

117/00

DUPLICATE

BUREAU OF ACCOUNTS

ACAA- R-1

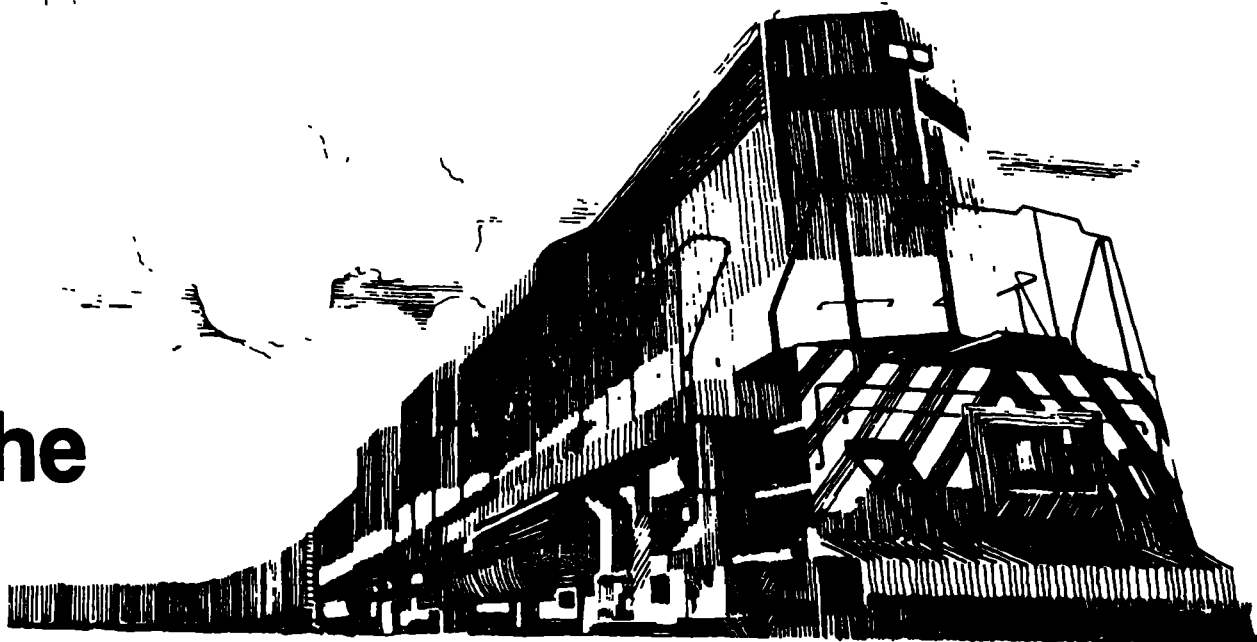
APPROVED BY OMB  
3120-0029  
EXPIRES 3-31-93

# annual report

NORFOLK SOUTHERN COMBINED  
RAILROAD SUBSIDIARIES  
THREE COMMERCIAL PLACE  
NORFOLK, VA 23510-2191

Correct name and address if different than shown.

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



to the

## Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1990

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

The term "carrier" means a common carrier subject to this part, and includes a receiver or trustee of such carrier, and the term "lessor" means a person owning a railroad, a water line, or a pipe line, leased to and operated by a common carrier subject to this part, and includes a receiver or trustee of such lessor, \* \* \*

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

2 The instructions in this Form should be carefully observed, and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Except in cases where they are specifically authorized, cancellations, arbitrary check marks, and the like should not be used either as partial or as entire answers to inquiries. If any inquiry, based on a preceding inquiry in the present report form is, because

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

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

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

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

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

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

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

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

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

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

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

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

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

For Index, See back of book

# ANNUAL REPORT

OF

NORFOLK SOUTHERN COMBINED RAILROAD SUBSIDIARIES

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1990

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

(Name) L. I. Prillaman, Jr. (Title) Vice President and Controller

(Telephone number) (804) 629-2770

(Office address) Three Commercial Place, Norfolk, VA 23510-2191  
(Area code) (Telephone number)  
(Street and number, city, State, and ZIP code)

# NORFOLK SOUTHERN COMBINED RAILROAD SUBSIDIARIES

## SCHEDULE 250 - PART B

### Determination of Nonrail Taxes

This table is designed to facilitate the calculation of taxes that are not rail-related, the amount to be reported on Schedule 250, Line 3.

#### PART I - DETERMINE TAXES ON NONRAILROAD INCOME FOR ALL COMBINED/CONSOLIDATED RAILROADS (EXCLUDES ALL RAIL-RELATED AFFILIATES)

- (1) Determine Combined/Consolidated Adjusted income from continuing operations (before taxes) for all affiliated railroads (all classes). Do not include rail-related affiliates that are not railroads in this part. This represents the total combined/consolidated amounts for all items listed below for all railroads in the reporting entity.

Income from continuing operations (before taxes) should be the equivalent of the numbers contained in the R-1 Schedule 210, Line 46 adjusted to include all railroads in the reporting entity.....	\$ 930,049
- Equity in undistributed earnings, which represents the total Schedule 210, Line 26 for all railroads in the reporting entity.....	865
- Dividends in affiliated companies. (If the affiliate is 80% or more controlled by the parent railroad, then deduct 100% of the affiliate's dividend. If the affiliate is less than 80% controlled by the parent railroad, then deduct 80% of the affiliate's dividend.....)	<u>13,714</u>
= Adjusted income from continuing operations (before taxes). This represents "A" in item (3) below.....	<u>\$ 915,470</u>

- (2) Determine Combined/Consolidated Adjusted Pretax NROI for all railroads in the reporting entity

Combined/Consolidated Pretax NROI for the entire entity, which equals the amount shown on Schedule 250, Line 1.....	\$ 502,551
+ Current provision for taxes, which represents the consolidated amounts of Schedule 210, Line 51 for all railroads in the reporting entity. (This figure includes <u>both</u> Account 556, Income Taxes on Ordinary Income and Account 557, Provision for Deferred Taxes.....)	328,361
+ Interest income on working capital allowance, which represents the total consolidated interest income relative to the working capital component of the net investment base and should equal the amount shown in Schedule 250, Line 2 for all railroads in the reporting entity.....	17,997
+ Release of premiums on funded debt, which represents the consolidated total of release of premium on funded debt as shown on Schedule 210, Line 22 for all railroads in the reporting entity.....	12
- Total fixed charges, which represents the consolidated total of fixed charges as shown on Schedule 210, Line 42 for all railroads in the reporting entity.....	96,621
- Railroad-related income from affiliates (other than railroads) which was included in consolidated NROI (Schedule 250, Line 1).....	—
= Combined/Consolidated Pretax Adjusted NROI for all railroads. This represents "B" in Item (3) below.....	<u>\$ 752,300</u>

- (3) Calculate the railroad-related tax ratio: "B/A" (\$752,300 + \$915,470)..... 82.18%
- (4) Compute the nonrailroad-related complement: (1 - Railroad-related income ratio) which equals the nonrailroad-related tax ratio..... 17.82%

**NORFOLK SOUTHERN COMBINED RAILROAD SUBSIDIARIES**  
**SCHEDULE 250 – PART B**  
**Determination of Nonrail Taxes**  
**Page 2**

(5) Compute the nonrailroad portion of the total provisions for taxes. This equals:

The nonrailroad-related tax ratio (Item (4) above) times the total current income taxes accrued on ordinary income (Account 556) which represents the consolidated amounts of Schedule 210, Lines 47, 48, and 49 for all railroads in the reporting entity (17.82% X \$308,832).....	55,034
+ Any nonrail portion of deferred taxes (Account 557) which may exist for all railroads in the reporting entity.....	<u>—</u>
Equals total income taxes on nonrailroad income for all railroads in the reporting entity .....	<u>\$ 55,034</u>

**PART II – DETERMINE NONRAILROAD-RELATED TAXES FOR RAIL-RELATED AFFILIATES**  
**(EXCLUDES ALL AFFILIATED RAILROADS)**

(6) This is calculated by dividing the nonrailroad-related income for combined rail-related affiliates by the total pretax net income for all combined rail-related affiliates and multiplying this result by the total taxes (current provision plus deferred). This equals the taxes on nonrailroad income for all affiliated companies .....	<u>\$ —</u>
---	-------------

**PART III – DETERMINE TOTAL NONRAILROAD-RELATED TAXES**

(7) This is determined as follows:

Total income taxes on nonrailroad-related income for all railroads in the reporting entity (Item 5 above).....	\$ 55,034
+ Total nonrailroad-related taxes for rail-related affiliates (Item 6 above).....	<u>—</u>
Equals total nonrailroad-related taxes. (This amount should be transferred to Schedule 250, Part A, Line 3).....	<u>\$ 55,034</u>

Road Initials: NSC Year 1990

250—CONSOLIDATED INFORMATION  
FOR REVENUE ADEQUACY DETERMINATION  
(Dollars in Thousands)

Line No.	Item (a)	Beginning of year (b)	End of Year (c)
	Adjusted Net Railway Operating Income for Reporting Entity		
1	Combined/Consolidated Net Railway Operating Income for Reporting Entity		502,551
2	Add: Interest Income from Working Capital Allowance-Cash Portion		17,997
3	Income Taxes Associated with Non-Rail Income and Deductions	N/A	55,034
4	Gain or (loss) from transfer/reclassification to non-rail status (net of income taxes)		4,772
5	Adjusted Net Railway Operating Income (Lines 1, 2, 3 & 4)		580,354
	Adjusted Investment in Railroad Property for Reporting Entity		
6	Combined Investment in Railroad Property Used in Transportation Service	7,390,209	7,531,529
7	Less: Interest During Construction	39,926	35,142
8	Other Elements of Investment (if debit balance)	—	—
9	Add: Net Rail Assets of Rail-Related Affiliates	—	—
10	Working Capital Allowance	224,353	277,893
11	Net Investment Base Before Adjustment for Deferred Taxes (Lines 6 through 10)	7,574,636	7,774,280
12	Less: Accumulated Deferred Income Tax Credits	2,689,620	2,714,209
13	Net Investment Base (Line 11 - 12)	4,885,016	5,060,071

In the space provided, please list all railroads and rail-related affiliated companies which are being reported in this consolidation, along with the nature of the business for each company.

Name of Affiliate	Nature of Business
See Page 4, "Principles of Combined Reporting."	

# TABLE OF CONTENTS

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

#### SPECIAL NOTICE

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

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

---

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



**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 a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date when such receivership or other possession began. If a partnership, give date of formation and also names in full of present partners.

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

- 1 Exact name of common carrier making this report Norfolk Southern Combined Railroad Subsidiaries\* (NS Rail) is comprised principally of Norfolk Southern Railway Consolidated and its major subsidiary Norfolk and Western Railway Consolidated.
- 2 Date of incorporation Norfolk Southern Railway Company was incorporated June 18, 1894 under the name Southern Railway Company; Norfolk and Western Railway Company - January 15, 1896.
- 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.  
Norfolk Southern Railway Company-Organized under and by virtue of an act of Assembly of the State of Virginia, approved February 20, 1894. Norfolk and Western Railway Company-Organized September 24, 1896 under act of General Assembly of Virginia, approved January 15, 1896.
- 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 On June 1, 1982, Southern Railway Company (SR) and Norfolk and Western Railway Company (NW) became subsidiaries of Norfolk Southern Corporation (NS), a transportation holding company incorporated in Virginia. Effective December 31, 1990, NS transferred all the common stock of NW to SR, and SR's name was changed to Norfolk Southern Railway Company.

\* See note on page 4 "Principles of Consolidated Reporting."

**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 \_\_\_\_\_

☒ No annual report to stockholders is prepared.

Not applicable for "Norfolk Southern Combined Railroad Subsidiaries."

Enclosed with this Report Form R-1 are copies of SEC Annual Reports Form 10-K for year ended December 31, 1990, for the following companies: Norfolk Southern Corporation and Norfolk Southern Railway Company.

**C. VOTING POWERS AND ELECTIONS**

1. State the par value of each share of stock: Common, \$ \_\_\_\_\_ 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 \_\_\_\_\_
3. Are voting rights proportional to holdings? \_\_\_\_\_ 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? \_\_\_\_\_ 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? \_\_\_\_\_ If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the charter 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 \_\_\_\_\_
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 closing, if within one year of the date of such filing; if not, state as of the close of the year. \_\_\_\_\_ votes, as of \_\_\_\_\_ (date)
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. \_\_\_\_\_ 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 agreement, 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.*

\* See Schedule 230

Line No.	Name of Security Holder	Address of Security Holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Stock			
				Common	PREFERRED		
Second	First						
1	See Schedule 230						1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30

**C. VOTING POWERS AND ELECTIONS - Continued**

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. See Schedule 230
11. Give the date of such meeting. \_\_\_\_\_
12. Give the place of such meeting. \_\_\_\_\_

**NOTES AND REMARKS****Principles of Combined Reporting**

Norfolk Southern Combined Railroad Subsidiaries (NS Rail) includes the affiliated railroads under the COMMON CONTROL of Norfolk Southern Corporation (NS). The major subsidiary is Norfolk Southern Railway Company and consolidated subsidiaries (NSR). NSR's major subsidiary is Norfolk and Western Railway Company and consolidated subsidiaries (see page 2, "Identity of Respondent"). See listing of companies included in combined rail reporting below. Nonrailroad subsidiaries whose assets and operations are not deemed to be an integral part of rail operations are included in this combined report in the following classifications:

Balance Sheet - Fixed Capital Assets - "Property Used in Other Than Carrier Operations"  
 Results of Operations - "Other Income" and "Miscellaneous Deductions From Income"

All significant intercompany balances and transactions have been eliminated in combination.

This form of Combined reporting was approved by the ICC Accounting and Valuation Board on March 23, 1987, as indicated in Chairman William F. Moss, III's letter.

The following companies are included in the combined rail reporting to the Interstate Commerce Commission:

<u>Class I</u>	<u>Lessors and Other</u>
Alabama Great Southern Railroad Company, The	Airforce Pipeline, Inc.
Central of Georgia Railroad Company	Atlanta and Charlotte Air Line Railway Company, The
Cincinnati, New Orleans and Texas Pacific Railway Company, The	Chattanooga Terminal Railway Company
Norfolk and Western Railway Company	Citico Realty Company
Norfolk Southern Railway Company	Elberton Southern Railway Company
	15th & K Associates
	Georgia Midland Railway Company, The
	High Point, Randleman, Asheboro and Southern Railroad Company
	Lake Erie Dock Company
	Memphis and Charleston Railway Company
	Mobile and Birmingham Railroad Company
	National Investment Company, The
	North Carolina Midland Railroad Company, The
	NW Equipment Corporation
	Shenandoah-Virginia Corporation
	South Western Rail Road Company, The
	Southern Rail Terminals, Inc.
	Southern Rail Terminals of Alabama, Inc.
	Southern Rail Terminals of North Carolina, Inc.
	Southern Railway - Carolina Division
	Southern Region Coal Transport, Inc.
	Southern Region Industrial Realty, Inc.
	Southern Region Materials Supply, Inc.
	Southern Region Motor Transport, Inc.
	Triple Crown Services, Inc.
	Virginia and Southwestern Railway Company
	Wabash Railroad Company
	Yadkin Railroad Company
<u>Class II</u>	
Georgia Southern and Florida Railway Company	
<u>Class III</u>	
Atlantic and East Carolina Railway Company	
Camp Lejeune Railroad Company	
Chattanooga Station Company	
Chesapeake Western Railway	
Georgia Northern Railway Company, The	
Interstate Railroad Company	
Live Oak, Perry and South Georgia Railway Company	
Louisiana Southern Railway Company	
New Orleans Terminal Company	
Norfolk and Portsmouth Belt Line Railroad Company	
St. Johns River Terminal Company	
State University Railroad Company	
Tennessee, Alabama & Georgia Railway Company	
Tennessee Railway Company	

**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 begin- ning of year (c)	Line No
<b>Current Assets</b>						
1		701	Cash and Cash Equivalents	176,290	119,400	1
2		702	Temporary Cash Investments	136,643	265,181	2
3		703	Special Deposits	486	483	3
			Accounts Receivable			
4		704	- Loan and Notes	897	967	4
5		705	- Interline and Other Balances	16,956	17,243	5
6		706	- Customers	263,866	283,969	6
7		707	- Other	37,853	36,517	7
8		709, 708	- Accrued Accounts Receivables	321,901	370,425	8
9		708.5	- Receivables from Affiliated Companies		393,645	9
10		709.5	- Less: Allowance for Uncollectible Accounts	(7,408)	(8,099)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	110,004	91,209	11
12		712	Materials and Supplies	75,803	58,820	12
13		713	Other Current Assets	13,438	21,795	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>1,146,729</b>	<b>1,651,555</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	17,366	29,106	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	260,378	345,347	16
17		722, 723	Other Investments and Advances	207,049	118,497	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) \$19,893 and \$19,346 respectively	137,523	133,328	19
20		739, 741	Other Assets	8,030	3,732	20
21		743	Other Deferred Debits	6,205	5,382	21
22		744	Accumulated Deferred Income Tax Debits	-	-	22
23			<b>TOTAL OTHER ASSETS</b>	<b>636,551</b>	<b>635,392</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedule 330, L-30 Col. h & b)	6,790,508	6,624,841	24
25		731, 732	Equipment (Schedule 330, L-39 Col. h & b)	4,174,908	4,096,922	25
26		731, 732	Unallocated Items	257,967	250,113	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(3,623,560)	(3,561,912)	27
28			<b>Net Road and Equipment</b>	<b>7,599,823</b>	<b>7,409,964</b>	<b>28</b>
29			<b>TOTAL ASSETS</b>	<b>9,383,103</b>	<b>9,696,911</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 begin- ning of year (c)	Line No
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable	27,200	-	30
31		752	Accounts Payable; Interline and Other Balances	3,926	(394)	31
32		753	Audited Accounts and Wages	36,944	39,620	32
33		754	Other Accounts Payable	3,975	8,306	33
34		755, 756	Interest and Dividends Payable	19,178	21,710	34
35		757	Payables to Affiliated Companies	67,580	-	35
36		759	Accrued Accounts Payable	584,897	614,743	36
37		760, 761, 761.5, 762	Taxes Accrued	177,004	153,609	37
38		763	Other Current Liabilities	103,060	107,330	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	94,136	96,456	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>1,117,900</b>	<b>1,041,380</b>	40
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	159,553	168,868	41
42		766	Equipment Obligations	505,105	556,080	42
43		766.5	Capitalized Lease Obligations	4,798	6,835	43
44		768	Debt in Default	-	-	44
45		769	Accounts Payable; Affiliated Companies	-	-	45
46		770.1, 770.2	Unamortized Debt Premium	(4,082)	(3,917)	46
47		781	Interest in Default	-	-	47
48		783	Deferred Revenues-Transfers from Government Authorities	-	-	48
49		786	Accumulated Deferred Income Tax Credits	2,714,209	2,689,620	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	502,484	408,234	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>3,882,067</b>	<b>3,825,720</b>	51
<b>Shareholders' Equity</b>						
52		791, 792	Total Capital Stock: (Schedule 230, L-53 & 54)	166,835	166,835	52
53			Common Stock	166,835	166,835	53
54			Preferred Stock	-	-	54
55			Discount on Capital Stock	-	-	55
56		794, 795	Additional Capital (Schedule 230)	511,588	500,065	56
<b>Retained Earnings:</b>						
57		797	Appropriated	17,236	17,236	57
58		798	Unappropriated (Schedule 220)	3,687,477	4,145,675	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities	-	-	59
60		798.5	Less Treasury Stock	-	-	60
61			Net Stockholders' Equity	4,383,136	4,829,811	61
62			<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>9,383,103</b>	<b>9,696,911</b>	62

