	327	(62)	27
28		Other—net	(4,534)		28
29		NET CASH USED IN INVESTING ACTIVITIES (Lines 22-28)	7,337	(21,796)	29

(Continued on next page)

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

**CASH FLOWS FROM FINANCING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
30		Proceeds from issuance of long-term debt			30
31.		Principal payments of long-term debt	(36,428)	(6,528)	31
32.		Proceeds from issuance of capital stock			32.
33		Purchase price of acquiring treasury stock			33
34		Cash dividends paid		(8,750)	34
35.		Other—net			35.
36.		NET CASH FROM FINANCING ACTIVITIES (Lines 30-35)	(36,428)	(15,278)	36.
37		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (Lines 21, 29 & 36)	6,451	(1,599)	37
38.		Cash and cash equivalents at beginning of the year	579	2,173	38
39.		CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Lines 37 & 38)	7,030	579	39.
		Footnotes to Schedule 240 Cash paid during the year for:			
40.		Interest (net of amount capitalized)*	4,494	7,303	40
41.		Income taxes (net)*	9,300	2,891	41

\*Only applies if indirect method is adopted.

**NOTES AND REMARKS**

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

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

Line No	Item (a)	Source No	Amount (b)	Line
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	1,580	1
2	Customers (706)	Schedule 200, line 6, column b	-	2
3	Other (707)	Note A	2,216	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	3,796	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	335,444	5
6	Rent Income	Note B	32,345	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	367,789	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	1,022	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	4	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	19	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	2,316	11
12	Audited Accounts and Wages Payable (753)	Note A	9,522	12
13	Accounts Payable—Other (754)	Note A	1,452	13
14	Other Taxes Accrued (761.5)	Note A	5,587	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	18,877	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	324,984	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	27,133	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	330,196	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	917	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ line 19	21	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	-	21
22	Cash Working Capital Required	Line 21 × line 19	-	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	7,030	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	-	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Material and Supplies (712)	Note A	9,803	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	-	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	9,803	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	9,803	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.

## 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	DENVER UNION TRML Rwy. CO. -COMMON	16.67	1
2			"	TRAILER TRAIN CO. -COMMON	.62	2
3				TOTAL A-1		3
4						4
5		A-2	VII	RIO GRANDE MOTOR WAY, INC. -COMMON	100.00	5
6						6
7		A-3	X	RIO GRANDE LAND CO. -COMMON	100.00	7
8						8
9				TOTAL A		9
10						10
11						11
12		D-3	X	RIO GRANDE RECEIVABLES, INC.		12
13				UNSEC. VARIOUS RATE NOTE		13
14						14
15		E-1	VII	DENVER UNION TRML Rwy. CO.		15
16				RIO GRANDE MOTOR WAY, INC.		16
17				TOTAL E-1		17
18						18
19						19
20				TOTAL ACCOUNT 721		20
21						21
22						22
23						23
24	715			SINKING FUND		24
25	716			CAPITAL FUND	NONE	25
26	717			OTHER FUND		26
27						27
28						28
29				GRAND TOTAL		29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

LINE 1 = ATSF Rwy. CO., BN INC., UP R.R. CO.

**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	5			5				1
2	396		317	79				2
3	401		317	84				3
4								4
5	833			833				5
6								6
7	2,486			2,486			100	7
8								8
9	3,720		317	3,403			100	9
10								10
11								11
12								12
13	2,220			2,220			82	13
14								14
15	389			389				15
16	719			719				16
17	1,108			1,108				17
18								18
19								19
20	7,048		317	6,731			182	20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	7,048		317	6,731			182	29
30								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-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						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				See pages 26 & 27.		14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

**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								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			See pages 26 & 27.					14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40



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

- Report below the details of all investments in common stocks included in Account 721, Investments and Advances 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
<b>Carriers (List specifics for each company)</b>								
1	RIO GRANDE MOTORWAY, INC.	(1,000)		(242)			(1,242)	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
<b>Noncarrier (List specifics for each company)</b>								
14	RIO GRANDE LAND COMPANY	1,016		(3)			1,013	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	TOTAL	16		(245)			(229)	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 period; if not, full explanation should be made in a footnote.

2 In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies for such items.

3 In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.

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

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

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

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

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

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

10 If an amount of less than \$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

**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	12,239			1
2		(3) Grading	63,048			2
3		(4) Other right-of-way expenditures	1,291			3
4		(5) Tunnels and subways	44,086			4
5		(6) Bridges, trestles, and culverts	29,372			5
6		(7) Elevated structures				6
7		(8) Ties	117,581			7
8		(9) Rail and other track material	209,968			8
9		(11) Ballast	49,416			9
10		(13) Fences, snowsheds, and signs	749			10
11		(16) Station and office buildings	14,153			11
12		(17) Roadway buildings	1,313			12
13		(18) Water stations	159			13
14		(19) Fuel stations	2,488			14
15		(20) Shops and enginehouses	21,453			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC COFC terminals	2,191			19
20		(26) Communication systems	13,095			20
21		(27) Signals and interlockers	29,162			21
22		(29) Power plants	584			22
23		(31) Power-transmission systems	1,079			23
24		(35) Miscellaneous structures	564			24
25		(37) Roadway machines	15,039			25
26		(39) Public improvements - Construction	9,273			26
27		(44) Shop machinery	8,324			27
28		(45) Power-plant machinery	806			28
29		Other (specify and explain)	968			29
30		TOTAL EXPENDITURES FOR ROAD	648,401			30
31		(52) Locomotives	108,531			31
32		(53) Freight-train cars	176,890			32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment	1,490			34
35		(56) Floating equipment				35
36		(57) Work equipment	6,402			36
37		(58) Miscellaneous equipment	2,120			37
38		(59) Computer systems and word processing equipment	1,298			38
39		TOTAL EXPENDITURES FOR EQUIPMENT	296,731			39
40		(76) Interest during construction	5,240			40
41		(80) Other elements of investment				41
42		(90) Construction in progress				42
43		GRAND TOTAL	950,372			43

Line 29 - Estimated completion report adjustments  
anticipated to occur within one year.

**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		(494)	8	(502)	11,737	1
2		622	2	620	63,668	2
3		1		1	1,292	3
4		238		238	44,324	4
5		339	21	318	29,690	5
6						6
7		4,028	467	3,561	121,142	7
8		5,799	2,329	3,470	213,438	8
9		2,093	146	1,947	51,363	9
10					749	10
11		410		410	14,563	11
12					1,313	12
13					159	13
14		63		63	2,551	14
15		9,614		9,614	31,067	15
16						16
17						17
18						18
19			29	(29)	2,162	19
20		1,395	1	1,394	14,489	20
21		1,954	(3)	1,957	31,119	21
22		9		9	593	22
23			1	(1)	1,078	23
24					564	24
25		906	152	754	15,793	25
26		38		38	9,311	26
27		301	24	277	8,601	27
28					806	28
29		(1,117)		(1,117)	(149)	29
30		26,199	3,177	23,022	671,423	30
31			40,875	(40,875)	67,656	31
32		154	33,402	(33,248)	143,642	32
33						33
34					1,490	34
35						35
36		(906)	273	(1,179)	5,223	36
37		28	62	(34)	2,086	37
38		95		95	1,393	38
39		(629)	74,612	(75,241)	221,490	39
40					5,240	40
41						41
42		110		110	110	42
43		25,680	77,789	(52,109)	898,263	43

Line 20, Col (h), Acct. 731-9 - #918

Line 42, Col (h), Acct. 902 - #110

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

(Dollars in Thousands)

1 Show in columns (b) and (e), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (c) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefore are included in the rent for equipment and Account Nos. 31-22-00, 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	62,698	63,319	.95	NOT APPLICATBLE			1
2	(4) Other, right-of-way expenditures	1,289	1,292	2.08				2
3	(5) Tunnels and subways	43,967	44,149	1.29	LESS THAN 5%			3
4	(6) Bridges, trestles, and culverts	29,266	29,512	1.63				4
5	(7) Elevated structures							5
6	(8) Ties	117,581	120,735	3.59				6
7	(9) Rail and other track material	209,965	212,492	3.98				7
8	(11) Ballast	49,416	51,062	1.52				8
9	(13) Fences, snow sheds, and signs	746	746	1.47				9
10	(16) Station and office buildings	14,112	14,522	2.61				10
11	(17) Roadway buildings	1,309	1,309	2.88				11
12	(18) Water stations	151	151	3.13				12
13	(19) Fuel stations	2,472	2,535	3.06				13
14	(20) Shops and enginehouses	21,429	31,084	2.88				14
15	(22) Storage warehouses							15
16	(23) Wharves and docks							16
17	(24) Coal and ore wharves							17
18	(25) TOFC/COFC terminals	2,191	2,102	6.19				18
19	(26) Communication systems	13,091	13,567	4.57				19
20	(27) Signals and interlockers	28,595	30,477	3.47				20
21	(29) Power plants	584	593	2.27				21
22	(31) Power-transmission systems	1,082	1,080	2.97				22
23	(35) Miscellaneous structures	494	494	4.13				23
24	(37) Roadway machines	15,038	15,792	5.59				24
25	(39) Public improvements—Construction	9,266	9,304	2.71				25
26	(44) Shop machinery	8,318	8,595	3.52				26
27	(45) Power-plant machinery	805	805	4.00				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	633,868	655,717	3.05				30
	EQUIPMENT							
31	(52) Locomotives	108,531	67,656	3.84				31
32	(53) Freight-train cars	176,891	143,574	3.97				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment	1,490	1,490	3.05				34
35	(56) Floating equipment							35
36	(57) Work equipment	6,402	5,224	3.00				36
37	(58) Miscellaneous equipment	2,119	2,086	6.70				37
38	(59) Computer systems and word processing equipment	1,298	1,391	11.93				38
39	TOTAL EQUIPMENT	296,731	221,421	3.97				39
40	GRAND TOTAL	930,599	877,138	NA			NA	40

