

RC-118300

PITTSBURGH & LAKE ERIE

1981

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PC 118300

ORIGINAL

R-1

CLASS I RAILROADS

APPROVED BY GAO

B-180230 (R0470)

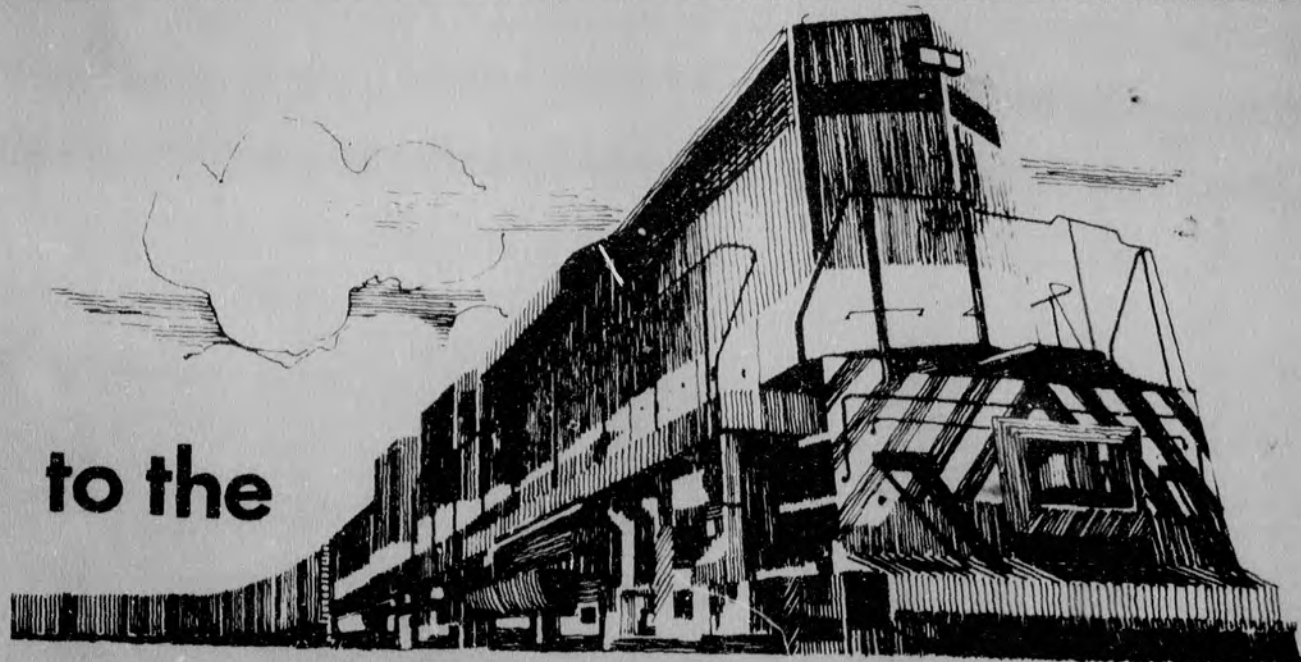
EXPIRES 3-31-83

# annual report

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	118300 1 0 SPRS PITTSBURGH & LAKE ERIE R.R. CO. PITTSBURGH PA 15219
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, 1981

# NOTICE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# ANNUAL REPORT

OF

THE PITTSBURGH AND LAKE ERIE RAILROAD COMPANY

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 1981**

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

(Name) A. C. Hardies, Jr.(Title) Comptroller

(Telephone number) \_\_\_\_\_

412  
(Area code)261-3201 Extension 409  
(Telephone number)(Office address) P&LE RR. Terminal Building, Pittsburgh, PA 15219  
(Street and number, city, State, and ZIP code)



## SPECIAL NOTICE

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

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

Docket

Title

Decision Date

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## ESTIMATE OF REPORTING BURDEN

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

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

Total hours (Estimated) 400

## 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
23&24	310	Investments and advances affiliated companies - continued
41	339	Accrued liability-leased property
42&43	340	Depreciation base and rates - improvements to road and equipment leased from others
44	350	Depreciation base and rates - road and equipment leased to others
71-74	419	Remunerations from national railroad passenger corporation - continued
82	500	Contingent assets and liabilities
126	800	Contracts, agreements, etc.
127	850	Competitive bidding - Clayton Antitrust Act
The following schedules were not available at the filing date, but will be sent when completed		
108	720	Track and traffic conditions
114	728	Deferred maintenance - tracks

## B. IDENTITY OF RESPONDENT

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

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

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

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

1. Exact name of common carrier making this report The Pittsburgh & Lake Erie Railroad Company
2. Date of incorporation February 25, 1964
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 Delaware
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars.

## STOCKHOLDERS REPORTS

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

Check appropriate box:

- ☒ Two copies are attached to this report.
- ☐ Two copies will be submitted \_\_\_\_\_ (date)
- ☐ No annual report to stockholders is prepared.



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## C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 50 per share; first preferred, \$ - per share; second preferred, \$ - per share; debenture stock, \$ - per share.
2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote yes
3. Are voting rights proportional to holdings? yes If not, state in a footnote the relation between holdings and corresponding voting rights.
4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing May 15, 1979
7. State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year. 691,076 votes, as of December 31, 1979 (Date)
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. 1 stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. *If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.*

Line No.	Name of security holder (a)	Address of security holder (b)	Number of votes to which security holder was entitled (c)	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED		
				Stocks		
				Common (d)	PREFERRED Second (e)	First (f)
1	Pleco, Inc.	Pittsburgh, PA	691,076	691,076		
2						
3						
4						
5						
6						
7						
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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. No meeting held  
votes cast.

11. Give the date of such meeting. \_\_\_\_\_

12. Give the place of such meeting. \_\_\_\_\_

**NOTES AND REMARKS**

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS**

Line No.	Account No.	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		<u>Current Asset</u>		
1	701	Cash	\$ ( 155)	\$ ( 967)
2	702	Temporary Cash Investments (Sch. 300)	113	2,209
3	703	Special Deposits (Sch. 300)	-	-
		Accounts Receivable		
4	705	- Interline and Other Balances	312	653
5	706	- Customers	5,710	5,176
6	707, 704	- Other	1,457	2,453
7	709, 708	- Accrued Accounts Receivables	6,825	8,400
8	708.5	- Receivables from Affiliated Companies	3,599	4,002
9	709.5	- Less: Allowance for Uncollectible Accounts	-	-
10	710, 711, 714	Working funds prepayments deferred income tax debits (Sch. 300)	281	140
11	712	Materials and Supplies	6,065	7,814
12	713	Other Current Assets (Sch. 300)	11	15
13		Total Current Assets	24,218	29,895
		<u>Other Assets</u>		
14	715, 716, 717, 722, 723, 724	Special Funds and Other Investments and advances (Sch. 315)	298	607
15	721, 721.5	Investments and Advances; Affiliated Companies (Sch. 310)	14,270	12,786
16	737, 738	Property used in other than Carrier Operations (less depreciation \$ ). (Sch. 325)	2,170	2,737
17	739, 741	Other Assets (Sch. 329)	187	136
18	743, 744	Other Deferred Debits (Sch. 329)	2,424	2,661
19		Total Other Assets	19,349	18,927
		<u>Road and Equipment</u>		
20	731, 732	Road (Sch. 330 & 330A)	38,192	36,590
21		Equipment	80,373	69,642
22		Unallocated Items	-	-
23	733, 734, 735, 736	Accumulated Depreciation and amortization (Schs. 335, 351, 342, 339)	( 4,235)	( 3,226)
24		Net road and Equipment	114,330	103,006
25		Total Assets	157,897	151,828

**NOTES AND REMARKS**



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

Line No.	Account No.	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		<u>Current Liabilities</u>	\$	\$
26	751	Loans and Notes Payable (Sch. 370)		
27	752	Accounts Payable; Interline and Other Balances	3,865	5,347
28	753, 754	Other Accounts Payable	735	403
29	755, 756	Interest and Dividends Payable	1,119	1,411
30	757	Payables to Affiliated Companies	485	2,545
31	759	Accrued accounts Payable (Sch. 370)	15,109	12,152
32	760, 761, 761.5, 762	Taxes Accrued (Sch. 370)	854	2,002
33	763	Other Current Liabilities (Sch. 370)	3,671	3,634
34	764	Equipment obligations and other long-term debt due within one year	6,022	8,481
35		Total Current Liabilities	31,860	35,975
		<u>Non Current Liabilities</u>		
36	765, 767	Funded debt unmatured	-	-
37	766	Equipment obligations	58,406	76,061
38	766.5	Capitalized Lease Obligations	8,927	10,336
39	768	Debt in default	-	-
40	769	Accounts payable; Affiliated Companies	6,151	4,723
41	770.1, 770.2	Unamortized debt premium	( 1,805)	( 2,195)
42	781	Interest in default:	-	-
43	783	Deferred revenues-Transfers from Government Authorities	-	-
44	786	Accumulated deferred income tax credits	7,018	2,038
45	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits (Sch. 379)	2,719	2,064
46		Total Noncurrent Liabilities	81,416	93,027
		<u>Shareholders' Equity</u>		
47	791, 792	Capital Stock: (Sch. 230)	34,554	34,554
48		Common Stock	34,554	34,554
49		Preferred Stock	-	-
50	793	Discount on Capital Stock	-	-
51	794, 795	Additional Capital (230)	( 28,185)	( 28,185)
		Retained Earnings:	-	-
52	797	Appropriated (221)	-	-
53	798	Unappropriated (220)	38,252	16,457
54	798.1	Net Unrealized loss on noncurrent marketable equity securities	-	-
55	798.5	Less Treasury Stock	-	-
56		Net Stockholders Equity	44,621	22,826
57		Total Liabilities and Shareholders Equity	157,897	151,828

## NOTES AND REMARKS



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

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

explaining (1) service interruption insurance policies and indicating the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements. (Dollars in thousands).

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

2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \$ 790,718

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: actuarial-valuation - consistent with prior years

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. as of January 1, 1981 \$ none

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

(i) If funding is by insurance, give name of insuring company       

(ii) If funding is by trust agreement, list trustee(s) Pittsburgh National Bank, Pittsburgh, PA

Date of trust agreement or latest amendment 12/31/80

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

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement none

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

Yes        No X

If yes, give number of the shares for each class of stock or other security: N/A

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

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

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

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

6. Specify the total amount of business maintenance expenditures charged to the non-operating expense account \$ none

Continued on following page

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

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

## (a) Changes in Valuation Accounts

	Cost	Market	Dr. (Cr) to Income	Dr. (Cr) to Stockholders Equity
(Current Yr.) Current Portfolio _____	-	-	-	XXXXX
as of 12/31/81 Noncurrent Portfolio _____	2	2	XXXXX	\$
(Previous Yr.) Current Portfolio _____	-	-	XXXXX	XXXXX
as of 12/31/80 Noncurrent Portfolio _____	222	472	XXXXX	XXXXX

(b) At 12/31/81 gross unrealized gains and losses pertaining to marketable equity securities were as follows:

	Gains	Losses
Current	\$ -	\$ -
Noncurrent	-	-

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

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

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

## NOTES AND REMARKS

## 210. RESULTS OF OPERATIONS

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

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

3. List dividends from investments accounted for under the

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

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

5. Dollars in thousands.

Line No.	Item	Amount for Current Year	Amount for Preceding Year	Freight-Related Revenues & Expenses	Passenger-Related Revenues & Expenses
	(a)	(b)	(c)	(d)	(e)
	<b>ORDINARY ITEMS</b>				
	<b>OPERATING INCOME</b>				
	Railway Operating Income				
1	(101) Freight **	\$ 76,929	\$ 78,419	\$ 76,929	\$ -
2	(102) Passenger **	154	129	-	154
3	(103) Passenger-Related	-	-	-	-
4	(104) Switching	1,650	1,715	1,650	-
5	(105) Water Transfers	-	-	-	-
6	(106) Demurrage	3,694	2,137	3,694	-
7	(110) Incidentals	344	948	344	-
8	(121) Joint Facility-Credit	-	6	-	-
9	(122) Joint Facility-Debit	413	216	413	-
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	82,358	83,138	82,204	154
11	(502) Railway operating revenues-Transfers from Government Authorities for current operations	283	398	-	283
12	(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities	-	-	-	-
13	Total railway operating revenues (lines 10-12)	82,641	83,536	82,204	437
14	(531) Railway operating expenses	72,647	64,150	71,524	1,123
15	*Net revenue from railway operations	9,994	19,386	10,680	( 686)
	<b>OTHER INCOME</b>				
16	(506) Revenue from property used in other than carrier operations	736	1,047		
17	(510) Miscellaneous rent income	290	328		
18	(512) Separately operated properties-Profit	-	-		
19	(513) Dividend Income	-	( 5)		
20	(514) Interest income	415	766		
21	(516) Income from sinking and other funds	33	34		
22	(517) Release of premiums on funded debt	-	-		
23	(518) Contributions from other companies	-	-		
24	(519) Miscellaneous income	26,094	2,118		
	Income from affiliated companies:				
25	Dividends	-	-		
26	Equity in undistributed earnings (losses)	1,477	583		
27	Total other income (lines 16-26)	29,045	4,871		
28	Total income (lines 15, 27)	39,039	24,257		
	<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>				
29	(534) Expenses of property used in other than carrier operations	46	42		
30	(535) Taxes on property used in other than carrier operations	( 46)	82		
31	(543) Miscellaneous rent expense	21	23		
32	(544) Miscellaneous taxes	-	-		
33	(545) Separately operated properties-Loss	99	117		
34	(549) Maintenance of investment organization	-	-		
35	(550) Income transferred to other companies	-	-		
36	(551) Miscellaneous income charges	92	150		
37	(553) Uncollectible accounts	-	4		
38	Total miscellaneous deductions (lines 29-37)	212	418		
39	Income available for fixed charges (lines 28, 38)	38,827	23,839		



## 210. RESULTS OF OPERATIONS - Continued

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)
	<b>FIXED CHARGES</b>	\$	\$
(546) Interest on funded debt:		10,176	14,970
40 (a) Fixed interest not in default			-
41 (b) Interest in default		983	116
42 (547) Interest on unfunded debt		658	678
43 (548) Amortization of discount on funded debt		11,817	15,764
44 Total fixed charges (lines 40-43)		27,010	8,075
45 Income after fixed charges (lines 39, 44)			
	<b>OTHER DEDUCTIONS</b>		
(546) Interest on funded debt:		-	-
46 (c) Contingent interest			
	<b>UNUSUAL OR INFREQUENT ITEMS</b>		
47 (555) Unusual or infrequent items (debit) credit		-	-
48 Income (loss) for continuing operations (before income taxes)		27,010	8,075
	<b>PROVISIONS FOR INCOME TAXES</b>		
(556) Income taxes on ordinary income:			
49 Federal income taxes		1,809	( 527)
50 State income taxes		-	8
51 Other income taxes		70	20
52 (557) Provision for deferred taxes		4,980	1,206
53 Income from continuing operations		20,151	7,368
	<b>DISCONTINUED OPERATIONS</b>		
54 (560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )		-	-
55 (562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )		-	-
56 Income before extraordinary items		20,151	7,368
	<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>		
57 (570) Extraordinary items (Net)		1,644	-
58 (590) Income taxes on extraordinary items		-	-
59 (591) Provision for deferred taxes - Extraordinary items		-	-
60 Total extraordinary items (lines 57-59)		1,644	-
61 (592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$ )		-	-
62 Net income		21,795	7,368
	<b>*Reconciliation of net railway operating income (NROI)</b>		
63 Net revenues from railway operations		9,994	
64 (556) Income taxes on ordinary income		( 1,879)	
65 (557) Provision for deferred income taxes		( 4,980)	
66 Income from lease of road and equipment		(33)	
67 Rent for leased roads and equipment		3,168	18,712
68 Net railway operating income			
	<b>**Report hereunder the charges to the revenue accounts representing payments made to others for--</b>		
69 Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates \$			
(a) Of the amount reported for "Net revenue from railway operations", % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (Check one): Actual ( ) Estimated ( )			
70 Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement \$ 13,935			
Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates):			
71 (a) Payments for transportation of persons		\$	
72 (b) Payments for transportation of freight shipments		\$	
NOTE--Gross charges for protective charges to perishable freight, without deduction for any proportion thereof credited to Account No. 161, "Freight" (not required from switching and terminal companies):			
73 Charges for service for the protection against heat		\$	
74 Charges for service for the protection against cold		\$	