**NOTES AND REMARKS**

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

(Dollars in Thousands)

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

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

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

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year  
 SEE NOTE 3, PAGE 9

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund  
 SEE NOTE 3, PAGE 9 \$

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

(i) If funding is by insurance, give name of insuring company NOT APPLICABLE  
 If funding is by trust agreement, list trustee(s) FIRST PENNSYLVANIA BANK (CUSTODIAN)  
 Date of trust agreement or latest amendment AUGUST 1, 1988 (CUSTODIAL AGREEMENT)  
 If respondent is affiliated in any way with the trustee(s), explain affiliation:

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement  
 SEE NOTE 3, 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 ☐  
 If yes, give number of the shares for each class of stock or other security: SEE NOTE 3, PAGE 9

(ii) Are voting rights attached to any securities held by the pension plan? Specify. Yes ☒ No ☐ If yes, who determines how stock is voted? SEE NOTE 3, PAGE 9

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

5. (a) The amount of employers contribution to employee stock ownership plans for the current year was \$ 8,344  
 (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 \$ -0-

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.)

Norfolk Southern Railway Company and certain subsidiaries are defendants in numerous lawsuits relating principally to railroad operations. Effective February 1, 1991, and continuing for an initial term of seven months, NS Rail is a subscriber to basic and supplemental service interruption insurance policies, providing daily indemnities to NS Rail and other railroad subscribers in the event of a strike over certain industry issues. These policies also provide for NS Rail to make payments up to a maximum of \$39.9 million in the event that participating railroads other than NS Rail experience a strike covered by the policies.

While the final outcome with respect to the foregoing contingencies cannot be predicted with certainty, it is the opinion of Management, after consulting with its legal counsel, that ultimate liability will not materially affect the combined financial position of NS Rail.

NS Rail has received notices from the Environmental Protection Agency (EPA) that certain rail companies are "potentially responsible parties" under the Comprehensive Environmental Response, Compensation and Liability Act and may be required to share in the cost to clean up certain waste disposal sites identified by the EPA. In each notice, and in the aggregate, NS Rail's degree of responsibility, if any, appears not to be material.

(a) Changes in Valuation Accounts

8. Marketable Equity Securities. See Note 8.

		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 or \_\_\_\_\_ (year). The cost of securities sold was based on the \_\_\_\_\_ (method) cost of all the shares of each security held at time of sale.

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

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



**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-Concluded****NOTES TO FINANCIAL STATEMENTS****3. Pension Plans and Other Postretirement Benefits**

NS Rail's defined benefit pension plans, which principally cover salaried employees, were merged into NS' retirement plans on June 1, 1982. Pension benefits are based primarily on years of service with NS and its participating subsidiary companies and compensation rates near retirement. Contributions to the plans are made on the basis of not less than the minimum funding standards set forth in the Employee Retirement Income Security Act of 1974, as amended. Assets in the plans consist mainly of common stock. The following data relate principally to NS Rail's portion of the combined NS plans, since no separate NS Rail data are available.

A summary of the pension cost (credit) components follows:

	<u>1990</u>	<u>1989</u>
	(In thousands of dollars)	
Service cost-benefits earned during the year	\$ 9,288	\$ 8,133
Interest cost on projected benefit obligation	52,540	51,240
Actual return on plan assets	(1,079)	(170,180)
Net amortization and deferral	<u>(66,096)</u>	<u>107,296</u>
Net pension cost (credit)	<u>\$ (5,347)</u>	<u>\$ (3,511)</u>

Pension cost is determined based on an actuarial valuation which reflects appropriate assumptions as of the beginning of each year. The funded status of the plans is determined using appropriate assumptions as of each year end. A summary of the major assumptions follows:

	<u>1990</u>	<u>1989</u>
Discount rate for determining:		
Pension cost	8.5%	9%
Benefit obligations	8.5%	8.5%
Future salary increases	6%	6%
Return on plan assets	9%	9%

The funded status of the plans and the amounts reflected in the consolidated balance sheets were as follows:

	<u>December 31,</u>	
	<u>1990</u>	<u>1989</u>
	(In thousands of dollars)	
Actuarial present value of benefit obligations:		
Vested benefits	\$ 621,580	\$ 565,330
Nonvested benefits	<u>305</u>	<u>422</u>
Accumulated benefit obligation	621,885	565,752
Effect of anticipated future salary increases	<u>82,490</u>	<u>66,536</u>
Projected benefit obligation	704,375	632,288
Fair value of assets in plans	<u>761,467</u>	<u>814,533</u>
Funded status	57,092	182,245
Unrecognized initial net asset	(76,349)	(84,224)
Unrecognized gain	(38,174)	(134,452)
Unrecognized prior service cost	<u>12,764</u>	<u>13,986</u>
Net pension liability included in the balance sheets	<u>\$ (44,667)</u>	<u>\$ (22,445)</u>

In addition to providing pension benefits, NS Rail provides health care and life insurance benefits for certain retired employees. The cost of providing these benefits is recognized principally by expensing actual payments, which were \$16.8 million and \$14.5 million in 1990 and 1989, respectively (see Note 13, "New Accounting Standards").

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

## NOTES TO FINANCIAL STATEMENTS

## 3. Pension Plans and Other Postretirement Benefits (continued)

(e)(i) Pension plan investments in securities of the respondent or affiliates at December 31, 1990 and 1989:

	Par Value (In thousands of dollars)
Norfolk & Western Railway 1st Consol. Mtge. Bonds, 4%, 10/1/96	\$ 193
Virginian Railway Subordinated Income Debentures, 6%, 08/01/08	\$ 96
Wabash Railroad General Mtge. Income Bonds, Series B, 4-1/4%, 01/01/91	\$ 753
Trailer Train Company, 6-1/2% Note, 04/17/97	\$ 308

(e)(ii) The Chairman of the Board of Managers is authorized to give instructions to the Board of Managers' nominee regarding the execution of general proxies with respect to shares of stock held under the respective plans.

## 8. Marketable Equity Securities and Realized Gains on Investment Sales

	December 31.	
	1990	1989
	(In thousands of dollars)	
Marketable equity securities, carried at lower of cost or market	\$ 20,566	\$ 20,566

At December 31, 1990 and 1989, the market value of marketable equity securities which consist principally of 7,252,634 shares of NS common stock, was \$303.2 million and \$294.3 million, respectively.

During 1990, NS Rail sold its investment in securities of RF&P Corporation, realizing a \$35.0 million pretax (\$21.8 million after-tax) gain. During 1989, NS Rail sold one-half of its holdings in Trailer Train Company, resulting in a \$21.5 million pretax (\$13.6 million after-tax) gain. Neither investment was a marketable equity security as defined under Generally Accepted Accounting Principles.

## 9. Related Parties

*General*

NS is the parent holding company of NS Rail. The cost of functions performed by NS are allocated to its rail operating subsidiaries. Rail operations are coordinated at the holding company level by the NS Executive Vice President-Operations.

*Noncash Dividends*

On December 21, 1990, NS Rail declared and on December 28, 1990, issued to NS a noncash dividend of \$800 million which was settled by reduction of NS Rail's advances due from NS. This dividend represented, "principally," forgiveness of advances made in connection with the NS share purchase programs.

On December 22, 1989, NS Rail declared and issued to NS a noncash dividend of \$300 million which was settled by reduction of NS Rail's short-term advances due from NS. On August 14, 1989, NS Rail declared and issued to NS a special \$75.2 million noncash dividend. This dividend was paid through the transfer of certain short-term investments, rather than in cash.

All noncash dividends were excluded from the Statements of Cash Flows.

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION—EXPLANATORY NOTES—Concluded****NOTES TO FINANCIAL STATEMENTS****9 Related Parties (continued)***Intercompany Accounts*

Intercompany billings are made for all significant expenses incurred on behalf of each railroad in the NS Rail system. Settlement of intercompany balances is made periodically. Interest is applied to significant unsettled balances at the average NS yield on short-term investments.

The net balances arising from these transactions were as follows:

	December 31.	
	1990	1989
	(In thousands of dollars)	
Short-term advances:		
Due from (to) NS	\$ (67,580)	\$ 393,645
Long-term advances:		
Due from NS	\$ 161,378	\$ 234,093

*NS Share Purchase and Commercial Paper Program*

Since 1987, the NS Board of Directors has authorized the purchase and retirement of up to 65 million shares of NS common stock. The purchase of up to 20 million shares was authorized in November 1987. Upon completion of that program in fourth quarter 1989, the purchase of up to an additional 45 million shares through 1992 was authorized. Purchases under the programs were initially made with internally generated cash. Beginning in May 1990, purchases have been financed with proceeds from an NS commercial paper program which was initiated principally to finance these stock purchases. As of December 31, 1990, NS had recorded \$493.1 million of notes under this program. Since the first purchases in December 1987 through December 31, 1990, NS has purchased and retired 35,462,200 shares of its common stock under these programs at a cost of \$1.23 billion.

Consistent with the earlier cash purchases, a significant portion of the funding for future NS stock purchases, either in the form of direct cash or cash used for debt service, will come from NS Rail through intercompany advances or dividends to NS. Included in interest income is \$70.7 million, \$65.2 million in 1990 and 1989, respectively, related to amounts due from NS.

*Transfer of Investment from NS*

In July 1990, NS transferred its \$11.5 million equity interest in a development partnership to Norfolk Southern Railway Company. This transfer was recorded at historical cost and was reflected as a contribution to capital.

**10 Business Organization and Structure**

Norfolk Southern Railway Company is the new corporate name of the entity heretofore known as "Southern Railway Company." Effective December 31, 1990, Norfolk Southern Corporation (NS) transferred all the common stock it owned in NW to Norfolk Southern Railway Company. As a result, at year end 1990, NW became a wholly owned subsidiary of Norfolk Southern Railway Company, and NS owned all the common stock of Norfolk Southern Railway Company. This transfer was recorded as a contribution to capital.

This restructuring of entities under common control was accounted for at historical cost in a manner similar to the pooling of interests method. The principal impact on financial information is in the configuration of shareholders' equity, as NW has previously been included as part of NS Rail. Prior year information has been restated on this restructured basis, and certain reclassifications have been made to conform prior year data with the 1990 presentation..

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

- 11 In late 1989, NS Rail completed depreciation studies of both road property and equipment. While the results had little impact in that year, changes in estimates and certain other refinements in methodology have resulted in moderately higher annual depreciation charges beginning in 1990.

12. Freight Rates and Regulated Traffic

In 1989, the ICC adjusted the method of calculating the Railroad Cost Adjustment Factor cost index which forms the basis for its statutorily directed cost recovery rate increase procedures. The adjustment requires the full amount of past industry productivity gains to be deducted in calculating the index. The lower progression of this index reduced cost recovery on rates to which the index applies. As a result, in mid-year 1990, NS Rail discontinued use of this index to adjust most tariff rates and moved to other more representative indices to reflect cost-related adjustments in contracts with shippers. This action effectively left tariff rates (except those applying to coal, coke and iron ore) unaffected by cost-related increases or reductions approved by the ICC.

Since the passage of the Staggers Rail Act of 1980 which, among other things, gave railroads the freedom to price their service under private contracts, NS Rail has increasingly relied on this pricing mechanism. Contracts account for a significant portion of the NS Rail traffic base, covering commodities such as coal, chemicals, motor vehicles and grain.

Separately, in 1989 and 1990 the ICC found NS Rail "revenue adequate" based on results for each of the years 1988 and 1989. This means NS Rail achieved a return on net investment exceeding the rail industry's cost of capital. Railroads that are "revenue adequate" lose their ability to raise certain regulated rates without challenge. However, with NS Rail moving toward contracts and other market based pricing systems, this change should have a very limited impact.

13. New Accounting Standards

In December 1987, the Financial Accounting Standards Board (FASB) issued a new standard that requires a change in method of accounting for deferred income taxes. Subsequently, many unresolved implementation issues were raised and modification of the standard is proposed with the expected deferral of the required effective date to 1993, although earlier adoption is permitted. Due to the complexities and unresolved implementation issues, NS Rail has postponed adoption of this standard and is currently studying the effects adoption, either through restatement or as a cumulative adjustment, will have on the financial statements. NS Rail anticipates that, in the year of adoption, the adjustments required will be recorded as a cumulative adjustment, which will significantly increase income and reduce the deferred tax liability, provided current statutory tax rates remain unchanged.

In December 1990, FASB issued a new standard, "Employers' Accounting for Postretirement Benefits Other Than Pensions." This standard deals principally with employers' recognition of retiree medical and life insurance benefit costs and obligations (see Note 3) and becomes effective in 1993, although earlier adoption is permitted. NS Rail is currently studying the effects adoption will have on the financial statements and anticipates that, in the year of adoption, the adjustments required will be recorded as a cumulative adjustment which will significantly reduce income and establish an obligation.

NS Rail presently intends to adopt both standards simultaneously, thus producing a largely offsetting impact in the statement of income in the year of adoption.

**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 14, column (b)

Line 14, column (d)

Line 14, column (e)

Line 49, column (b)

Line No.	Cross Check	Item	Amount for current year	Amount for preceding year	Freight-related revenue & expenses	Passenger-related revenue & expenses	Line No.
		(a)	(b)	(c)	(d)	(e)	
		<b>ORDINARY ITEMS</b>					
		<b>OPERATING INCOME</b>					
		Railway Operating Income					
1		(101) Freight	3,663,222	3,580,008	3,663,222		1
2		(102) Passenger	-	-	-		2
3		(103) Passenger-Related	-	-	-		3
4		(104) Switching	61,569	57,374	61,569		4
5		(105) Water Transfers	-	-	-		5
6		(106) Demurrage	26,794	25,065	26,794		6
7		(110) Incidental	34,414	32,058	34,414		7
8		(121) Joint Facility-Credit	(5)	(424)	(5)		8
9		(122) Joint Facility-Debit	7	1	7		9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	3,785,987	3,694,082	3,785,987		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>	<b>3,785,987</b>	<b>3,694,082</b>	<b>3,785,987</b>		13
14		(531) Railway operating expenses	2,969,395	2,864,429	2,969,395		14
15		<b>Net revenue from railway operations</b>	<b>816,592</b>	<b>829,653</b>	<b>816,592</b>		15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	4,479	5,987			16
17		(510) Miscellaneous rent income	16,924	16,389			17
18		(512) Separately operated properties-Profit	-	-			18
19		(513) Dividend Income (cost method)	14,386	12,590			19
20		(514) Interest Income	107,635	121,832			20
21		(516) Income from sinking and other funds	1,770	1,378			21
22		(517) Release of premiums on funded debt	12	12			22
23		(518) Reimbursements received under contracts and agreements	-	-			23
24		(519) Miscellaneous Income	85,724	56,293			24
		Income from affiliated companies: 519					
25		a. Dividends (equity method)	-	-			25
26		b. Equity in undistributed earnings (losses)	865	4,389			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	<b>231,795</b>	<b>218,870</b>			27
28		<b>TOTAL INCOME (lines 15, 27)</b>	<b>1,048,387</b>	<b>1,048,523</b>			28
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	9,534	8,978			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	11,778	15,585			34
35		(553) Uncollectible accounts	-	-			35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)</b>	<b>21,312</b>	<b>24,563</b>			36
37		<b>Income available for fixed charges (lines 28, 36)</b>	<b>1,027,075</b>	<b>1,023,960</b>			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>					
		(546) Interest on funded debt:			
38		(a) Fixed interest not in default	56,381	48,215	38
39		(b) Interest in default	-	-	39
40		(547) Interest on unfunded debt	39,815	35,279	40
41		(548) Amortization of discount on funded debt	425	304	41
42		<b>TOTAL FIXED CHARGES (lines 38-41)</b>	<b>96,621</b>	<b>83,798</b>	<b>42</b>
43		Income after fixed charges (lines 37, 42)	930,454	940,162	43
<b>OTHER DEDUCTIONS</b>					
		(546) Interest on funded debt:			
44		(c) Contingent interest	405	477	44
<b>UNUSUAL OR INFREQUENT ITEMS</b>					
45		(555) Unusual or infrequent items (debit) credit	-	-	45
46		Income (Loss) from continuing operations (before income taxes)	930,049	939,685	46
<b>PROVISIONS FOR INCOME TAXES</b>					
		(556) Income taxes on ordinary income:			
47	*	(a) Federal income taxes	271,669	198,847	47
48	*	(b) State income taxes	37,163	20,622	48
49	*	(c) Other income taxes	-	-	49
50	*	(557) Provision for deferred taxes	19,529	99,593	50
51		<b>TOTAL PROVISIONS FOR INCOME TAXES (lines 47-50)</b>	<b>328,361</b>	<b>319,062</b>	<b>51</b>
52		Income from continuing operations (lines 46+51)	601,688	620,623	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)	601,688	620,623	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>	<b>-</b>	<b>-</b>	<b>59</b>
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$ )	-	-	60
61	*	Net income (Loss) (lines 55+59+60)	601,688	620,623	61
<b>Reconciliation of net railway operating income(NROI)</b>					
62		Net revenues from railway operation	816,592	829,653	62
63	*	(556) Income taxes on ordinary income ( - )	(308,832)	(219,469)	63
64	*	(557) Provision for deferred income taxes ( - )	(19,529)	(99,593)	64
65		Income from lease of road and equipment ( - )	-	-	65
66		Rent for leased roads and equipment ( + )	14,320	14,986	66
67		Net railway operating income (loss)	502,551	525,577	67