**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	12,201	599		2		12,798	1
2		(4) Other, right-of-way expenditures	139	27				166	2
3		(5) Tunnels and subways	6,120	569				6,689	3
4		(6) Bridges, trestles, and culverts	9,041	479		21		9,499	4
5		(7) Elevated structures							5
6		(8) Ties	53,164	4,275		748		56,691	6
7		(9) Rail and other track material	64,282	8,434		2,081		70,635	7
8		(11) Ballast	11,704	762		146		12,320	8
9		(13) Fences, snow sheds, and signs	262	11				273	9
10		(16) Station and office buildings	4,405	377				4,782	10
11		(17) Roadway buildings	498	38				536	11
12		(18) Water stations	81	5				86	12
13		(19) Fuel stations	1,064	77				1,141	13
14		(20) Shops and enginehouses	4,837	810				5,647	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals	1,310	134		29		1,415	18
19		(26) Communication systems	5,549	787		1		6,335	19
20		(27) Signals and interlockers	9,133	1,028		(3)		10,164	20
21		(29) Power plants	151	13				164	21
22		(31) Power-transmission systems	237	32		1		268	22
23		(35) Miscellaneous structures	106	20				126	23
24		(37) Roadway machines	8,505	847		152		9,200	24
25		(39) Public improvements—Construction	1,789	252				2,041	25
26		(44) Shop machinery*	3,568	297		24		3,841	26
27		(45) Power-plant machinery	383	32				415	27
28		All other road accounts							28
29		Amortization (Adjustments)	13,241	(563)				12,678	29
30		TOTAL ROAD	211,770	19,342		3,202		227,910	30
		EQUIPMENT							
31	*	(52) Locomotives	68,279	3,334		23,161		48,452	31
32	*	(53) Freight-train cars	89,144	6,147		16,453		78,838	32
33	*	(54) Passenger-train cars							33
34	*	(55) Highway revenue equipment	672	45				717	34
35	*	(56) Floating equipment							35
36	*	(57) Work equipment	2,519	183		216		2,486	36
37	*	(58) Miscellaneous equipment	1,500	131		59		1,572	37
38		(59) Computer systems and word processing equipment	822	163				985	38
39	*	Amortization Adjustments	28,904	(2,211)				26,693	39
40		TOTAL EQUIPMENT	191,840	7,792		39,889		159,743	40
41		GRAND TOTAL	403,610	27,134		43,091		387,653	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)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures		NONE					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		<b>TOTAL ROAD</b>							30
		<b>EQUIPMENT</b>							
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		(59) Computer systems and word processing equipment							38
39		Amortization Adjustments							39
40		<b>TOTAL EQUIPMENT</b>							40
41		<b>GRAND TOTAL</b>							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 changes in rates were effective during the year, give full particulars in a footnote.

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

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

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

Line No	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading			%	1
2	(4) Other right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties	INCLUDED IN SCHEDULE 332			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	<b>TOTAL ROAD</b>				30
	<b>EQUIPMENT</b>				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	(59) Computer systems and word processing equipment				38
39	Amortization Adjustments				39
40	<b>TOTAL EQUIPMENT</b>				40
41	<b>GRAND TOTAL</b>				41

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



**342. ACCUMULATED DEPRECIATION—IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS**

(Dollars in Thousands)

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

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

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

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

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

Line No	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	List No
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs	INCLUDED IN SCHEDULE 335						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		<b>TOTAL ROAD</b>							29
		<b>EQUIPMENT</b>							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		<b>TOTAL EQUIPMENT</b>							38
39		<b>GRAND TOTAL</b>							39

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

NOTES AND REMARKS FOR SCHEDULE 342

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading				1
2	(4) Other right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast	NONE			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	<b>TOTAL ROAD</b>				29
	<b>EQUIPMENT</b>				
30	(52) Locomotives				30
31	(53) Freight-train cars				31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment			N/A	36
37	(59) Computer systems and word processing equipment				37
38	<b>TOTAL EQUIPMENT</b>				38
39	<b>GRAND TOTAL</b>				39

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

(Dollars in Thousands)

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast			NONE				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		<b>TOTAL ROAD</b>							29
		<b>EQUIPMENT</b>							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		<b>TOTAL EQUIPMENT</b>							38
39		<b>GRAND TOTAL</b>							39

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

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

(Dollars in Thousands)

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

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

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

4. In column (c), line-haul carriers report the miles of road used in line-haul service. Report miles in whole numbers.

5. In column (d), show the amount applicable in Accounts 731 and 732 on the books of the companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to the deductions made by the owners in their reports. If separate value is not available, explanations should be given. Differences between the amounts in column (d) of this schedule and the amounts shown in column (c), line 24, on the asset side of the comparative general balance sheet of each individual railway, should be explained in a footnote. Book value included in Accounts 731 or 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

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

Line No	Class (See Ins. 2)	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	THE DENVER AND RIO GRANDE WESTERN RR CO.	1,569	898,263	389,011	1
2						2
3	O	MOFFAT TUNNEL IMPROVEMENT DISTRICT	9	# 11,435	* --	3
4	O	MONTWOOD CORPORATION	6	+ 5,474	@ --	4
5						5
6	#	As inventoried by I.C.C. as of				6
7		12-31-1928, and reported in Land Report				7
8		dated 3-31-1930, and Engineering Report				8
9		dated 5-09-1931. Includes estimated				9
10		value based on capitalization of				10
11		rental at 6%.				11
12						12
13	*	No depreciation reserve is maintained				13
14		by respondent or by Moffat Tunnel				14
15		Improvement District.				15
16						16
17	+	Basis per Montwood Corporation records				17
18						18
19	@	No depreciation reserve is maintained				19
20		by respondent.				20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	1,584	915,172	389,011	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	11,737			113	1
2		(3) Grading	63,668			2,911	2
3		(4) Other, right-of-way expenditures	1,292				3
4		(5) Tunnels and subways	44,324			9,244	4
5		(6) Bridges, trestles, and culverts	29,690			38	5
6		(7) Elevated structures					6
7		(8) Ties	121,142			673	7
8		(9) Rail and other track material	213,438			1,305	8
9		(11) Ballast	51,363			255	9
10		(13) Fences, snow sheds, and signs	749				10
11		(16) Station and office buildings	14,563				11
12		(17) Roadway buildings	1,313			38	12
13		(18) Water stations	159				13
14		(19) Fuel stations	2,551				14
15		(20) Shops and enginehouses	31,067				15
16		(22) Storage warehouses					16
17		(23) Wharves and docks					17
18		(24) Coal and ore wharves					18
19		(25) TOFC/COFC terminals	2,162				19
20		(26) Communication systems	14,489				20
21		(27) Signals and interlockers	31,119				21
22		(29) Power plants	593				22
23		(31) Power-transmission systems	1,078				23
24		(35) Miscellaneous structures	564				24
25		(37) Roadway machines	15,793				25
26		(39) Public improvements—Construction	9,311			597	26
27		(44) Shop machinery	8,601				27
28		(45) Power-plant machinery	806				28
29		Leased property capitalized rentals (explain)				200	29
30		Other (specify and explain)	(149)				30
31		<b>TOTAL ROAD</b>	671,423			15,374	31
32		(52) Locomotives	67,656				32
33		(53) Freight-train cars	143,642				33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment	1,490				35
36		(56) Floating equipment					36
37		(57) Work equipment	5,223				37
38		(58) Miscellaneous equipment	2,086				38
39		(59) Computer systems and word processing equipment	1,393				39
40		<b>TOTAL EQUIPMENT</b>	221,490				40
41		(76) Interest during construction	5,240			1,535	41
42		(80) Other elements of investment					42
43		(90) Construction work in progress	110				43
44		<b>GRAND TOTAL</b>	898,263			16,909	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
		Schedule 210
Line 4 column b	=	Line 47 column b