## 220. RETAINED EARNINGS—UNAPPROPRIATED

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

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

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

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

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

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

Line No.	Item	Retained earnings—Unappropriated	Equity in undistributed earnings (losses) of affiliated companies
	(a)	(b)	(c)
1	Balances at beginning of year _____	\$ 15,579	\$ 878
2	(601.5) Prior period adjustments to beginning retained earnings _____		
	<b>CREDITS</b>		
3	(602) Credit balance transferred from income _____	20,318	1,477
4	(603) Appropriations released _____		
5	(606) Other credits to retained earnings _____		
6	<b>Total</b> _____	<b>20,318</b>	<b>1,477</b>
	<b>DEBITS</b>		
7	(612) Debit balance transferred from income _____		
8	(616) Other debits to retained earnings _____		
9	(620) Appropriations for sinking and other funds _____		
10	(621) Appropriations for other purposes _____		
11	(623) Dividends: Common stock _____		
12	Preferred stock <sup>1</sup> _____		
13	<b>Total</b> _____		
14	Net increase (decrease) during year (Line 6 minus line 13) _____	20,318	1,477
15	Balances at close of year (Lines 1, 2 and 14) _____	35,897	2,355
16	Balance from line 15(c) _____	2,355	xxxxx
17	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year _____	38,252	xxxxx
	<b>REMARKS</b>		
	Amount of assigned Federal income tax consequences:		
18	Account 606 _____	-	xxxxx
19	Account 616 _____	-	xxxxx

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

## 220. RETAINED EARNINGS-UNAPPROPRIATED

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

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

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

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

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

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

Line No.	Item	Retained earnings—Unappropriated	Equity in undistributed earnings (losses) of affiliated companies
	(a)	(b)	(c)
1	Balances at beginning of year	\$ 15,579	\$ 878
2	(601.5) Prior period adjustments to beginning retained earnings	16,457	903
CREDITS			
3	(602) Credit balance transferred from income	20,318	1,477
4	(603) Appropriations released		
5	(606) Other credits to retained earnings		
6	Total	20,318	1,477
DEBITS			
7	(612) Debit balance transferred from income		
8	(616) Other debits to retained earnings		
9	(620) Appropriations for sinking and other funds		
10	(621) Appropriations for other purposes		
11	(623) Dividends: Common stock		
12	Preferred stock <sup>1</sup>		
13	Total		
14	Net increase (decrease) during year (Line 6 minus line 13)	20,318	1,477
15	Balances at close of year (Lines 1, 2 and 14)	* 35,897	* 1,477 235
16	Balance from line 15(c)	* 235	1,477
17	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	38,252	xxxxx
REMARKS			
18	Amount of assigned Federal income tax consequences:		
19	Account 606	-	xxxxx
19	Account 616	-	xxxxx

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

**221. RETAINED EARNINGS-APPROPRIATED**

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

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

**225. TRANSFERS FROM GOVERNMENT AUTHORITIES**

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

Line No.	Description (a)	Amount (b)	Applied to current operations (c)	Deferred to future periods (d)	Applied to contributed capital (e)
	Source and description of transfers				
1	Commonwealth of Pennsylvania *	\$ 347	\$ 347	\$ -	\$ -
2					
3	Beaver County, Pennsylvania**	76	76		
4					
5					
6					
7	Total received during year	423	423		
8	Cumulative total of Government transfers-beginning of year	608	XXXXX	XXXXX	XXXXX
9	Cumulative total of Government transfers-end of year	1,031	XXXXX	XXXXX	XXXXX

\*Commuter service subsidy for the period 10/1/79 through 6/30/81.

\*\*Commuter service subsidy for the period 7/1/78 through 6/30/81.



## 240. STATEMENT OF CHANGES IN FINANCIAL POSITION

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

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

Dollars in thousands.

Line No.	Description (a)	Current year (b)	Prior year (c)
	<b>SOURCES OF WORKING CAPITAL</b>		
	Working capital provided by operations:		
1	Net income (loss) before extraordinary items	\$ 20,151	\$ 7,368
	Add expenses not requiring outlay of working capital; (subtract) credits not generating working capital:		
2	Retirement of nondepreciable property	712	-
3	Loss (gain) on sale or disposal of tangible property	67	( 329)
4	Depreciation and amortization expenses	1,825	2,315
5	Net increase (decrease) in deferred income taxes	4,980	1,206
6	Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	( 1,477)	( 620) (583)
7	Net increase (decrease) in noncurrent portion of estimated liabilities	-	-
	Other (specify):		
8	<del>Change in long-term portion of Loss &amp; Damage Claims</del>	604	26
9			
10	<del>Advance from affiliated companies</del>	1,427	
11			
12			
13	Total working capital from operations before extraordinary items	28,289	9,966



## 230. CAPITAL STOCK

## PART I. CAPITAL STOCK

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

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

5. Dollars in thousands.

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year	
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)
1	Common	50	900,000	691,076	-	691,076	34,554	-
2								
3								
4	Preferred							
5								
6								
7								
8								
9								
10	TOTAL	XXXXX	900,000	691,076	-	691,076	34,554	-

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

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

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

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital (h)
		Number of Shares (b)	Amount (c)	Number of Shares (d)	Amount (e)	Number of Shares (f)	Amount (g)	
11	Balance at beginning of year	-	\$ -	691,076	\$ 34,554	-	\$ -	(\$28,185)
12	Capital Stock Sold <sup>1</sup>							
13	Capital Stock Reacquired							
14	Capital Stock Canceled							
15	Stock Dividends							
16	Balance at Close of Year	-	-	691,076	34,554	-	-	(28,185)

<sup>1</sup> By footnote state the purpose of the issue and authority.

## 240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Continued

Line No.	Description (a)	Current year (b)	Prior year (c)
SOURCES OF WORKING CAPITAL—Continued			
14	Add funds generated by reason of discontinued operations, extraordinary items, prior period adjustments, and changes in accounting principles _____	\$ 1,643	\$ -
15	Total working capital from operations _____	29,932	9,966
Working capital from sources other than operating:			
16	Proceeds from issuance of long-term liabilities _____	-	51,290
17	Proceeds from sale/disposition of carrier operating property (A) _____	-	2,430
18	Proceeds from sale/disposition of other tangible property _____	-	-
19	Proceeds from sale/repayment of investments advances _____	-	-
20	Net decrease in sinking and other special funds _____	-	-
21	Proceeds from issue of capital stock _____	-	-
Other (specify):			
22	Dividends from Affiliates _____	125	150
23	Purchase Accounting Adjustments _____	243	145
24	(A) Net Book Value of Property and Equipment Sold or Retired _____	2,685	
25	_____		
26	_____		
27	Total working capital from sources other than operating _____	3,053	54,015
28	Total sources of working capital _____	32,985	63,981

## 240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Concluded

Line No.	Description (a)	Current year (b)	Prior year (c)
	APPLICATION OF WORKING CAPITAL	\$	\$
29	Amount paid to acquire/retire long-term liabilities	19,064	55,785
30	Cash dividends declared	-	-
31	Purchase price of carrier operating property	15,416	14,625
32	Purchase price of other tangible property	-	-
33	Purchase price of long-term investments and advances	-	183
34	Net increase in sinking or other special funds	-	386
35	Purchase price of acquiring treasury stock	-	-
	Other (specify):		
36	Increase in deferred financing costs	40	203
37	Other-net	26	
38			
39			
40			
41			
42			
43			
44		34,546	71,182
45	Total application of working capital	( 1,561)	( 7,201)
46	Net increase (decrease) in working capital		



# 241. CHANGES IN WORKING CAPITAL

Compute the net changes in each element of working capital.  
(Dollars in thousands)

Line No.	Item (a)	Current year (b)	Prior year (c)	Increase (Decrease) (d)
1	Cash and temporary investments	\$ ( 42)	\$ 1,242	\$ (1,284)
2	Net receivables	17,914	20,699	(2,785)
3	Prepayments	278	137	141
4	Materials and supplies	6,065	7,814	(1,749)
5	Other current assets not included above	3	3	-
6	Notes payable and matured obligations	-	-	-
7	Accounts payable	21,313	21,859	546
8	Current equipment obligations and other debt	6,022	8,481	2,459
9	Other current liabilities not included above	4,525	5,636	1,111
10	Net increase (decrease) in working capital	(7,642)	( 6,081)	(1,561)

## 245. WORKING CAPITAL INFORMATION

1. Report below the information requested with respect to the referenced accounts.
2. Give the amount of issues from stock during the year for lines 1 thru 5 as it pertains to account 712, "Material and supplies".
3. Report on lines 6 and 7 only the amount applicable to common-carrier transportation service included in accounts 707 and 754.
4. Report on lines 8 and 9 the amount included in account balances for 760, 761, 761.5, 556, 762. (Do not include taxes levied in lieu of property taxes).
5. Dollars in thousands.

Line No.	Item (a)	Amount (b)
1	Construction and additions and betterments _____	\$ 3,231
2	Common-carrier operating purposes _____	16,529
3	Used by other than respondent's lessor companies _____	1,143
4	Total _____	20,903
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material _____	522
6	Account 707. Accounts receivable; other _____	1,458
7	Account 754. Accounts payable; other _____	735
8	Account 760. Federal income taxes accrued _____	88
9	Account 761. State and other income taxes accrued _____	( 354)
10	Account 761.5 Other taxes accrued _____	1,120
11	Account 556. Income taxes on ordinary income _____	1,879
12	Account 762. Deferred Income tax credits _____	-

## NOTES AND REMARKS

## 300. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

If the amount in the captioned selected current asset accounts (Accounts 702, 703, 704, 708, 709, 710, 711, 712, and 713) exceeds 5% of total current assets, report the three largest items in the account or combined accounts and any other items exceeding

5% of current assets. Give a brief description of each item listed. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote. (Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Amount (c)
1	709	Accrued Accounts Receivable:	\$
2		Per Diem and Car Mileage Accruals	1,860
3		Individual and Companies Suspense	1,394
4		Foreign Freight Report Accruals	1,330
5		Other Items	2,229
6		Total Account 709	6,813
7			
8			
9	712	Material and Supplies:	
10		General	5,421
11		Fuel	554
12		Stationery	85
13		Other Items	5
14		Total Account 712	6,065
15			
16			
17			
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## GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A and 315

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

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

## (A) Stocks:

- (1) Carriers - active.
- (2) Carriers - inactive.
- (3) Noncarriers - active.
- (4) Noncarriers - inactive.

## (B) Bonds (including U.S. Government Bonds):

## (C) Other secured obligations:

## (D) Unsecured notes:

## (E) Investment advances:

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

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

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

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

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

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

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

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

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

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

12. Dollars in thousands.



## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of control
	(a)	(b)	(c)	(d)	(e)
1	721			<u>Investment in Affiliated Companies</u>	
2		A		<u>Stocks</u>	
3		(1)		<u>Carriers-Active</u>	
4			VII	Lake Erie and Eastern Railroad Company	50 J
5			VII	Mahoning State Line Railroad Company	92.7
6			VII	Monongahela Railway Company	33 1/3 J
7			VII	Montour Railroad Company	100
8			VII	Pittsburgh, Chartiers & Youghiogheny RW Co.	50 J
9			VII	Pullman Company	.0967 J
10					
11		(3)		<u>Non-Carriers-Active</u>	
12			VII	Montour Land Company	100
13					
14				Total Class A-(1)	
15					
16					
17		E		<u>Investment Advances</u>	
18		(1)		<u>Carriers-Active</u>	
19			VII	Mahoning State Line Railroad Company	
20			VII	Monongahela Railway Company	
21					
22				Total Class E-Investment Advances	
23					
24					
25					
26				Grand Total - Account 721	
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					



## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

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 is less than \$10,000 may be combined in one figure.

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

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

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

12. Dollars in thousands.

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance	Additions	Deductions (if other than sale explain)	Closing balance				
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
846	-	549	297				4
311	-	2	309				5
3,970	931	-	4,901				6
6,907	434	-	7,341				7
645	-	88	557				8
2	-	-	2				9
							10
							11
(599)	793	-	194				12
							13
12,082	2,158	639	13,601				14
							15
							16
							17
							18
380	-	1	379				19
324	-	34	290			121	20
							21
704	-	35	669			121	22
							23
							24
							25
12,786	2,158	674	14,270			121	26
							27
							28
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## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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39					
40					

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES -Concluded

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance (f)	Additions (g)	Deductions (if other than sale explain) (h)	Closing balance (i)				
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
							4
							5
							6
							7
							8
							9
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							12
							13
							14
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**310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES**  
Undistributed Earnings From Certain Investments in Affiliated Companies

25

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

2. Enter in column (c) the amount necessary to retroactively adjust those investments. (See instruction 5-2, Uniform System

of Accounts.)

3. Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses.

4. Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date

of acquisition.

5. For definitions of "carrier" and "noncarrier," see general instructions.

(DOLLARS IN THOUSANDS)

Line No.	Name of issuing company and description of security held.	Balance at beginning of year	Adjustment for investments equity method	Equity in undistributed earnings (losses) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at Close of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Carriers: (List specifics for each company)	\$	\$	\$	\$	\$	\$
1	Lake Erie and Eastern Railroad Company	846	-	(549)			297
2	Mahoning State Line Railroad Company	311	-	( 2)			309
3	Monongahela Railway Company	3,970	26	905			4,901
4	Montour Railroad Company	6,907	-	434			7,341
5	Montour Land Company	(599)	-	793			194
6	Pittsburgh, Chartiers & Youghiogheny Rwy. Co.	645	(125)	37			557
7	Pullman Company	2	-	-			2
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27		12,082	( 99)	1,618			13,601

NOTES AND REMARKS

## 315. SPECIAL FUNDS AND OTHER INVESTMENTS

1. Complete this schedule if the amount in account 722, "Other investments and advances" is greater than 1% of total assets.

2. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of other than affiliated companies, included in accounts Nos. 715, "Sinking funds", and 717, "Other funds." Investments included in

accounts Nos. 715, 716, and 717 held by trustees in lieu of cash deposits required under the governing instrument are not to be reported.

3. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 21, classifying the investments by means of letters, figures, and symbols in columns

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	Balance at close of year	Book value of investment made during the year
	(a)	(b)	(c)	(d)	(e)	(f)
1	722			<u>Other Investments</u>	\$	\$
2		A		<u>Stocks</u>		
3		(3)		<u>Non-Carriers Active</u>		
4			X	Chartiers Country Club	2	-
5			X	Youngstown Country Club	-	-
6						
7				Total Class A - Stocks	2	-
8						
9						
10				Grand Total Account 722	2	-
11						
12						
13						
14						
15						
16	717			<u>Insurance and Other Funds</u>		
17		E		<u>Investment Advance</u>		
18		(3)		<u>Non-Carriers Active</u>		
19				Service Interruption Insurance	193	2
20				Bureau of Occupational Injury &		
21				Disease Comp.	5	-
22				Longshoremen's and Harbor Workers		
23				Compensation Act	98	-
24						
25						
26				Grand Total Account 717	296	2
27						
28						
29						
30						
31						
32						
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42						
43						
44						
45						
46						



## 315. SPECIAL FUNDS AND OTHER INVESTMENTS-Continued

(a), (b), and (c). Investment in U.S. Treasury obligations may be reported as one item. Items where original cost is less than \$500,000 may be combined as one item.

4. 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.

5. Give totals for each subclass and a grand total for each account.

6. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation matured serially, the date in column (d) may be reported as "Serially 19\_\_ to 19\_\_." In making entries in this column, abbreviations in common use in standard financial publications may be used where necessary on account of limited space.

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

8. Dollars in thousands.

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		Adjustment at end of year (Account 723)	Allowance for unrealized loss on noncurrent marketable equity securities (Account 724)		Dividends or interest during year credited to income	Line No.
Book value (g)	Profit or (Loss) (h)		Changes during year (j)	Balance at close of year (k)		
\$	\$	\$	\$	\$	\$	1
						2
						3
					-	4
					-	5
					-	6
					-	7
						8
						9
					-	10
						11
						12
						13
						14
						15
						16
						17
						18
					22	19
92					1	20
						21
					10	22
						23
						24
92					33	25
						26
						27
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						46

**319. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING SUBSIDIARIES**

1. Give particulars of investments represented by securities and advances (including securities issued or assumed by respondent), and of other intangible property, indirectly owned or controlled by respondent through any subsidiary which does not report to the

Commission under the provisions of the Interstate Commerce Act, without regard to any question of whether the company issuing the securities, or the obligor, is controlled by the subsidiary.

Line No.	Class No.	Name of issuing company and security or other intangible thing in which investment is made	Total book value of investments at close of year	Book value of investments made during year
	(a)	(b)	(c)	(d)
1		None	\$	\$
2				
3				
4				
5				
6				
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9				
10				
11				
12				
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14				
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**319. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING SUBSIDIARIES—Continued**

2. This schedule should include all securities, open account advances, and other intangible property owned or controlled by non-reporting companies as well as those owned or controlled by any other organization or individual whose action respondent is able to determine.