## NOTES AND REMARKS FOR SCHEDULES 210 AND 220

**220. RETAINED EARNINGS**

(Dollars in Thousands)

- 1 Show below the items of Retained Earnings Accounts of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies.
- 2 All contra entries hereunder should be shown in parentheses.
- 3 Show under "Remarks" the amount of assigned Federal income tax consequences for Account 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 column (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	Retained earnings- Unappropriated	Equity in undistributed earnings (losses) of affiliated companies	Line No.
		(a)	(b)	(c)	
1		Balances at beginning of year	4,145,675		1
2	(601 5)	Prior period adjustments to beginning retained earnings	-		2
CREDITS					
3	(602)	Credit balance transferred from income	601,688		3
4	(603)	Appropriations released	-		4
5	(606)	Other credits to retained earnings	-		5
6		TOTAL	601,688		6
DEBITS					
7	(612)	Debit balance transferred from income	-		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	1,059,886		11
12		Preferred stock (1)	-		12
13		TOTAL	1,059,886		13
14		Net increase (decrease) during year (line 6 minus line 13)	(458,198)		14
15		Balances at close of year (lines 1, 2 & 14)	3,687,477		15
16		Balances from line 15 (c)		N/A	16
17	(798)	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	3,687,477	N/A	17
18	(797)	Total appropriated retained earnings:			18
19		Credits during year \$ _____			19
20		Debits during year \$ _____			20
21		Balance at close of year \$17,236			21
22		Amount of assigned Federal income tax consequences:			22
23		Account 606 \$ None			23
		Account 616 \$ None			

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

\*Line 11 Dividends

Cash 259,886 Schedule 240, line 34  
 Non-cash 800,000 Note 10, page 11  
 1,059,886

N/A - See Note on Schedule 310A, page 30.



**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 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	601,688	620,623	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	(44,015)	(30,968)	11
12		Depreciation and amortization expenses	319,512	300,462	12
13		Increase (decrease) in provision for deferred income taxes	19,529	99,593	13
14		Net decrease (increase) in undistributed earnings (losses) of affiliates	(865)	(4,389)	14
15		Decrease (increase) in accounts receivable	66,957	21,659	15
16		Decrease (increase) in materials and supplies, and other current assets	(27,424)	(8,852)	16
17		Increase (decrease) in current liabilities other than debt	(2,940)	26,986	17
18		Increase (decrease) in other-net	74,013	15,377	18
19		Net cash provided from continuing operations (Lines 10-18)	1,006,455	1,040,491	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)	1,006,455	1,040,491	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	87,059	32,897	22
23		Capital expenditures	(574,889)	(617,823)	23
24		Net change in temporary cash investments not qualifying as cash equivalents	128,538	31,541	24
25		Proceeds from sale/repayment of investment and advances	54,993	27,011	25
26		Purchase price of long-term investment and advances	(66,373)	(52,058)	26
27		Net decrease (increase) in sinking and other special funds	11,740	(7,463)	27
28		Other-net (Short-term advances due from NS)	(266,060)	(259,525)	28
29		NET CASH USED IN INVESTING ACTIVITIES (Lines 22-28)	(624,992)	(845,420)	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	34,950	122,100	30
31		Principal payments of long-term debt	(99,637)	(102,866)	31
32		Proceeds from issuance of capital stock	-	-	32
33		Purchase price of acquiring treasury stock	-	-	33
34		Cash dividends paid	(259,886)	(252,086)	34
35		Other-net	-	-	35
36		NET CASH FROM FINANCING ACTIVITIES (Lines 30-35)	(324,573)	(232,852)	36
37		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (Lines 21, 29 & 36)	56,890	(37,781)	37
38		Cash and cash equivalents at beginning of the year	119,400	157,181	38
39		CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Lines 37 & 38)	176,290	119,400	39
		Footnotes to Schedule 240			
		Cash paid during the year for:			
40		Interest (net of amount capitalized)*	65,843	56,016	40
41		Income taxes (net)*	259,302	211,856	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	Source No	Amount	Line No
	(a)		(b)	
	<b>CURRENT OPERATING ASSETS</b>			
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	16,956	1
2	Customers (706)	Schedule 200, line 6, column b	263,866	2
3	Other (707)	Note A	37,853	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	318,675	4
	<b>OPERATING REVENUE</b>			
5	Railway Operating Revenue	Schedule 210, line 13, column b	3,785,987	5
6	Rent Income	Note B	156,194	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	3,942,181	7
8	Average Daily Operating Revenues	Line 7 + 360 days	10,951	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 + line 8	29	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	44	10
	<b>CURRENT OPERATING LIABILITIES</b>			
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	3,926	11
12	Audited Accounts and Wages Payable (753)	Note A	36,944	12
13	Accounts Payable-Other (754)	Note A	3,975	13
14	Other Taxes Accrued (761.5)	Note A	97,954	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	142,799	15
	<b>OPERATING EXPENSES</b>			
16	Railway Operating Expenses	Schedule 210, line 14, column b	2,969,395	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	318,625	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	2,806,964	18
19	Average Daily Expenditures	Line 18 + 360 days	7,797	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 + line 19	18	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	26	21
22	Cash Working Capital Required	Line 21 x line 19	202,722	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	312,933	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	202,722	24
	<b>MATERIALS AND SUPPLIES</b>			
25	Total Material and Supplies (712)	Note A	75,803	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	632	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	75,171	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	277,893	28

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

(B) Rent Income is the sum of Schedule 410, column h, lines 121, 122, 123, 127, 128, 129, 133, 134, , 135, 208, 210, 212, 227, 229, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expense.

(C) If result is negative, use zero.

## NOTES AND REMARKS



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

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

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

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

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

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

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

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

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

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

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

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

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

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

### 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	A-1	VII	Akron Barberton Belt Rwy.		1
2				Belt Railway Company of Chicago (1)	8.33	2
3				Chicago and Western Indiana (2)	20.00	3
4				Kansas City Terminal Rwy. (3)	8.33	4
5				Peoria and Pekin Union Rwy. (4)	15.00	5
6				Winston-Salem Southbound Rwy. Co. (5)	50.00	6
7				Terminal Railroad Association of St. Louis (6)	12.50	7
8				Trailer-Train Co. (7)	6.80	8
9				Algers Winslow & Western Rwy. Co. (8)	50.00	9
10				Augusta & Summerville RR Co. (9)	50.00	10
11				Central Transfer Rwy. and Storage Co. (10)	50.00	11
12				North Charleston Terminal Co. (11)	33.33	12
13				R. F. & P. RR Co. Div. Oblig.		13
14				Woodstock & Blockton Ry. (12)	50.00	14
15				Chatham Terminal Co. (13)	50.00	15
16				Beaver Street Tower Co. (14)	25.00	16
17				Iowa Transfer Ry Co.		17
18				Total A-1		18
19						19
20						20
21		A-3	VI	Green Real Estate Co. (15)	33.33	21
22			VII	Richmond-Washington Co. (16)	20.00	22
23			X	Norfolk Southern Corp.		23
24				Total A-3		24
25						25
26		D-1	VII	Trailer Train Co. - Notes 6 1/2%		26
27				Trailer Train Co. - Notes 7 1/2%		27
28				Total D-1		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

(1) Controlled jointly-other RRs own 91.67%

(2) Controlled jointly-other RRs own 80.00%

(3) Controlled jointly-other RRs own 91.67%

(4) Controlled jointly-other RRs own 85%

(5) CSX Transp., Inc. owns 50%

(6) Controlled jointly-other RRs own 87.50%

(7) Controlled jointly-other RRs own 93.20%

(8) Zeigler Coal Co. owns 50%

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

6 If any of the companies 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	Line No.
	Opening balance	Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	28		28	-				1
2	824	2,275		3,099		20		2
3	1,000			1,000				3
4	*			*				4
5	157			157			675	5
6	623			623				6
7	330			330				7
8	309			309				8
9	85			85				9
10	28			28				10
11	19			19				11
12	35			35				12
13	3,057		3,057	-			882	13
14	120			120				14
15	19			19				15
16	*			*				16
17	16			16				17
18	6,650	2,275	3,085	5,840		20	1,557	18
19								19
20								20
21	240			240		226		21
22	445			445			431	22
23	20,566			20,566			11,024	23
24	21,251			21,251		226	11,455	24
25								25
26	1,478			1,478			96	26
27	1,786			1,786			134	27
28	3,264			3,264			230	28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37			* Carrying value is zero					37
38								38
39								39
40								40

(9) CSX Transp., Inc. owns 50%

(10) CSX Transp., Inc. owns 50%

(11) CSX Transp., Inc. owns 66.67%

(12) CSX Transp., Inc. owns 50%

(13) CSX Transp., Inc. owns 50%

(14) CSX Transp., Inc. owns 50% and FEC owns 25%

(15) Conrail owns 33.3% and CSX Transp., Inc. owns 33.3%

(16) CSX Transp., Inc. owns 80%

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

Line No	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No
	(a)	(b)	(c)	(d)	(e)	
1	721	E-1	VII	Akron Barberton Belt Rwy.		1
2				Belt Railway Co. of Chicago		2
3				Chicago and Western Indiana RR		3
4				Kansas City Terminal Rwy.		4
5				Terminal Railroad Association of St. Louis		5
6				Central Transfer Ry & Storage Co.		6
7				North Charleston Terminal Co		7
8				Chatham Terminal Co.		8
9				Beaver St. Tower Co.		9
10				Woodstock & Blocton Ry.		10
11				Total E-1		11
12						12
13						13
14		E-3	X	Pocahontas Land Corp.		14
15			X	Pocahontas Dev. Corp.		15
16			X	Norfolk Southern Corporation		16
17				Total E-3		17
18						18
19		**	VI	Bogle Eisenhower LTD	(a) 50 00	19
20			VI	700 North Fairfax Street Limited Partnership	(b) 45.00	20
21			VI	1575 Eye Street Associates	(c) 62 00	21
22			VI	Northmont Ltd. Partnership	(d) 50.00	22
23			VI	2150 Northmont Parkway Limited Partnership	(e) 50 00	23
24			VI	CK-Southern Associates	(f) 50.00	24
25			VI	CK-Southern Associates No 2	(g) 50 00	25
26			VI	CNS Limited Partnership	(h) 77 00	26
27				Total		27
28				Total 721		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

\*\* Investment in and/or advances to partnerships

- (a) Bogle Development, Inc. 50%
- (b) Tavern Square Corp 50% and R.L. Travers Associates, 5%
- (c) The American Society of Assoc. Executives, 16%; O T. Carr, Jr., 11%; and The Oliver T Carr Company, 11%
- (d) CK Northmont Ltd., 50%
- (e) CK Northmont Ltd., 50%
- (f) CK-Childress-Klein #12, 50%
- (g) CK Charlotte Hotel Ltd., 50%
- (h) OTC Group, 23%

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

Line No.	Opening balance	Investments and advances			Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No
		Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	214			214				6
2	2,995		2,995	-				2
3	1,943		91	1,852				3
4	3,215			3,215				4
5	1,841		100	1,741				5
6	25			25				1
7	45			45				1
8	5			5				
9	5			5				
10	10			10				
11	10,298		3,186	7,112				8
12								
13								
14	41,000		2,000	39,000				
15	27,000		10,000	17,000				
16	234,093		72,715	161,378			70,747	
17	302,093		84,715	217,378			70,747	
18								
19	233		233	-				
20	*			*				
21	*			*				
22	1,551		371	1,180				
23		37	37	-				
24	(8,740)		7,795	(16,535)			225	
25	1,682	539		2,221				
26		11,752		11,752				
27	(5,274)	12,328	8,436	(1,382)			225	
28								
29	338,282	14,603	99,422	253,463		246	84,222	
30								
31								
32								
33				(246)	721.5 Total			
34				7,161	Sch. 310A Total			
35				260,378				
36								
37								
38								
39								
40								

\* Carrying value is zero

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

(Dollars in Thousands)

#### Undistributed Earnings From Certain Investments in Affiliated Companies

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

Line No.	Name of issuing company and description of security held	Balance at beginning of year (b)	Adjustment for investments equity method (c)	Equity in undistributed earnings (losses) during year (d)	Amortization during year (e)	Adjustment for investments disposed of or written down during year (f)	Balance at close of year (g)	Line No.
1	Carriers: (List specifics for each company)							1
2	Winston-Salem Southbound Rwy.	6,218	(750)	200			5,668	2
3	Augusta and Summerville	56					56	3
4	Central Transfer and Storage Co.	6	(1)	1			6	4
5	Algiers Winstlow and Western	1,264	(499)	664			1,429	5
6	Woodstock and Blocton	8	(6)				2	6
7	Total Carriers	7,552	(1,256)	865			7,161	7
8								8
9								9
10								10
11								11
12								12
Noncarrier: (List specifics for each company)								
13	<b>NOTE:</b> Respondent maintains equity accounting for affiliates by recording transactions into the books of accounts. Therefore, a separate retained earnings memorandum account for the financial reporting of the equity portion is not maintained.  Dividends received are accounted (in column (c)) as a reduction in the investment carrying value.							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

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330

1 Give particulars of balances at the beginning and close of the year and of all changes during the year in Account No. 731, "Road and Equipment Property," and Account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of Accounts 731 and 732 for the respective periods, if not, full explanation should be made in a footnote.

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

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

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

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

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

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

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

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

10. If an amount of less than \$2,000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2 of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

## NOTES AND REMARKS

SCHEDULE 335

Note: Other credits (column (d))

As a result of recent depreciation studies, the Accumulated Depreciation account has been adjusted within by primary accounts to conform to indicated excess/deficiency reserve amounts.

**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	130,246			1
2		(3) Grading	466,163			2
3		(4) Other right-of-way expenditures	4,444			3
4		(5) Tunnels and subways	42,774			4
5		(6) Bridges, trestles, and culverts	467,219			5
6		(7) Elevated structures	1			6
7		(8) Ties	1,235,781			7
8		(9) Rail and other track material	2,303,671			8
9		(11) Ballast	551,753			9
10		(13) Fences, snowsheds, and signs	7,040			10
11		(16) Station and office buildings	182,627			11
12		(17) Roadway buildings	28,558			12
13		(18) Water stations	1,954			13
14		(19) Fuel stations	12,541			14
15		(20) Shops and enginehouses	163,084			15
16		(22) Storage warehouses	850			16
17		(23) Wharves and docks	3,721			17
18		(24) Coal and ore wharves	66,461			18
19		(25) TOFC/COFC terminals	46,817			19
20		(26) Communication systems	190,305			20
21		(27) Signals and interlockers	341,986			21
22		(29) Power plants	3,752			22
23		(31) Power-transmission systems	16,949			23
24		(35) Miscellaneous structures	6,852			24
25		(37) Roadway machines	160,388			25
26		(39) Public improvements - Construction	98,200			26
27		(44) Shop machinery	77,275			27
28		(45) Power-plant machinery	13,429			28
29		Other (specify and explain)				29
30		<b>TOTAL EXPENDITURES FOR ROAD</b>	<b>6,624,841</b>			<b>30</b>
31		(52) Locomotives	1,164,954			31
32		(53) Freight-train cars	2,507,225			32
33		(54) Passenger-train cars	1,001			33
34		(55) Highway revenue equipment	107,439			34
35		(56) Floating equipment	3,016			35
36		(57) Work equipment	103,576			36
37		(58) Miscellaneous equipment	101,270			37
38		(59) Computer systems and word processing equipment	108,441			38
39		<b>TOTAL EXPENDITURES FOR EQUIPMENT</b>	<b>4,096,922</b>			<b>39</b>
40		(76) Interest during construction	34,003			40
41		(80) Other elements of investment	399			41
42		(90) Construction in progress	215,711			42
43		<b>GRAND TOTAL</b>	<b>10,971,876</b>			<b>43</b>



**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		3,710	2,124	1,586	131,832	1
2		2,622	11,546	(8,924)	457,239	2
3		0	(869)	869	5,313	3
4		0	665	(665)	42,109	4
5		21,784	8,495	13,289	480,508	5
6		0	0	0	1	6
7		87,534	34,520	53,014	1,288,795	7
8		147,196	112,459	34,737	2,338,408	8
9		38,278	16,420	21,858	573,611	9
10		55	270	(215)	6,825	10
11		9,169	4,089	5,080	187,707	11
12		307	(95)	402	28,960	12
13		0	87	(87)	1,867	13
14		0	378	(378)	12,163	14
15		860	5,362	(4,502)	158,582	15
16		0	630	(630)	220	16
17		0	(573)	573	4,294	17
18		24,045	166	23,879	90,340	18
19		6,243	(818)	7,061	53,878	19
20		4,903	4,071	832	191,137	20
21		5,157	2,151	3,006	344,992	21
22		0	63	(63)	3,689	22
23		49	402	(353)	16,596	23
24		190	(1,768)	1,958	8,810	24
25		2,912	2,452	460	160,848	25
26		17,890	3,760	14,130	112,330	26
27		549	1,799	(1,250)	76,025	27
28		0	0	0	13,429	28
29						29
30		373,453	207,786	165,667	6,790,508	30
31		61,768	2,482	59,286	1,224,240	31
32		114,300	73,103	41,197	2,548,422	32
33		0	123	(123)	878	33
34		2,436	10,751	(8,315)	99,124	34
35		644	0	644	3,660	35
36		191	(505)	696	104,272	36
37		39,620	24,932	14,688	115,958	37
38		1,681	31,768	(30,087)	78,354	38
39		220,640	142,654	77,986	4,174,908	39
40			2,041	(2,041)	31,962	40
41				0	399	41
42		10,427	532	9,895	225,606	42
43		604,520	353,013	251,507	11,223,383	43