410. RAILWAY OPERATING EXPENSES (Dollars in thousands)							YEAR 1992	
State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.								
Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Passenger (g)	Total (h)
			Salaries & wages (b)	Matl, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)		
1		WAY AND STRUCTURES						
2		ADMINISTRATION						
3		Track	1,675	114	187	238	2,214	2,214
4		Bridge and Building	181	22	34	50	287	287
5		Signal	284	26	45	67	422	422
6		Communication	207	12	22	16	257	257
7		Other	606	19	18	29	672	672
8								
9		REPAIR AND MAINTENANCE						
10		Roadway - Running	958	128	917	75	2,078	2,078
11		Roadway - Switching	78	11	75	6	170	170
12		Tunnels and Subways-Running	86	36	91	3	216	216
13		Tunnels and Subways-Switching	7	3	7	0	17	17
14		Bridges & Culverts-Running	348	197	5	32	582	582
15		Bridges & Culverts-Switching	28	16	0	3	47	47
16		Ties - Running	719	4	(54)	30	699	699
17		Ties - Switching	89	0	(7)	4	86	86
18		Rail & Other Tk Matl-Running	5,168	1,748	2,277	166	9,359	9,359
19		Rail & Other Tk Matl-Switching	358	121	158	12	649	649
20		Ballast - Running	1,738	(91)	(3)	168	1,812	1,812
21		Ballast - Switching	116	(6)	0	11	121	121
22		Rd Prop Damaged - Running	214	63	309	6	592	592
23		Rd Prop Damaged - Switching	17	5	25	0	47	47
24		Rd Prop Damaged - Other	0	1	0	0	1	1
25		Signals & Interlockers-Running	348	196	(31)	15	528	528
26		Signals & Interlockers-Switch.	28	16	(3)	1	42	42
27		Communications Systems	563	268	8	32	871	871
28		Power Systems	155	116	10	1	282	282
29		Highway Grade Crossings-Running	718	318	23	3	1,062	1,062
30		Highway Grade Crossings-Switch.	59	26	2	0	87	87
31		Station and Office Buildings	270	85	119	22	496	496
32		Shop Buildings - Locomotives	141	63	27	3	234	234
33		Shop Buildings - Freight Cars	29	10	2	0	41	41
34		Shop Buildings - Other Equip.	10	7	3	2	22	22



410. RAILWAY OPERATING EXPENSES - Continued (Dollars in thousands)							YEAR 1992	
Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Passenger (g)	Total (h)
			Salaries & wages (b)	Mat'l, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)		
101		REPAIR AND MAINTENANCE - Cont'd						
102		Locomotive Svc Facilities	136	213	107	0		456
103		Misc Buildings & Structures	147	188	63	8		406
104		Coal Terminals	0	0	0	0		0
105		Ore Terminals	0	0	0	0		0
106		Other Marine Terminals	0	0	0	0		0
107		TOFC/COFC - Terminals	2	2	84	0		88
108		Motor Vehicle Ld & Distrib Fac	7	1	3	1		12
109		Fac for Other Specialized Svc	0	0	0	0		0
110		Roadway Machines	1,121	1,726	60	47		2,954
111		Small Tools and Supplies	(30)	1,994	158	4		2,126
112		Snow Removal	590	12	(21)	44		625
113		Fringe Benefits - Running	N/A	N/A	N/A	4,070		4,070
114		Fringe Benefits - Switching	N/A	N/A	N/A	306		306
115		Fringe Benefits - Other	N/A	N/A	N/A	2,414		2,414
116		Casualties & Ins. - Running	N/A	N/A	N/A	3,741		3,741
117		Casualties & Ins. - Switching	N/A	N/A	N/A	852		852
118		Casualties & Ins. - Other	N/A	N/A	N/A	22		22
119	*	Lease Rentals-Dr. - Running	N/A	N/A	605	N/A		605
120	*	Lease Rentals-Dr. - Switching	N/A	N/A	0	N/A		0
121	*	Lease Rentals-Dr. - Other	N/A	N/A	899	N/A		899
122	*	Lease Rentals-(Cr.)-Running	N/A	N/A	0	N/A		0
123	*	Lease Rentals-(Cr.)-Switching	N/A	N/A	0	N/A		0
124	*	Lease Rentals-(Cr.)-Other	N/A	N/A	17	N/A		17
125		Jt Fac Rent-Dr. - Running	N/A	N/A	6,003	N/A		6,003
126		Jt Fac Rent-Dr. - Switching	N/A	N/A	14	N/A		14
127		Jt Fac Rent-Dr. - Other	N/A	N/A	29	N/A		29
128		Jt Fac Rent-(Cr.)-Running	N/A	N/A	(1,791)	N/A		(1,791)
129		Jt Fac Rent-(Cr.)-Switching	N/A	N/A	(32)	N/A		(32)
130	*	Jt Fac Rent-(Cr.)-Other	N/A	N/A	(7)	N/A		(7)
131	*	Other Rents-Debit - Running	N/A	N/A	0	N/A		0
132	*	Other Rents-Debit - Switching	N/A	N/A	0	N/A		0
133	*	Other Rents-Debit - Other	N/A	N/A	87	N/A		87
		Other Rents-(Credit)-Running	N/A	N/A	0	N/A		0

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in thousands)							YEAR 1992	
Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Passenger (g)	Total (h)
			Salaries & wages (b)	Matl, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)		
134	*	REPAIR AND MAINTENANCE - Cont'd						
135	*	Other Rents-(Credit)-Switching	N/A	N/A	0	N/A	0	0
136	*	Other Rents-(Credit)-Other	N/A	N/A	0	N/A	0	0
137	*	Depreciation - Running	N/A	N/A	N/A	14,808	14,808	14,808
138	*	Depreciation - Switching	N/A	N/A	N/A	1,264	1,264	1,264
139	*	Depreciation - Other	N/A	N/A	N/A	3,007	3,007	3,007
140		Jt Facility-Debit - Running	N/A	N/A	5,949	N/A	5,949	5,949
141		Jt Facility-Debit - Switching	N/A	N/A	50	N/A	50	50
142		Jt Facility-Debit - Other	N/A	N/A	56	N/A	56	56
143		Jt Facility-(Credit)-Running	N/A	N/A	(2,006)	N/A	(2,006)	(2,006)
144		Jt Facility-(Credit)-Switching	N/A	N/A	(243)	N/A	(243)	(243)
145		Jt Facility-(Credit)-Other	N/A	N/A	(364)	N/A	(364)	(364)
146		Dismantl. Retired Rd Prop-Run.	0	0	0	0	0	0
147		Dismantl. Retired Rd Prop-Switch	0	0	0	0	0	0
148		Dismantl. Retired Rd Prop-Other	1	40	2	1	44	44
149		Other - Running	(18)	0	0	0	(18)	(18)
150		Other - Switching	(1)	0	0	0	(1)	(1)
151		Other - Other	0	(3)	98	0	95	95
TOTAL WAY AND STRUCTURES			17,153	7,707	14,086	31,584	70,530	70,530
EQUIPMENT								
LOCOMOTIVES								
201		Administration	771	81	76	7	935	935
202	*	Repair and Maintenance	13,220	33,521	227	15	46,983	46,983
203	*	Machinery Repair	55	453	38	0	546	546
204		Equipment Damaged	0	0	0	0	0	0
205		Fringe Benefits	N/A	N/A	N/A	5,561	5,561	5,561
206		Other Casualties & Insurance	N/A	N/A	N/A	1,998	1,998	1,998
207	*	Lease Rentals - Debit	N/A	N/A	1,352	N/A	1,352	1,352
208	*	Lease Rentals - (Credit)	N/A	N/A	(2,379)	N/A	(2,379)	(2,379)
209		Joint Facility Rent - Debit	N/A	N/A	0	N/A	0	0
210		Joint Facility Rent - (Credit)	N/A	N/A	0	N/A	0	0
211	*	Other Rents - Debit	N/A	N/A	0	N/A	0	0
212	*	Other Rents - (Credit)	N/A	N/A	0	N/A	0	0
213	*	Depreciation	N/A	N/A	0	N/A	0	0
214		Joint Facility - Debit	N/A	N/A	59	2,541	2,541	2,541
215		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0
216	*	Repairs Bill.to Others-(Credit)	N/A	N/A	(31,676)	N/A	(31,676)	(31,676)

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in thousands)							YEAR 1992	
Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Passenger (g)	Total (h)
			Salaries & wages (b)	Mat'l, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)		
217		LOCOMOTIVES - Continued	0	0	1	0		1
218		Dismantling Retired Property	0	0	0	0		0
219		Other	14,046	34,055	(32,302)	10,122		25,921
220		TOTAL LOCOMOTIVES						
221	*	FREIGHT CARS	329	58	50	7		444
222	*	Administration	4,380	7,341	8,576	9		20,306
223		Repair and Maintenance	226	86	4	0		316
224		Machinery Repair	0	0	163	0		163
225		Equipment Damaged	N/A	N/A	N/A	1,955		1,955
226		Fringe Benefits	N/A	N/A	N/A	1,443		1,443
227	*	Other Casualties & Insurance	N/A	N/A	12,335	N/A		12,335
228	*	Lease Rentals - Debit	N/A	N/A	0	N/A		0
229	*	Lease Rentals - (Credit)	N/A	N/A	0	N/A		0
230	*	Joint Facility Rent - Debit	N/A	N/A	0	N/A		0
231	*	Joint Facility Rent - (Credit)	N/A	N/A	31,594	N/A		31,594
232	*	Other Rents - Debit	N/A	N/A	(27,267)	N/A		(27,267)
233	*	Other Rents - (Credit)	N/A	N/A	N/A	5,335		5,335
234		Depreciation	N/A	N/A	0	N/A		0
235	*	Joint Facility - Debit	N/A	N/A	0	N/A		0
236		Joint Facility - (Credit)	N/A	N/A	0	N/A		0
237		Repairs Bill to Others-(Credit)	N/A	N/A	(3,264)	N/A		(3,264)
238		Demantling Retired Property	0	0	0	0		0
		Other	4,935	7,485	22,192	8,791		43,403
		TOTAL FREIGHT CARS						
301		OTHER EQUIPMENT	3	31	(9)	0		25
302	*	Administration	0	11	221	0		232
303	*	Repair and Maintenance	0	0	0	0		0
304	*	Trucks, Trlrs, & Cont.-Rev Svc	(1)	(14)	0	0		(15)
305	*	Floating Eq.-Revenue Service	0	0	179	0		179
306	*	Psgr and Other Revenue Equip	0	0	0	0		0
307	*	Computers & Data Proc Systems	0	0	0	0		0
308	*	Machinery	207	1,080	1,049	0		2,336
309		Work and Other Non-Rev Equip	0	0	0	0		0
310		Equipment Damaged	N/A	N/A	N/A	80		80
311	*	Fringe Benefits	N/A	N/A	N/A	4		4
312	*	Other Casualties & Insurance	N/A	N/A	N/A	N/A		N/A
		Lease Rentals - Debit	N/A	N/A	4,263	N/A		4,263
		Lease Rentals - (Credit)	N/A	N/A	(6)	N/A		(6)