3. Investments in U.S. Treasury obligations may be combined in a single item.

4. Column (a), Class No., should show classifications as provided in General Instructions, Schedules 310 & 315.  
(Dollars in thousands)

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		Extent of control (g)	Names of subsidiaries in connection with things owned or controlled through them (h)	Line No.
Book Value (e)	Selling price (f)			
\$	\$	%		1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
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## 325. PROPERTY USED IN OTHER THAN CARRIER OPERATIONS

1. This schedule may be omitted unless (a) gross property used in other than carrier operations is more than 5% of total assets, or (b) net profit from noncarrier operations for the year amounts to 10% or more of income before extraordinary items.

2. Show separately (a) the three properties with the greatest asset value, and (b) the three properties with greatest revenues. Show also each property whose gross value exceeds 5% of total assets or whose net profit from noncarrier operations exceed 10% of income before extraordinary items. Other items may be combined on one line.

3. If any of the individual items of property shown in column (a) were acquired in consideration of stocks, bonds, and other evidence of debt, or in exchange for other property, enter in column (e) only the amount at which carried in respondent's books and in a footnote give a full description of the consideration actually paid. Also if the actual money cost to respondent is different from that shown in column (e), give particulars in a footnote.

4. In section B include in column (f) the gross amount of revenue or income included in account 506; in column (g), the gross amount of expenses (including depreciation) charged to accounts

Line No.	Item (Kind and location of property, and nature of business, if any) (a)	A. INVESTMENT (ACCOUNT 737)			
		Year of acquisition (b)	Charges during the year (c)	Credits during the year (d)	Balance of close of year (See ins. 3) (e)
1	not applicable		\$	\$	\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	Total	X X X X			

## NOTES AND REMARKS

325. PROPERTY USED IN OTHER THAN CARRIER OPERATIONS—Continued

506 and 534; in column (h), the amount of taxes charged to account 535 for the year; and in column (i), the net profit or loss of columns (f) minus (g) and (h).

5. Any differences between the total of column (h) and the total of account 535, and differences between the total of column (i) and the net total of accounts 506, 534, and 535, of such accounts in Schedule 210, "Results of Operations", should be explained in a footnote.

6. In section C give an analysis of accumulated depreciation in account 738 for each item shown in column (a). Show in column (n)

the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account during the year. Any adjustments of importance included in columns (j) and (k) should be fully explained in a footnote.

7. The word "item" as herein used means a unit or composite of an investment in or operation of property such as a powerplant, a mine, an amusement park, etc., together with ancillary property or operations.

8. Dollars in thousands.

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 506, 534, 535 AND 544 DURING THE YEAR				C. ACCUMULATED DEPRECIATION (ACCOUNT 738)					Line No.
Revenues or income (f)	Expenses (g)	Taxes (h)	Net profit for year (L loss) (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rates (n)	
\$	\$	\$	\$	\$	\$	\$	\$	%	1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
									21
								XXXXX	22

NOTES AND REMARKS

## 329. OTHER ASSETS AND OTHER DEFERRED DEBITS

If the amount in either the captioned accounts 739, 741, 743, or 744 exceeds 5% of total assets, then report the three largest items in those respective amounts. Also report any single item exceeding 5% of total

assets. Give a brief description of each item. In cases the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote. *Dollars in thousands.*)

Line No.	Account No. (a)	Item (b)	Amount (c)
1		not applicable	\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330 AND 330A

1. Give particulars of balances at the beginning and close of the year and 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. If the amount in account 732 for road or for equipment is less than 5% of the amount in account 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

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

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

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

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

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

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

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

11. Dollars in thousands.

## NOTES AND REMARKS

## 330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Line No.	(Dollars in thousands) Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering	\$ 650	\$	\$ ( 1)
2	(2) Land for transportation purposes	3,664		( 9)
3	(3) Grading	7,087		( 49)
4	(4) Other right-of-way expenditures	45		-
5	(5) Tunnels and subways	122		-
6	(6) Bridges, trestles, and culverts	1,121		( 8)
7	(7) Elevated structures	-		-
8	(8) Ties	2,884		( 7)
9	(9) Rails	5,730		( 14)
10	(10) Other track material	5,055		( 12)
11	(11) Ballast	2,718		( 7)
12	(12) Track laying and surfacing	3,905		( 9)
13	(13) Fences, snowsheds, and signs	-		-
14	(16) Station and office buildings	248		-
15	(17) Roadway buildings	49		-
16	(18) Water stations	5		-
17	(19) Fuel stations	8		-
18	(20) Shops and enginehouses	141		-
19	(22) Storage warehouses	5		-
20	(23) Wharves and docks	-		-
21	(24) Coal and ore wharves	34		-
22	(25) TOFC/COFC terminals	-		-
23	(26) Communication systems	220		-
24	(27) Signals and interlockers	663		( 2)
25	(29) Power plants	24		-
26	(31) Power-transmission systems	372		-
27	(35) Miscellaneous structures	-		-
28	(37) Roadway machines	917		( 1)
29	(39) Public improvements—Construction	229		( 1)
30	(44) Shop machinery	641		( 1)
31	(45) Power-plant machinery	4		-
32	Other (specify and explain)	-		-
33	Total expenditures for road	36,541		(121)
34	(52) Locomotives	2,830		( 7)
35	(53) Freight-train cars	64,647		(105)
36	(54) Passenger-train cars	-		-
37	(55) Highway revenue equipment	-		-
38	(56) Floating equipment	-		-
39	(57) Work equipment	298		( 1)
40	(58) Miscellaneous equipment	420		-
41	Total expenditures for equipment	68,195		(113)
42	(76) Interest during construction	-		-
43	(77) Other expenditures—General	-		-
44	Total general expenditures	-		-
45	Total	104,736		(234)
46	(80) Other elements of investment	-		-
47	(90) Construction in progress	1,496		-
48	Grand Total	106,232		(234)

## 330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ 6	\$ 5	\$ -	\$ 650	1
-	58	( 67)	3,597	2
-	33	( 82)	7,005	3
-	-	-	45	4
-	-	-	122	5
-	22	( 30)	1,091	6
-	-	-	-	7
6	19	( 20)	2,864	8
16	23	( 21)	5,709	9
31	15	4	5,059	10
2	5	( 10)	2,708	11
24	14	1	3,906	12
-	-	-	-	13
37	1	36	284	14
2	-	2	51	15
54	-	54	59	16
3	-	3	11	17
46	-	46	187	18
-	5	( 5)	-	19
-	-	-	-	20
( 4)	-	( 4)	30	21
-	-	-	-	22
104	5	99	319	23
11	5	4	667	24
-	-	-	24	25
182	-	182	574	26
-	-	-	-	27
420	102	317	1,234	28
-	2	( 3)	226	29
304	8	295	936	30
-	1	( 1)	3	31
-	-	-	-	32
1,244	323	800	37,341	33
1,600	28	1,565	4,395	34
10,662	2,471	8,086	72,733	35
-	-	-	-	36
-	-	-	-	37
-	-	-	-	38
51	1	49	347	39
252	1	251	671	40
12,565	2,501	9,951	78,146	41
-	-	-	-	42
-	-	-	-	43
-	-	-	-	44
13,809	2,824	10,751	115,487	45
-	-	-	-	46
1,582	-	1,582	3,078	47
15,391	2,824	12,333	118,565	48



## 330A. IMPROVEMENTS ON LEASED PROPERTY (See Instruction)

Line No.	Account (Dollars in thousands)	Balance at beginning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.
	(a)	(b)	(c)	(d)
1	(1) Engineering _____	NOT APPLICABLE		
2	(2) Land for transportation purposes _____			
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____			
7	(7) Elevated structures _____			
8	(8) Ties _____			
9	(9) Rails _____			
10	(10) Other track material _____			
11	(11) Ballast _____			
12	(12) Track laying and surfacing _____			
13	(13) Fences, snowsheds, and signs _____			
14	(16) Station and office buildings _____			
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____			
18	(20) Shops and enginehouses _____			
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____			
23	(26) Communication systems _____			
24	(27) Signals and interlockers _____			
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____			
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____			
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____			
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____			
45	Total _____			
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____			

## 330A. IMPROVEMENTS ON LEASED PROPERTY--Continued

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$	NOT APPLICABLE		\$	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
				37
				38
				39
				40
				41
				42
				43
				44
				45
				46
				47
				48

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

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

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

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

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

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

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

Line No.	(Dollars in thousands) Account (a)	OWNED AND USED			LEASED FROM OTHERS		
		Depreciation Base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)	
	<b>ROAD</b>	\$	\$	%	\$	\$	%
1	(1) Engineering	650	650	1.30	1	1	.25
2	(3) Grading	7,087	7,087	.25	154	154	.04
3	(4) Other right-of-way expenditures	45	45	2.00	12	12	
4	(5) Tunnels and subways	122	122	.58			
5	(6) Bridges, trestles, and culverts	1,121	1,121	1.22	6	6	1.40
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs						
8	(16) Station and office buildings	248	248	1.72	19	19	2.15
9	(17) Roadway buildings	49	49	2.63			
10	(18) Water stations	5	5	2.86			
11	(19) Fuel stations	8	8	2.74			
12	(20) Shops and enginehouses	141	141	2.22			
13	(22) Storage warehouses	5	5	-			
14	(23) Wharves and docks						
15	(24) Coal and ore wharves	34	34	2.00			
16	(25) TOFC/COFC terminals						
17	(26) Communications systems	219	219	3.33	6	6	1.55
18	(27) Signals and interlockers	664	664	3.13			
19	(29) Power plants	24	24	1.30			
20	(31) Power transmission systems	372	372	1.90			
21	(35) Miscellaneous structures						
22	(37) Roadway machines	917	917	6.00			
23	(39) Public improvements—Construction	229	229	1.46	1	1	1.47
24	(44) Shop machinery	640	640	2.34			
25	(45) Power plant machinery	3	3	2.00			
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	12,583	12,583	1.33	199	199	
	<b>EQUIPMENT</b>						
29	(52) Locomotives	-	1,600	3.50			
30	(53) Freight-train cars	24,632	28,778	2.77			
31	(54) Passenger-train cars	-	-	-			
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment	-	47	3.45			
35	(58) Miscellaneous equipment	410	662	11.84			
36	Total equipment	25,042	31,087	3.00	None	None	
37	<b>GRAND TOTAL</b>	37,625	43,670		199	199	



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

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

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

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

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

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

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

7. Dollars in thousands.

Line No.	Account	Balance at beginning of year	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year
			Charges to operating expenses	Other credits	Retirements	Other debits	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<b>ROAD</b>						
1	(1) Engineering	13	8		2		19
2	(3) Grading	30	17		1		46
3	(4) Other, right-of-way	2					2
4	(5) Tunnels and subways	1	1				2
5	(6) Bridges, trestles, and culverts	24	13		(12)		49
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs						
8	(16) Station and office buildings	5	4				9
9	(17) Roadway buildings	1	2				3
10	(18) Water stations	-			(3)		3
11	(19) Fuel stations						
12	(20) Shops and enginehouses	8	3				11
13	(22) Storage warehouses	(4)	9		5		-
14	(23) Wharves and docks						
15	(24) Coal and ore wharves	1	1				2
16	(25) TOFC/COFC terminals						
17	(26) Communication systems	4	7		5		6
18	(27) Signals and interlockers	30	20		5		45
19	(29) Power plants	1					1
20	(31) Power-transmission systems	2	7				9
21	(35) Miscellaneous structures						
22	(37) Roadway machines	34	55		(26)		115
23	(39) Public improvements-Construction	5	4		2		7
24	(44) Shop machinery	15	16		3		28
25	(45) Power-plant machinery	-			(1)		1
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	172	167		(19)		358
	<b>EQUIPMENT</b>						
29	(52) Locomotives	123	42		1		164
30	(53) Freight-train cars	2,838	903		187		3,554
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment	8	1		-		9
35	(58) Miscellaneous equipment	85	64		(1)		150
36	Total equipment	3,054	1,010		187		3,877
37	Depreciation Adjustment						
38	<b>GRAND TOTAL</b>	3,226	1,177		168		4,235

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330 AND 330A

1. Give particulars of balances at the beginning and close of the year and 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. If the amount in account 732 for road or for equipment is less than 5% of the amount in account 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

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

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

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

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

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

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

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

11. Dollars in thousands.

## NOTES AND REMARKS

## ROAD AND EQUIPMENT PROPERTY (See Instructions)

Line No.	(Dollars in thousands) Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering	\$ 1,863	\$	\$
2	(2) Land for transportation purposes	13,403		
3	(3) Grading	13,410		
4	(4) Other right-of-way expenditures	31		
5	(5) Tunnels and subways	610		
6	(6) Bridges, trestles, and culverts	8,220		
7	(7) Elevated structures	-		
8	(8) Ties	3,080		
9	(9) Rails	6,091		
10	(10) Other track material	5,342		
11	(11) Ballast	2,879		
12	(12) Track laying and surfacing	4,156		
13	(13) Fences, snowsheds, and signs	84		
14	(16) Station and office buildings	3,682		
15	(17) Roadway buildings	45		
16	(18) Water stations	128		
17	(19) Fuel stations	439		
18	(20) Shops and enginehouses	4,476		
19	(22) Storage warehouses	6		
20	(23) Wharves and docks	-		
21	(24) Coal and ore wharves	385		
22	(25) TOFC/COFC terminals	-		
23	(26) Communication systems	1,614		
24	(27) Signals and interlockers	6,605		
25	(29) Power plants	87		
26	(31) Power-transmission systems	1,225		
27	(35) Miscellaneous structures	171		
28	(37) Roadway machines	2,730		
29	(39) Public improvements—Construction	1,392		
30	(44) Shop machinery	3,166		
31	(45) Power-plant machinery	418		
32	Other (specify and explain)	-		
33	Total expenditures for road	85,738		
34	(52) Locomotives	21,605		
35	(53) Freight-train cars	241,971		
36	(54) Passenger-train cars	40		
37	(55) Highway revenue equipment	-		
38	(56) Floating equipment	-		
39	(57) Work equipment	552		
40	(58) Miscellaneous equipment	989		
41	Total expenditures for equipment	265,157		
42	(76) Interest during construction	-		
43	(77) Other expenditures—General	-		
44	Total general expenditures	-		
45	Total	350,895		
46	(80) Other elements of investment	( 18,789)		
47	(90) Construction in progress	1,496		
48	Grand Total	333,602		



## 330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ 6	\$ 11	\$ ( 5)	\$ 1,858	1
-	216	( 216)	13,187	2
-	62	( 62)	13,348	3
-	-	-	31	4
-	-	-	610	5
-	163	( 163)	8,057	6
-	-	-	-	7
6	19	( 13)	3,067	8
16	25	( 9)	6,082	9
31	16	15	5,357	10
1	7	( 6)	2,873	11
25	14	11	4,167	12
-	1	( 1)	83	13
38	21	17	3,699	14
2	-	2	47	15
55	9	46	174	16
4	-	4	443	17
46	3	43	4,519	18
-	6	( 6)	-	19
-	-	-	-	20
-	4	( 4)	381	21
-	-	-	-	22
105	58	47	1,661	23
11	55	( 44)	6,561	24
-	-	-	87	25
182	-	182	1,407	26
-	-	-	171	27
382	95	287	3,017	28
-	14	( 14)	1,378	29
304	59	245	3,411	30
-	6	( 6)	412	31
-	-	-	-	32
1,214	864	350	86,088	33
1,600	217	1,383	22,988	34
12,230	12,841	( 611)	241,360	35
-	-	-	40	36
-	-	-	-	37
-	-	-	-	38
47	3	44	596	39
279	127	152	1,141	40
14,156	13,188	968	266,125	41
-	-	-	-	42
-	-	-	-	43
-	-	-	-	44
15,370	14,052	1,318	352,213	45
-	-	-	( 18,789)	46
1,582	-	1,582	3,078	47
16,952	14,052	2,900	336,502	48

## 330A. IMPROVEMENTS ON LEASED PROPERTY (See Instruction)

Line No.	Account (Dollars in thousands)	Balance at beginning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.
	(a)	(b)	(c)	(d)
1	(1) Engineering _____	\$ NOT	APPLICABLE	
2	(2) Land for transportation purposes _____			
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____			
7	(7) Elevated structures _____			
8	(8) Ties _____			
9	(9) Rails _____			
10	(10) Other track material _____			
11	(11) Ballast _____			
12	(12) Track laying and surfacing _____			
13	(13) Fences, snowsheds, and signs _____			
14	(16) Station and office buildings _____			
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____			
18	(20) Shops and enginehouses _____			
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____			
23	(26) Communication systems _____			
24	(27) Signals and interlockers _____			
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____			
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____			
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____			
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____			
45	Total _____			
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____			