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

1 Show in columns (b) and (e), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (c) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and Account Nos 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment Accounts Nos 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

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

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

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

Line No	Account  (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		1/1 At beginning of year (b)	12/1 At close of year (c)		At beginning of year (e)	At close of year (f)		
	ROAD							
1	(3) Grading	403,877	401,250	00.96				1
2	(4) Other, right-of-way expenditures	4,093	3,809	00.97				2
3	(5) Tunnels and subways	42,825	42,123	00.81				3
4	(6) Bridges, trestles, and culverts	435,289	441,494	01.19				4
5	(7) Elevated structures	-	-	-				5
6	(8) Ties	1,070,292	1,110,772	03.89				6
7	(9) Rail and other track material	2,095,868	2,105,392	02.41				7
8	(11) Ballast	492,242	509,139	02.32				8
9	(13) Fences, snow sheds, and signs	6,683	6,536	00.97				9
10	(16) Station and office buildings	175,227	178,079	02.27	NOT	APPLICABLE		10
11	(17) Roadway buildings	26,016	26,764	03.11				11
12	(18) Water stations	2,139	2,014	02.85		5% RULE		12
13	(19) Fuel stations	12,193	11,822	03.77				13
14	(20) Shops and enginehouses	161,670	156,862	02.10				14
15	(22) Storage warehouses	850	851	02.50				15
16	(23) Wharves and docks	4,352	4,266	01.53				16
17	(24) Coal and ore wharves	66,531	66,412	01.21				17
18	(25) TOFC/COFC terminals	43,273	48,209	03.30				18
19	(26) Communication systems	189,549	188,004	05.07				19
20	(27) Signals and interlockers	329,237	331,590	01.95				20
21	(29) Power plants	3,686	3,623	03.33				21
22	(31) Power-transmission systems	16,584	16,277	02.43				22
23	(35) Miscellaneous structures	6,480	8,465	04.78				23
24	(37) Roadway machines	159,887	160,176	04.75				24
25	(39) Public improvements—Construction	90,315	101,391	01.24				25
26	(44) Shop machinery	77,003	75,431	03.28				26
27	(45) Power-plant machinery	13,436	13,421	03.13				27
28	All other road accounts	10,556	5,804	01.21				28
29	Amortization (other than defense projects)	-	-	-				29
30	TOTAL ROAD	5,940,153	6,019,976	02.58				30
	EQUIPMENT							
31	(52) Locomotives	1,158,120	1,156,781	04.06				31
32	(53) Freight-train cars	2,499,557	2,537,978	02.98				32
33	(54) Passenger-train cars	1,000	936	0				33
34	(55) Highway revenue equipment	107,283	98,076	07.35				34
35	(56) Floating equipment	3,016	3,016	03.33				35
36	(57) Work equipment	102,940	103,339	02.77				36
37	(58) Miscellaneous equipment	101,204	115,502	10.69				37
38	(59) Computer systems and word processing equipment	80,359	77,212	16.76				38
39	TOTAL EQUIPMENT	4,053,479	4,092,840	03.83				39
40	GRAND TOTAL	9,993,632	10,112,816	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	175,446	3,559	14,541	9,711		183,835	1
2		(4) Other, right-of-way expenditures	1,540	38	(639)	46		893	2
3		(5) Tunnels and subways	13,331	355	3,355	896		16,145	3
4		(6) Bridges, trestles, and culverts	140,343	5,119	(15,536)	5,756		124,170	4
5		(7) Elevated structures							5
6		(8) Ties	220,507	44,490	(32,569)	42,466		189,962	6
7		(9) Rail and other track material	363,726	52,331	244,389	46,855		613,591	7
8		(11) Ballast	86,395	11,906	31,221	9,455		120,067	8
9		(13) Fences, snow sheds, and signs	5,731	46	(2,639)	357		2,781	9
10		(16) Station and office buildings	44,829	3,811	13,342	2,696		59,286	10
11		(17) Roadway buildings	12,992	843	(3,769)	75		9,991	11
12		(18) Water stations	1,639	54	456	87		2,062	12
13		(19) Fuel stations	4,190	474	(165)	275		4,224	13
14		(20) Shops and enginehouses	51,194	3,400	892	3,899		51,587	14
15		(22) Storage warehouses	8	22	67	88		9	15
16		(23) Wharves and docks	1,120	(23)	(789)	(282)		590	16
17		(24) Coal and ore wharves	38,241	846	(12,252)	197		26,638	17
18		(25) TOFC/COFC terminals	9,485	1,605	614	3,369		8,335	18
19		(26) Communication systems	63,441	10,033	(45,830)	3,302		24,342	19
20		(27) Signals and interlockers	114,718	6,516	(37,205)	2,157		81,872	20
21		(29) Power plants	1,492	125	(37)	79		1,501	21
22		(31) Power-transmission systems	9,802	409	(2,226)	136		7,849	22
23		(35) Miscellaneous structures	2,690	297	(1,778)	125		1,084	23
24		(37) Roadway machines	37,496	8,461	11,177	2,478		54,656	24
25		(39) Public improvements—Construction	9,698	1,185	3,617	3,399		11,101	25
26		(44) Shop machinery*	31,257	2,624	(5,413)	1,641		26,827	26
27		(45) Power-plant machinery	4,581	439	(785)	25		4,210	27
28		All other road accounts	29,283	(59)	6,966	(8,479)		44,669	28
29		Amortization (Adjustments)	64,526		(177,341)	0		(112,815)	29
30		TOTAL ROAD	1,539,701	158,906	(8,336)	130,809		1,559,462	30
EQUIPMENT									
31	*	(52) Locomotives	368,455	47,362	62,896	945		477,768	31
32	*	(53) Freight-train cars	1,081,196	75,667	(61,858)	56,391		1,038,614	32
33	*	(54) Passenger-train cars	986	0	19	124		881	33
34	*	(55) Highway revenue equipment	37,610	7,754	(2,829)	9,093		33,442	34
35	*	(56) Floating equipment	2,397	100	(419)	(1)		2,079	35
36	*	(57) Work equipment	75,168	2,831	(42,933)	(1,056)		36,122	36
37	*	(58) Miscellaneous equipment	58,011	10,144	(10,304)	8,663		49,188	37
38		(59) Computer systems and word processing equipment	52,065	13,788	8,336	36,007		38,182	38
39	*	Amortization Adjustments	218,341	0	27,051	0		245,392	39
40		TOTAL EQUIPMENT	1,894,229	157,646	(20,041)	110,166		1,921,668	40
41		GRAND TOTAL	3,433,930	316,552	(28,377)	240,975		3,481,130	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: Cross No. 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							5
6	(8) Ties			NONE				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				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs	NOT APPLICABLE - 5% RULE			9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	TOTAL ROAD				30
	<b>EQUIPMENT</b>				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	(59) Computer systems and word processing equipment				38
39	Amortization Adjustments				39
40	TOTAL EQUIPMENT				40
41	GRAND TOTAL	262,019	299,613	03.34	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)	Last 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		NOT APPLICABLE - 5% RULE					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>	127,984	9,565		23,496		114,053	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	Not Applicable - 5% Rule			4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	<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>		28,541	.0343	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 earned 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		Not Applicable - 5% Rule					4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		<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>		978	28,064			28,377	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	Norfolk Southern Combined Railroad Subs.	14,024	11,223,383	3,623,560	1
2						2
3	L	North Carolina Railroad	219	5,224	1,607	3
4	L	Cincinnati Southern Railway	335	53,089		4
5	L	Atlantic and North Carolina Railroad Co.	94	2,745	539	5
6	L	Pittsburgh & West Virginia Railroad (P&WV)	121	49,328	19,230	6
7	L	P&WV Subleased to Wheeling & Lake Erie Rwy	(121)	(49,328)	(19,230)	7
8		TOTAL	648	61,058	2,146	8
9	O	Baltimore & Ohio		127		9
10	O	Chicago & Illinois Midland Railway Co.		15		10
11	O	Chicago & Western Indiana Railroad Co.		4,546		11
12	O	Central Transfer & Storage		12		12
13	O	Columbus & Greenville Railroad Co.	10	2,318		13
14	O	Athens Belt Line		8		14
15	O	Richmond Fredericksburg & Potomac		31		15
16	O	Georgia Railroad & Banking Co.		13		16
17	O	Carolina Aluminum Co.	11	524		17
18	O	United States Government	12			18
19		TOTAL	33	7,594		19
20		Less Lines Leased to or Operated by Others				20
21	R	Clinchfield Railroad Co.		17		21
22	R	Gloss-Sheffield Steel & Iron Co.		9		22
23	R	Ware Shoals Railroad Co.		96		23
24	R	Chesapeake & Ohio Railroad Co.	18	1,943		24
25	R	St. Louis-San Francisco Railroad Co.		17		25
26	R	Augusta & Summerville Railroad Co.		17		26
27	R	Louisville & Nashville Railroad Co.		5		27
28	R	Gulf Mobile & Ohio		19		28
29	R	Seaboard Coastline	2	1,011		29
30						30
31						31

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

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	South Carolina Central Railroad	79	8,186		1
2	R	City of Ozark		73		2
3	R	Ogeechee Railway	74	9,951		3
4	R	Chattanooga Chickanauga Railway	70	8,235		4
5	R	Great Walton Railroad Co.	27	3,180		5
6	R	Illinois Railroad Service, Inc.	22	2,619		6
7	R	Bulk Services	2	395		7
8	R	Indiana Hi Rail	205	30,207		8
9	R	Indiana Railroad Co.	38	6,219		9
10	R	Central Railroad Co. of Indiana	121	18,842		10
11	R	NC & VA Railroad	72	11,412		11
12	R	Carolina Coastal Railway	17	2,044		12
13	R	Aberdeen Carolina Western	104	12,129		13
14	R	Commonwealth Railway Co.	12	1,966		14
15	R	Bloomer Shippers Railroad Co.	15	2,012		15
16	R	Chesapeake & Albermarle Railway	73	8,413		16
17	R	Carolina & Northwestern Railway Co.	23	4,382		17
18	R	Pickens Railroad Co.	7	1,401		18
19		TOTAL	981	134,800		19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	13,724	11,157,235	3,625,706	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	124,507	9,565		1,699	1
2		(3) Grading	421,809	36,307		852	2
3		(4) Other, right-of-way expenditures	5,174	138		---	3
4		(5) Tunnels and subways	36,840	10,843		---	4
5		(6) Bridges, trestles, and culverts	457,684	23,644		1,046	5
6		(7) Elevated structures	1	---		---	6
7		(8) Ties	1,249,055	3,633		844	7
8		(9) Rail and other track material	2,295,018	16,297		1,827	8
9		(11) Ballast	558,300	4,228		487	9
10		(13) Fences, snow sheds, and signs	6,470	229		1	10
11		(16) Station and office buildings	182,556	3,122		189	11
12		(17) Roadway buildings	27,821	192			12
13		(18) Water stations	1,812	70			13
14		(19) Fuel stations	12,163	84			14
15		(20) Shops and enginehouses	158,236	465			15
16		(22) Storage warehouses	220	40			16
17		(23) Wharves and docks	4,294	37			17
18		(24) Coal and ore wharves	90,340	---			18
19		(25) TOFC/COFC terminals	53,826	52			19
20		(26) Communication systems	190,713	685		27	20
21		(27) Signals and interlockers	343,323	2,309		101	21
22		(29) Power plants	3,689	---			22
23		(31) Power-transmission systems	16,520	114			23
24		(35) Miscellaneous structures	8,799	24			24
25		(37) Roadway machines	160,848	---			25
26		(39) Public improvements—Construction	109,716	2,450		160	26
27		(44) Shop machinery	76,025	52			27
28		(45) Power-plant machinery	13,429	9			28
29		Leased property capitalized rentals (explain)				74	29
30		Other (specify and explain) Accts. 1 & 77		4,098		103	30
31		<b>TOTAL ROAD</b>	6,609,188	118,687		7,410	31
32		(52) Locomotives	1,224,240				32
33		(53) Freight-train cars	2,548,422				33
34		(54) Passenger-train cars	878				34
35		(55) Highway revenue equipment	99,124				35
36		(56) Floating equipment	3,660				36
37		(57) Work equipment	104,272	4		0	37
38		(58) Miscellaneous equipment	115,958				38
39		(59) Computer systems and word processing equipment	78,354				39
40		<b>TOTAL EQUIPMENT</b>	4,174,908	4		0	40
41		(76) Interest during construction	29,154	5,804		184	41
42		(80) Other elements of investment	399	(14,126)			42
43		(90) Construction work in progress	225,606	17			43
44		<b>GRAND TOTAL</b>	11,039,255	110,386		7,594	44

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## Cross-checks

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

410. RAILWAY OPERATING EXPENSES  
(Dollars in Thousands)

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 rule governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	FREIGHT					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, Tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		WAY AND STRUCTURES:	\$	\$	\$	\$	\$	\$		
		ADMINISTRATION:								
1		Track	20,571	4,630	732	1,098	27,031		27,031	1
2		Bridge and Building	7,365	100	32	54	7,551		7,551	2
3		Signal	6,698	412	367	169	7,646		7,646	3
4		Communication	5,022	104	369	152	5,647		5,647	4
5		Other	10,913	(364)	122	846	11,517		11,517	5
		REPAIR AND MAINTENANCE:								
6		Roadway - Running	8,700	1,097	10,612	1,263	21,672		21,672	6
7		Roadway - Switching	2,395	327	2,480	262	5,464		5,464	7
8		Tunnels and Subways - Running	181	997	764	0	1,942		1,942	8
9		Tunnels and Subways - Switching	17	1	116	0	134		134	9
10		Bridges and Culverts - Running	6,154	3,374	9,755	23	19,306		19,306	10
11		Bridges and Culverts - Switching	1,612	555	920	171	3,258		3,258	11
12		Ties - Running	1,792	2,169	106	309	4,376		4,376	12
13		Ties - Switching	941	303	8	85	1,337		1,337	13
14		Rail and Other Track Material - Running	32,807	6,782	7,179	4,129	50,897		50,897	14
15		Rail and Other Track Material - Switching	8,142	1,560	1,583	930	12,215		12,215	15
16		Ballast - Running	6,082	3,122	1,523	793	11,520		11,520	16
17		Ballast - Switching	1,866	634	353	192	3,045		3,045	17
18		Road Property Damaged - Running	1,979	2,360	793	16	5,148		5,148	18
19		Road Property Damaged - Switching	0	0	0	0	0		0	19
20		Road Property Damaged - Other	1	0	0	0	1		1	20
21		Signals and Interlockers - Running	11,839	9,117	2,334	326	23,616		23,616	21
22		Signals and Interlockers - Switching	696	571	163	26	1,456		1,456	22
23		Communications Systems	6,536	3,639	5,355	144	15,674		15,674	23
24		Power Systems	0	0	0	0	0		0	24
25		Highway Grade Crossings- Running	556	597	615	242	2,010		2,010	25
26		Highway Grade Crossings- Switching	154	120	(2)	(9)	263		263	26
27		Station and Office Buildings	1,292	1,095	6,001	60	8,448		8,448	27
28		Shop Buildings - Locomotives	2,979	1,922	9,480	1	14,382		14,382	28
29		Shop Buildings - Freight Cars	1,255	1,108	1,077	0	3,440	N/A	3,440	29
30		Shop Buildings - Other Equipment	46	0	54	0	100		100	30

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

Line No.	Cross Check	Name of railway operating expense account (a)	FREIGHT					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, Tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
			\$	\$	\$	\$	\$	\$	\$	
101		REPAIR AND MAINTENANCE - Continued:								
		Locomotive Servicing Facilities	174	268	438	1	881		881	101
102		Miscellaneous Buildings and Structures	1,021	730	906	21	2,678		2,678	102
103		Coal Terminals	1,288	2,727	1,482	26	5,523	N/A	5,523	103
104		Ore Terminals	0	0	0	0	0	N/A	0	104
105		Other Marine Terminals	17	19	0	0	36	N/A	36	105
106		TOFC/COFC Terminals	93	85	71	0	249	N/A	249	106
107		Motor Vehicle Loading and Distribution Facilities	10	0	849	0	859	N/A	859	107
108		Facilities for Other Specialized Service Operations	284	636	337	28	1,285	N/A	1,285	108
109		Roadway Machines	1,177	4,973	916	43	7,109		7,109	109
110		Small Tools and Supplies	89	7,272	279	0	7,640		7,640	110
111		Snow Removal	533	281	375	0	1,189		1,189	111
112		Fringe Benefits - Running	N/A	N/A	N/A	31,945	31,945		31,945	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	6,908	6,908		6,908	113
114		Fringe Benefits - Other	N/A	N/A	N/A	28,912	28,912		28,912	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	16,805	16,805		16,805	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	4,535	4,535		4,535	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	6,410	6,410		6,410	117
118	*	Lease Rentals - Debit- Running	N/A	N/A	15,498	N/A	15,498		15,498	118
119	*	Lease Rentals - Debit - Switching	N/A	N/A	0	N/A	0		0	119
120	*	Lease Rentals - Debit - Other	N/A	N/A	8,965	N/A	8,965		8,965	120
121	*	Lease Rentals - (Credit) - Running	N/A	N/A	0	N/A	0		0	121
122	*	Lease Rentals - (Credit) - Switching	N/A	N/A	0	N/A	0		0	122
123	*	Lease Rentals - (Credit) - Other	N/A	N/A	0	N/A	0		0	123
124		Joint Facility Rent - Debit - Running	N/A	N/A	5,681	N/A	5,681		5,681	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A	1,125	N/A	1,125		1,125	125
126		Joint Facility Rent - Debit - Other	N/A	N/A	1,025	N/A	1,025		1,025	126
127	*	Joint Facility Rent - (Credit) - Running	N/A	N/A	(1,908)	N/A	(1,908)		(1,908)	127
128	*	Joint Facility Rent - (Credit) - Switching	N/A	N/A	(1,016)	N/A	(1,016)		(1,016)	128
129	*	Joint Facility Rent - (Credit) - Other	N/A	N/A	(434)	N/A	(434)		(434)	129
130	*	Other Rents - Debit -Running	N/A	N/A	0	N/A	0		0	130
131	*	Other Rents - Debit -Switching	N/A	N/A	0	N/A	0		0	131
132	*	Other Rents - Debit -Other	N/A	N/A	1,077	N/A	1,077		1,077	132
133	*	Other Rents - (Credit) -Running	N/A	N/A	0	N/A	0		0	133