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in thousands)							YEAR 1992	
Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Passenger (g)	Total (h)
			Salaries & wages (b)	Mat'l, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)		
313		OTHER EQUIPMENT - Continued						
314		Joint Facility Rent - Debit	N/A	N/A	0	N/A		0
315	*	Joint Facility Rent - (Credit)	N/A	N/A	0	N/A		0
316	*	Other Rents - Debit	N/A	N/A	2,397	N/A		2,397
317	*	Other Rents - (Credit)	N/A	N/A	(880)	N/A		(880)
318		Depreciation	N/A	N/A	N/A	178		178
319		Joint Facility - Debit	N/A	N/A	0	N/A		0
320	*	Joint Facility - (Credit)	N/A	N/A	0	N/A		0
321		Repairs Bill.to Others-(Credit)	N/A	N/A	74	N/A		74
322		Demantling Retired Property	0	0	0	0		0
323		Other	0	0	0	0		0
		TOTAL OTHER EQUIPMENT	209	1,108	7,288	262		8,867
324		TOTAL EQUIPMENT	19,190	42,648	(2,822)	19,175		78,191
401		TRANSPORTATION:						
402		TRAIN OPERATIONS						
403		Administration	3,207	41	(163)	17		3,102
404		Engine Crews	10,706	16	84	5		10,811
405		Train Crews	11,292	30	343	267		11,932
406		Dispatching Trains	1,856	3	3	0		1,862
407		Oper. Signals & Interlockers	1,131	139	204	24		1,498
408		Operating Drawbridges	0	0	0	0		0
409		Highway Crossing Protection	1	0	(1)	0		0
410		Train Inspection & Lubrication	2,690	138	128	9		2,965
411		Locomotive Fuel	0	39,010	0	0		39,010
412		Elect Power Pur/Prod-Mot.Power	0	0	0	0		0
413		Servicing Locomotives	3,126	2,804	370	15		6,315
414		Frt Lost/Damaged-Solely Related	N/A	N/A	N/A	(30)		(30)
415		Clearing Wrecks	82	88	67	15		252
416		Fringe Benefits	N/A	N/A	N/A	13,493		13,493
417		Other Casualties and Insurance	N/A	N/A	N/A	7,310		7,310
418		Joint Facility - Debit	N/A	N/A	10,638	N/A		10,638
419		Joint Facility - (Credit)	N/A	N/A	(79)	N/A		(79)
		Other	0	11	134	1		146
		TOTAL TRAIN OPERATIONS	34,091	42,280	11,728	21,126		109,225
420		YARD OPERATIONS						
421		Administration	325	2	26	23		376
		Switch Crews	9,764	16	116	0		9,896

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in thousands)								YEAR 1992
Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Passenger (g)	Total (h)
			Salaries & wages (b)	Matl, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)		
YARD OPERATIONS - Continued								
422		Controlling Operations	1,390	1	65	12	1,468	1,468
423		Yard and Terminal Clerical	2,290	133	167	7	2,597	2,597
424		Oper Switch.Signal.Retar.&Humps	236	14	(7)	0	243	243
425		Locomotive Fuel	0	(38)	0	0	(38)	(38)
426		Elect Power Pur/Prod-Mot.Power	0	0	0	0	0	0
427		Servicing Locomotives	233	9	13	0	255	255
428		Frt Lost/Damaged-Solely Related	N/A	N/A	N/A	(17)	(17)	(17)
429		Clearing Wrecks	7	22	5	0	34	34
430		Fringe Benefits	N/A	N/A	N/A	5,638	5,638	5,638
431		Other Casualties and Insurance	N/A	N/A	N/A	2,687	2,687	2,687
432		Joint Facility - Debit	N/A	N/A	(112)	N/A	(112)	(112)
433		Joint Facility - (Credit)	N/A	N/A	(1)	N/A	(1)	(1)
434		Other	0	0	1	0	1	1
435		TOTAL YARD OPERATIONS	14,245	159	273	8,350	23,027	23,027
TRAIN AND YARD OPERATIONS COMMON								
501		Cleaning Car Interiors	18	0	96	0	114	114
502		Adjusting and Transfer Loads	38	9	6	0	53	53
503		Car Loading Devices&Grain Doors	597	0	0	0	597	597
504		Frt Lost or Damaged-all other	N/A	N/A	N/A	1,754	1,754	1,754
505		Fringe Benefits	N/A	N/A	N/A	259	259	259
506		TOTAL TRAIN & YD OPER COMMON	653	9	102	2,013	2,777	2,777
SPECIALIZED SERVICE OPERATIONS								
507	*	Administration	101	(12)	107	3	199	199
508	*	PU&D and Marine Line Haul	0	2	93	0	95	95
509	*	Load & Unload & Local Marine	6	2	1,936	0	1,944	1,944
510	*	Protective Services	0	(1)	157	0	156	156
511	*	Frt Lost/Damaged-Solely Related	N/A	N/A	N/A	(1)	(1)	(1)
512	*	Fringe Benefits	N/A	N/A	N/A	44	44	44
513	*	Casualties and Insurance	N/A	N/A	N/A	0	0	0
514	*	Joint Facility - Debit	N/A	N/A	0	N/A	0	0
515	*	Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0
516	*	Other	0	(1)	100	0	99	99
517	*	TOTAL SPECIALIZED SVC OPER.	107	(10)	2,393	46	2,536	2,536

YEAR 1992							
410. RAILWAY OPERATING EXPENSES - Continued (Dollars in thousands)							
Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Passenger (g)
			Salaries & wages (b)	Matl, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)
518		ADMINISTRATIVE SUPPORT OPERATIONS					
519		Administration	887	334	(5)	65	1,281
520		Employee Perform Clerical & Acctg	2,015	628	1,910	122	4,675
521		Communication Systems Operation	199	85	77	30	391
522		Loss & Damage Claims Processing	(42)	3	41	0	2
523		Fringe Benefits	N/A	N/A	N/A	1,211	1,211
524		Casualties and Insurance	N/A	N/A	N/A	720	720
525		Joint Facility - Debit	N/A	N/A	0	N/A	0
526		Joint Facility - (Credit)	N/A	N/A	0	N/A	0
527		Other	0	(269)	173	42	(54)
		TOTAL ADMIN SUPPORT OPERATION	3,059	781	2,196	2,190	8,226
528		TOTAL TRANSPORTATION	52,155	43,219	16,692	33,725	145,791
601		GENERAL AND ADMINISTRATIVE					
602		Officers-Gen'l Administration	1,237	328	1,263	335	3,163
603		Accounting, Auditing and Finance	274	20	4,468	43	4,805
604		Mgt Services & Data Processing	133	24	770	5	932
605		Marketing	0	0	3,563	0	3,563
606		Sales	0	(1)	3,563	0	3,562
607		Industrial Development	116	13	1	19	149
608		Personnel and Labor Relations	637	25	32	148	842
609		Legal and Secretarial	467	131	1,019	106	1,723
610		Public Relations & Advertising	0	0	0	0	0
611		Research and Development	0	0	0	0	0
612		Fringe Benefits	N/A	N/A	N/A	1,436	1,436
613		Casualties and Insurance	N/A	N/A	N/A	403	403
614		Writedown of Uncollect. Accts	N/A	N/A	N/A	0	0
615		Property Taxes	N/A	N/A	N/A	3,935	3,935
616		Other Taxes Except Income & PR	N/A	N/A	N/A	4,343	4,343
617		Joint Facility - Debit	N/A	N/A	0	N/A	0
618		Joint Facility - (Credit)	N/A	N/A	0	N/A	0
		Other	763	33	347	473	1,616
619		TOTAL GENERAL AND ADMINIST.	3,627	573	15,026	11,246	30,472
620	*	TOTAL CARRIER OPER EXPENSES	92,125	94,147	42,982	95,730	324,984