## 330A. IMPROVEMENTS ON LEASED PROPERTY--Continued

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$	NOT APPLICABLE		\$	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
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### 332. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

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

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

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

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

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

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

Line No.	(Dollars in thousands) Account (a)	OWNED AND USED			LEASED FROM OTHERS		
		Depreciation Base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)	
	<b>ROAD</b>	\$	\$	%	\$	\$	%
1	(1) Engineering	1,855	1,855	1.30	27	27	.25
2	(3) Grading	13,341	13,341	.25	188	188	.04
3	(4) Other right-of-way expenditures	29	29	2.00			
4	(5) Tunnels and subways	610	610	.58			
5	(6) Bridges, trestles, and culverts	8,101	8,101	1.22	41	41	1.40
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs	83	83	2.00	2	2	2.00
8	(16) Station and office buildings	3,682	3,682	1.72	10	10	2.15
9	(17) Roadway buildings	45	45	2.63	1	1	2.70
10	(18) Water stations	128	128	2.86			
11	(19) Fuel stations	439	439	2.74			
12	(20) Shops and enginehouses	4,476	4,476	2.22			
13	(22) Storage warehouses	6	6				
14	(23) Wharves and docks						
15	(24) Coal and ore wharves	384	384	2.00			
16	(25) TOFC/COFC terminals						
17	(26) Communications systems	1,555	1,555	3.33	6	6	1.55
18	(27) Signals and interlockers	6,605	6,605	3.13	1	1	4.00
19	(29) Power plants	87	87	1.30			
20	(31) Power transmission systems	1,225	1,225	1.90			
21	(35) Miscellaneous structures	171	171	2.00			
22	(37) Roadway machines	2,730	2,730	6.00			
23	(39) Public improvements—Construction	1,358	1,358	1.46	41	41	1.47
24	(44) Shop machinery	3,166	3,166	2.34			
25	(45) Power plant machinery	418	418	2.00			
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	50,494	50,494	1.79	317	317	
	<b>EQUIPMENT</b>						
29	(52) Locomotives	21,605	22,988	3.50			
30	(53) Freight-train cars	225,406	221,986	2.81			
31	(54) Passenger-train cars	40	40	2.13			
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment	501	659	3.45			
35	(58) Miscellaneous equipment	989	1,151	11.93			
36	Total equipment	248,541	246,824	2.93			
37	<b>GRAND TOTAL</b>	299,035	297,318				

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

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

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

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

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

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

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

7. Dollars in thousands.

Line No.	Account	Balance at beginning of year	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year
			Charges to operating expenses	Other credits	Retirements	Other debits	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<b>ROAD</b>						
1	(1) Engineering	668	24		4		688
2	(3) Grading	1,715	33		33		1,715
3	(4) Other, right-of-way	3	1		-		4
4	(5) Tunnels and subways	170	4		-		174
5	(6) Bridges, trestles, and culverts	5,075	99		12		5,162
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	73	2		-		75
8	(16) Station and office buildings	3,044	63		-		3,107
9	(17) Roadway buildings	23	1		-		24
10	(18) Water station	135	4		-		139
11	(19) Fuel stations	433	12		-		445
12	(20) Shops and enginehouses	4,308	99		-		4,407
13	(22) Storage warehouses	500	-		-		500
14	(23) Wharves and docks						
15	(24) Coal and ore wharves	491	8		4		495
16	(25) TOFC/COFC terminals						
17	(26) Communication systems	1,070	52		5		1,117
18	(27) Signals and interlockers	4,685	207		5		4,887
19	(29) Power plants	35	1		-		36
20	(31) Power-transmission systems	772	23		-		795
21	(35) Miscellaneous structures	121	3		-		124
22	(37) Roadway machines	1,150	164		(26)		1,340
23	(39) Public improvements—Construction	934	20		2		952
24	(44) Shop machinery	1,596	74		3		1,667
25	(45) Power-plant machinery	583	8		(1)		592
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	27,584	902		41		28,445
	<b>EQUIPMENT</b>						
29	(52) Locomotives	8,962	796		205		9,553
30	(53) Freight-train cars	47,062	7,601		4,571		50,092
31	(54) Passenger-train cars	(157)	1		-		(156)
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) West equipment	137	19		(8)		164
35	(58) Miscellaneous equipment	260	128		114		274
36	Total equipment	56,264	8,545		4,882		59,927
37	Depreciation Adjustment						
38	<b>GRAND TOTAL</b>	83,848	9,447		4,923		88,372

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**339. ACCRUED LIABILITY - LEASED PROPERTY**

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

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNT During the Year		DEBITS TO ACCOUNT During the Year		Balance at close of year (g)
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	<b>ROAD</b>	\$	\$	\$	\$	\$	\$
1	(1) Engineering						
2	(3) Grading						
3	(4) Other right-of-way expen.						
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts						
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs						
8	(16) Station and office buildings						
9	(17) Roadway buildings						
10	(18) Water stations						
11	(19) Fuel stations						
12	(20) Shops and enginehouses						
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals						
17	(26) Communication systems						
18	(27) Signals and interlockers						
19	(29) Power plants						
20	(31) Power-transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines						
23	(39) Public improvements—Construction						
24	(44) Shop machinery						
25	(45) Power-plant machinery						
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road						
	<b>EQUIPMENT</b>						
29	(52) Locomotives						
30	(53) Freight-train cars						
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment						
35	(58) Miscellaneous equipment						
36	Total equipment						
37	<b>GRAND TOTAL</b>	None	None	None	None	None	None

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

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

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

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

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

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

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

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

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

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

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

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

6. Dollars in thousands.

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



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

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 in computing

the depreciation for the month of December and on lines 27 and 35 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 in computing the depreciation for December and dividing the total so computed by the depreciation base.

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

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

6. 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.

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

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

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

2. Disclose credits and debits to Account 735, "Accumulated depreciation-road and equipment property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 350 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. Disclosures in the respective sections of this schedule may be omitted if either total road leased to others or total equipment leased to others represents less than 5% of total road owned or total equipment owned, respectively.

5. Dollars in thousands.

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

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

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

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

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

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

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

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

7. Dollars in thousands.

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)
	(a)	(b)	(c)	(d)	(e)
1	(R)	The Pittsburgh and Lake Erie RR. Co.	176.54	\$ 118,565	\$ 3,810
2					
3					
4					
5	(L)	The Mahoning State Line Railroad Co.	6.39	696	2
6					
7					
8					
9					
10					
11					
12		Line 1, Column (c) Does not include			
13		2.67 miles leased to Aliquippa and			
14		Southern Railroad Company			
15					
16		Deductions made from Line 1, Column (d)			
17		represent cost of facilities leased to or			
18		used by others.			
19		The Pittsburgh and Lake Erie RR. Company			
20		land and tracks			
21		Aliquippa and Southern RR. Co. \$52,257			
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39		TOTAL	182.93	119,261	3,812



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

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

2. The amounts for respondent and for each group or class of companies and properties on line 49 herein, should correspond with the amounts for each class of company and properties shown in schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.

3. Report on line 32 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where

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

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

5. Dollars in thousands.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other leased properties (e)
1	(1) Engineering	\$ 650	\$ 1	\$	\$
2	(2) Land for transportation purposes	3,597	59		
3	(3) Grading	7,005	154		
4	(4) Other right-of-way expenditures	45	12		
5	(5) Tunnels and subways	122			
6	(6) Bridges, trestles, and culverts	1,091	6		
7	(7) Elevated structures				
8	(8) Ties	2,864	119		
9	(9) Rails	5,709	97		
10	(10) Other track material	5,059	103		
11	(11) Ballast	2,708	22		
12	(12) Track laying and surfacing	3,906	96		
13	(13) Fences, snowsheds, and signs	-	-		
14	(16) Station and office buildings	284	19		
15	(17) Roadway buildings	51	-		
16	(18) Water stations	59	-		
17	(19) Fuel stations	11	-		
18	(20) Shops and enginehouses	187	-		
19	(22) Storage warehouses	-	-		
20	(23) Wharves and docks	-	-		
21	(24) Coal and ore wharves	30	-		
22	(25) TOFC/COFC terminals	-	-		
23	(26) Communication systems	319	8		
24	(27) Signals and interlockers	667	-		
25	(29) Power plants	24	-		
26	(31) Power-transmission systems	554	-		
27	(35) Miscellaneous structures	-	-		
28	(37) Roadway machines	1,234	-		
29	(39) Public improvements—Construction	226	-		
30	(44) Shop machinery	936	-		
31	(45) Power-plant machinery	3	-		
32	Leased property capitalized rentals (explain)	-	-		
33	Other (specify & explain)	-	-		
34	Total expenditures for road	37,341	696		
35	(52) Locomotives	4,395	-		
36	(53) Freight-train cars	72,733	-		
37	(54) Passenger-train cars	-	-		
38	(55) Highway revenue equipment	-	-		
39	(56) Floating equipment	-	-		
40	(57) Work equipment	347	-		
41	(58) Miscellaneous equipment	671	-		
42	Total expenditures for equipment	78,146	-		
43	(76) Interest during construction	-	-		
44	(77) Other expenditures—General	-	-		
45	Total general expenditures	-	-		
46	Total	115,487	696		
47	(80) Other elements of investment	-	-		
48	(90) Construction work in progress	3,078	-		
49	Grand Total	118,565	696		

**355. OTHER ELEMENTS OF INVESTMENT**

1. Give particulars and explanation of all entries in account No. 80, "Other elements of investment," during the year.

2. In column (b) show the account number to which the entries in column (c) were credited and the account number to which the

entries in column (d) were charged. If more than one contra account is involved in an item, the amount applicable to each account and total for the item should be shown.

(Dollars in thousands)

Line No.	Item (a)	Contra account number (b)	Charges during the year (c)	Credits during the year (d)
1			\$	\$
2				
3				
4				
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49				
50		TOTALS	XXX	
51		NET CHANGES	XXX	

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

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

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

A general description of the lessee's leasing arrangements shall be included to effect full and complete disclosures. Among the items to be disclosed are:

- The basis on which contingent rental payments are determined.
- The existence and terms of renewal or purchase options and escalation clauses.
- Restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing.

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

**B. Definitions**

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

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

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

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

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

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

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



### 361. CAPITALIZED CAPITAL LEASES

#### PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing (1) executory costs and (2) interest to derive the present value of minimum lease payments. An

explanation indicating how the rate of interest was derived for computing present value shall be included in Schedule 364. (Dollars in thousands)

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later Years (g)	Total (h)
1	Lease payments	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,038	\$ 5,183	\$ 15,965
	Less: Executory costs:							
2	- Taxes							
3	- Maintenance							
4	- Insurance							
5	- Other							
6	Total executory costs (2-5)							
7	Minimum lease payments (1, 6)	2,186	2,186	2,186	2,186	2,038	5,183	15,965
8	Less: Amount representing interest	969	858	736	604	459	847	4,473
9	Present value of minimum lease payments (line 7, 8)	1,217	1,328	1,450	1,582	1,579	4,336	11,492

#### PART II. TOTAL RENTAL EXPENSES

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

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

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

#### PART III. CLASSES OF CAPITAL LEASES

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

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

Line No.	Classes of leased property (a)	Present value	
		Current year (b)	Prior year (c)
14	Structures	\$	\$
15	Revenue equipment	1,538	1,542
16	Shop and garage equipment		
17	Service cars and equipment		
18	Noncarrier operating property		
19	Other: (Specify)		
20			
21	Gross capitalized assets	1,538	1,542
22	Less: Accumulated amortization	425	243
23	Net capitalized lease assets	1,113	1,299

### 363. OPERATING LEASES

#### PART I. FUTURE MINIMUM RENTAL PAYMENTS

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

Line No.	Items (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Minimum lease payments required	\$ 7,547	\$ 10,286	\$ 10,286	\$ 10,173	\$ 10,151	\$ 124,574	\$ 173,017
2	Minimum noncancelable sublease rentals							
3	Net minimum lease payments							

#### PART II. TOTAL RENTAL

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

Line No.	Expenses (a)	Current year (b)	Prior year (c)
4	Minimum lease payments required	\$ 7,547	\$ 1,122
5	Contingent rentals		
6	Less: Sublease rentals		
7	Total rental expense	7,547	1,122

## 364. LESSEE DISCLOSURES

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

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

(Dollars in thousands)

Line No.	
(a)	
1	Payment based on Prime Rates
2	
3	
4	
5	
6	
7	
8	
(b)	
9	Renewal Terms - At lessee's option for periods of not less than one year.
10	Purchase Options - Based on the Market Value.
11	
12	
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14	
15	
16	
(c)	
17	1. Loans or Advances to Subsidiaries not to exceed \$10,000,000.
18	2. Obligations incurred in connection with the acquisition and interest in
19	track and other railroad costs not to exceed in the aggregate \$20,000,000.
20	3. Shall not make, extend or participate in any loan or advance of funds to
21	or on behalf of the Trustees of Penn Central Corporation or its affiliates
22	not in the ordinary course of business.
23	
24	
(d)	
25	Cash Dividend and Other Restrictions - Lease agreements include various
26	restrictions on payments of cash dividends, the most restrictive of which limit
27	cash dividends to the extent of net income for the year in which the dividend
28	is declared or to 70% of net income after December 31, 1975. Also, the Company,
29	among other things, is restricted as to purchase, redemption or retirement of
30	its outstanding capital stock and is limited as to its participation in any
31	loan, investment in, guaranty of or advance of funds to or on behalf of any
32	other person, trust or corporation.
(e)	
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## 364. LESSEE DISCLOSURES

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

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

(Dollars in thousands)

Line No.	
	(a)
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	(b)
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	(c)
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	(d)
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	(e)
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## 370. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

1. For accounts Nos. 751, "Loans and notes payable", 759, "Accrued accounts payable", and 763, "Other current liabilities", if the total of any such account exceeds 5% of total current liabilities, report the three largest items, and any other items which exceeds 5% of current liabilities.

2. Show character of loans and notes, with name of creditor

(or class of creditors), dates of issue and maturity, and appropriate description for each class of accrued accounts payable and for the other current liabilities.

3. Make full disclosure of the character of each item reported.  
(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Amount (c)
1	759	Accrued Accounts Payable	\$
2		Vacation Earned - Year 1981	3,507
3		800 Cars - Conn. Bank & Trust Co.	1,795
4		800 Cars - Conn. Bank & Trust Co.	1,564
5		Other Items	8,243
6		Total Account 759	15,109
7			
8			
9	763	Other Current Liabilities	
10		Prepaid in Transit	3,671
11		Total Account 763	3,671
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## 379. OTHER LONG-TERM LIABILITIES AND OTHER DEFERRED CREDITS

If the caption "Other long-term liabilities and deferred credits" (accounts 771, 772, 774, 775, 782, 784, and 786) exceeds 5% of total (current and noncurrent) liabilities, report the three largest items,

and each other item amounting to 5% or more of total liabilities. Disclose fully the nature of each item reported. (Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Amount (c)
1	786	Deferred Taxes	\$
2		Federal Income Taxes Deferred	6,133
3		State Income Taxes Deferred - Pa.	885
4		Total Account 786	<u>7,018</u>
5			
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# 410. RAILWAY OPERATING EXPENSES

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

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	<b>WAY AND STRUCTURES:</b>							
	<b>ADMINISTRATION:</b>							
1	Track	506	1	40-	35	502	1	503
2	Bridge and Building	259	1	20-	18	258	1	259
3	Signal	90		8-	7	98		98
4	Communication	25		2-	2	25		25
5	Other	346	1	27-	24	344	1	345
	<b>REPAIR AND MAINTENANCE:</b>							
6	Roadway - Running	182		31	19	232		232
7	Roadway - Switching	96	1	50		147		147
8	Tunnels and Subways - Running							
9	Tunnels and Subways - Switching	2				2		2
10	Bridges and Culverts - Running	3	1	50	4	58		58
11	Bridges and Culverts - Switching	99	31			130		130
12	Ties - Running	N/A	633	N/A	N/A	633	2	635
13	Ties - Switching	N/A	503	N/A	N/A	503		503
14	Rail - Running	N/A	62-	N/A	N/A	62-		62-
15	Rail - Switching	N/A	199	N/A	N/A	199		199
16	Other Track Material - Running	N/A	460	N/A	N/A	460	1	461
17	Other Track Material - Switching	N/A	487	N/A	N/A	487		487
18	Ballast - Running	N/A	210	N/A	N/A	210		210
19	Ballast - Switching	N/A	61	N/A	N/A	61		61
20	Track laying and surfacing - Running	1,746		7		1,753	2	1,755
21	Track laying and surfacing - Switching	1,417	1	20		1,438	1	1,439
22	Road Property Damaged - Running	53	6	1-		58		58
23	Road Property Damaged - Switching	412		1-		411		411
24	Road Property Damaged - Other			2-		2-		2-
25	Signals and Interlockers - Running	444	93	13	8	558	1	559
26	Signals and Interlockers - Switching	501	105	18	10	634	1	635
27	Communications Systems	192	49	22	9	272		272
28	Electric Power Systems	166	60			226		226
29	Highway Grade Crossings - Running	206	66			272		272
30	Highway Grade Crossings - Switching							
31	Station and Office Buildings	485	121	4	3	613	1	614
32	Shop Buildings - Locomotives	619	144	24-		739	2	741
33	Shop Buildings - Freight Cars	221	66			287	N/A	287
34	Shop Buildings - Other Equipment				147-	147-		147-