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

Line No.	Cross Check	Name of railway operating expense account (a)	FREIGHT						Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, Tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)				
		REPAIR AND MAINTENANCE - Continued:	\$	\$	\$	\$	\$	\$	\$		
134	*	Other Rents - (Credit) -Switching	N/A	N/A	0	N/A	0	0		0	134
135	*	Other Rents - (Credit) -Other	N/A	N/A	0	N/A	0	0		0	135
136	*	Depreciation - Running	N/A	N/A	N/A	97,777	97,777			97,777	136
137	*	Depreciation - Switching	N/A	N/A	N/A	15,290	15,290			15,290	137
138	*	Depreciation - Other	N/A	N/A	N/A	45,837	45,837			45,837	138
139		Joint Facility - Debit - Running	N/A	N/A	8,621	N/A	8,621			8,621	139
140		Joint Facility - Debit - Switching	N/A	N/A	3,474	N/A	3,474			3,474	140
141		Joint Facility - Debit - Other	N/A	N/A	165	N/A	165			165	141
142		Joint Facility - (Credit) - Running	N/A	N/A	(5,916)	N/A	(5,916)			(5,916)	142
143		Joint Facility - (Credit) - Switching	N/A	N/A	(901)	N/A	(901)			(901)	143
144		Joint Facility - (Credit) - Other	N/A	N/A	(646)	N/A	(646)			(646)	144
145		Dismantling Retired Road Property - Running	31	0	0	0	31			31	145
146		Dismantling Retired Road Property - Switching	7	0	0	0	7			7	146
147		Dismantling Retired Road Property - Other	18	0	2	0	20			20	147
148		Other - Running	6,823	166	(157)	167	6,999			6,999	148
149		Other - Switching	1,222	1	0	0	1,223			1,223	149
150		Other - Other	7,872	14	499	529	8,914			8,914	150
151		TOTAL WAY AND STRUCTURES	169,250	63,504	103,698	266,516	602,968			602,968	151
		EQUIPMENT:									
		LOCOMOTIVES:									
201		Administration	15,209	321	1,353	1,021	17,904			17,904	201
202	*	Repair and Maintenance	21,655	48,167	2,584	(10)	72,376			72,376	202
203	*	Machinery Repair	995	1,366	367	6	2,734			2,734	203
204		Equipment Damaged	(13)	(68)	0	0	(81)			(81)	204
205		Fringe Benefits	N/A	N/A	N/A	15,478	15,478			15,478	205
206		Other Casualties and Insurance	N/A	N/A	N/A	10,017	10,017			10,017	206
207	*	Lease Rentals - Debit	N/A	N/A	684	N/A	684			684	207
208	*	Lease Rentals - (Credit)	N/A	N/A	(1,576)	N/A	(1,576)			(1,576)	208
209		Joint Facility Rent - Debit	N/A	N/A	206	N/A	206			206	209
210	*	Joint Facility Rent - (Credit)	N/A	N/A	(58)	N/A	(58)			(58)	210
211	*	Other Rents - Debit	N/A	N/A	0	N/A	0			0	211
212	*	Other Rents - (Credit)	N/A	N/A	0	N/A	0			0	212
213	*	Depreciation	N/A	N/A	N/A	47,699	47,699			47,699	213
214		Joint Facility - Debit	N/A	N/A	433	N/A	433			433	214
215		Joint Facility - (Credit)	N/A	N/A	(234)	N/A	(234)			(234)	215
216	*	Repairs Billed to Others - (Credit)	N/A	N/A	0	N/A	0			0	216



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

Line No.	Cross Check	Name of railway operating expense account (a)	FREIGHT					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, Tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
217		LOCOMOTIVES - Continued:								
218		Dismantling Retired Property	0	0	0	0	0		0	217
219		Other	2,017	0	0	0	2,017		2,017	218
		TOTAL LOCOMOTIVES	39,863	49,786	3,739	74,211	167,599		167,599	219
220		FREIGHT CARS:								
221	*	Administration	31,208	2,232	570	1,292	35,302	N/A	35,302	220
222	*	Repair and Maintenance	45,976	59,328	37,460	(734)	142,030	N/A	142,030	221
223	*	Machinery Repair	2,998	4,367	1,183	0	8,448	N/A	8,448	222
224		Equipment Damaged	(745)	(661)	0	0	(1,406)	N/A	(1,406)	223
225		Fringe Benefits	N/A	N/A	N/A	35,503	35,503	N/A	35,503	224
226	*	Other Casualties and Insurance	N/A	N/A	N/A	23,371	23,371	N/A	23,371	225
227	*	Lease Rentals - Debit	N/A	N/A	2,913	N/A	2,913	N/A	2,913	226
228	*	Lease Rentals - (Credit)	N/A	N/A	(1,213)	N/A	(1,213)	N/A	(1,213)	227
229	*	Joint Facility Rent - Debit	N/A	N/A	61	N/A	61	N/A	61	228
230	*	Joint Facility Rent - (Credit)	N/A	N/A	(77)	N/A	(77)	N/A	(77)	229
231	*	Other Rents - Debit	N/A	N/A	275,977	N/A	275,977	N/A	275,977	230
232	*	Other Rents - (Credit)	N/A	N/A	(142,202)	N/A	(142,202)	N/A	(142,202)	231
233	*	Depreciation	N/A	N/A	N/A	77,540	77,540	N/A	77,540	232
234	*	Joint Facility - Debit	N/A	N/A	325	N/A	325	N/A	325	233
235	*	Joint Facility - (Credit)	N/A	N/A	(111)	N/A	(111)	N/A	(111)	234
236	*	Repairs Billed to Others - (Credit)	N/A	N/A	(37,228)	N/A	(37,228)	N/A	(37,228)	235
237		Dismantling Retired Property	0	0	0	0	0	N/A	0	236
238		Other	7,145	98	2	(10)	7,235	N/A	7,235	237
		TOTAL FREIGHT CARS	86,482	65,364	137,660	136,962	426,468	N/A	426,468	238
301		OTHER EQUIPMENT:								
		Administration	325	24	264	112	725		725	301
302	*	Repair and Maintenance:								
303	*	Trucks, Trailers and Containers - Revenue Service	403	496	10,571	59	11,529	N/A	11,529	302
304	*	Floating Equipment - Revenue Service	21	99	229	0	349	N/A	349	303
305	*	Passenger and Other Revenue Equipment	0	0	0	0	0		0	304
306	*	Computer Systems and Word Processing Equipment	0	0	7,382	0	7,382		7,382	305
307	*	Machinery	1	74	23	0	98		98	306
308	*	Work and Other Non-Revenue Equipment	(1,415)	4,121	7,519	(266)	9,959		9,959	307
309	*	Machinery	0	0	0	0	0		0	308
310	*	Fringe Benefits	N/A	N/A	N/A	797	797		797	309
311	*	Other Casualties and Insurance	N/A	N/A	N/A	512	512		512	310
312	*	Lease Rentals - Debit	N/A	N/A	3,923	N/A	3,923		3,923	311
		Lease Rentals - (Credit)	N/A	N/A	0	N/A	0		0	312

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

Line No.	Cross Check	Name of railway operating expense account (a)	FREIGHT						Total freight expense (f)	Total (h)	Line No.
			Salaries and wages (b)	Material, Tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)					
		OTHER EQUIPMENT - Continued:	\$	\$	\$	\$	\$	\$	\$		
313		Joint Facility Rent - Debit	N/A	N/A	176	N/A	176	176	176	313	
314	*	Joint Facility Rent - (Credit)	N/A	N/A	(285)	N/A	(285)	(285)	(285)	314	
315	*	Other Rents - Debit	N/A	N/A	18,613	N/A	18,613	18,613	18,613	315	
316	*	Other Rents - (Credit)	N/A	N/A	(7,425)	N/A	(7,425)	(7,425)	(7,425)	316	
317	*	Depreciation	N/A	N/A	N/A	34,482	34,482	34,482	34,482	317	
318		Joint Facility - Debit	N/A	N/A	154	N/A	154	154	154	318	
319		Joint Facility - (Credit)	N/A	N/A	(938)	N/A	(938)	(938)	(938)	319	
320	*	Repairs Billed to Others - (Credit)	N/A	N/A	(2,566)	N/A	(2,566)	(2,566)	(2,566)	320	
321		Dismantling Retired Property	0	0	0	0	0	0	0	321	
322		Other	568	(127)	1,326	148	1,915	1,915	1,915	322	
323		TOTAL OTHER EQUIPMENT	(97)	4,687	38,966	35,844	79,400	79,400	79,400	323	
324		TOTAL EQUIPMENT	126,248	119,837	180,365	247,017	673,467	673,467	673,467	324	
		TRANSPORTATION:									
		TRAIN OPERATIONS:									
401		Administration	35,882	453	1,603	920	38,858	38,858	38,858	401	
402		Engine Crews	90,127	73	2,831	3,832	96,863	96,863	96,863	402	
403		Train Crews	173,554	99	5,275	6,214	185,142	185,142	185,142	403	
404		Dispatching Trains	12,722	7	29	54	12,812	12,812	12,812	404	
405		Operating Signals and Interlockers	7,963	582	(32)	224	8,737	8,737	8,737	405	
406		Operating Drawbridges	1,578	4	0	6	1,588	1,588	1,588	406	
407		Highway Crossing Protection	209	78	1,235	0	1,522	1,522	1,522	407	
408		Train Inspection and Lubrication	32,977	672	264	0	33,913	33,913	33,913	408	
409	*	Locomotive Fuel	658	194,084	0	0	194,742	194,742	194,742	409	
410		Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	0	0	410	
411		Servicing Locomotives	10,626	6,892	153	33	17,704	17,704	17,704	411	
412		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	13	13	13	13	412	
413		Clearing Wrecks	615	93	482	(22)	1,168	1,168	1,168	413	
414		Fringe Benefits	N/A	N/A	N/A	146,470	146,470	146,470	146,470	414	
415		Other Casualties and Insurance	N/A	N/A	N/A	60,873	60,873	60,873	60,873	415	
416		Joint Facility - Debit	N/A	N/A	4,342	N/A	4,342	4,342	4,342	416	
417		Joint Facility - (Credit)	N/A	N/A	(2,234)	N/A	(2,234)	(2,234)	(2,234)	417	
418		Other	19,529	19	1,511	(3,271)	17,788	17,788	17,788	418	
419		TOTAL TRAIN OPERATIONS	386,440	203,056	15,459	215,346	820,301	820,301	820,301	419	
		YARD OPERATIONS:									
420		Administration	13,662	349	1,043	679	15,733	15,733	15,733	420	
421		Switch Crews	105,206	103	118	6	105,433	105,433	105,433	421	

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

Line No.	Cross Check	Name of railway operating expense account (a)	FREIGHT					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, Tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
			\$	\$	\$	\$	\$	\$		
422		YARD OPERATIONS - Continued:								
		Controlling Operations	8,867	15	81	0	8,963		8,963	422
423		Yard and Terminal Clerical	28,305	2,529	9,201	322	40,357		40,357	423
424		Operating Switches, Signals, Retarders and Humps	112	76	0	0	188		188	424
425	*	Locomotive Fuel	90	21,733	0	0	21,823		21,823	425
426		Electric Power Purchased or Produced for Motive Po	0	0	0	0	0		0	426
427		Servicing Locomotives	4,056	875	11	4	4,946		4,946	427
428		Freight Lost or Damaged - Soley Related	N/A	N/A	N/A	1	1		1	428
429		Clearing Wrecks	337	0	7	0	344		344	429
430		Fringe Benefits	N/A	N/A	N/A	72,692	72,692		72,692	430
431		Other Casualties and Insurance	N/A	N/A	N/A	26,807	26,807		26,807	431
432		Joint Facility - Debit	N/A	N/A	10,650	N/A	10,650		10,650	432
433		Joint Facility - (Credit)	N/A	N/A	(5,208)	N/A	(5,208)		(5,208)	433
434		Other	0	0	0	0	0		0	434
435		TOTAL YARD OPERATIONS	160,635	25,680	15,903	100,511	302,729		302,729	435
		TRAIN AND YARD OPERATIONS COMMON:								
501		Cleaning Car Interiors	335	0	(2)	N/A	333		333	501
502		Adjusting and Transferring Loads	252	4	754	N/A	1,010	N/A	1,010	502
503		Car Loading Devices and Grain Doors	1	0	0	N/A	1	N/A	1	503
504		Freight Lost or Damaged - All Other	N/A	N/A	N/A	7,875	7,875		7,875	504
505		Fringe Benefits	N/A	N/A	N/A	237	237		237	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	588	4	752	8,112	9,456		9,456	506
		SPECIALIZED SERVICES OPERATIONS:								
507	*	Administration	6,319	457	622	274	7,672	N/A	7,672	507
508	*	Pickup and Delivery and Marine Line Haul	0	0	31,364	0	31,364	N/A	31,364	508
509	*	Loading and Unloading and Local Marine	2,409	878	30,157	88	33,532	N/A	33,532	509
510	*	Protective Services	2	62	307	0	371	N/A	371	510
511	*	Freight Lost or Damaged - Soley Related	N/A	N/A	N/A	109	109	N/A	109	511
512	*	Fringe Benefits	N/A	N/A	N/A	2,359	2,359	N/A	2,359	512
513	*	Casualties and Insurance	N/A	N/A	N/A	501	501	N/A	501	513
514	*	Joint Facility - Debit	N/A	N/A	218	N/A	218	N/A	218	514
515	*	Joint Facility - (Credit)	N/A	N/A	(46)	N/A	(46)	N/A	(46)	515
516	*	Other	0	0	0	0	0	N/A	0	516
517	*	TOTAL SPECIALIZED SERVICES OPERATIONS	8,730	1,397	62,622	3,331	76,080	N/A	76,080	517

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

Line No.	Cross Check	Name of railway operating expense account (a)	FREIGHT					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, Tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
			\$	\$	\$	\$	\$	\$		
518		ADMINISTRATIVE SUPPORT OPERATIONS:								
		Administration	4,306	146	481	719	5,652		5,652	518
519		Employees Performing Clerical and Accounting Functions	29,167	1,094	1,573	376	32,210		32,210	519
520		Communications Systems Operation	2,114	2	6	249	2,371		2,371	520
521		Loss and Damage Claims Processing	1,488	65	625	210	2,388		2,388	521
522		Fringe Benefits	N/A	N/A	N/A	17,978	17,978		17,978	522
523		Casualties and Insurance	N/A	N/A	N/A	7,121	7,121		7,121	523
524		Joint Facility - Debit	N/A	N/A	200	N/A	200		200	524
525		Joint Facility - (Credit)	N/A	N/A	(2)	N/A	(2)		(2)	525
526		Other	1,906	142	(122)	2,642	4,568		4,568	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	38,981	1,449	2,761	29,295	72,486		72,486	527
528		TOTAL TRANSPORTATION	595,374	231,586	97,497	356,595	1,281,052		1,281,052	528
		GENERAL AND ADMINISTRATIVE:								
601		Officers - General Administration	4,038	1,073	6,620	524	12,255		12,255	601
602		Accounting, Auditing and Finance	40,872	511	4,585	1,406	47,374		47,374	602
603		Management Services and Data Processing	18,553	873	2,140	1,462	23,028		23,028	603
604		Marketing	17,292	187	2,171	3,494	23,144		23,144	604
605		Sales	15,568	288	606	1,991	18,453		18,453	605
606		Industrial Development	4,407	61	712	501	5,681	N/A	5,681	606
607		Personnel and Labor Relations	10,429	326	3,781	3,091	17,627		17,627	607
608		Legal and Secretarial	11,659	303	21,105	3,150	36,217		36,217	608
609		Public Relations and Advertising	1,629	771	6,229	519	9,148		9,148	609
610		Research and Development	0	0	0	0	0		0	610
611		Fringe Benefits	N/A	N/A	N/A	57,836	57,836		57,836	611
612		Casualties and Insurance	N/A	N/A	N/A	732	732		732	612
613		Writedown of Uncollectible Accounts	N/A	N/A	N/A	6,322	6,322		6,322	613
614		Property Taxes	N/A	N/A	N/A	48,642	48,642		48,642	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	28,341	28,341		28,341	615
616		Joint Facility - Debit	N/A	N/A	1,902	N/A	1,902		1,902	616
617		Joint Facility - (Credit)	N/A	N/A	(187)	N/A	(187)		(187)	617
618		Other	28,122	875	5,278	41,118	75,393		75,393	618
619		TOTAL GENERAL AND ADMINISTRATIVE	152,569	5,268	54,942	199,129	411,908		411,908	619
620	*	TOTAL CARRIER OPERATING EXPENSES	1,043,441	420,195	436,502	1,069,257	2,969,395		2,969,395	620