**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 (d), 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 (d), lines 118 through 123, plus lines 130 through 135.
4. 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.
5. 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.
6. Report on line 28 all other lease rentals not apportioned to any category listed on lines 1-27.
7. 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	473		(126)	2
3		4	Other right of way expenditures	26		(1)	3
4		5	Tunnels and subways	551		(18)	4
5		6	Bridges, trestles and culverts	368		(111)	5
6		7	Elevated structures				6
7		8	Ties	4,618		343	7
8		9	Rail and other track material	7,984		(450)	8
9		11	Ballast	782		20	9
10		13	Fences, snowsheds and signs	1		(10)	10
11		16	Station and office buildings	350		(27)	11
12		17	Roadway buildings	51		13	12
13		18	Water stations	7		2	13
14		19	Fuel stations	74		(3)	14
15		20	Shops and enginehouses	869		59	15
16		22	Storage warehouses				16
17		23	Wharves and docks				17
18		24	Coal and ore wharves				18
19		25	TOFC/COFC terminals	169		35	19
20		26	Communications systems	822		36	20
21		27	Signals and interlockers	905		(123)	21
22		29	Power plants	14		1	22
23		31	Power transmission systems	28		(4)	23
24		35	Miscellaneous structures	3		(17)	24
25		37	Roadway machines	651		(196)	25
26		39	Public improvements, construction	304		52	26
27		45	Power plant machines	29		(3)	27
28		—	Other lease rentals	N/A	1,108	N/A	28
29	*	—	TOTAL	19,079	1,108	(528)	29

**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 (d) 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 (d) 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	473		(126)	2
3		4	Other right-of-way expenditures	26		(1)	3
4		5	Tunnels and subways	551		(18)	4
5		6	Bridges, trestles and culverts	368		(111)	5
6		7	Elevated structures				6
7		8	Ties	4,618		343	7
8		9	Rail and other track material	7,984		(450)	8
9		11	Ballast	782		20	9
10		13	Fences, snowsheds and signs	1		(10)	10
11		16	Station and office buildings	350		(27)	11
12		17	Roadway buildings	51		13	12
13		18	Water stations	7		2	13
14		19	Fuel stations	74		(3)	14
15		20	Shops and enginehouses	869		59	15
16		22	Storage warehouses				16
17		23	Wharves and docks				17
18		24	Coal and ore wharves				18
19		25	TOFC COFC terminals	169		35	19
20		26	Communications systems	822		36	20
21		27	Signals and interlockers	905		(123)	21
22		29	Power plants	14		1	22
23		31	Power transmission systems	28		(4)	23
24		35	Miscellaneous structures	3		(17)	24
25		37	Roadway machines	651		(196)	25
26		39	Public improvements construction	304		52	26
27		45	Power plant machines	29		(3)	27
28		—	Other lease/rentals	N/A	1,608	N/A	28
29		—	TOTAL	19,079	1,608	(528)	29



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

(Dollars in Thousands)

- 1 Report freight expenses only
- 2 Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad owned or leased equipment and privately owned equipment (reporting for leased equipment covers equipment that carrier on railroad markings)
- 3 The gross amounts receivable and payable for freight-train cars (line 19, columns (b) through (d), and line 19, columns (e) through (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for "Other Equipment" which is reported in Schedule 415, column (e). The balancing of 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 1.2 Part 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		102	188	514	1,827	2,364	2
3		Box-Equipped		208	272		1,575	1,683	3
4		Gondola-Plain		2,287	1,613	99	602	835	4
5		Gondola-Equipped		569	1,116		312	651	5
6		Hopper-Covered		828	1,778	1,124	1,094	1,972	6
7		Hopper-Open Top-General Service		4,958	5,505	33	914	753	7
8		Hopper-Open Top-Special Service				36	5	10	8
9		Refrigerator-Mechanical				23	1,174	418	9
10		Refrigerator-Non-Mechanical		1,763	2,999	29	852	845	10
11		Flat TOP/COFC		20	45	2,867	330	698	11
12		Flat Multi-Level				1,346	415	353	12
13		Flat-General Service			1	3	96	67	13
14		Flat-Other		123	231	615	540	1,245	14
15		Tank-Under 22,000 Gallons				841		1	15
16		Tank-22,000 Gallons and Over				754	8	48	16
17		All Other Freight Cars				10	12	30	17
18		Auto Racks			2,661			1,570	18
19		TOTAL FREIGHT TRAIN CARS		10,858	16,409	8,294	9,756	13,543	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers			880	1,234		1,152	21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS			880	1,234		1,152	24
25		GRAND TOTAL (LINES 19 AND 24)		10,858	17,289	9,528	9,756	14,695	25

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

1. Report *freight* expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, 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 Adjustment net during year (e)
				Owned (c)	Capitalized lease (d)	
1		LOCOMOTIVES				
		Diesel Locomotive-Yard	1,206	88		
2		Diesel Locomotive-Road	14,101	2,364		(882)
3		Other Locomotive-Yard				
4		Other Locomotive-Road				
5	*	TOTAL	15,307	2,452		(882)
6		FREIGHT TRAIN CARS				
		Box-Plain 40 Foot		3		
7		Box-Plain 50 Foot and Longer	155	90		(48)
8		Box-Equipped	409	285		146
9		Gondola-Plain	1,473	246	372	(64)
10		Gondola-Equipped	627	10		(10)
11		Hopper-Covered	1,519	(188)	364	(513)
12		Hopper-Open Top-General Service	8,919	1,146	360	(549)
13		Hopper-Open Top-Special Service				
14		Refrigerator-Mechanical				
15		Refrigerator-Nonmechanical	588	282		(398)
16		Flat TOFC/COFC	40	17		(11)
17		Flat Multi-level	2,077			
18		Flat-General Service	21	65		44
19		Flat-Other	660	143		(7)
20		All Other Freight Cars				
21		Caboose	22	184		122
22		Auto Racks	532	387	1,404	310
23		Miscellaneous Accessories				
24	*	TOTAL FREIGHT TRAIN CARS	17,042	2,670	2,500	(978)
25		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT				
		Refrigerated Trailers	64	1		(12)
26		Other Trailers	41			(8)
27		Refrigerated Containers	127			(24)
28		Other Containers				
29		Bogies				
30		Chassis				
31		Other Highway Equipment (Freight)				
32	*	TOTAL HIGHWAY EQUIPMENT	232	1		(44)
33		FLOATING EQUIPMENT-REVENUE SERVICE Marine Line-Haul				
34		Local Marine				
35	*	TOTAL FLOATING EQUIPMENT				
36	*	OTHER EQUIPMENT Passenger and Other Revenue Equipment (Freight Portion)	(15)			
37	*	Computer systems and word processing equip	179	197		34
38	*	Machinery-Locomotives <sup>1</sup>	546	89		(12)
39	*	Machinery-Freight Cars <sup>2</sup>	316	165		(22)
40	*	Machinery-Other Equipment <sup>1</sup>		8		(1)
41	*	Work and Other Non-revenue Equipment	2,410	(35)	7	(341)
42		TOTAL OTHER EQUIPMENT	3,436	424	7	(342)
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	36,017	5,547	2,507	(2,246)

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

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

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

## 415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No	Cross Check	Lease 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			2,659		2,424		1
2		(1,027)	64,996		46,028		2
3							3
4							4
5		(1,027)	67,655		48,452		5
6			86		114		6
7			4,690		3,600		7
8		345	4,628		3,298		8
9		1,112	9,529	6,702	6,846	3,763	9
10		32	386		(220)		10
11		2,870	12,519	5,462	6,933	3,127	11
12		6,684	48,328	6,310	21,504	3,552	12
13							13
14							14
15		591	20,354		11,912		15
16			614		182		16
17							17
18			836		468		18
19			6,001		3,165		19
20		59					20
21			1,770		1,740		21
22		642	1,355	14,072	331	8,523	22
23							23
24		12,335	111,096	32,546	59,873	18,965	24
25			412		199		25
26		818	266		128		26
27			812		390		27
28							28
29							29
30		15					30
31							31
32		833	1,490		717		32
33							33
34							34
35							35
36							36
37		630	1,393		985		37
38			2,922		1,306		38
39			5,415		2,420		39
40			258		115		40
41		2,805	7,274	35	4,030	28	41
42		3,435	17,262	35	8,856	28	42
43		15,576	197,503	32,581	117,898	18,993	43

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

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

416 SUPPORTING SCHEDULE - ROAD

(Dollars in Thousands)

Road Initials DRGW

Year 1992

Line No.	Density category (Class)	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
		Account No.	Inv Base	Accum depr	Depr rate %	Inv Base	Accum depr	Depr rate %	Inv Base	Current year Amort	Accum Amort	Inv Base	
1	I	3	34,236	6,150	.95							34,236	1
2		8	62,847	23,393	3.64							62,847	2
3		9	119,826	39,281	5.49							119,826	3
4		11	27,185	5,081	1.61							27,185	4
5	SUB-TOTAL		244,094	73,905								244,094	5
6	II	3	20,680	3,881	.95							20,680	6
7		8	41,081	20,793	3.55							41,081	7
8		9	64,013	16,637	2.36							64,013	8
9		11	18,556	4,877	1.49							18,556	9
10	SUB-TOTAL		144,330	46,188								144,330	10
11	III	3		N/A	N/A			N/A		N/A	N/A		11
12		8		N/A	N/A			N/A		N/A	N/A		12
13		9		N/A	N/A			N/A		N/A	N/A		13
14		11		N/A	N/A			N/A		N/A	N/A		14
15	SUB-TOTAL			N/A	N/A			N/A		N/A	N/A		15
16	IV	3	8,752	2,767	.95							8,752	16
17		8	17,214	12,505	3.49							17,214	17
18		9	29,599	14,717	1.84							29,599	18
19		11	5,622	2,362	1.19							5,622	19
20	SUB-TOTAL		61,187	32,351								61,187	20
21	V	3											21
22		8											22
23		9											23
24		11											24
25	SUB-TOTAL												25
26	GRAND TOTAL		449,611	152,444	N/A			N/A				449,611	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