Road Initials:

PALE

Year 19 61

## 410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Materials, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	WAY AND STRUCTURES - Continued:	\$	\$	\$	\$	\$	\$	\$
	REPAIR AND MAINTENANCE - Continued:							
101	Locomotive Servicing Facilities	37	31			68		68
102	Miscellaneous Buildings and Structures	35	46	1-		80		80
103	Coal Terminals		7			7	N/A	7
104	Ore Terminals						N/A	
105	Other Marine Terminals						N/A	
106	TOFC/COFC - Terminals						N/A	
107	Motor Vehicle Loading and Distribution Facilities						N/A	
108	Facilities for Other Specialized Service Operations						N/A	
109	Roadway Machines	421	604	38	6	1,069	3	1,072
110	Small Tools and Supplies	10	319	235		564	1	565
111	Snow Removal	325	67	83		475		475
112	Fringe Benefits - Running	N/A	N/A	N/A	488	488	1	489
113	Fringe Benefits - Switching	N/A	N/A	N/A	698	698	2	700
114	Fringe Benefits - Other	N/A	N/A	N/A	480	480	1	481
115	Casualties and Insurance - Running	N/A	N/A	N/A	49	49		49
116	Casualties and Insurance - Switching	N/A	N/A	N/A	75	75		75
117	Casualties and Insurance - Other	N/A	N/A	N/A	46	46		46
118	Lease Rentals - Debit - Running	N/A	N/A		N/A			
119	Lease Rentals - Debit - Switching	N/A	N/A		N/A			
120	Lease Rentals - Debit - Other	N/A	N/A		N/A			
121	Lease Rentals - (Credit) - Running	N/A	N/A		N/A			
122	Lease Rentals - (Credit) - Switching	N/A	N/A	15+	N/A	15+		15+
123	Lease Rentals - (Credit) - Other	N/A	N/A	18+	N/A	18+		18+
124	Joint Facility Rent - Debit - Running	N/A	N/A	798	N/A	798		798
125	Joint Facility Rent - Debit - Switching	N/A	N/A		N/A			
126	Joint Facility Rent - Debit - Other	N/A	N/A		N/A			
127	Joint Facility Rent - (Credit) - Running	N/A	N/A	1,128+	N/A	1,128+	2-	1,130+
128	Joint Facility Rent - (Credit) - Switching	N/A	N/A	33+	N/A	33+		33+
129	Joint Facility Rent - (Credit) - Other	N/A	N/A	2+	N/A	2+		2+
130	Other Rents - Debit - Running	N/A	N/A	123	N/A	123		123
131	Other Rents - Debit - Switching	N/A	N/A		N/A			
132	Other Rents - Debit - Other	N/A	N/A		N/A			
133	Other Rents - (Credit) - Running	N/A	N/A		N/A			

## 410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
		(b)	(c)	(d)	(e)	(f)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	WAY AND STRUCTURES - Continued:	\$	\$	\$	\$	\$	\$	\$
	REPAIR AND MAINTENANCE - Continued:							
134	Other Rents - (Credit) - Switching	N/A	N/A		N/A			
135	Other Rents - (Credit) - Other	N/A	N/A		N/A			
136	Depreciation - Running	N/A	N/A	N/A	4	4		4
137	Depreciation - Switching	N/A	N/A	N/A	12	12		12
138	Depreciation - Other	N/A	N/A	N/A	131	131		131
139	Joint Facility - Debit - Running	N/A	N/A	80	N/A	80		80
140	Joint Facility - Debit - Switching	N/A	N/A	122	N/A	122		122
141	Joint Facility - Debit - Other	N/A	N/A	75	N/A	75		75
142	Joint Facility - (Credit) - Running	N/A	N/A	417+	N/A	417+	1+	418+
143	Joint Facility - (Credit) - Switching	N/A	N/A	633+	N/A	633+	1+	634+
144	Joint Facility - (Credit) - Other	N/A	N/A	388+	N/A	388+	1+	389+
145	Dismantling Retired Road Property - Running							
146	Dismantling Retired Road Property - Switching	11				11		11
147	Dismantling Retired Road Property - Other							
148	Other - Running	17	15	2	32	66		66
149	Other - Switching	26	23	4	6	59		59
150	Other - Other	16	14	2	2	34		34
151	Total Way and Structures	8,977	4,364	983-	2,021	14,379	17	14,396
	EQUIPMENT:							
	LOCOMOTIVES:							
201	Administration	587		17-	24	594	4	598
202	Repair and Maintenance	2,057	2,867	114	2-	5,036	66	5,102
203	Machinery Repair	98	116			214	2	216
204	Equipment Damaged	30	2			32		32
205	Fringe Benefits	N/A	N/A	N/A	1,012	1,012	8	1,020
206	Other Casualties and Insurance	N/A	N/A	N/A	127	127	14	141
207	Lease Rentals - Debit	N/A	N/A	2-	N/A	2-		2-
208	Lease Rentals - (Credit)	N/A	N/A	61+	N/A	61+		61+
209	Joint Facility Rent - Debit	N/A	N/A	1	N/A	1		1
210	Joint Facility Rent - (Credit)	N/A	N/A	140+	N/A	140+		140+
211	Other Rents - Debit	N/A	N/A		N/A			
212	Other Rents - (Credit)	N/A	N/A	80+	N/A	80+		80+
213	Depreciation	N/A	N/A	N/A	48	48		48
214	Joint Facility - Debit	N/A	N/A	187	N/A	187		187
215	Joint Facility - (Credit)	N/A	N/A	220+	N/A	220+		220+
216	Repairs Billed to Others - (Credit)	N/A	N/A	717+	N/A	717+	1-	718-



## 410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	LOCOMOTIVES—Continued:							
217	Dismantling Retired Property	1	32	3		36		36
218	Other	2,773	3,017	932-	1,209	6,067	93	6,160
219	Total Locomotives							
	FREIGHT CARS:							
220	Administration	455		1	51-	405	N/A	405
221	Repair and Maintenance	5,859	2,561	3,547	798-	11,169	N/A	11,169
222	Machinery Repair	259	267		74-	452	N/A	452
223	Equipment Damaged	175		489		664	N/A	664
224	Fringe Benefits	N/A	N/A	N/A	1,964	1,964	N/A	1,964
225	Other Casualties and Insurance	N/A	N/A	N/A	124	124	N/A	124
226	Lease Rentals - Debit	N/A	N/A	10,911	N/A	10,911	N/A	10,911
227	Lease Rentals - (Credit)	N/A	N/A	2,210+	N/A	2,210+	N/A	2,210+
228	Joint Facility Rent - Debit	N/A	N/A		N/A		N/A	
229	Joint Facility Rent - (Credit)	N/A	N/A		N/A		N/A	
230	Other Rents - Debit	N/A	N/A	11,070	N/A	11,070	N/A	11,070
231	Other Rents - (Credit)	N/A	N/A	28,563+	N/A	28,563+	N/A	28,563+
232	Depreciation	N/A	N/A	N/A	912	912	N/A	912
233	Joint Facility - Debit	N/A	N/A		N/A		N/A	
234	Joint Facility - (Credit)	N/A	N/A		N/A		N/A	
235	Repairs Billed to Others - (Credit)	N/A	N/A	2,632+	N/A	2,632+	N/A	2,632+
236	Dismantling Retired Property				12	12	N/A	12
237	Other		41	3		44	N/A	44
238	Total Freight Cars	6,748	2,869	7,384-	2,089	4,322	N/A	4,322
	OTHER EQUIPMENT:							
301	Administration							
	Repair and Maintenance:							
302	Trucks, Trailers, and Containers - Revenue Service						N/A	
303	Floating Equipment - Revenue Service						N/A	
304	Passenger and Other Revenue Equipment				4-	4-	153	149
305	Computers and Data Processing Systems			61		61		61
306	Machinery	7				7	8	15
307	Work and Other Non-Revenue Equipment	42	148	155		345	3	348
308	Equipment Damaged							
309	Fringe Benefits	N/A	N/A	N/A	293	293	4	297
310	Other Casualties and Insurance	N/A	N/A	N/A			8	8
311	Lease Rentals - Debit	N/A	N/A	595	N/A	595	3	598
312	Lease Rentals - (Credit)	N/A	N/A	12	N/A	12		12

## 410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
		\$	\$	\$	\$	\$	\$	\$
	OTHER EQUIPMENT—Continued:							
313	Joint Facility Rent - Debit	N/A	N/A		N/A			
314	Joint Facility Rent - (Credit)	N/A	N/A		N/A			
315	Other Rents - Debit	N/A	N/A		N/A			
316	Other Rents - (Credit)	N/A	N/A		N/A			
317	Depreciation	N/A	N/A	N/A	60	60	1	61
318	Joint Facility - Debit	N/A	N/A		N/A			
319	Joint Facility - (Credit)	N/A	N/A		N/A			
320	Repairs Billed to Others - (Credit)			17+		17+		17+
321	Dismantling Retired Property							
322	Other	1	1			2		2
323	Total Other Equipment	50	149	806	349	1,354	180	1,534
324	Total Equipment	9,571	6,035	7,510-	3,647	11,743	273	12,016
	TRANSPORTATION:							
	TRAIN OPERATIONS:							
401	Administration	577	2	20-	17	576	12	588
402	Engine Crews	684		2		686	51	737
403	Train Crews	1,122	55	3		1,180	91	1,271
404	Dispatching Trains	742		14-	9	737	17	754
405	Operating Signals and Interlockers	191	1	39	2	233	4	237
406	Operating Drawbridges							
407	Highway Crossing Protection	12	1	3		16		16
408	Train Inspection and Lubrication	2,025	87	41-	4	2,075	2	2,077
409	Locomotive Fuel	33	3,456	331		3,820	85	3,905
410	Electric Power Purchased or Produced for Motive Power							
411	Servicing Locomotives	427	82	8-		501	19	520
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	95	95		95
413	Clearing Wrecks	178	20	4-		194		194
414	Fringe Benefits	N/A	N/A	N/A	1,352	1,352	35	1,387
415	Other Casualties and Insurance	N/A	N/A	N/A	350	350	8	358
416	Joint Facility - Debit	N/A	N/A	158	N/A	158	1	159
417	Joint Facility - (Credit)	N/A	N/A	101+	N/A	101+	2+	103+
418	Other	633	101	381	25	1,140	11	1,151
419	Total Train Operations	6,624	3,805	729	1,854	13,012	334	13,346
	YARD OPERATIONS:							
420	Administration	996	3	35-	29	993	21	1,014
421	Switch Crews	8,462		569-		7,893	49	7,942

## 410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	YARD OPERATIONS - Continued:							
422	Controlling Operations	\$ 1,480	\$ 11	\$ 35	\$ 5	\$ 1,531	\$ 2	\$ 1,533
423	Yard and Terminal Clerical	2,415	31	119	14	2,579	5	2,584
424	Operating Switches, Signals, Retarders and Humps	130	2	9	1	142		142
425	Locomotive Fuel	26	1,739	65		1,700		1,700
426	Electric Power Purchased or Produced for Motive Power							
427	Servicing Locomotives	268	56	45		279		279
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	164	164		164
429	Clearing Wrecks	304	34	7		331		331
430	Fringe Benefits	N/A	N/A	N/A	2,379	2,379	62	2,441
431	Other Casualties and Insurance	N/A	N/A	N/A	605	605	14	619
432	Joint Facility - Debit	N/A	N/A	775	N/A	775	2	777
433	Joint Facility - (Credit)	N/A	N/A	1,118	N/A	1,118	3	1,121
434	Other	27	71	7	12	93	2	95
435	Total Yard Operations	14,108	1,947	894	3,185	18,346	154	18,500
	TRAIN AND YARD OPERATIONS COMMON:							
501	Cleaning Car Interiors	74	1	1	N/A	74	101	175
502	Adjusting and Transferring Loads				N/A		N/A	
503	Car Loading Devices and Grain Doors				N/A		N/A	
504	Freight Lost or Damaged - all other	N/A	N/A	N/A				
505	Fringe Benefits	N/A	N/A	N/A	197	197	5	202
506	Total Train and Yard Operations Common	74	1	1	197	271	106	377
	SPECIALIZED SERVICE OPERATIONS:							
507	Administration						N/A	
508	Pickup & Delivery and Marine Line Haul						N/A	
509	Loading & Unloading and Local Marine	34	6	12	4	56	N/A	56
510	Protective Services						N/A	
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A	
512	Fringe Benefits	N/A	N/A	N/A	95	95	N/A	95
513	Casualties and Insurance	N/A	N/A	N/A			N/A	
514	Joint Facility - Debit	N/A	N/A		N/A		N/A	
515	Joint Facility - (Credit)	N/A	N/A		N/A		N/A	
516	Other	1				1	N/A	1
517	Total Specialized Services Operations	35	6	12	99	152	N/A	152
	ADMINISTRATIVE SUPPORT OPERATIONS:							
518	Administration	175		10	37	222	4	226



## 410. RAILWAY OPERATING EXPENSE - Concluded

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADMINISTRATIVE SUPPORT OPERATIONS - Con.	\$	\$	\$	\$	\$	\$	\$
519	Employees Performing Clerical and Accounting Functions	1,849	6	26	22	1,903	101	2,004
520	Communication Systems Operation	18		39		57	1	58
521	Loss and Damage Claims Processing	53		6-	28	75	1	76
522	Fringe Benefits	N/A	N/A	N/A	408	408	11	419
523	Casualties and Insurance	N/A	N/A	N/A	106	106	2	108
524	Joint Facility - Debit	N/A	N/A	47	N/A	47		47
525	Joint Facility - (Credit)	N/A	N/A	31+	N/A	31+		31+
526	Other	4	12	1	2-	15		15
527	Total Administrative Support Operations	2,099	18	86	599	2,802	120	2,922
528	Total Transportation	22,940	5,777	68-	5,934	34,583	714	35,297
	GENERAL AND ADMINISTRATIVE:							
601	Officers - General Administration	784	4	37-	81	832		832
602	Accounting, Auditing and Finance	2,452	88	242-	39-	2,259	30	2,289
603	Management Services and Data Processing	1,119	35	111-	18-	1,025	14	1,039
604	Marketing	216	7	142		365		365
605	Sales	184	6	112		302		302
606	Industrial Development	215	7	21-	3-	198	N/A	198
607	Personnel and Labor Relations	640	20	63-	10-	587	8	595
608	Legal and Secretarial	653	9	892	40	1,594	19	1,613
609	Public Relations and Advertising			76		76		76
610	Research and Development	127				127	1	128
611	Fringe Benefits	N/A	N/A	N/A	1,874	1,874	21	1,895
612	Casualties and Insurance	N/A	N/A	N/A	31	31	7	38
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A				
614	Property Taxes	N/A	N/A	N/A	854	854	10	864
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	151	151	2	153
616	Joint Facility - Debit	N/A	N/A	2	N/A	2		2
617	Joint Facility - (Credit)	N/A	N/A	34+	N/A	34+		34+
618	Other	139	3-	380	56	572	7	579
619	Total General and Administrative	6,529	173	1,096	3,017	10,815	119	10,934
620	Total Carrier Operating Expenses	48,017	16,349	7,465-	14,619	71,520	1,123	72,643*
*Total does not agree with Page 9 Line 14 Column B due to rounding								

## 412. WAY AND STRUCTURES

1. Report freight expenses only.

2. The total depreciation expense reported in column (b), line 35 should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines 136, 137, and 138. The total retirement charges changes reported in column (c) line 35 will not balance to any line in schedule 410. Retirement is included in but does not totally comprise the expenses reported in schedule 410, lines 148, 149 and 150.

3. Report in column (d) the lease/rentals for the various property categories of Way and Structures. The total net lease/rentals reported in column (d), line 35 should balance the net amount reported in schedule 410, column (f) lines 118 through 123, plus lines 130 through 135.