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

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

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	3,616	853		2
3		4	Other right-of-way expenditures	38	11		3
4		5	Tunnels and subways	362	109		4
5		6	Bridges, trestles and culverts	5,201	1,124		5
6		7	Elevated structures	0	0		6
7		8	Ties	45,216	6,994		7
8		9	Rail and other track material	53,211	8,807		8
9		11	Ballast	12,100	1,630		9
10		13	Fences, snowsheds and signs	47	25		10
11		16	Station and office buildings	3,873	904		11
12		17	Roadway buildings	857	220		12
13		18	Water stations	55	13		13
14		19	Fuel stations	482	100		14
15		20	Shops and enginehouses	3,454	802		15
16		22	Storage warehouses	23	0		16
17		23	Wharves and docks	(23)	13		17
18		24	Coal and ore wharves	860	422		18
19		25	TOFC/COFC terminals	1,632	217		19
20		26	Communications systems	10,193	1,068		20
21		27	Signals and interlockers	6,621	1,698		21
22		29	Power plants	127	28		22
23		31	Power transmission systems	416	89		23
24		35	Miscellaneous structures	303	51		24
25		37	Roadway machines	8,589	1,198		25
26		39	Public improvements, construction	1,205	168		26
27		45	Power plant machines	446	101		27
28		—	Other lease/rentals	N/A	(1,105)	N/A	28
29	*	—	TOTAL	158,904	25,540		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 (g), and line 19, columns (c) through (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for "Other Equipment" which is reported in Schedule 415, column (c). The balancing of Schedule 410, 414 and 415 "Other Equipment" is outlined in note 6 to Schedule 415.
- 4 Report in columns (b) and (c) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
- 5 Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in LA Part No. 314, 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		4,281	16,427	4,623	4,649	21,836	2
3		Box-Equipped		6,861	21,840	172	7,348	22,089	3
4		Gondola-Plain		1,486	5,776	285	1,982	4,831	4
5		Gondola-Equipped		1,018	4,149	18	705	2,251	5
6		Hopper-Covered		2,892	13,067	16,804	3,525	13,926	6
7		Hopper Open Top-General Service		2,272	8,023	47	1,062	6,086	7
8		Hopper Open Top-Special Service		26	435	2	52	255	8
9		Refrigerator-Mechanical				12	860	1,492	9
10		Refrigerator-Non-Mechanical		515	2,043	18	773	2,258	10
11		Flat TOPCOHC		1,591	2,145	20,136	1,495	4,741	11
12		Flat Multi-Level		1,610	4,367	40,642	1,431	4,326	12
13		Flat General Service		85	368	160	96	188	13
14		Flat-Other		401	1,735	3,846	1,527	5,516	14
15		Tank Under 22,000 Gallons				33,969			15
16		Tank 22,000 Gallons and Over				13,795			16
17		All Other Freight Cars		95	528	2	101	317	17
18		Auto Racks			38,166			25,728	18
19		TOTAL FREIGHT TRAIN CARS		23,133	119,069	134,531	25,606	115,840	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers			6,818	11,852		6,447	21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS			6,818	11,852		6,447	24
25		GRAND TOTAL (LINES 19 AND 24)		23,133	125,887	146,383	25,606	122,287	25

## NOTES AND REMARKS

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

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

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

(a) Locomotives, line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216 (excluding wreck repairs). *Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 204.*

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

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

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

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

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

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

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

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

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

5. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item; the net adjustment on line 43 shall equal the equipment amortization adjustment applicable to equipment used in freight service included in line 38, column (c), of Schedule 335.

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

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

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

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

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

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

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

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



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

Line No	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization	Line No
				Owned (c)	Capitalized lease (d)	Adjustment net during year (e)	
1		LOCOMOTIVES					1
		Diesel Locomotive-Yard	7,006	2,363			
2		Diesel Locomotive-Road	65,369	44,173	468		2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	72,375	46,536	468		5
6		FREIGHT TRAIN CARS					6
		Box-Plan 40 Foot	24				
7		Box-Plan 50 Foot and Longer	12,775	6,100	228		7
8		Box-Equipped	15,927	11,611	572		8
9		Gondola-Plain	7,283	3,632			9
10		Gondola-Equipped	783	2,349			10
11		Hopper-Covered	17,068	9,865	115		11
12		Hopper-Open Top-General Service	17,211	21,015			12
13		Hopper-Open Top-Special Service	6,442	3,352			13
14		Refrigerator-Mechanical	483				14
15		Refrigerator-Nonmechanical	1,193	1,513			15
16		Flat TOFC/COFC	4,163	1,061			16
17		Flat Multi-level	6,457	2,575			17
18		Flat-General Service	384	205	13		18
19		Flat-Other	2,623	1,034			19
20		All Other Freight Cars	1,352	2,842			20
21		Caboose	1,135	465			21
22		Auto Racks	3,624	7,352			22
23		Miscellaneous Accessories	5,875	28			23
24	*	TOTAL FREIGHT TRAIN CARS	104,802	74,999	928		24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers	11,375	7,711			26
27		Refrigerated Containers	796				27
28		Other Containers					28
29		Bogies					29
30		Chassis	(643)	43			30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	11,528	7,754			32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul		100			33
34		Local Marine	351				34
35	*	TOTAL FLOATING EQUIPMENT	351	100			35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer systems and word processing equip.	7,382	13,788			37
38	*	Machinery-Locomotives <sup>1</sup>	2,735	695			38
39	*	Machinery-Freight Cars <sup>2</sup>	8,448	1,613			39
40	*	Machinery-Other Equipment <sup>3</sup>	98	174			40
41	*	Work and Other Non-revenue Equipment	9,959	12,666			41
42		TOTAL OTHER EQUIPMENT	28,622	28,936			42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	217,678	158,325	1,396		43

<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			59,679		42,327		1
2			1,156,002	8,559	427,223	8,218	2
3		(892)					3
4							4
5		(892)	1,215,681	8,559	469,550	8,218	5
6			696		1,041		6
7		1,643	175,473	3,585	79,200	2,221	7
8			386,945	8,954	220,510	6,228	8
9			139,387		59,753		9
10			94,406		34,847		10
11			368,417	1,801	155,358	1,214	11
12			829,661		276,163		12
13			115,496		41,093		13
14							14
15		57	47,189		12,203		15
16			28,472		24,534		16
17			59,591		16,643		17
18			9,131	209	2,739	130	18
19			43,121	39	17,164	39	19
20			72,428		33,195		20
21			16,285		4,629		21
22			146,429		49,278		22
23			707		432		23
24		1,700	2,533,834	14,588	1,028,782	9,832	24
25							25
26		3,309	98,506		32,322		26
27							27
28					808		28
29							29
30			618		312		30
31							31
32		3,309	99,124		33,442		32
33			3,660		2,079		33
34							34
35			3,660		2,079		35
36			878		881		36
37		614	78,354		38,182		37
38			21,287		7,512		38
39			49,416		17,437		39
40			5,322		1,878		40
41		(293)	220,230		85,310		41
42		321	375,487		151,200		42
43		4,438	4,227,786	23,147	1,685,053	18,050	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 (e). This calculation should equal the amount shown in column (j), Schedule 335.

416. SUPPORTING SCHEDULE—ROAD  
(Dollars in Thousands)

Line No	Density category (Class) (a)	Account No. (b)	Owned and used			Improvements to leased property			Capitalized leases				TOTAL		Line No
			Inv Base (c)	Accum. depr. (d)	Depr rate % (e)	Inv Base (f)	Accum. depr. (g)	Depr rate % (h)	Inv Base (i)	Current year Amort (j)	Accum Amort (k)	Inv Base (l)	Accum depr & Amort (m)		
1	I	3	200,488	87,890	0.95							200,488	87,890	1	
2		8	149,364	68,359	3.91							149,364	68,359	2	
3		9	478,915	205,077	4.10							478,915	205,077	3	
4		11	81,456	39,062	2.33							81,456	39,062	4	
5	SUB-TOTAL		910,223	400,388								910,223	400,388	5	
6	II	3	54,752	39,062	0.95							54,752	39,062	6	
7		8	747,733	87,890	3.91							747,733	87,890	7	
8		9	1,314,879	136,718	1.70							1,314,879	136,718	8	
9		11	389,657	19,531	1.97							389,657	19,531	9	
10	SUB-TOTAL		2,507,021	283,201								2,507,021	283,201	10	
11	III	3	54,625	N/A	N/A		N/A	N/A		N/A	N/A	54,625	N/A	11	
12		8	87,969	N/A	N/A		N/A	N/A		N/A	N/A	87,969	N/A	12	
13		9	74,126	N/A	N/A		N/A	N/A		N/A	N/A	74,126	N/A	13	
14		11	32,133	N/A	N/A		N/A	N/A		N/A	N/A	32,133		14	
15	SUB-TOTAL		248,853	N/A	N/A		N/A	N/A		N/A	N/A	248,853		15	
16	IV	3	147,318	68,359	0.95							147,318	68,359	16	
17		8	301,729	39,062	3.91							301,729	39,062	17	
18		9	472,544	156,249	2.22							472,544	156,249	18	
19		11	70,365	29,296	2.33							70,365	29,296	19	
20	SUB-TOTAL		991,956	292,966								991,956	292,966	20	
21	V	3												21	
22		8												22	
23		9												23	
24		11												24	
25	SUB-TOTAL													25	
26	GRAND TOTAL		4,658,053	976,555	N/A			N/A				4,658,053	976,555	26	

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

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

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

Road Initials NS Rail

Year 1990

59

**NOTES AND REMARKS**

**417. SPECIALIZED SERVICE SUBSCHEDULE — TRANSPORTATION**  
(Dollars in thousands)

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

Line No	Cross Check	Items	IOFC/COFC terminal	Floating equipment	Coal marine terminal	Ore marine terminal	Other marine terminal	Motor vehicle load and distribution	Protective services refrigerator car	Other special services	Total columns (b-i)	Line No
1	•	Administration	7,173		476			23			7,672	1
2	•	Pick up and delivery, marine line haul	31,364						N/A		31,364	2
3	•	Loading and unloading and local marine	22,542		4,864			6,126	N/A		33,532	3
4	•	Protective services, total debit and credits							371		371	4
5	•	Freight lost or damaged—solely related	109								109	5
6	•	Fringe benefits	1,795		123			441			2,359	6
7	•	Casualty and insurance	422		37			42			501	7
8	•	Joint facility - Debit	218								218	8
9	•	Joint facility - Credit	( 46)								( 46)	9
10	•	Other										10
11	•	TOTAL	63,576		5,500			6,632	371		76,080	11

- (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]

## NOTES AND REMARKS

### 498. ANALYSIS OF TAXES

(Dollars in Thousands)

#### A. Railway Taxes.

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	120,418	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	271,669	2
3		Excess Profits		3
4	*	Total - Income Taxes L 2 + 3	271,669	4
5		Railroad Retirement	217,289	5
6		Hospital Insurance	16,178	6
7		Supplemental Annuities	14,908	7
8		Unemployment Insurance	31,176	8
9		All Other United States Taxes		9
10		Total - U.S. Government Taxes	551,220	10
11		Total - Railway Taxes	671,638	11

#### B. Adjustments to Federal Income Taxes

1. In column (a) are listed the particulars which most often cause a differential between taxable income and pretax accounting income. Other particulars which cause such a differential should be listed under the caption Other (Specify), including State and other taxes deferred if computed separately. Minor items, each less than \$100,000, may be combined in a single entry under Other (Specify).
2. Indicate in column (b) the beginning of the year total of Accounts 714, 744, 762 and 786 applicable to each particular item in column (a).
3. Indicate in column (c) the net change in Accounts 714, 744, 762 and 786 for the net tax effect of timing differences originating and reversing in the current accounting period.
4. Indicate in column (d) any adjustments, as appropriate, including adjustments to eliminate or reinstate deferred tax effects (credits or debits) due to applying or recognizing a loss carry-forward or a loss carry-back.
5. The total of line 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to Account 557, Provision for Deferred Taxes, and Account 591, Provision for Deferred Taxes - Extraordinary Items, for the current year.
6. Indicate in column (e) the cumulative total of columns (b), (c), and (d). The total of column (e) must agree with the total of Accounts 714, 744, 762 and 786.

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d) *	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.. Guideline lives pursuant to Rev. Proc. 62-21.	2,511,170	69,538		2,580,708	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.	11,289	(426)		10,863	2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	77,238	(3,283)		73,955	3
4	Amortization of rights of way, Sec. 185 I.R.C.	26,423	1,478		27,901	4
5	Other (Specify)					5
6	SIT - Net of Federal Benefits	111,107	(1,218)		109,889	6
7	Tax Benefit Transfer Leases	66,456	(8,840)	(1980)	55,636	7
8	Contested Property Taxes	10,360	(19,292)		(8,932)	8
9	Casualty Reserves	(119,997)	(16,421)		(136,418)	9
10	Interest on Tax Deficiencies	(9,391)	(2,000)		(11,391)	10
11	Revenue Adjustment	2,280	2,589		4,869	11
12	Employee Separation Costs	(33,904)	11,708		(22,196)	12
13	Vacation Pay	(10,694)	(3,847)		(14,541)	13
14	Miscellaneous - Net	(19,677)	(10,457)	(1)	(30,135)	14
15						15
16						16
17						17
18	Investment tax credit*					18
19	TOTALS	2,622,660	19,529	(1981)	2,640,208	19

Railroad Annual Report R-1 \*Amounts in column (d) represent items included in Account 557 which had no effect on Accounts 714, 744, 762 and 786.



**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 \_\_\_\_\_ \$ N/A  
 (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \_\_\_\_\_ \$ /  
 (3) Balance of current year's credit used to reduce current year's tax accrual \_\_\_\_\_ \$ /  
 (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \_\_\_\_\_ \$ /  
 (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \_\_\_\_\_ \$ /
2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \_\_\_\_\_ \$ None

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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1					1
2	519	Gain realized on the sale of RF&P Corporation Securities		34,979	2
3					3
4	519	Growth in cash surrender value of corporate owned life insurance		22,606	4
5					5
6	519	Gains on the disposition of property		8,958	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

**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 year 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					3
4					4
5					5
6					6
7	(a) Terminal R.R. Assoc. of St. Louis	Refunding & Improvement Mortgage Series "C" bonds due 7/1/2019 (FD14553-54)	7,787 & int.	Joint and Severally	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	(a) Jointly and Severally with BN, CSX Transp., ICG, MKT, MP and SSW				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

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

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

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

**502. COMPENSATING BALANCES AND SHORT-TERM BORROWING ARRANGEMENTS**

(Dollars in Thousands)

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

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

NONE

## NOTES AND REMARKS

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

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

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

Line #	Account No.	Title	Source	Balance at Close of Year
1	751	Loans and Notes Payable	Sch 200, L. 30	27,200
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	94,136
3	765/767	Funded Debt Unmatured	Sch 200, L. 41	159,553
4	766	Equipment Obligations	Sch. 200, L. 42	505,105
5	766.5	Capitalized Lease Obligations	Sch 200, L. 43	4,798
6	768	Debt in Default	Sch. 200, L. 44	-
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(4,082)
8		Total Debt	Sum L. 1-7	786,710
9		Debt Directly Related to Road Property	Note 1	140,905
10		Debt Directly Related to Equipment	Note 1.	593,844
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	734,749
12		Percent Directly Related to Road	L. 9 + L. 11 (2 decimals)	19.18%
13		Percent Directly Related to Equipment	L. 10 + L. 11 (2 decimals)	80.82%
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	51,961
15		Road Property Debt	(L. 12 x L. 14) plus L. 9	150,870
16		Equipment Debt	(L. 13 x L. 14) plus L. 10	635,840

**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	96,621
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	405
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	(12)
20		Total Interest	Sum of Lines (17+18) less 19	97,014
21		Interest Affiliated Company Debt	Note 2.	-
22		Net Interest Expense	L. 20 minus L. 21	97,014
23		Interest Directly Related to Road Property Debt	Note 3.	6,654
24		Interest Directly Related to Equipment Debt	Note 3.	60,445 *
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L.23+L.24)	29,915
26		Interest Road Property Debt	L. 23 + (L.25xL.12)	12,391
27		Interest Equipment Debt	L. 24 + (L.25xL.13)	84,623

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.

\*Net of capitalized interest \$(15,080).

## NOTES AND REMARKS

Schedule 512 - Notes continued from page 72

- Note 3 - (continued) with normal financial and banking practices. All transactions are entered into in the ordinary course of business on substantially the same terms as those prevailing at the time for comparable transactions with other banks. Also, in 1990 Brown Brothers was paid fees of approximately \$82,000 for managing a portion of the assets of NS' pension fund and commissions earned on purchases of shares of common stock pursuant to NS' share purchase program.
- Note 4 - R. E. McNair, an NS Director, is Chairman of the Board and President of the McNair Law Firm, P. A. and its subsidiary, McNair Group, Inc.
- Note 5 - Mr. McKinnon's son, Henry A. McKinnon, is an associate of the law firm of Hamilton & Hamilton, Washington, D. C. This firm had provided legal services to NS or its subsidiaries for many years prior to Henry A. McKinnon's affiliation with the firm.

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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

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

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

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

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

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

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

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

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

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



## 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	Citizens & Southern Nat. Bank		Other (See Note 1)	Banking Services	84		1
2	Frost & Jacobs		Other (See Note 1)	Legal Services	64		2
3	Sovran Bank		Other (See Note 1)	Financial Services	135		3
4	Trailer Train Company		Other (See Note 1)	Equipment Repairs	1,317		4
5	Williams, Worrell, Kelly &		Other (See Note 2)	Legal Services	627		5
6	Greer PC						6
7	Brown Brothers Harriman & Co.		Other (See Note 3)	Financial Services	82		7
8	McNair Law Firm, PA)						8
9	McNair Group Inc. )		Other (See Note 4)	Legal Services	68		9
10	Hamilton & Hamilton		Other (See Note 5)	Legal Services	220		10
11	North American Van Lines		Common	Transportation Services	1,386		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

Note 1 - Respondent shares common directorships with these companies. Amounts in col. (d) paid by Norfolk Southern Corporation (NS) on behalf of its operating subsidiaries.