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

Line No	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (h-i) (j)	Line No
1	*	Administration	199								199	1
2	*	Pick up and delivery, marine line haul	95						N/A		95	2
3	*	Loading and unloading and local marine	1,491					453	N/A		1,944	3
4	*	Protective services, total debit and credits							156		156	4
5	*	Freight lost or damaged—solely related	(1)								(1)	5
6	*	Fringe benefits	44								44	6
7	*	Casualty and insurance										7
8	*	Joint facility — Debit										8
9	*	Joint facility — Credit										9
10	*	Other	99								99	10
11	*	TOTAL	1,927					453	156		2,536	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**  
(Dollars in thousands)[illegible]



**450. ANALYSIS OF TAXES**

(Dollars in Thousands)

**A. Railway Taxes**

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		<b>Other than U.S. Government Taxes</b> *	10,640	1
		<b>U.S. Government Taxes</b>		
		Income Taxes:		
2		Normal Tax and Surtax	19,052	2
3		Excess Profits		3
4	*	Total - Income Taxes L 2 + 3	19,052	4
5		Railroad Retirement	20,204	5
6		Hospital Insurance	1,650	6
7		Supplemental Annuities	1,567	7
8		Unemployment Insurance	1,589	8
9		All Other United States Taxes	1,655	9
10		<b>Total - U.S. Government Taxes</b>	45,717	10
11		<b>Total - Railway Taxes</b>	56,357	11

\* Included \$4,009 current state income taxes, account 556.

**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	197,760	(14,205)		183,555	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.					2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.					3
4	Amortization of rights of way, Sec. 185 I.R.C.					4
5	Other (Specify)					5
6	Nonbook income items	(6,312)	(3,092)		(9,404)	6
7	Nonbook deduction items	(19,012)	(2,523)		(21,535)	7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credit*					18
19	<b>TOTALS</b>	172,436	(19,820)		152,616	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 \_\_\_\_\_ \$ -0-

**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	Miscellaneous income			1
2		Gain on sales of properties not used in			2
3		operation		2,075	3
4		1991 audit adjustment		94	4
5		Rent income		30	5
6					6
7	551	Miscellaneous income charges			7
8		Cost for account receivable financing	3,353		8
9		Audit adjustment	299		9
10		Restate of written off item	344		10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
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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					1
2					2
3	NONE				3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
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34					34
35					35
36					36
37					37
38					38

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

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

Line No	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount contingent liability of guarantors (c)	Sole or joint contingent liability (d)	Line No.
1					1
2					2
3					3
4	NONE				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

**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	
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	5,659
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	
4	766	Equipment Obligations	Sch. 200, L. 42	2,320
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	15,714
6	768	Debt in Default	Sch. 200, L. 44	
7	770 1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	
8		Total Debt	Sum L. 1-7	23,693
9		Debt Directly Related to Road Property	Note 1.	
10		Debt Directly Related to Equipment	Note 1.	23,038
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	23,038
12		Percent Directly Related to Road	L. 9 - L. 11 (2 decimals)	
13		Percent Directly Related to Equipment	L. 10 - L. 11 (2 decimals)	100.00
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	655
15		Road Property Debt	(L. 12 × L. 14) plus L. 9	
16		Equipment Debt	(L. 13 × L. 14) plus L. 10	23,693

**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	4,776
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	
20		Total Interest	Sum of Lines (17 + 18) less 19	4,776
21		Interest Affiliated Company Debt	Note 2.	
22		Net Interest Expense	L. 20 minus L. 21	4,776
23		Interest Directly Related to Road Property Debt	Note 3	
24		Interest Directly Related to Equipment Debt	Note 3.	4,159
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	617
26		Interest Road Property Debt	L. 23 + (L. 25 × L. 12)	
27		Interest Equipment Debt	L. 24 + (L. 25 × L. 13)	4,776

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

## 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							1
2							2
3							3
4							4
5							5
6	THIS SCHEDULE LEFT INTENTIONALLY BLANK.						6
7							7
8							8
9							9
10							10
11							11
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25							25



SCH. 512 TRANSACTIONS BETWEEN RESPONDENT AND COS. 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)	Amount of transactions (\$000) (d)	Amount due from or to related parties (e)
1	Anschutz Mktg & Transp. Co.		Common	Fuel purchased admin & reimb	821	P
2	Rio Grande Industries		Common	Misc reimbursements	216	R
3	Rio Grande Holding, Inc.		Control	Alloc of retirees H&W cost	2,146	P
4	Rio Grande Holding, Inc.		Control	Property rentals	1,047	P
5	Rio Grande Land Co.		Direct	Dividend	100	R
6	Rio Grande Receivables, Inc.		Common	Discount, fees and other exp., net, associated with sale of account receivables.	3,353	P
7	Rio Grande Receivables, Inc.		Common	Interest on long term note	82	R
8	SPCSL Corp.		Common	Material transferred	33	R
9	SPCSL Corp.		Common	Misc reimbursements	76	R
10	St. Louis Southwestern Ry. Co.		Common	Fuel furnished	213	R
11	St. Louis Southwestern Ry. Co.		Common	Material transferred	2,601	R
12	St. Louis Southwestern Ry. Co.		Common	Misc reimbursements	59	R
13	St. Louis Southwestern Ry. Co.		Common	Fuel furnished	69	P
14	St. Louis Southwestern Ry. Co.		Common	Material transferred	160	P
15	S. P. Transportation Co.		Common	Marketing, legal & admin svc	14,320	P
16	S. P. Transportation Co.		Common	Allocation of insurance	1,155	P
17	S. P. Transportation Co.		Common	Destroyed locos	831	P
18	S. P. Transportation Co.		Common	Material transferred	4,868	P
19	S. P. Transportation Co.		Common	Allocation of audit fee	65	P
20	S. P. Transportation Co.		Common	Misc reimbursements	1,266	P
21	S. P. Transportation Co.		Common	Material transferred	1,838	R
22	S. P. Transportation Co.		Common	Destroyed cars	183	R
23	S. P. Transportation Co.		Common	Locomotives rebuild & maint.	35,759	R
24	S. P. Transportation Co.		Common	Locomotives rental	2,365	R
25	S. P. Transportation Co.		Common	Marketing & admin services	2,940	R
26	S. P. Transportation Co.		Common	Fuel furnished	835	R
27	S. P. Transportation Co.		Common	Interest on advances	40	R
28	S. P. Transportation Co.		Common	Property rentals	48	R
29	S. P. Transportation Co.		Common	Misc reimbursements	933	R

## 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 (b) and (c) 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

700. MILEAGE OPERATED AT CLOSE OF YEAR										
Line No	Class	Proportion owned or leased by Respondent	Running tracks, passing tracks, cross-overs, etc				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	1	100% Owned	1,569	91		240	181	370	2,451	1
2										2
3	1J	50% Owned					52	6	58	3
4										4
5		Total 1 & 1J	1,569	91		240	233	376	2,509	5
6										6
7										7
8	3B	100% Leased	9			2			11	8
9										9
10										10
11	4B	100% Leased					35		35	11
12										12
13										13
14	5	100% Trk Rts	669	152		17	12	6	856	14
15										15
16										16
17										17
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49										49
50										50
51										51
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54										54
55										55
56										56
57		TOTAL	2,247	243		259	280	382	3,411	57
58		Miles of electrified road or track included in preceding grand total	N/A							58

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

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's 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
			Line owned (b)	Line of proprietary companies (c)	Line operated under lease (d)	Line operated under contract, etc. (e)	Line operated under trackage rights (f)	Total mileage operated (g)	Line owned, not operated by respondent (h)	New line constructed during year (i)	
1		COLORADO	1,136		9		203	1,348		1	
2		KANSAS					445	445		2	
3		MISSOURI					20	20		3	
4		UTAH	433				1	434		4	
5										5	
6										6	
7										7	
8										8	
9										9	
10										10	
11										11	
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27										27	
28										28	
29										29	
30										30	
31										31	
32		TOTAL MILEAGE (single track)	1,569		9		669	2,247		32	