If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases (or property bases for nondepreciable property) to the sum of (1) the depreciation bases for all categories of depreciable leased property plus (2) the property bases for nondepreciable leased property. Use Schedule 350 of this report for obtaining the depreciation bases of the categories of leased property.

4. Report on line 34 all other lease rentals not apportioned to any category listed on lines 1-33.

5. Dollars in thousands.

6. Line 14, account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Property account	Category (a)	Depreciation (b)	Retirement (c)	Lease/Rentals (net) (d)
1	1	Engineering	\$ 8	\$ 1	\$ 2
2	2	Land for transportation purposes	N/A	N/A	9
3	3	Grading	17	31	17
4	4	Other right-of-way expenditures			
5	5	Tunnels and subways	1		3
6	6	Bridges, trestles and culverts	13	N/A	
7	7	Elevated structures		N/A	
8	8	Ties	N/A	18	7
9	9	Rails	N/A	24	14
10	10	Other track material	N/A	16	11
11	11	Ballast	N/A	7	7
12	12	Track laying and surfacing	N/A	13	9
13	13	Fences, snowsheds and signs		N/A	
14	16	Station and office buildings	4	N/A	
15	17	Roadway buildings	2	N/A	
16	18	Water stations		N/A	
17	19	Fuel stations		N/A	
18	20	Shops and enginehouses	3	N/A	
19	22	Storage warehouses	8	N/A	
20	23	Wharves and docks		N/A	
21	24	Coal and ore wharves	1	N/A	
22	25	TOFC/COFC terminals		N/A	
23	26	Communications systems	6	N/A	1
24	27	Signals and interlockers	19	N/A	2
25	29	Power plants		N/A	
26	31	Power transmission systems	7	N/A	2
27	35	Miscellaneous structures		N/A	
28	37	Roadway machines	54	N/A	3
29	39	Public improvements; construction	4		1
30	45	Power plant machines		N/A	
31	76	Interest during construction	N/A		N/A
32	77	Other expenditures; general	N/A		N/A
33	80	Other elements of investment	N/A		N/A
34	-	Other lease/rentals			
35	-	Total	147	110	88

## 413. RENT FOR LEASED ROADS AND EQUIPMENT

1. This schedule may be omitted if total rent is less than 10% of net income before extraordinary items. Otherwise, give particulars called for with respect to roads and equipment leased from others during the year, the rent for which is includible in account No. 31-00-00.

2. Rents payable which are not classifiable under one of the three headings provided should be explained in a footnote.

3. If the respondent held under lease during all or any part of the year any road upon which no rent payable accrued, or if any portion of the charge shown hereunder is for construction on a line in which the respondent's leasehold interest will soon expire, give full particulars in a footnote.

4. Show the three largest items regardless of the dollar amount and all other items amounting to 10% or more of total rent for the year. (*Dollars in thousands*)

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (b)	Classification of Amount Column (b)		
			Interest on bonds (c)	Dividends on stocks (d)	Cash (e)
1	NONE	\$	\$	\$	\$
2					
3					
4					
5					
6					
7					
8					
9					
10	Total				



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

1. Report freight expenses only.
2. Report in this supporting schedule rental information by car type and other freight carrying equipment relating to the interchange of railroad equipment, privately owned equipment and equipment leased for less than 30 days.
3. The gross amounts receivable and payable for freight-train cars (line 19 columns (b) through (d) and; line 19 columns (e) through (g) respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for

"other equipment" which is reported in Schedule 415, column (e). The balancing of Schedule 410, 414 and 415 "other equipment" is outlined in note 6 to Schedule 415.

4. Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper owned cars.

5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

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

6. Dollars in thousands.

Line No.	Type of Equipment (a)	GROSS AMOUNTS RECEIVABLE Per Diem Basis			GROSS AMOUNTS PAYABLE Per Diem Basis		
		Private Line Cars (b)	Mileage (c)	Time (d)	Private Line Cars (e)	Mileage (f)	Time (g)
	CAR TYPES:	\$	\$	\$	\$	\$	\$
1	Box-Plain 40 Foot		3	6		1	7
2	Box-Plain 50 Foot and Longer		116	469	16	4	161
3	Box-Equipped		276	385		8	190
4	Gondola-Plain		4,374	10,107		207	4,733
5	Gondola-Equipped		996	1,555		9	189
6	Hopper-Covered		19	158	51	15	291
7	Hopper-Open Top-General Service		1,451	7,644		288	4,430
8	Hopper-Open Top-Special Service			1		69	158
9	Refrigerator-Mechanical						1
10	Refrigerator-Non-Mechanical		16	27	1	1	33
11	Flat TOFC/COFC				1		
12	Flat Multi-Level						
13	Flat-General Service		14	41	5	1	14
14	Flat-Other		183	722	14	1	43
15	Tank-Under 22,000 Gallons				92		
16	Tank-22,000 Gallons and Over				18		
17	All Other Freight Cars				2	2	14
18	Auto Racks						
19	Total Freight Train Cars		7,448	21,115	200	606	10,264
	OTHER FREIGHT CARRYING EQUIPMENT						
20	Refrigerated Trailers						
21	Other Trailers						
22	Refrigerated Containers						
23	Other Containers						
24	Total Trailers & Containers						
25	Grand Total (Lines 19 & 24)		7,448	21,115	200	606	10,264

Road Initials: P&LE

Year 1981

**SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT**

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchases services, and general).
3. Report in column (b) net repairs, the detail for the items listed in column (a) from the freight expenses reported in Schedule 410 in column (f) lines 202, 203, 216, 221, 222, 235, 302 through 307 and 320. When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types: a. AAR Car Repair Billing (CRB) Standards; b. A carrier conducted study to determine car repair expenses by car types; and c. Other available standards valid for the respondent carrier. *Do not report* in this schedule equipment damaged expenses from Schedule 410, lines 204, 223 and 308, or; the damages billed to others which is contained in but does not form the bulk of the expense reported in Schedule 410, lines 216, 235 and 320. Column (b) repair expenses should balance to Schedule 410 column (f) expenses as follows (note any imbalance will be attributable to the exclusion from Schedule 415 of damages billed to these as contained in Schedule 410, lines 216, 235 and 320): (1) locomotives: line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216, (2) Freight Cars: line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235, (3) The Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery-Other Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307 plus 320. When using the line data referred to in this instruction it should be noted that lines 216, 235 and 320 of Schedule 410 are credit balances.
4. Depreciation expense for each class of equipment by car type shall be reported in columns (c) and (d). The annual charge for each equipment account reported in column (e) of Schedule 335 will equal the combined aggregate totals of line item charges comprising the corresponding equipment account as reported in columns (c) and (d). For improvements on leased property, Accounts 732 and 733, use a supplementary Schedule 415 and this reporting will relate to Schedules 340 and 342. Depreciation charges reported in columns (c) and (d) will balance to Schedule 410, column (f) as follows: (1) Locomotives: line 5 plus line 38 compared to Schedule 410, line 213; (2) Freight Cars: line 24 plus line 39 compared to Schedule 410, line 232; (3) The Sum of Highway Equipment (line 32); Floating Equipment (line 35); Passenger and Other Revenue Equipment (line 36); Computer and Data Processing Equipment (line 37); Machinery-Other Equipment (line 40); and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.
5. Depreciation adjustment for prior over and/or underdepreciation of each equipment type shall be reported in column (e) as a debit or credit to the appropriate line item, the net adjustment shall equal the equipment amortization reported in column (c) of Schedule 335.
6. Retirement charges shall be made on the basis of the actual units retired from service during the reporting period where the service value has been determined, based on a ledger value of salvage and insurance recovered. Retirement charge reported in column (f) will not balance to Schedule 410 because they are included in, but do not totally comprise the "other" expenses in Schedule 410, lines 218, 237 and 322. Retirement charges for locomotives, line 5 plus 38 are in Schedule 410, line 218; retirement charges for freight cars, lines 24 plus 39 are in Schedule 410, line 237; retirement charges for all other equipment, lines 32, 35, 36, 37, 40 and 41 are in Schedule 410, line 322.
7. Lease/Rentals reported in column (g) should balance to column (f) of Schedule 410 as follows: (1) Locomotives: line 5 plus line 38 compared with Schedule 410, lines 207, 208, 211 and 212. (2) Freight Cars: line 24 plus line 39 compared with Schedule 410, lines 226 plus 227 (note that Schedule 410, lines 230 and 231 are reported in Schedule 414 and are *not* to be included in Schedule 415). (3) The Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41 will balance to Schedule 410, lines 311, 312, 315 and 316 except for the interchange rental on trailers on containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing lease/rentals-other equipment to Schedule 410. Do not report in Schedule 415 the trailer-container rentals reported in Schedule 414.
8. Depreciation base by types of equipment shall be reported in columns (g), (h) and (i) and should not include the cost of equipment used, but not owned, when the rents therefore are included in the rent for equipment and accounts Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-22-00, 35-23-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents there from are included in the rent for equipment accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00. Property used but not owned should also be included when the rent therefor is included in accounts Nos. 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive. The grand total of each equipment account in column (c) of Schedule 332 should equal the combined aggregate totals of line items comprising the equipment depreciation bases of column (f).
9. Accumulated depreciation for each class of equipment shall be reported in columns (h), (j) and (k). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items comprising the corresponding equipment accounts reported in column (h), (j) and (k).

## SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchases services, and general).
3. Report in column (b) net repairs, the detail for the items listed in column (a) from the freight expenses reported in Schedule 410 in column (f) lines 202, 203, 216, 221, 222, 235, 302 through 307 and 320. When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types: a. AAR Car Repair Billing (CRB) Standards; b. A carrier conducted study to determine car repair expenses by car types; and c. Other available standards valid for the respondent carrier. *Do not report* in this schedule equipment damaged expenses from Schedule 410, lines 204, 223 and 308, or; the damages billed to others which is contained in but does not form the bulk of the expense reported in Schedule 410, lines 216, 235 and 320. Column (b) repair expenses should balance to Schedule 410 column (f) expenses as follows (note any imbalance will be attributable to the exclusion from Schedule 415 of damages billed to these as contained in Schedule 410, lines 216, 235 and 320): (1) locomotives: line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216, (2) Freight Cars: line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235, (3) The Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery-Other Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307 plus 320. When using the line data referred to in this instruction it should be noted that lines 216, 235 and 320 of Schedule 410 are credit balances.
4. Depreciation expense for each class of equipment by car type shall be reported in columns (c) and (d). The annual charge for each equipment account reported in column (c) of Schedule 335 will equal the combined aggregate totals of line item charges comprising the corresponding equipment account as reported in columns (c) and (d). For improvements on leased property, Accounts 732 and 733, use a supplementary Schedule 415 and this reporting will relate to Schedules 340 and 342. Depreciation charges reported in columns (c) and (d) will balance to Schedule 410, column (f) as follows: (1) Locomotives: line 5 plus line 38 compared to Schedule 410, line 213; (2) Freight Cars: line 24 plus line 39 compared to Schedule 410, line 232; (3) The Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery-Other Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.
5. Depreciation adjustment for prior over and/or underdepreciation of each equipment type shall be reported in column (e) as a debit or credit to the appropriate line item, the net adjustment shall equal the equipment amortization reported in column (c) of Schedule 335.
6. Retirement charges shall be made on the basis of the actual units retired from service during the reporting period where the service value has been determined, based on a ledger value of salvage and insurance recovered. Retirement charge reported in column (f) will not balance to Schedule 410 because they are included in, but do not totally comprise the "other" expenses in Schedule 410, lines 218, 237 and 322. Retirement charges for locomotives, line 5 plus 38 are in Schedule 410, line 218; retirement charges for freight cars, lines 24 plus 39 are in Schedule 410, line 237; retirement charges for all other equipment, lines 32, 35, 36, 37, 40 and 41 are in Schedule 410, line 322.
7. Lease/Rentals reported in column (g) should balance to column (f) of Schedule 410 as follows: (1) Locomotives: line 5 plus line 38 compared with Schedule 410, lines 207, 208, 211 and 212. (2) Freight Cars: line 24 plus line 39 compared with Schedule 410, lines 226 plus 227 (note that Schedule 410, lines 230 and 231 are reported in Schedule 414 and are *not* to be included in Schedule 415). (3) The Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41 will balance to Schedule 410, lines 311, 312, 315 and 316 except for the interchange rental on trailers on containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing lease/rentals-other equipment to Schedule 410. Do not report in Schedule 415 the trailer-container rentals reported in Schedule 414.
8. Depreciation base by types of equipment shall be reported in columns (g), (h) and (i) and should not include the cost of equipment used, but not owned, when the rents therefore are included in the rent for equipment and accounts Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-22-00, 35-23-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents there from are included in the rent for equipment accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00. Property used but not owned should also be included when the rent therefor is included in accounts Nos. 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive. The grand total of each equipment account in column (c) of Schedule 332 should equal the combined aggregate totals of line items comprising the equipment depreciation bases of column (f).
9. Accumulated depreciation for each class of equipment shall be reported in columns (h), (j) and (k). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items comprising the corresponding equipment accounts reported in column (h), (j) and (k).



## SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 66

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Depreciation Adjustment net during year (e)
			Owned (c)	Capitalized lease (d)	
	LOCOMOTIVES:				
1	Diesel Locomotive - Yard 45%	\$ 1,971	\$	\$	\$
2	Diesel Locomotive - Road 55%	2,409	48		
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL	4,380	48		
	FREIGHT TRAIN CARS:				
6	Box-Plain 40 Foot	36			
7	Box-Plain 50 Foot and Longer	124		66	
8	Box-Equipped	580	153		
9	Gondola-Plain	2,985	11	14	
10	Gondola-Equipped	2,257	32	12	
11	Hopper-Covered	2			
12	Hopper-Open Top-General Service	1,683	509	89	
13	Hopper-Open Top-Special Service	338			
14	Refrigerator-Mechanical	(40)			
15	Refrigerator-Nonmechanical	36			
16	Flat TOFC/COFC				
17	Flat Multi-level				
18	Flat-General Service	78			
19	Flat-Other	403	20		
20	All Other Freight Cars	(28)			
21	Cabooses	83	6		
22	Auto Racks				
23	Miscellaneous Accessories				
24	TOTAL FREIGHT TRAIN CARS	8,537	731	181	
	OTHER EQUIPMENT-REVENUE FREIGHT				
	HIGHWAY EQUIPMENT				
25	Refrigerated Trailers				
26	Other Trailers				
27	Refrigerated Containers				
28	Other Containers				
29	Bogies				
30	Chasis				
31	Other Highway Equipment (Freight)				
32	TOTAL HIGHWAY EQUIPMENT				
	FLOATING EQUIPMENT-REVENUE SERVICE				
33	Marine Line-Haul				
34	Local Marine				
35	TOTAL FLOATING EQUIPMENT				
	OTHER EQUIPMENT				
36	Passenger and Other Revenue Equipment (Freight Portion)	(4)			
37	Computer & Data Processing Equipment	61			
38	Machinery - Locomotives <sup>1</sup>	214			
39	Machinery - Freight Cars <sup>2</sup>	452			
40	Machinery - Other Equipment <sup>3</sup>	68			
41	Work & Other Non-revenue Equipment	345	60		
42	TOTAL OTHER EQUIPMENT	1,136	60		
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	14,053	839	181	

<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.

SEE INSTRUCTIONS ON PAGE 65

Retirements (f)	Lease and Rentals (Net) (g)	Depreciation Base as of 12/31		Accumulated Depreciation as of 12/31	
		Owne (h)	Capitalized lease (i)	Owne (j)	Capitalized lease (k)
\$ 1	(48)	\$		\$ 80	
2	(95)	1,600		84	
3					
4					
5	(143)	1,600		164	
6				3	
7			726	662	161
8	(10)	4,794		411	
9	7,255	1,398	150	588	35
10	135	3,346	123	131	29
11	(1,149)			29	
12	2,477	17,981	543	1,241	199
13					
14					
15					
16					
17					
18				3	
19	( 7)	897		110	
20					
21		362		(49)	
22					
23					
24	8,701	28,778	1,542	3,129	424
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37	607				
38					
39					
40					
41		709		159	
42	607	709		159	
43					
44	9,165	31,087	1,542	3,452	424

The data to be reported on lines 38, 39, and 40 in columns (f), (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 (e) is calculated by multiplying the investment in each element by the effective composite rate for property account 44.