Note 2 - This firm, of which Mr. Claytor's (an NS Director) son-in-law, Samuel J. Webster, is a shareholder, provided a variety of legal services and had provided similar services to NS or its subsidiaries for many years prior to Mr. Webster's affiliation with this firm.

Note 3 - R. L. Ireland, III, an NS Director, is a Partner with Brown Brothers Harriman & Co. (Brown Brothers). NS maintains various banking relationships with Brown Brothers that are consistent

Continued on Page 70

## 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 or 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 or 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 or 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

|-----RUNNING TRACKS, PASSING TRACKS CROSS-OVERS, ETC-----|

CLASS	PORTIONS OWNED OR LEASED BY RESPONDENT	MILES OF ROAD	MILES OF SECOND MAIN TRACK	MILES OF ALL OTHER MAIN TRACKS	MILES OF PASS- ING TRACKS CROSSOVERS AND TURNOUTS	MILES OF WAY SWITCHING TRACKS	MILES OF YARD SWITCHING TRACKS	TOTAL
1	100%	13033	1293	59	1713	2224	4355	22677
1	50%	7	5	0	5	15	14	46
1	33%	3	3	0	4	0	6	16
1J	75%	0	0	0	0	0	7	7
1J	67%	0	0	0	0	0	3	3
1J	60%	0	0	0	0	0	0	0
1J	50%	0	0	0	1	10	22	33
1J	33%	0	0	0	0	3	2	5
	TOTAL CLASS 1	13043	1301	59	1723	2252	4409	22787
2	100%	4	4	0	1	0	4	13
	TOTAL CLASS 2	4	4	0	1	0	4	13
3	100%	94	0	0	1	6	22	123
3A	100%	0	0	0	0	0	2	2
3AJ	50%	0	0	0	0	0	0	0
3B	100%	566	226	1	71	68	128	1060
3BJ	50%	0	0	0	1	0	5	6
	TOTAL CLASS 3	660	226	1	73	74	157	1191
4	100%	0	0	0	0	0	33	33
4B	100%	12	0	0	0	1	0	13
4BJ	50%	5	0	0	0	1	0	6
	TOTAL CLASS 4	17	0	0	0	2	33	52
5	100%	690	263	23	93	46	451	1566
5	0%	428	63	21	27	50	137	726
	TOTAL CLASS 5	1118	326	44	120	96	588	2292
		=====	=====	=====	=====	=====	=====	=====
		14842	1857	104	1917	2424	5191	26335

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

STATE OR TERRITORY  (A)	MILES OF ROAD OPERATED BY RESPONDENT							
	LINE OWNED	LINE OF PROPRIETARY COMPANIES	LINE OPERATED UNDER LEASE	LINE OPERATED UNDER CONTRACT	LINE OPERATED UNDER TRackage RIGHTS	TOTAL MILEAGE OPERATED RESPONDENT	LINE OWNED NOT OPERATED BY RESPONDENT	NEW LINE CONSTRUCTED DURING YEAR
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
ALABAMA	1412	0	0	0	26	1438	27	0
CANADA	0	0	0	0	245	245	0	0
DISTRICT OF COLUMBIA	0	0	0	0	3	3	0	0
FLORIDA	208	0	0	0	53	261	0	0
GEORGIA	2209	0	0	0	9	2218	257	0
IOWA	85	0	0	0	37	122	0	0
ILLINOIS	764	0	0	0	266	1030	29	0
INDIANA	841	0	2	0	16	859	391	0
KANSAS	0	0	0	0	2	2	0	0
KENTUCKY	173	0	198	0	60	431	0	0
LOUISIANA	80	0	0	0	4	84	0	0
MARYLAND	16	0	0	0	0	16	0	0
MISSISSIPPI	250	0	10	0	2	262	0	0
MICHIGAN	81	0	0	0	40	121	0	0
MISSOURI	433	0	0	0	65	498	0	0
NORTH CAROLINA	1104	0	313	17	38	1472	343	0
NEW YORK	68	0	0	0	12	80	0	0
OHIO	910	4	1	0	72	987	104	0
PENNSYLVANIA	44	0	0	0	0	44	0	0
SOUTH CAROLINA	820	0	0	0	40	860	10	0
TENNESSEE	889	0	136	0	32	1057	0	0
VIRGINIA	2073	0	0	0	81	2154	165	0
WEST VIRGINIA	583	0	0	0	15	598	100	0
TOTAL	13043	4	660	17	1118	14842	1426	0

## NOTES AND REMARKS

# INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

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

- 1 Give particulars of each of the various classes of equipment which respondent owned or leased during the year
- 2 In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad
- 3 Units leased to others for a period of one year or more are reportable in column (l). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h). Units rented from others for a period less than one year should not be included in column (h)
- 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 9 thru 16, column (m) should have data on same lines.

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

Line No	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year					Line No	
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col (h)&(i)) (j)	Aggregate capacity of units reported in col (j) (see ins 7) (k)	Leased to others (l)		
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)								
1		Locomotive Units	1,927	42			154	169	1,898			1,898	5,315,250 (HP)	56	1
2		Diesel-freight units	2											2	2
3		Diesel-passenger units													3
4		Diesel-multiple purpose units	166				9	12	154			154	233,350	9	4
5	*	Diesel-switching units	2,095	42			163	181	2,052			2,052	5,548,600	67	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)	2,095	42			163	181	2,052			2,052	5,548,600	67	9
	*	Auxiliary units	85	4			5	4	88			88	N/A	2	10
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	2,180	46			168	185	2,140			2,140	N/A	69	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)	During Calendar Year											TOTAL (l)	Line No		
			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)	1990				1991	1992			1993	1994
									(g)	(h)	(i)	(j)	(k)				
11	*	Diesel	398	497	475	305	335	42							2,052	11	
12	*	Electric														12	
13	*	Other self-powered units														13	
14	*	TOTAL (lines 11 to 13)	398	497	475	305	335	42							2,052	14	
15	*	Auxiliary units	8	11	17	21	27	4							88	15	
	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	406	508	492	326	362	46	N/A	N/A	N/A	N/A	N/A	N/A	2,140	16	

CARRIER	SCHD	EDIT	ACCUM TOTAL	FILE TOTAL	VARIANCE	ERROR	LINE/COL
117100	710	9				NO DATA	COL D
117100	710	9				NO DATA	COL E
117100	710	9				NO DATA	COL K
117100	710	9				NO DATA	COL L
117100	710	10				NO DATA	COL C
117100	710	10				NO DATA	COL L
117100	710	11	551	556	5	VERTICAL	COL L
117100	710	12				NO DATA	COL E
117100	710	12				NO DATA	COL F
117100	710	12				NO DATA	COL G
117100	710	12				NO DATA	COL H
117100	710	12				NO DATA	COL J
117100	710	13				NO DATA	COL M
117100	710	13				NO DATA	COL N
117100	710	19	112046	112051	5	HORIZONTAL	LIN 55
117100	710	20	112046	112051	5	HORIZONTAL	LIN 55
117100	750	1				NO DATA	COL C
117100	750					BALANCED	
117100	755	10				NO DATA	COL B
117100	755	10				NO DATA	COL C
117100	755					BALANCED	



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

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches [PA, PB, PBO]	23					1	7	15	22			17
18		Combined cars [All class C, except CSB]	1						1		1			18
19		Parlor cars [PBC, PC, PL, PO]												19
20		Sleeping cars [PS, PT, PAS, POS]	2					1	1		1			20
21		Dining, grill and lavers cars [All class D, PD]										N/A		21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, LA]	1						1		1	N/A		22
23		TOTAL (lines 17 to 22)	27					2	10	15	25			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)	27					2	10	15	25			29
30		COMPANY SERVICE CARS Business cars [PV]	16					1	15		15	N/A		30
31		Board outfit cars [MWX]	308					23	285		285	N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWV, MWK]	348					39	317	1	318	N/A		32
33		Dump and ballast cars [MWB, MWD]	1,267					31	1,597		1,597	N/A		33
34		Other maintenance and service equipment cars	5,250					191	5,117	5	5,122	N/A		34
35		TOTAL (lines 30 to 34)	7,189					285	7,331	6	7,337	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' (B100-B287)	104						36
37		Plain box cars - 50' and longer (B300-B887)	12,843					91	37
38		Equipped box cars (All Code A) Except A 5	13,994				424	1,661	38
39		Plain gondola cars (All Codes G & J-1, J-2, J-3, and J-4)	8,160					47	39
40		Equipped gondola cars (All Code E)	3,687		200			181	40
41		Covered hopper cars (All Code C 1 C 2)	16,353				21	33	41
42		Open top hopper cars—general service (All Code H)	47,345		1,000			23	42
43		Open top hopper cars—special service (All codes K, J-0)	3,364					7	43
44		Refrigerator cars—mechanical R-9 (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)	2						44
45		Refrigerator cars—non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	1,095						45
46		Flat cars—TOFC/COFC (All Code P & Q and S) Except Q8-)	1,723						46
47		Flat cars—multi-level (All Code V)	979				2	48	47
48		Flat cars—general service (F101-106, F201-206, F301-306)	470					7	48
49		Flat cars—other F-8 F 40 (F111-166, 211-266, 311-366, 411-466, 600-826)	1,703			6		3	49
50		Tank cars—under 22,000 gallons (T-0, T-1, T-2, T-3, T-4, T-5) (Except T000)							50
51		Tank cars—22,000 gallons and over (T-6, T-7, T-8, T-9)							51
52		All other freight cars A 5 (All Code L and F171-176, 271-276, 371-376, 471-476 and Q8-)	2,611					2	52
53		TOTAL (lines 36 to 52)	114,433		1,200	6	447	2,103	53
54		Caboose (All Code M-930)	N/A	701				1	54
55		TOTAL (lines 53, 54)	114,433	701	1,200	6	447	2,104	55

\* PRINT RRICC ~~SC~~NELINE C9

117000 23 37 1768

117000 23 38 73

117000 23 41 3

117000 23 45 83

117000 23 49 84

117000 23 53 2011

117000 23 55 2011

\* F RRICC 117000 SCH 23 LINE 53 54 55

3 RECS FOUND.

\* P ALL

117000 23 53 114433 0 1200 6 447 2103 6694 109484 2011 111495 0 10068260 1420 0 0 0

117000 23 54 0 701 0 0 0 1 151 551 0 0 551 0 10 0 0 0

117000 23 55 114433 701 1200 6 447 2104 6845 110035 2011 111495 551 10068260 1430 0 0 0

## 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)	
		(h)	(i)	(j)	Time-mileage cars	All other	(m)	(n)
36		13	91		91		4,995	1
37		2,140	9,026	<del>1,948</del> 1768	10,794		826,299	13
38		1,300	14,706	73	14,779		1,112,787	43
39		699	7,508		7,508		652,404	363
40		51	4,017		4,017		378,234	
41		318	16,086	3	16,089		1,591,499	192
42		1,895	46,473		46,473		4,603,839	782
43		15	3,356		3,356		305,008	1
44		2						
45		33	979	83	1,062		72,903	23
46		11	1,712		1,712		99,272	
47		85	944		944		36,371	
48		19	458		458		36,395	
49		12	1,616	84	1,700		152,241	
50								
51				<del>5</del>		<del>5</del>	<del>500</del>	
52		101	2,512	2011	2,512		196,013	2
53		6,694	109,484	<del>2,191</del>	111,495	<del>5</del>	<del>10,068,760</del>	1,420
54		151	551	2011	N/A	551	<del>10,068,760</del>	10
55		6,845	110,035	<del>2,191</del>	111,495	<del>556</del>	<del>10,068,760</del>	1,430

351 10088260

## 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	2	1				56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A	4					57
58		<b>TOTAL (lines 56 and 57)</b>	N/A	6	1				58
<b>HIGHWAY REVENUE EQUIPMENT</b>									
59		Bogie-chassis Z1—, Z67 —, Z68 —, Z69 —		105				6	59
60		Dry van U2—, Z2—, Z6 —, 1-6		5,519				114	60
61		Flat bed U3— Z3—		21					61
62		Open top U4— Z4—		1					62
63		Mechanical refrigerator U5— Z5—							63
64		Bulk U0— & Z0—		2					64
65		Insulated U7— Z7—		4					65
66		Tank ' Z0— U6—							66
67		Other trailer and container (Special Equipped Dry Van U9—Z8— & Z9—)							67
68		Tractor							68
69		Truck							69
70		<b>TOTAL (lines 59 to 69)</b>		5,652				120	70

## NOTES AND REMARKS

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

## 710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	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	
					Per diem	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
56			3		N/A	3			56
57			4		N/A	4			57
58			7		N/A	7			58
59		1	110			110	2,640		59
60		839	4,794			4,794	231,965		60
61			21			21	945		61
62			1			1	50		62
63									63
64			2			2	90		64
65			4			4	190		65
66									66
67									67
68									68
69									69
70		840	4,932			4,932	235,880		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	SD60, 6-axle, 3800 HP Diesel-Elec Loco	21	4,179	28,973	P	1
2	SD60, 6-axle, 4000 HP Diesel-Elec Loco	21	4,179	28,314	P	2
3	4-axle Slugs	2	260	450	P	3
4	4-axle Slugs	2	260	470	P	4
5	100-Ton Covered Coil Car (GBSR)	100	3,305	5,496	P	5
6	Woodchip Cars (GTS)	100	3,687	4,964	P	6
7	Open Top Hoppers (HT)	1,000	31,411	39,098	P	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	<b>TOTAL</b>	<b>1,246</b>	<b>N/A</b>	<b>107,765</b>	<b>N/A</b>	<b>25</b>

**REBUILT UNITS**

26	Auto Parts Boxcars (XL)	28	1,268	921	C	26
27	Auto Parts Boxcars (XP)	52	2,847	924	C	27
28	Auto Parts Boxcars (XL)	17	725	487	C	28
29	Auto Parts Boxcars (XL)	30	1,690	683	C	29
30	Covered Hoppers (LO)	21	698	420	S	30
31	Auto Parts Boxcars (XP)	168	9,429	2,902	C	31
32	Auto Parts Boxcars (XL)	129	7,366	2,239	C	32
33	Multi-Level Flats w/ new racks (FA)	2	96	106	C	33
34						34
35						35
36						36
37						37
38	<b>TOTAL</b>	<b>447</b>	<b>N/A</b>	<b>8,682</b>	<b>N/A</b>	<b>38</b>
39	<b>GRAND TOTAL</b>	<b>1,693</b>	<b>N/A</b>	<b>116,447</b>	<b>N/A</b>	<b>39</b>

## 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	4936	30.11	47.73	2	1
2	B	6043	11.89	45.70	41	2
3	C	2535	2.64	33.90	57	3
4	D	3600	0.21	24.67	226	4
5	E	6929	XXXXXXX	XXXXXX		5
6	TOTAL	24043	13.32	39.43	326	6
7	F		XXXXXXXXXX	XXXXXX		7
8	Potential abandonments	73				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										Switch and bridge ties (board feet) (j)	Cross-ties switch and bridge ties		Line No
		New ties				Second-hand ties							Total (i)	Percent of spot maintenance (k)	
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)							
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)								
1	A	915693				93771				1009464	2587088	2.5	1		
2	B	695926				103083				799009	2047727	2.1	2		
3	C	135523				35248				170771	437657	0.5	3		
4	D	47616				196854				244470	626537	1.6	4		
5	E	36628				236092				272720	5638058	1.8	5		
6	TOTAL	1831386				665048				2496434	11337067	8.5	6		
7	F												7		
8	Potential abandonments												8		

9 Average cost per cross-tie \$ 18.73 and switch-tie (MBM) \$ 525.72

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossovers laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)		
1	T	22,920	15.83	363	392,750	502.04	197	New	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					4.61			21
22	Number of miles of new yard, station, train, industry, and other switching tracks in which ties were laid					3.36			22

## 723. RAILS LAID IN REPLACEMENT

1 Furnish the requested information concerning rails laid in replacement.

2 The term "spot maintenance" in column (b) means repairs to track components during routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.

3 In No. 10, the average cost of new and relay rail should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines and placing the rails in tracks and of train service in connection with the distribution of rails should not be included in this schedule.

Line No	Track category (a)	Miles of rail laid in replacement (rail-miles)					Total		Percent of spot maintenance (h)	Line No	
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)				
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)						
1	A	332.23	10.16	24.98	6.00	357.21	16.16	1.1	1		
2	B	-	-	194.02	46.64	194.02	46.64	3.2	2		
3	C	-	-	223.16	53.64	223.16	53.64	3.6	3		
4	D	-	-	86.60	20.82	86.60	20.82	1.4	4		
5	E	88.31	2.70	303.94	73.06	392.25	75.76	5.2	5		
6	TOTAL	420.54	12.86	832.70	200.16	1253.24	213.02	14.5	6		
7	F								7		
8	Potential Abandonments								8		
9	Average cost of new and relay rail laid in replacement per gross ton \$ 563.87 — New \$ 158.76 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	4	140				140	2	214.10	1	
2									2	
3	1	132	734	132	179.60	132	135	66	487.63	3
4									4	
5	4	132	70	8	118.94	132	351	45	127.83	5
6									6	
7	4	131				131	53	6	117.37	7
8									8	
9	1	130	187	30	160.94	130				9
10									10	
11	4	115				115	20	2	119.09	11
12									12	
13	4	112				112	4	1	127.70	13
14									14	
15	4	110				110	14	2	120.39	15
16									16	
17	1	100				100	95	18	184.34	17
18									18	
19	4	100	56	7	118.02	100	48	6	117.47	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								4.61	34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								3.36	35
36	Track-miles of welded rail installed on system this year 201.36, total to date 12,994.63									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	140	3.66			1
2	136	187.82			2
3	132	9247.46			3
4	131	640.46			4
5	130	485.43			5
6	115	1237.18			6
7	112	996.70			7
8	110	21.71			8
9	105	5.30			9
10	100	1073.81			10
11	90	357.66			11
12	85	561.70			12
13	80	173.01			13
14	75	232.95			14
15	70	74.30			15
16	68	3.83			16
17	65	2.61			17
18	63	5.65			18
19	60	5.00			19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48

## 726. SUMMARY OF TRACK REPLACEMENTS

1. Furnish the requested information concerning the summary of track replacements.

2. In columns (b), (c), (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	Miles surfaced		Percent surfaced		
		Cross-ties	Switch and bridge ties (board feet)	Cross-ties	Switch and bridge ties (board feet)							
											(b)	
1	A	1009464	2587088	7.0	3.8	373.37	3.8	1068534	2397.0	48.6	1	
2	B	799009	2047727	4.5	2.5	240.66	2.0	960105	2031.9	33.6	2	
3	C	170771	437657	2.3	1.3	276.80	5.5	236296	420.7	16.6	3	
4	D	244470	626537	2.3	1.3	107.42	1.5	255158	388.9	10.8	4	
5	E	272720	5638058	1.3	5.9	468.01	3.4	436037	605.4	8.7	5	
6	TOTAL	2496434	11337067	3.5	3.4	1466.26	3.0	2956130	5843.9	24.3	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	255,623,422	1
2	Passenger		2
3	Yard switching	55,889,224	3
4	TOTAL	311,512,646	4
5	COST OF FUEL, \$ (000)	\$ 216,565	5
6	Work Train	1,862,949	6

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

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

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

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

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

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

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

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

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

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

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

(J) Report miles actually run by passenger-train cars in transportation service. Passenger-train car-miles include miles run by coaches and cars in which passengers are carried at regular tariff fares without extra charge for space occupied; miles run by combination passenger and baggage, passenger and mail, passenger and express; miles run by sleeping, parlor and other cars for which an extra fare is charged; miles run by dining, cafe, and other cars devoted exclusively to the serving of meals and other refreshments and by club, lounge, and observation cars; and miles run by other passenger-train cars where services are combined such as baggage, express and mail.