## 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 (1)
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	43				(43)					(l P)		1
2		Diesel-freight units												2
3		Diesel-passenger units	222				104	63	202	61	263	773,300		3
4		Diesel-multiple purpose units	20						20		20	22,000		4
5	*	Diesel switching units	285				61	63	222	61	283	795,300		5
6	*	TOTAL (lines 1 to 4) units												6
7	*	Electric-locomotives												7
8	*	Other self powered units												8
9	*	TOTAL (lines 5, 6 and 7)	285				61	63	222	61	283	795,300		9
	*	Auxiliary units										N/A		
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	285				61	63	222	61	283	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				Line No	
								1990 (g)	1991 (h)	1992 (i)	1993 (j)		1994 (k)
11	*	Diesel	151	56	42	33		1					11
12	*	Electric											12
13	*	Other self-powered units											13
14	*	TOTAL (lines 11 to 13)	151	56	42	33		1					14
15	*	Auxiliary units											15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	151	56	42	33		1				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				
				Units installed			All other units including reclassification and second hand units purchased from others (i)		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)							
17		PASSENGER-TRAIN CARS Non-Self Propelled 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]											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)											23
24		Self-Propelled Electric passenger cars [EP, ET]											24
25		Electric combined cars [EC]											25
26		Internal combustion rail motorcars [ED, EG]											26
27		Other self-propelled cars (Specify types)											27
28		TOTAL (lines 24 to 27)											28
29		TOTAL (lines 23 and 28)											29
30		COMPANY SERVICE CARS Business cars [PV]										N/A	30
31		Board outfit cars [MWX]	48						48		48	N/A	31
32		Derrick and snow removal cars [MWU, MWV, MWX, MWK]	24						24		24	N/A	32
33		Dump and ballast cars [MWB, MWD]	54						54		54	N/A	33
34		Other maintenance and service equipment cars	678					228	450		450	N/A	34
35		TOTAL (lines 30 to 34)	804					228	576		576	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  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New or rebuilt units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B1_., B2_.)							36
37		Plain box cars - 50' and longer (B3_0-7, B4_0-7, B5_., B6_., B7_., B8_.)	400					(31)	37
38		Equipped box cars (All Code A, Except A_5_)	283					31	38
39		Plain gondola cars (All Codes G & J_1, J_2, J_3, J_4)	1,188					52	39
40		Equipped gondola cars (All Code E)	383					18	40
41		Covered hopper cars (C_1, C_2, C_3, C_4)	1,377					45	41
42		Open top hopper cars—general service (All Code H)	3,979					870	42
43		Open top hopper cars—special service (J_0, and All Code K)							43
44		Refrigerator cars—mechanical (R_5, R_6, R_7, R_8, R_9)							44
45		Refrigerator cars—non-mechanical (R_0, R_1, R_2)	1,317						45
46		Flat cars—TOFC/COFC (All Code P, Q and S, Except Q8_)	77						46
47		Flat cars—multi-level (All Code V)	649						47
48		Flat cars—general service (F10, F20, F30)	102						48
49		Flat cars—other (F_1, F_2, F_3, F_4, F_5, F_6, F_8, F40)	417						49
50		Tank cars—under 22,000 gallons (T_0, T_1, T_2, T_3, T_4, T_5)		19					50
51		Tank cars—22,000 gallons and over (T_6, T_7, T_8, T_9)							51
52		All other freight cars (A_5, F_7, All Code L and Q8_)							52
53		TOTAL (lines 36 to 52)	10,172	19				985	53
54		Caboose (All Code M-930)	N/A	96					54
55		TOTAL (lines 53, 54)	10,172	115				985	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									36
37		4	365		365		27,472		37
38		8	194	112	306		26,803		38
39		62	789	389	1,178		106,099		39
40			335	66	401		38,265		40
41		59	906	457	1,363		133,306		41
42		688	2,673	1,488	4,161		401,651		42
43									43
44									44
45		90	940	287	1,227		91,747		45
46		55	21	1	22		2,134		46
47		4		645	645		25,230		47
48		4	97	1	98		6,110		48
49		4	336	77	413		29,313		49
50		19							50
51									51
52									52
53		997	6,656	3,523	10,179		888,130		53
54		1	95		N/A	95	N/A		54
55		998	6,751	3,523	10,179	95	888,130		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									36
37		4	365		365		27,472		37
38		8	194	112	306		26,803		38
39		62	789	389	1,178		106,099		39
40			335	66	401		38,265		40
41		59	906	457	1,363		133,306		41
42		688	2,673	1,488	4,161		401,651		42
43									43
44									44
45		90	940	287	1,227		91,747		45
46		55	21	1	22		2,134		46
47		4		645	645		25,230		47
48		4	97	1	98		6,110		48
49		4	336	77	413		29,313		49
50		19							50
51									51
52									52
53		997	6,656	3,523	10,179		888,130		53
54		1	95		N/A		N/A		54
55		998	6,751	3,523	10,179		888,130		55

## 710. INVENTORY OF EQUIPMENT — Continued

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
		<b>FLOATING EQUIPMENT</b>							
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
		<b>HIGHWAY REVENUE EQUIPMENT</b>							
59		Chassis Z1_., Z67_., Z68_., Z69_.	7						59
60		Dry van U2_., Z_., Z6_., 1-6	131						60
61		Flat bed U3_., Z3_.	27						61
62		Open bed U4_., Z4_.							62
63		Mechanical refrigerator U5_., Z5_.	20						63
64		Bulk hopper U0_., Z0_.							64
65		Insulated U7_., Z7_.	194						65
66		Tank ' Z0_., U6_.							66
67		Other trailer and container (Special equipped dry van U9_., Z8_., Z9_.)	11						67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	390						70

## NOTES AND REMARKS

1 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				7	7				59
60			9	122	131				60
61			14	13	27				61
62									62
63			10	10	20				63
64									64
65		67		127	127				65
66									66
67			9	2	11				67
68									68
69									69
70		67	42	281	323				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						1
2						2
3						3
4						4
5	NONE					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		N/A		N/A	25

**REBUILT UNITS**

26						26
27						27
28						28
29						29
30	NONE					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 category<sup>1</sup>

- 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	780	34.14	45.00	-	1
2	B	364	16.32	30.00	1.4	2
3	C	260	2.59	25.00	-	3
4	D	207	0.18	25.00	-	4
5	E	944	XXXXXXX	XXXXX	0.9	5
6	TOTAL	2,555	20.66		2.3	6
7	F		XXXXXXXXX	XXXXX		7
8	Potential abandonments					8

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

## 721. TIES LAID IN REPLACEMENT

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

Line No	Track category (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				Other (e)	Concrete (d)			Other (c)	Other (h)	
		Wooden		Untreated (c)	Treated (b)	Wooden	Treated (f)	Untreated (g)								
		Treated (b)	Untreated (c)													
1	A	99,022										99,022		0		1
2	B	454										454		82.60		2
3	C	79										79	85,797	12.97		3
4	D	204										204		0		4
5	E	516										516		0		5
6	TOTAL	100,275										100,275	85,797	0.38		6
7	F															7
8	Potential abandonments															8

9 Average cost per cross-tie \$ 22.21 and switch-tie (NBM) \$ 520.30

# 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)	CROSS TIES			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									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20	TOTAL								20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid								
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid								



## 723. RAILS LAID IN REPLACEMENT

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

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)	Line No.
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)		
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)				
1	A	52.35			20.92	52.35	20.92	5.88	1
2	B	7.73			2.94	7.73	2.94	4.55	2
3	C				1.63		1.63	100.00	3
4	D				0.20		0.20	100.00	4
5	E	1.25			.81	1.25	0.81	20.26	5
6	TOTAL	61.33			26.50	61.33	26.50	8.01	6
7	F								7
8	Potential Abandonments								8
9	Average cost of new and relay rail laid in replacement per gross ton \$501.20 New \$67.20 relay								9

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

- 1 Give particulars of all rails applied during the year in connection with the construction of new track  
In column (a) classify the kind of rail applied as follows:  
(1) New steel rails, Bessemer process  
(2) New steel rails, open-hearth process  
(3) New rails, special alloy (describe 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										1
2										2
3										3
4				NONE						4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33	TOTAL	N/A				N/A				33
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid									34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid									35
36	Track-miles of welded rail installed on system this year _____, total to date _____									36

## 725 WEIGHT OF RAIL.

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

Line No	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No
	<i>Pounds</i>				
1	136	760.59			1
2	133	10.50			2
3	131	60.02			3
4	119	124.95			4
5	115	280.17			5
6	112	85.91			6
7	110	43.26			7
8	106	30.02			8
9	100	23.88			9
10	90	110.21			10
11	85	99.46			11
12	80	1.17			12
13	75	11.27			13
14	70	.81			14
15	65	27.31			15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
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34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48

## 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	99,022		4.08		73.27	4.70	72,165	359	46.05	1
2	B	454		0.02		10.67	1.47	5,184	50	13.74	2
3	C	79	85,797	0.02	4.75	1.63	0.31	895	36	13.83	3
4	D	204		0.03		0.20	0.05	862	16	7.74	4
5	E	516		0.03		2.06	0.11	2,187	21	2.22	5
6	TOTAL	100,275	85,797	1.38	4.75	87.83	1.41	81,293	482	18.86	6
7	F										7
8	Potential abandonments										8

750. CONSUMPTION OF DIESEL FUEL  
(Dollars in Thousands)

## LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel Diesel oil (gallons) (b)	Line No
1	Freight	60,818,239	1
2	Passenger		2
3	Yard switching	1,713,366	3
4	TOTAL	62,531,605	4
5	COST OF FUEL' \$(000)	\$ 38,972	5
6	Work Train	802,429	6

## 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 (a)	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	99,022		4.08		73.27	4.70	72,165	359	46.05	1
2	B	454		0.02		10.67	1.47	5,184	50	13.74	2
3	C	79	85,797	0.02	4.75	1.63	0.31	895	36	13.83	3
4	D	204		0.03		0.20	0.05	862	16	7.74	4
5	E	516		0.03		2.06	0.11	2,187	21	2.22	5
6	TOTAL	100,275	85,797	1.38	4.75	87.83	1.41	81,293	482	18.86	6
7	F										7
8	Potential abandonments										8

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1	Freight	62,531,605	1
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4	TOTAL	62,531,605	4
5	COST OF FUEL' \$(000)	\$ 38,972	5
6	Work Train	802,429	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. shipment of freight handled in mixed baggage express cars. Total Ton-Miles Revenue Freight should correspond to the Ton-Miles reported on Form CBS.