## 417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION

## Instructions:

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

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

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

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

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

9. Dollars in Thousands.

Line No.	Items	TOFC/COFC Terminal	Floating Equipment	Coal Marine Terminal	Ore Marine Terminal	Other Marine Terminal	Motor Vehicle Load and Distribution	Protective Services Refrigerator Car	Other Special Services	Total Columns (b-i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Administration	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	Pick up & delivery, marine line haul							N/A		
3	Loading and unloading and local marine				56			N/A		56
4	Protective services									
5	Freight lost or damaged-solely related									
6	Fringe benefits				95					95
7	Casualty and insurance									
8	Joint facility - Debit									
9	Joint facility - Credit									
10	Other				1					1
11	Total				152					152



# SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchases services, and general).
3. Report in column (b) net repairs, the detail for the items listed in column (a) from the freight expenses reported in Schedule 410 in column (f) lines 202, 203, 216, 221, 222, 235, 302 through 307 and 320. When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types: a. AAR Car Repair Billing (CRB) Standards; b. A carrier conducted study to determine car repair expenses by car types; and c. Other available standards valid for the respondent carrier. *Do not report* in this schedule equipment damaged expenses from Schedule 410, lines 204, 223 and 308, or; the damages billed to others which is contained in but does not form the bulk of the expense reported in Schedule 410, lines 216, 235 and 320. Column (b) repair expenses should balance to Schedule 410 column (f) expenses as follows (note any imbalance will be attributable to the exclusion from Schedule 415 of damages billed to these as contained in Schedule 410, lines 216, 235 and 320): (1) locomotives: line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216, (2) Freight Cars: line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235, (3) The Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery-Other Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307 plus 320. When using the line data referred to in this instruction it should be noted that lines 216, 235 and 320 of Schedule 410 are credit balances.
4. Depreciation expense for each class of equipment by car type shall be reported in columns (c) and (d). The annual charge for each equipment account reported in column (c) of Schedule 335 will equal the combined aggregate totals of line item charges comprising the corresponding equipment account as reported in columns (c) and (d). For improvements on leased property, Accounts 732 and 733, use a supplementary Schedule 415 and this reporting will relate to Schedules 340 and 342. Depreciation charges reported in columns (c) and (d) will balance to Schedule 410, column (f) as follows: (1) Locomotives: line 5 plus line 38 compared to Schedule 410, line 213; (2) Freight Cars: line 24 plus line 39 compared to Schedule 410, line 232; (3) The Sum of Highway Equipment (line 32); Floating Equipment (line 35); Passenger and Other Revenue Equipment (line 36); Computer and Data Processing Equipment (line 37); Machinery-Other Equipment (line 40); and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.
5. Depreciation adjustment for prior over and/or underdepreciation of each equipment type shall be reported in column (e) as a debit or credit to the appropriate line item, the net adjustment shall equal the equipment amortization reported in column (c) of Schedule 335.
6. Retirement charges shall be made on the basis of the actual units retired from service during the reporting period where the service value has been determined, based on a ledger value of salvage and insurance recovered. Retirement charge reported in column (f) will not balance to Schedule 410 because they are included in, but do not totally comprise the "other" expenses in Schedule 410, lines 218, 237 and 322. Retirement charges for locomotives, line 5 plus 38 are in Schedule 410, line 218; retirement charges for freight cars, lines 24 plus 39 are in Schedule 410, line 237; retirement charges for all other equipment, lines 32, 35, 36, 37, 40 and 41 are in Schedule 410, line 322.
7. Lease/Rentals reported in column (g) should balance to column (f) of Schedule 410 as follows: (1) Locomotives: line 5 plus line 38 compared with Schedule 410, lines 207, 208, 211 and 212. (2) Freight Cars: line 24 plus line 39 compared with Schedule 410, lines 226 plus 227 (note that Schedule 410, lines 230 and 231 are reported in Schedule 414 and are *not* to be included in Schedule 415). (3) The Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41 will balance to Schedule 410, lines 311, 312, 315 and 316 except for the interchange rental on trailers on containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing lease/rentals-other equipment to Schedule 410. Do not report in Schedule 415 the trailer-container rentals reported in Schedule 414.
8. Depreciation base by types of equipment shall be reported in columns (g), (h) and (i) and should not include the cost of equipment used, but not owned, when the rents therefore are included in the rent for equipment and accounts Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-22-00, 35-23-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents there from are included in the rent for equipment accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00. Property used but not owned should also be included when the rent therefor is included in accounts Nos. 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive. The grand total of each equipment account in column (c) of Schedule 332 should equal the combined aggregate totals of line items comprising the equipment depreciation bases of column (f).
9. Accumulated depreciation for each class of equipment shall be reported in columns (h), (j) and (k). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items comprising the corresponding equipment accounts reported in column (h), (j) and (k).

## SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 66

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		
			Owned (c)	Capitalized lease (d)	Depreciation Adjustment net during year (e)
	LOCOMOTIVES:				
1	Diesel Locomotive - Yard	\$	\$ 489	\$	\$
2	Diesel Locomotive - Road		307		
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL		796		
	FREIGHT TRAIN CARS:				
6	Box-Plain 40 Foot		1		
7	Box-Plain 50 Foot and Longer		437	512	
8	Box-Equipped		917		
9	Gondola-Plain		1,318	116	
10	Gondola-Equipped		380	92	
11	Hopper-Covered		150		
12	Hopper-Open Top-General Service		2,772	596	
13	Hopper-Open Top-Special Service				
14	Refrigerator-Mechanical				
15	Refrigerator-Nonmechanical		110		
16	Flat TOFC/COFC				
17	Flat Multi-level				
18	Flat-General Service		17		
19	Flat-Other		169		
20	All Other Freight Cars				
21	Cabooses		14		
22	Auto Racks				
23	Miscellaneous Accessories				
24	TOTAL FREIGHT TRAIN CARS		6,285	1,316	
	OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT				
25	Refrigerated Trailers				
26	Other Trailers				
27	Refrigerated Containers				
28	Other Containers				
29	Bogies				
30	Chasis				
31	Other Highway Equipment (Freight)				
32	TOTAL HIGHWAY EQUIPMENT				
	FLOATING EQUIPMENT-REVENUE SERVICE				
33	Marine Line-Haul				
34	Local Marine				
35	TOTAL FLOATING EQUIPMENT				
	OTHER EQUIPMENT				
36	Passenger and Other Revenue Equipment (Freight Portion)				
37	Computer & Data Processing Equipment				
38	Machinery - Locomotives <sup>1</sup>				
39	Machinery - Freight Cars <sup>2</sup>				
40	Machinery - Other Equipment <sup>1</sup>				
41	Work & Other Non-revenue Equipment		148		
42	TOTAL OTHER EQUIPMENT		148		
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)		7,229	1,316	

<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.

## 417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION

## Instructions:

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

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

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

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

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

9. Dollars in Thousands.

Line No.	Items	TOFC/COFC Terminal	Floating Equipment	Coal Marine Terminal	Ore Marine Terminal	Other Marine Terminal	Motor Vehicle Load and Distribution	Protective Services Refrigerator Car	Other Special Services	Total Columns (b-i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Administration	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	Pick up & delivery, marine line haul							N/A		
3	Loading and unloading and local marine				56			N/A		56
4	Protective services									
5	Freight lost or damaged-solely related									
6	Fringe benefits				95					95
7	Casualty and insurance									
8	Joint facility - Debit									
9	Joint facility - Credit									
10	Other				1					1
11	Total				152					152



[illegible]

The data to be reported on lines 38, 39, and 40 in columns (f), (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 (c) is calculated by multiplying the investment in each element by the effective composite rate for property account 44.

## 445. SEPARATELY OPERATED PROPERTIES - PROFIT OR LOSS

Give particulars of the several separately operated properties of companies having a corporate existence separate and distinct from that of the respondent, the profits or losses resulting from the operation of which are receivable or payable in whole or in part by the respondent, and for each such separately operated property state the amount of such profits or losses accrued to the respondent during the year. Show the three largest items regardless of the dollar

amount and all other items amounting to \$250,000 or more. Each item less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000". No dividends or other returns on securities held by or for the respondent should be shown hereunder nor any interest on construction advances or other loans.

(Dollar in thousands)

Line No.	Description of property operated (a)	Location of property (b)	Name of operator (c)	ACCRUED TO RESPONDENT	
				Profit (d)	Loss (e)
1	Monongahela Railway - Refund on Coal Shipments \$6.00 per car			\$	\$ 99
2					
3					
4					
5					
6					
7					
8					
9					
10			Total		99

## 450. ANALYSIS OF FEDERAL INCOME TAXES

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

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

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

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

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

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

*Dollars in thousands.*

Line No.	Particulars (a)	Beginning of Year Balance (b)	Net Credits (Charges) for Current Year (c)	Adjustments (d)	End of Year Balance (e)
1	Pa. corporate Net Income Tax	\$ ( 125)	\$ ( 281)	\$	\$ ( 406)
	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	2,440	1,702		4,142
2	Sale and Lease Back Under Safe Harbor leases	-	( 709)		( 709)
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	-			
4	Amortization of rights of way, Sec. 185 I.R.C.	94	43		137
5	Other (Specify) Capitalized Leases	( 140)	3		( 137)
6	Adjustment to Personal Injury Res.	( 513)	( 205)		( 718)
7	Adjustment to Loss & Damage Reserves	17	( 62)		( 45)
# 8	Adjustment to Misc. Taxes	( 7)	3		( 4)
9	Depreciation of Frozen Base as of		3,873		3,873
10	12/31/81 TOTALS	1,766	4,367		6,133

## \*Footnotes:

11. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \$ 732
12. If deferral method for investment tax credit was elected:
- (1) Indicate amount of credit utilized as a reduction of tax liability for current year \$ None
- (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \$ None
- (3) Balance of current year's credit used to reduce current year's tax accrual \$ None
- (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \$ None
- (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \$ None

## # Explanation of Item No. 8

Amount of Tax Deferral to be Restored	\$ (1)
Prior Year Adjustment (Year 1980)	<u>4</u>
Total	\$ 3



## 451. RAILWAY TAX ACCRUALS

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

2. Dollars in thousands.

## A. Other than U.S. Government Taxes

Line No.	State (a)	Amount (b)	State (a)	Amount (b)	Line No.
1	Alabama	\$	South Dakota	\$	41
2	Alaska		Tennessee		42
3	Arizona		Texas		43
4	Arkansas		Utah		44
5	California		Vermont		45
6	Colorado		Virginia		46
7	Connecticut		Washington		47
8	Delaware	3	West Virginia		48
9	Florida		Wisconsin		49
10	Georgia		Wyoming		50
11	Hawaii		District of Columbia		51
12	Idaho				
13	Illinois		Other		
14	Indiana		Canada		52
15	Iowa		Mexico	69	53
16	Kansas		Puerto Rico		54
17	Kentucky				55
18	Louisiana		Total—Other than U.S. Government Taxes	1,082	56
19	Maine				
20	Maryland				
21	Massachusetts		B. U.S. Government Taxes		
22	Michigan		Kind of tax (a)	Amount (b)	
23	Minnesota				
24	Mississippi			\$	
25	Missouri		Income taxes:		
26	Montana		Normal tax and surtax	165	57
27	Nebraska		Excess profits	-	58
28	Nevada		Total—Income taxes	165	59
29	New Hampshire		Old-age retirement*	6,999	60
30	New Jersey		Unemployment insurance	673	61
31	New Mexico		All other United States Taxes	4	62
32	New York		Total—U.S. Government Taxes	7,841	63
33	North Carolina		Grand Total—Railway Tax Accruals	8,923	64
34	North Dakota				
35	Ohio	710			
36	Oklahoma				
37	Oregon		*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:		
38	Pennsylvania	300	Hospital insurance	\$ 886	65
39	Rhode Island		Supplemental annuities	641	66
40	South Carolina				

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

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

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

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

(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)
1	570	Extraordinary Items	\$	\$
2		Set up tax on carryforward loss		1,644
3				
4		Total Account 570		1,644
5				
6				
7	519	Miscellaneous Income		
8		Sale of Coal Lands		20,016
9		Salvage Received on Disposition of Equipment		6,568
10		Retirement of Ledger Value of Disposed Equipment		(1,889)
11		Other Items		1,399
12				
13		Total Account 519		26,094
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

## MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

## 501. GUARANTIES AND SURETYSHIPS

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

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1	Waynesburg	F.D. 25087 First Mortgage Bonds	\$ 20,000 and	Joint
2	Southern Railroad	Series "A" due September 1, 1993	interest Sinking	
3		7 $\frac{1}{4}$ %, B&O-Conrail-P&LE	Fund Installments	
4			and Premium, if	
5			any	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				

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

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

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



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

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. (Dollars in thousands)

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.

During 1980, the Company entered into a \$12,000,000 Revolving Credit and Term Loan Agreement, with a group of banks, which provides for a secured revolving line of credit until August 31, 1982, at which time the outstanding balance may be paid or converted to a term loan repayable in sixteen equal quarterly installments. As of December 31, 1981, there were no borrowings outstanding under this line.

Borrowings under the revolving portion of this agreement are at prime, with a commitment fee of 1/2 of 1% per annum on the average unused portion of credit.

Under this agreement, the Company maintains compensating balances which are not legally restricted. As of December 31, 1981, these compensating balances amounted to \$1,225,000.

During 1981, Manufacturer's Hanover Trust Company extended a \$10,000,000 line of credit to the Company. This line of credit will be available until July 13, 1982. As of December 31, 1981, there were no borrowings outstanding under this line.

There are two pricing options available for this line of credit: 1) A money market rate as determined by Manufacturer's Hanover Trust Company and 2) LIBOR plus 3/4% (plus Federal Reserve requirements.)

## 510. DEBTHOLDINGS—Continued

Line No.	Description of obligation	Name and address of creditor or trustee	Original amount	Portion due	
				Within one year	After one year
(a)	(b)	(c)	(d)	(e)	
1.	<u>Equipment Obligations</u>				
2.					
3.	(4) Equipment Securities (a)				
4.	P&LE RR Equipment				
5.	Trust Certificates:				
6.					
7.		3,105	207	207	
8.					
9.		4,050	270	270	
10.	Total Equipment				
11.	Trust Certificates (a)	7,155	477	477	
12.					
13.					
14.	<u>Conditional or Deferred Payment Contracts (a)</u>				
15.					
16.	P&LE RR. Equipment				
17.	Conditional Sales Agreements:				
18.	Provident Nat'l Bank	13,400	1,117	-	
19.	Southern Bureau Life Ins.	2,000	133	1,333	
20.	Pittsburgh Nat'l Bank	6,185	618	3,402	
21.	Various	6,840	456	5,016	
22.	Mercantile Safe Deposit				
23.	and Trust Company	10,080	672	8,400	
24.	Pittsburgh Nat'l Bank	7,920	-	-	
25.					
26.	Total Conditional				
27.	Sales Agreements	46,425	2,996	18,151	
28.					
29.					
30.					
31.	<u>Capitalized Lease</u>				
32.	Obligations:				
33.	Greyhound Leasing	7,689	463	4,985	
34.	American Fletcher	1,535	108	946	
35.	Pittsburgh Nat'l Bank	1,262	89	771	
36.	Continental Ill.	3,981	445	1,486	
37.	McDonnell Douglas	1,981	222	740	
38.					
39.	Total Capitalized				
40.	Lease Obligations	16,448	1,327	8,928	
41.					
42.					
43.					
44.					
45.					
46.					
47.					
48.					
49.					
50.					





## 510. DEBT - RAILROADS--Continued

Line No.	Description of obligation	Name and address of creditor or trustee	Original amount	Portion due	
				Within one year	After one year
(a)	(b)	(c)	(d)	(e)	
1.	Equipment Obligations				
2.					
3.	(4) Equipment Securities (a)				
4.	P&LE RR Equipment				
5.	Trust Certificates				
6.					
7.		3,105	207	207	
8.		4,050	270	270	
9.					
10.	Total Equipment				
11.	Trust Certificates (a)	7,155	477	477	
12.					
13.					
14.	Conditional or Deferred Payment Contracts (c)				
15.					
16.	P&LE RR Equipment				
17.	Conditional Sales Agreements:				
18.	Provident Nat'l Bank	13,400	1,117	-	
19.	Southern Bureau Life Ins	2,000	133	1,333	
20.	Pittsburgh Nat'l Bank	6,185	618	3,402	
21.	Various	6,840	456	5,016	
22.	Mercantile Safe Deposit				
23.	and Trust Company	10,080	672	8,400	
24.	Pittsburgh Nat'l Bank	7,920	-	-	
25.					
26.	Total Conditional				
27.	Sales Agreements	46,425	2,996	18,151	
28.					
29.					
30.					
31.	Capitalized Lease				
32.	Obligations:				
33.	Greyhound Leasing	7,689	463	4,985	
34.	American Fletcher	1,535	108	946	
35.	Pittsburgh Nat'l Bank	1,262	89	771	
36.	Continental Ill.	3,981	445	1,486	
37.	McDonnell Douglas	1,981	222	740	
38.					
39.	Total Capitalized				
40.	Lease Obligations	16,448	1,327	8,928	
41.					
42.					
43.	Acquisition Debt	Mfg. Hanover Trust Co. 11,000	1,222	9,778	
44.					
45.	10 Yr. Lease Agree. FBLC	60,000	-	-	
46.					
47.	Lease Agreement	Mfg. Hanover Trust Co. 30,000	-	-	
48.					
49.					
50.					