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

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

(M) Road service represents elapsed time of transportation trains (both ordinary and light) between the time of leaving the initial terminals and the time at the final terminals, including 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 terminal switching and transfer service in connection with the transportation of revenue and incidentally of company freight. Hours in yard switching are independent of the number of locomotives used.

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

(P) The number of loaded freight cars shall be obtained from the conductors' wheel report and shall be the sum of all loaded cars handled by each train. For example, if a car moves loaded (1) in a way train from the origination 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 railroad's expense. (Performed at railroad'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 trailers/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 to 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 per diem cars on line at end of year. Foreign Per Diem Cars refers to freight cars other than cabooses owned by other railroads, whose interline rental is settled on a per diem basis under the code of per diem rules.

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

Surplus cars are cars which are in serviceable condition available for loading at the initial count on the last day of the year, but which have not been placed for loading within 48 hours. A record shall be made of all such cars on hand at 12:01 a.m. of the day following the last day of each year and a count of the same cars made 48 hours later to ascertain those still not placed for loading. The count of surplus cars shall include cars assembled in advance to meet loading requirements of more than one day; cars which have not been moved because of infrequent train service as on branch lines; cars set aside or stored for special or future loading, such as perishables, grain, autos, rough freight, etc., and cars stored because of seasonal decline in traffic, such as coal cars, ore cars, etc. The count of surplus cars shall not include cars out of service in connection with repairs, cars actually moving en route to owners, cars moving on car service order, or cars in transit to loading points on holding road or to another road. The phrase "placed for loading" refers to (1) physical switching of a car into position for loading, (2) physical switching of a car into possession of a shipper who will subsequently move it to loading position, and (3) physical switching onto tracks at a freighthouse, pier, etc., for the purpose of being loaded.



## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Pass. train (c)	Line No.
1		1. MILES OF ROAD OPERATED (A)	14,842	23	1
		2. TRAIN MILES - RUNNING (B)	XXXXXXXX	XXXXXX	
2		2-01 UNIT TRAINS	2,275,458	XXXXXX	2
3		2-02 WAY TRAINS	6,434,344	XXXXXX	3
4		2-03 THROUGH TRAINS	28,134,664	47,956	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	36,844,466	47,956	5
6		2-05 MOTORCARS (C)			6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	36,844,466	47,956	7
		3. LOCOMOTIVE UNIT MILES (D)	XXXXXXXX	XXXXXX	
		ROAD SERVICE (E)	XXXXXXXX	XXXXXX	
8		3-01 UNIT TRAINS	8,246,610	XXXXXX	8
9		3-02 WAY TRAINS	15,172,599	XXXXXX	9
10		3-03 THROUGH TRAINS	80,504,350	47,956	10
11		3-04 TOTAL (lines 8-10)	103,923,559	47,956	11
12		3-11 TRAIN SWITCHING (F)	5,203,241	XXXXXX	12
13		3-21 YARD SWITCHING (G)	12,781,440		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	121,908,240	47,956	14
		4. FREIGHT CAR-MILES (thousands) (H)	XXXXXXXX	XXXXXX	
		4-01 RR OWNED AND LEASED - LOADED	XXXXXXXX	XXXXXX	
15		4-010 BOX-PLAIN 40-FOOT	13	XXXXXX	15
16		4-011 BOX-PLAIN 50-FOOT AND LONGER	81,838	XXXXXX	16
17		4-012 BOX-EQUIPPED	109,336	XXXXXX	17
18		4-013 GONDOLA-PLAIN	45,795	XXXXXX	18
19		4-014 GONDOLA-EQUIPPED	17,754	XXXXXX	19
20		4-015 HOPPER-COVERED	108,345	XXXXXX	20
21		4-016 HOPPER-O/T-GENERAL SERVICE	422,178	XXXXXX	21
22		4-017 HOPPER-O/T-SPECIAL SERVICE	48,923	XXXXXX	22
23		4-018 REFRIGERATOR-MECHANICAL	3,699	XXXXXX	23
24		4-019 REFRIGERATOR-NON-MECHANICAL	9,337	XXXXXX	24
25		4-020 FLAT-TOFC/COFC	84,072	XXXXXX	25
26		4-021 FLAT-MULTI-LEVEL	15,523	XXXXXX	26
27		4-022 FLAT-GENERAL SERVICE	1,264	XXXXXX	27
28		4-023 FLAT-ALL OTHER	21,077	XXXXXX	28
29		4-024 ALL OTHER CAR TYPES	67,560	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	1,036,714	XXXXXX	30

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Pass. train (c)	Line No.
		4-11 RR OWNED AND LEASED EMPTY	XXXXXXXX	XXXXXX	
31		4-110 BOX-PLAIN 40-FOOT	15	XXXXXX	31
32		4-111 BOX-PLAIN 50-FOOT AND LONGER	74,827	XXXXXX	32
33		4-112 BOX-EQUIPPED	107,280	XXXXXX	33
34		4-113 GONDOLA-PLAIN	48,880	XXXXXX	34
35		4-114 GONDOLA-EQUIPPED	18,746	XXXXXX	35
36		4-115 HOPPER-COVERED	108,178	XXXXXX	36
37		4-116 HOPPER-O/T-GENERAL SERVICE	398,908	XXXXXX	37
38		4-117 HOPPER-O/T-SPECIAL SERVICE	49,609	XXXXXX	38
39		4-118 REFRIGERATOR-MECHANICAL	3,096	XXXXXX	39
40		4-119 REFRIGERATOR-NON-MECHANICAL	8,945	XXXXXX	40
41		4-120 FLAT-TOFC/COFC	17,524	XXXXXX	41
42		4-121 FLAT-MULTI-LEVEL	11,332	XXXXXX	42
43		4-122 FLAT-GENERAL SERVICE	2,388	XXXXXX	43
44		4-123 FLAT-ALL OTHER	21,841	XXXXXX	44
45		4-124 ALL OTHER CAR TYPES	8,099	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	879,668	XXXXXX	46
		4-13 PRIVATE LINE CARS - LOADED (H)	XXXXXXXX	XXXXXX	
47		4-130 BOX-PLAIN 40-FOOT		XXXXXX	47
48		4-131 BOX-PLAIN 50-FOOT AND LONGER	9,296	XXXXXX	48
49		4-132 BOX-EQUIPPED	6	XXXXXX	49
50		4-133 GONDOLA-PLAIN	340	XXXXXX	50
51		4-134 GONDOLA-EQUIPPED	21	XXXXXX	51
52		4-135 HOPPER-COVERED	77,426	XXXXXX	52
53		4-136 HOPPER-O/T-GENERAL SERVICE	938	XXXXXX	53
54		4-137 HOPPER-O/T-SPECIAL SERVICE	1,612	XXXXXX	54
55		4-138 REFRIGERATOR-MECHANICAL		XXXXXX	55
56		4-139 REFRIGERATOR-NON-MECHANICAL	1,035	XXXXXX	56
57		4-140 FLAT-TOFC/COFC	165,272	XXXXXX	57
58		4-141 FLAT-MULTI-LEVEL	89,540	XXXXXX	58
59		4-142 FLAT-GENERAL SERVICE	116	XXXXXX	59
60		4-143 FLAT-ALL OTHER	8,921	XXXXXX	60
61		4-144 TANK UNDER 22,000 GALLONS	95,264	XXXXXX	61
62		4-145 TANK - 22,000 GALLONS AND OVER	31,864	XXXXXX	62
63		4-146 ALL OTHER CAR TYPES	338	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	481,989	XXXXXX	64

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Pass. train (c)	Line No.
		4-15 PRIVATE LINE CARS-EMPTY (H)	XXXXXXXX	XXXXXX	
65		4-150 BOX-PLAIN 40-FOOT		XXXXXX	65
66		4-151 BOX-PLAIN 50-FOOT AND LONGER	3,629	XXXXXX	66
67		4-152 BOX-EQUIPPED	8	XXXXXX	67
68		4-153 GONDOLA-PLAIN	276	XXXXXX	68
69		4-154 GONDOLA-EQUIPPED	24	XXXXXX	69
70		4-155 HOPPER-COVERED	78,728	XXXXXX	70
71		4-156 HOPPER-O/T-GENERAL SERVICE	714	XXXXXX	71
72		4-157 HOPPER-O/T-SPECIAL SERVICE	1,746	XXXXXX	72
73		4-158 REFRIGERATOR-MECHANICAL		XXXXXX	73
74		4-159 REFRIGERATOR-NON-MECHANICAL	1,076	XXXXXX	74
75		4-160 FLAT-TOFC/COFC	30,539	XXXXXX	75
76		4-161 FLAT-MULTI-LEVEL	61,813	XXXXXX	76
77		4-162 FLAT-GENERAL SERVICE	133	XXXXXX	77
78		4-163 FLAT-ALL OTHER	11,073	XXXXXX	78
79		4-164 TANK UNDER 22,000 GALLONS	95,309	XXXXXX	79
80		4-165 TANK - 22,000 GALLONS AND OVER	33,073	XXXXXX	80
81		4-166 ALL OTHER CAR TYPES	360	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	318,501	XXXXXX	82
83		4-17 WORK EQUIPMENT CAR-MILES	36,280	XXXXXX	83
84		4-18 NO PAYMENT CAR-MILES (I) *	60,071	XXXXXX	84
		4-19 TOTAL CAR-MILES BY TRAIN TYPE	XXXXXXXX	XXXXXX	
85		4-190 UNIT TRAINS	203,762	XXXXXX	85
86		4-191 WAY TRAINS	91,795	XXXXXX	86
87		4-192 THROUGH TRAINS	2,517,666	XXXXXX	87
88		4-193 TOTAL (lines 85-87)	2,813,223	XXXXXX	88
89		4-20 CABOOSE MILES	14,499	XXXXXX	89

\* Total number of loaded miles 55,632 and empty mile: 2,658 by roadrailer reported above on lines 29 and 45 respectively, rather than line 84.

Note: Total car miles should include no payment and work equipment car miles lines 83 & 84.

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Pass. train (c)	Line No.
		6. GROSS TON MILES (Thousands) (K)	XXXXXXXX	XXXXXX	
98		6-01 ROAD LOCOMOTIVES	16,437,469	6,234	98
		6-02 FREIGHT TRAINS, CRS., CNTS. & CABOOSE	XXXXXXXX	XXXXXX	
99		6-020 UNIT TRAINS	16,357,974	XXXXXX	99
100		6-021 WAY TRAINS	7,489,256	XXXXXX	100
101		6-022 THROUGH TRAINS	178,393,042	XXXXXX	101
102		6-03 PASSENGER-TRAINS, CRS. & CNTS.		25,418	102
103		6-04 NON-REVENUE	2,016,163	XXXXXX	103
104		6-05 TOTAL (lines 98-103) <i>220 693 904</i>	<del>221,693,148</del>	31,652	104
		7. TONS OF FREIGHT (Thousands)	XXXXXXXX	XXXXXX	
105		7-01 REVENUE	275,093	XXXXXX	105
106		7-02 NON-REVENUE	11,696	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	286,789	XXXXXX	107
		8. TON-MILES OF FREIGHT (L)	XXXXXXXX	XXXXXX	
108		8-01 REVENUE-ROAD SERVICE	108,640,785	XXXXXX	108
109		8-02 REVENUE-LAKE TRANSFER SERVICE		XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	108,640,785	XXXXXX	110
111		8-04 NON-REVENUE-ROAD SERVICE	1,286,633	XXXXXX	111
112		8-05 NON-REVENUE-LAKE TRANSFER SERV.		XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	1,286,633	XXXXXX	113
114		8-07 TOTAL-REV AND NON-REV (lines 110, 113)	109,927,418	XXXXXX	114
		9. TRAIN HOURS (M)	XXXXXXXX	XXXXXX	
115		9-01 ROAD SERVICE	1,787,572	XXXXXX	115
116		9-02 TRAIN SWITCHING	382,658	XXXXXX	116
117		10. TOTAL YARD SWITCHING HOURS (N)	1,415,287	XXXXXX	117
		11. TRAIN-MILES WORK TRAINS (O)	XXXXXXXX	XXXXXX	
118		11-01 LOCOMOTIVES	1,077,079	XXXXXX	118
119		11-02 MOTORCARS		XXXXXX	119
		12. NUMBER OF LOADED FREIGHT CARS (P)	XXXXXXXX	XXXXXX	
120		12-01 UNIT TRAINS	404,886	XXXXXX	120
121		12-02 WAY TRAINS	1,199,217	XXXXXX	121
122		12-03 THROUGH TRAINS	7,647,422	XXXXXX	122
123		13. TOFC/COFC-NO. OF REV. TRLS. & CONT. LOADED & UNLOADED (Q)	1,119,006	XXXXXX	123
124		14. MULTI-LEVEL CARS-NO. OF MTR. VEH. LOADED AND UNLOADED (Q)	833,843	XXXXXX	124
125		15. TOFC/COFC-NO. OF REV TRLS. PICKED UP AND DELIVERED (R)	221,884	XXXXXX	125
		16. REVENUE TONS-MARINE TERMINAL (S)	XXXXXXXX	XXXXXX	
126		16-01 MARINE TERMINALS - COAL	43,857,000	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)	43,857,000	XXXXXX	129
		17. NUMBER OF FOREIGN PER DIEM CARS ON LINE (T)	XXXXXXXX	XXXXXX	
130		17-01 SERVICEABLE	20,348	XXXXXX	130
131		17-02 UNSERVICEABLE	963	XXXXXX	131
132		17-03 SURPLUS	0	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	21,311	XXXXXX	133

## VERIFICATION

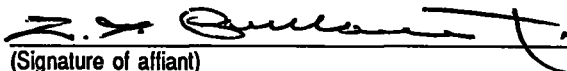
The foregoing report shall be verified by the oath of the officer having control of the accounting of the respondent. This report shall also be verified by the oath of the president or other chief officer of the respondent, unless the respondent states that such officer has no control over the respondent's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

## OATH

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

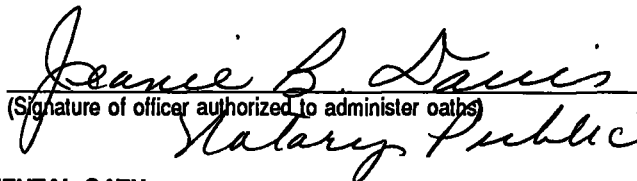
Commonwealth of Virginia  
City of Norfolk

L. I. Prillaman, Jr. makes oath and says that he is Vice President and Controller of Norfolk Southern Combined Railroad Subsidiaries (see page 4 of ICC Annual Report R-1); 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, 1990, to and including December 31, 1990.

  
(Signature of affiant)

Subscribed and sworn to before me a Notary Public in and for the State and City above named, this 28th day of March, 1991. My commission expires June 16, 1991.

Use an  
L.S.  
impression seal

  
(Signature of officer authorized to administer oaths)  
Notary Public

## SUPPLEMENTAL OATH

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

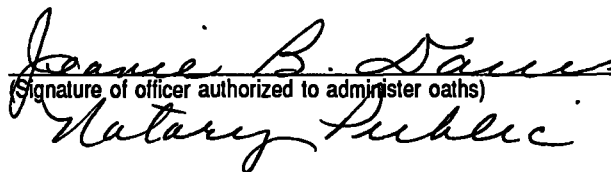
Commonwealth of Virginia  
City of Norfolk

Arnold B. McKinnon makes oath that says that he is President and Chief Executive Officer of Norfolk Southern Combined Railroad Subsidiaries (see page 4 of ICC Annual Report R-1); 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, 1990, to and including December 31, 1990.

  
(Signature of affiant)

Subscribed and sworn to before me a Notary Public in and for the State and City above named, this 28th day of March, 1991. My commission expires June 16, 1991.

Use an  
L.S.  
impression seal

  
(Signature of officer authorized to administer oaths)  
Notary Public

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

Office addressed		Date of letter or telegram			Subject					Answer needed	Answer			
											Date of letter			File number of letter or telegram
Name	Title	Month	Day	Year	Page						Month	Day	Year	

**CORRECTIONS**

Date correction			Page								Authority					Clerk making correction
											Letter or telegram of -			Officer sending letter or telegram		
Month	Day	Year	Month	Day	Year	Name	Title				Name					

**EXPLANATORY REMARKS**

## INDEX

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

## INDEX - Continued

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