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

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

(N) Yard switching hours are hours expended in switching service performed by yard crews in yards where regular switching service is maintained, including switching and transfer service in connection with the transportation of revenue and incidentally of company freight. Hours in yard switching are independent of the number of locomotives used.

(O) Work-train miles inside the miles run by trains engaged in company service such as official inspection; inspection trains for railway Commissioners for which no revenue is received; trains running special with fire apparatus to save carrier's property destruction; trains run for transporting the carrier's employees to and from work when no transportation charge is made, wrecking trains; trains run solely for the purpose of transporting company material; trains run for distributing material and supplies for use in connection with operations; and all other trains used in work-train services. Exclude miles run by locomotives while engaged incidentally in switching company materials in company shops or material yards in connection with regular yard switching service or in switching equipment for repairs in between yards and shops.

(P) The number of loaded freight cars shall be obtained from the conductors' wheel report and shall be the sum of all loaded cars handled by each train. For example, if a car moves loaded (1) in a way train from the origination points, (2) in two through trains, and (3) in a way train to the destination point, the total count of loaded cars would be four: two counts for the movements in the way trains and two counts for the movements in through trains. Therefore, each car originated or received from a connecting carrier receives an initial count, plus one count for each subsequent physical transfer between trains on respondents lines. No additional count is given because of crew change or changes in track identification number unless there is a physical transfer of the car between trains. Each car moving under revenue billing shall be considered as a loaded car.

(Q) Report vehicle (TOFC trailers/containers, automobiles and trucks) loaded and unloaded to and from TOFC and multiple level freight cars when the work is performed at the railroad's expense.

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

(S) Report under Marine Terminals, Item 16, the tons loaded onto and unloaded from marine vessels at the expense of the reporting railroad.

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

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

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

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1 Miles of Road Operated (A)	2,247		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	983,664	XXXXXX	2
3		2-02 Way Trains	267,788	XXXXXX	3
4		2-03 Through Trains	3,492,688		4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	4,744,140		5
6		2-05 Motorcars (C)			6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	4,744,140		7
		3 Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	4,027,013	XXXXXX	8
9		3-02 Way Trains	554,902	XXXXXX	9
10		3-03 Through Trains	12,567,928		10
11		3-04 TOTAL (lines 8-10)	17,149,843		11
12		3-11 Train Switching (F)	425,943	XXXXXX	12
13		3-21 Yard Switching (G)	797,159		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	18,372,945		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		XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	21,510	XXXXXX	16
17		4-012 Box-Equipped	12,593	XXXXXX	17
18		4-013 Gondola-Plain	4,159	XXXXXX	18
19		4-014 Gondola-Equipped	3,316	XXXXXX	19
20		4-015 Hopper-Covered	9,702	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	28,726	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	33	XXXXXX	22
23		4-018 Refrigerator-Mechanical	6,239	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	10,386	XXXXXX	24
25		4-020 Flat-TOFC/COFC	6,781	XXXXXX	25
26		4-021 Flat-Multi-Level	3,977	XXXXXX	26
27		4-022 Flat-General Service	507	XXXXXX	27
28		4-023 Flat-All Other	6,242	XXXXXX	28
29		4-024 All Other Car Types-Total	124	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	114,295	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		XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	6,879	XXXXXX	32
33		4-112 Box-Equipped	12,328	XXXXXX	33
34		4-113 Gondola-Plain	4,377	XXXXXX	34
35		4-114 Gondola-Equipped	4,359	XXXXXX	35
36		4-115 Hopper-Covered	11,342	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	27,098	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	17	XXXXXX	38
39		4-118 Refrigerator-Mechanical	1,922	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	4,964	XXXXXX	40
41		4-120 Flat-TOFC/COFC	849	XXXXXX	41
42		4-121 Flat-Multi-Level	3,079	XXXXXX	42
43		4-122 Flat-General Service	470	XXXXXX	43
44		4-123 Flat-All Other	4,386	XXXXXX	44
45		4-124 All Other Car Types	145	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	82,215	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot		XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	3,386	XXXXXX	48
49		4-132 Box-Equipped	8	XXXXXX	49
50		4-133 Gondola-Plain	380	XXXXXX	50
51		4-134 Gondola-Equipped		XXXXXX	51
52		4-135 Hopper-Covered	3,511	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	249	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	180	XXXXXX	54
55		4-138 Refrigerator-Mechanical	137	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	105	XXXXXX	56
57		4-140 Flat-TOFC/COFC	31,294	XXXXXX	57
58		4-141 Flat-Multi-Level	19,974	XXXXXX	58
59		4-142 Flat-General Service	11	XXXXXX	59
60		4-143 Flat-All Other	2,857	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	1,523	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	1,370	XXXXXX	62
63		4-146 All Other Car Types	43	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	65,028	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		XXXXXX	65
66		4-151 Box—Plain 50-Foot and Longer	116	XXXXXX	66
67		4-152 Box-Equipped	7	XXXXXX	67
68		4-153 Gondola—Plain	2,181	XXXXXX	68
69		4-154 Gondola-Equipped		XXXXXX	69
70		4-155 Hopper—Covered	4,003	XXXXXX	70
71		4-156 Hopper—Open Top—General Service	839	XXXXXX	71
72		4-157 Hopper—Open Top—Special Service	1,858	XXXXXX	72
73		4-158 Refrigerator—Mechanical	2	XXXXXX	73
74		4-159 Refrigerator—Non-Mechanical	110	XXXXXX	74
75		4-160 Flat—TOFC/COFC	3,258	XXXXXX	75
76		4-161 Flat—Multi-Level	14,204	XXXXXX	76
77		4-162 Flat—General Service	15	XXXXXX	77
78		4-163 Flat—All Other	2,728	XXXXXX	78
79		4-164 Tank—Under 22,000 Gallons	2,359	XXXXXX	79
80		4-165 Tank—22,000 Gallons and Over	1,730	XXXXXX	80
81		4-166 All Other Car Types	62	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	33,472	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	212	XXXXXX	83
84		4-18 No Payment Car-Miles (I) <sup>1</sup>	89,431	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)	XXXXXX	XXXXXX	
85		4-191 Unit Trains	101,304	XXXXXX	85
86		4-192 Way Trains	5,283	XXXXXX	86
87		4-193 Through Trains	278,066	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	384,653	XXXXXX	88
89		4-20 Caboose Miles	554	XXXXXX	89

<sup>1</sup> Total number of loaded miles 0 and empty miles 0 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	3,010,474		98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	8,784,062	XXXXXX	99
100		6-021 Way Trains	337,583	XXXXXX	100
101		6-022 Through Trains	20,887,127	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	598		102
103		6-04 Non Revenue	198,385	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	33,218,169		104
		7 Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	32,660	XXXXXX	105
106		7-02 Non-Revenue	121	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	32,781	XXXXXX	107
		8 Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	16,037,919	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service		XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	16,037,919	XXXXXX	110
111		8-04 Non-Revenue-Road Service	132,632	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service		XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	132,632	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	16,170,551	XXXXXX	114
		9 Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	195,515	XXXXXX	115
116		9-02 Train Switching	19,638	XXXXXX	116
117		10 TOTAL YARD-SWITCHING HOURS (N)	117,920	XXXXXX	117
		11 Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	32,481	XXXXXX	118
119		11-02 Motorcars		XXXXXX	119
		12 Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	234,232	XXXXXX	120
121		12-02 Way Trains	60,600	XXXXXX	121
122		12-03 Through Trains	315,215	XXXXXX	122
123		13 TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	63,276	XXXXXX	123
124		14 Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	125,910	XXXXXX	124
125		15 TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	4,208	XXXXXX	125
		16 Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal		XXXXXX	126
127		16-02 Marine Terminals-Ore		XXXXXX	127
128		16-03 Marine Terminals-Other		XXXXXX	128
129		16-04 TOTAL (lines 126-128)		XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	1,923	XXXXXX	130
131		17-02 Unserviceable	119	XXXXXX	131
132		17-03 Surplus	475	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	2,517	XXXXXX	133

## VERIFICATION

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

## OATH

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

State of California

County of San Francisco

B. C. Kane makes oath and says that he is Controller  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of The Denver and Rio Grande Western Railroad Company  
(Insert here the exact legal title or name of the respondent)

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

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

B. C. Kane  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 24<sup>th</sup> day of MARCH, 19 93

My commission expires April 8, 1994



OFFICIAL SEAL  
SANDRO P. MICOCCHI  
Notary Public - California  
SAN FRANCISCO COUNTY  
My Commission Expires  
April 8, 1994

Sandro P. Micocci  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of California

County of San Francisco

D. M. Mohan makes oath and says that he is President  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of The Denver and Rio Grande Western Railroad Company  
(Insert here the exact legal title or name of the respondent)

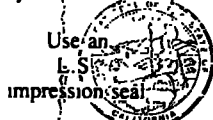
that he has carefully examined the foregoing report, that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the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

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

D. M. Mohan  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 24<sup>th</sup> day of MARCH, 19 93

My commission expires April 8, 1994



OFFICIAL SEAL  
SANDRO P. MICOCCHI  
Notary Public - California  
SAN FRANCISCO COUNTY  
My Commission Expires  
April 8, 1994

Sandro P. Micocci  
(Signature of officer authorized to administer oaths)

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EXPLANATORY REMARKS	

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