**510. DEBTHOLDINGS—Continued**  
(Notes and Other Disclosures)

Line No.	a. Nature of Security or Collateral, if any
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	

b. With respect to each holder of more than five percent of each issue reported, provide the name, address, and type of holder—bank, broker, holding company, individual or other specified category.

Line No.	Name and address of holder	Type of holder
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		

c. Other Notes and Comments

## 700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turnouts			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	100%	M	6	4		1		80	91
2										
3	1	100%	M	155	86		12		288	541
4										
5	Total Class 1			161	90		13		368	632
6										
7										
8										
9										
10										
11	1	100%	B	1	1					2
12	1	100%	B	1						1
13	1	100%	B	1						1
14	1	100%	B	3					4	7
15										
16										
17	1	100%	B	3					2	5
18										
19										
20	1	100%	B	1						1
21	1	100%	B	4					2	6
22	1	100%	B	1						1
23										
24	1	100%	B	1						1
25	Total Branch Lines			16	1				8	25
26	Total Class 1 & Br			177	91		13		376	657
27										
28	3BJ	0	M						1	1
29										
30	Total Class 3BJ								1	1
31										
32										
33	4A	100%	B	2						2
34	4A	100%	B	1					5	6
35	4A	100%	B	3					2	5
36										
37	Total Class 4A			6					7	13
38										
39	5	100%	M	61	8		1		36	106
40	5	100%	M	7	8					15
41	5	100%	M	14	9				12	35
42	5	100%	B	3	3				14	20
43	5	100%	B	2	2		1		2	7
44										
45	Total Class 5			87	30		2		64	183
46										
47										
48										
49										
50										
51										
52										
53										
54										
55	Total Main Line		XXX	243	115		14		417	789
56	Total Branch Lines		XXX	27	6		1		31	65
57	Grand Total		XXX	270	121		15		448	854
58	Miles of road or track electrified included in preceding grand total		XXX	Note: Line 28 is leased by Conrail & P&LE, each pays 50% of the cost and has equal rights.						

**701. MILEAGE OWNED BUT NOT OPERATED BY RESPONDENT AT CLOSE OF YEAR**

If any of the tracks returned in this schedule are operated by other than the respondent, the name of the company or individual operating them and the conditions under which they are held for

operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in this schedule.

Line No.	Class	Name of road or track	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1		P&LE						.29	.29	
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15		Total	XXX					.29	.29	

J&L HOT SLAG TRACK IS LEASED TO ALIQUIPPA & SOUTHERN RR



705. CHANGES DURING THE YEAR

Hereunder state the matters called for. Make the statements explicit and precise, and number them in accordance with the inquiries; each inquiry should be fully answered, and if the word "none" truly states the fact it may be used in answering any particular inquiry. Changes in mileage should be reported by classes and stated to the nearest whole mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile.

1. For each railroad property used in respondent's transportation service, show all increases and decreases in mileage, classifying the changes in the tables below as follows:

(Class 1) Line owned by respondent.

(Class 2) Line owned by proprietary companies.

(Class 3) Line operated under lease for a specified sum.

(Class 4) Line operated under contract or agreement for contingent rent.

(Class 5) Line operated under trackage rights.

2. For changes in miles of road, give dates of beginning or abandonment of operations. Any certificates of convenience and necessity, issued under 10901 of the Interstate Commerce Act should make reference to such authority by docket number as may be appropriate.

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

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

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

INCREASES IN MILEAGE

Line No.	Class	Running Tracks, Passing Tracks, Cross-Overs, Etc.					Remarks
		(a)	(b)	(c)	(d)	(e)	
	Main (M) or branch (B) line	Miles of road	Miles of second main track	Miles of all other main tracks	Miles of yard switching tracks	Miles of way switching tracks	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13	Total						
	Increase						

DECREASES IN MILEAGE

Line No.	Class	Running Tracks, Passing Tracks, Cross-Overs, Etc.					Remarks
		(a)	(b)	(c)	(d)	(e)	
	Main (M) or branch (B) line	Miles of road	Miles of second main track	Miles of all other main tracks	Miles of yard switching tracks	Miles of way switching tracks	
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	Total						
	Decrease						

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

Owned by respondent: \_\_\_\_\_ Miles of road constructed \_\_\_\_\_ Miles of road abandoned \_\_\_\_\_

Owned by proprietary companies: \_\_\_\_\_ Miles of road constructed \_\_\_\_\_ Miles of road abandoned \_\_\_\_\_

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

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

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

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

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

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

Line No.	State or territory  (a)	ROAD OPERATED BY RESPONDENT							LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)
		LINE OWNED		Line of proprietary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)	
		Main line (b)	Branch lines (c)								
1	Pennsylvania	155	13		5		16	189			
2	Ohio	7	2		2		70	81			
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16	Total Mileage (single track)	162	15		7		86	270			

## 710. INVENTORY OF EQUIPMENT—Continued

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

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



**710. INVENTORY OF EQUIPMENT**

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

Line No.	Type or design of units	Units in service of respondent at beginning of year	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification	Units at Close of Year				
			Units installed					Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units including reclassification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Locomotive Units											
1	Diesel-Freight _____ A units	28				4	1	31		31	(H.P.) 78,800	
2	Diesel-Freight _____ B units											
3	Diesel-Passenger _____ A units	2						2		2	3,000	
4	Diesel-Passenger _____ B units											
5	Diesel-Multiple purpose _____ A units	25						25		25	37,500	
6	Diesel-Multiple purpose _____ B units											
7	Diesel-Switching _____ A units	40						40		40	60,000	
8	Diesel-Switching _____ B units											
9	Total (lines 1 to 8)	95				4	1	98		98	179,300	
10	Electric Locomotives											
11	Other self powered units											
12	Total (lines 9, 10 and 11)	95				4	1	98		98	179,300	
13	Auxiliary units										XXXX	
14	Total Locomotive Units (lines 12 and 13)	95				4	1	98		98	XXXX	

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

Line No.	Type or design of units	Before Jan. 1, 1960	Between Jan. 1, 1960, and Dec. 31, 1964	Between Jan. 1, 1965, and Dec. 31, 1969	Between Jan. 1, 1970, and Dec. 31, 1974	Between Jan. 1, 1975 and Dec. 31, 1979	During Calendar Year					TOTAL
							1980	1981	1982	1983	1984	
							(g)	(h)	(i)	(j)	(k)	
15	Diesel _____	2		21	50	25						98
16	Electric _____											
17	Other self-powered units _____											
18	Total (lines 15 to 17)	2		21	50	25						98
19	Auxiliary units _____											
20	Total Locomotive Units (lines 18 and 19)	2		21	50	25						98

## 710. INVENTORY OF EQUIPMENT—Continued

Instructions for reporting freight-train car data:

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

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

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

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
		Time-mileage cars	All others	Units Installed			
				New units purchased or built <sup>1</sup>	New or rebuilt units leased from others <sup>1</sup>	Rebuilt units acquired and rebuilt units rewritten into property accounts <sup>1</sup>	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>FREIGHT TRAIN CARS</b>							
41	Plain Box Cars - 40' (B100-129)	48					
42	Plain Box Cars - 50' (B200-229; B300-329)	1,417					83
43	Equipped Box Cars (All Code A)	2,106				13	12
44	Plain Gondola Cars (G092-392; G401-492)	5,662				131	
45	Equipped Gondola Cars (All Codes C and E)	809		125		139	400
46	Covered Hopper Cars (L151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)	523					1
47	Open Top Hopper Cars - General Service (All Code H)	6,896					3
48	Open Top Hopper Cars - Special Service (All Codes J and K)						
49	Refrigerator Cars - Non-mechanical (R100, 101, 102, 103, 105, 106, 107, 108, 109, 113, 114, 115, 116, R209, 201, 202, 203, 205, 206, 207, 208, 209, 213, 214, 215, 216)	147					
50	Refrigerator Cars - Mechanical (R104, 110, 111, 112, 117, 118, R204, 210, 211, 212, 217, 218)						
51	Flat Cars - TOFC/COFC (F071-078; F871-978; F771-778)						
52	Flat Cars - Multi-level (All Code V)						
53	Flat Cars - General Service (F101-109; F201-209)	27					
54	Flat Cars - Other (F111-189; 211-289; 301-389; 401-540)	572					
55	Tank Cars - Under 22,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)						
56	Tank Cars - 22,000 Gallons & Over (T-6, T-7, T-8, T-9)						
57	All Other Freight Cars (F191-199; 291; 391; L006-048; L070, L080, L090 - All "L" with second numeric 6; L161-L764; T-770; All Class S)						
58	Total (lines 41 to 57)	18,207		125		283	499
59	Caboose (All N)	XXXX	41			2	2
60	Total (lines 58, 59)	18,207	41	125		285	501

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## 710. INVENTORY OF EQUIPMENT—Continued

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	Changes During the Year					Units at Close of Year				
			Units Installed				Units retired from service of respondent whether owned or leased, including re-classification	Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including re-classification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	<b>PASSENGER-TRAIN CARS</b>											
	<i>Non-Self-Propelled</i>											
21	Coaches [PA, PB, PBO]	5						5		5	292	
22	Combined cars											
	[All class C, except CSB]											
23	Parlor cars [PBC, PC, PL, PO]											
24	Sleeping cars [PS, PT, PAS, PDS]											
25	Dining, grill and tavern cars											
26	[All class D, PD]										XXXX	
27	Non-passenger carrying cars											
	[All class B, CSB, M, PSA, IA]										XXXX	
28	Total (lines 21 to 27)	5						5		5	292	
	<i>Self-Propelled Rail Motorcars</i>											
29	Electric passenger cars											
	[EP, ET]											
30	Electric combined cars [EC]											
31	Internal combustion rail motorcars											
	[ED, EG]											
32	Other self-propelled cars											
	Specify types:											
33	Total (lines 29 to 32)											
34	Total (lines 28 and 33)	5						5		5	292	
	<b>COMPANY SERVICE CARS</b>											
35	Business cars [PV]										XXXX	
36	Boarding outfit cars [MWX]										XXXX	
37	Derrick and snow removal cars											
	[MWU, MWV, MWW, MWK]										XXXX	
38	Dump and ballast cars [MWB, MWD]	21					21	0		0	XXXX	
39	Other maintenance and service equipment cars	79			1	29	3	106		106	XXXX	
40	Total (lines 35 to 39)	100			1	29	24	106		106	XXXX	

## 710. INVENTORY OF EQUIPMENT-Continued

Instructions for reporting freight-train car data:

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

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

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

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
		Time-mileage cars	All others	Units Installed			
				New units purchased or built <sup>1</sup>	New or rebuilt units leased from others <sup>1</sup>	Rebuilt units acquired and rebuilt units rewritten into property accounts <sup>1</sup>	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>FREIGHT TRAIN CARS</b>							
41	Plain Box Cars - 40' (B100-129)	48					
42	Plain Box Cars - 50' (B200-229; B300-329)	1,417					83
43	Equipped Box Cars (All Code A)	2,106				13	12
44	Plain Gondola Cars (G092-392; G401-492)	5,662				131	
45	Equipped Gondola Cars (All Codes C and E)	809		125		139	400
46	Covered Hopper Cars (L151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)	523					1
47	Open Top Hopper Cars-General Service (All Code H)	6,896					3
48	Open Top Hopper Cars-Special Service (All Codes J and K)						
49	Refrigerator Cars - Non-mechanical (R100, 101, 102, 103, 105, 106, 107, 108, 109, 113, 114, 115, 116, R200, 201, 202, 203, 205, 206, 207, 208, 209, 213, 214, 215, 216)	147					
50	Refrigerator Cars - Mechanical (R104, 110, 111, 112, 117, 118, R204, 210, 211, 212, 217, 218)						
51	Flat Cars - TOFC/COFC (F071-076; F871-978; F771-778)						
52	Flat Cars - Multi-level (All Code V)						
53	Flat Cars - General Service (F101-109; F201-209)	27					
54	Flat Cars - Other (F111-189; 211-289; 301-389; 401-540)	572					
55	Tank Cars - Under 22,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)						
56	Tank Cars - 22,000 Gallons & Over (T-6, T-7, T-8, T-9)						
57	All Other Freight Cars (F191-199; 291; 391; L006-048; L070, L080, L090 - All "L" with second numeric 6; L161-L764; T-770; All Class S)						
58	Total (lines 41 to 57)	18,207		125		283	499
59	Caboose (All N)	XXXX	41			2	2
60	Total (lines 58, 59)	18,207	41	125		285	501

## 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

Changes during year (Concluded)	Units At Close of Year						Line No.
	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Time-mileage cars	All other			
Units retired from service of respondent whether owned or leased in- cluding re- classification	(i)	(j)	(k)	(l)	(m)	(n)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1	47	.	47		2,585		41
125	1,078	297	1,375		85,239		42
27	2,104	-	2,104		133,785	573	43
668	3,177	1,948	5,125		472,850	921	44
162	1,199	112	1,311		131,045		45
	524	-	524		41,774	387	46
402	5,307	1,190	6,497		537,766	16	47
							48
							49
	147	-	147		10,290		50
							51
							52
	27	-	27		2,079		53
391	181	-	181		14,375		54
							55
							56
							57
1,776	13,791	3,547	17,338		1,431,788	1,897	58
3	42		xxxx	42	xxxxxxxxxxxx		59
1,779	13,833	3,547	17,338	42	1,431,788	1,897	60



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

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

**NOTES AND REMARKS**

## 710. INVENTORY OF EQUIPMENT—Concluded

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

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

## NOTES AND REMARKS

## 710-S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

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).

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; and cars should be identified as to special construction or service characteristics such as Aluminum covered hopper cars, 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 in 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; 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 refer to and 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.

7. Dollars in thousands.

## 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)
1	Caboose SH (A)	2	53	16	P
2					
3	Gondola Cars GBS	125	4,538	5,711	P
4					
5	Caboose SH	2	53	5	P
6					
7	Locomotives GP382	4	520	1,600	P
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	(A) 2 Caboose Reported				
22	Schedule 710-S 1980				
23					
24					
25	TOTAL	133	XXXX	7,332	XXXX

## REBUILT UNITS

26	Caboose (A)	3	79	163	S
27	Caboose (B)	1	-	-	S
28	Box Cars XP (B)	13	-	-	S
29	Gondola Cars GB (B)	270	-	-	S
30	Box Car XP (C)	247	-	-	S
31					
32	(A) Includes 2 Caboose Reported				
33	Schedule 710-S 1980				
34	(B) Rebuilding 1 Caboose, 13 Box				
35	Cars and 270 Gondola Cars				
36	Cost of which is not complete				
37	(C) 247 Box Cars Reported Schedule				
38	710-S 1980, cost still TOTAL	534	XXXX	163	XXXX
39	not complete GRAND TOTAL	667	XXXX	7,495	XXXX



Road Initials: P&LE

Year 19 81

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NOTES AND REMARKS

## 715. HIGHWAY MOTOR VEHICLE OPERATIONS

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

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

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

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

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

**A. OPERATED BY RESPONDENT**  
(Revenue and nonrevenue service)

Line No.	Item (a)	Bogies (b)	Buses (c)	Chassis (d)
<b>REVENUE SERVICE</b>				
Vehicles owned or leased:				
1	Number available at beginning of year _____			
2	Number installed during the year _____			
3	Number retired during the year _____			
4	Number available at close of year _____			
Vehicle miles (including loaded and empty):				
Line haul (station to station):				
5	Passenger vehicle miles _____	XXXXXX		XXXXXX
6	Truck miles _____		XXXXXX	XXXXXX
7	Tractor miles _____		XXXXXX	XXXXXX
Terminal service:*				
8	Pick-up and delivery _____			
9	Transfer service _____			
Traffic carried:				
10	Tons—Revenue freight—Line haul _____	XXXXXX	XXXXXX	XXXXXX
11	Tons—Revenue freight—Terminal service only _____	XXXXXX	XXXXXX	XXXXXX
12	Revenue passengers—Line haul _____	XXXXXX		XXXXXX
13	Revenue passengers—Terminal service only _____	XXXXXX		XXXXXX
Traffic handled 1 mile:				
14	Ton-miles—Revenue freight—Line haul _____	XXXXXX	XXXXXX	XXXXXX
15	Revenue passenger-miles—Line haul _____	XXXXXX		XXXXXX
<b>NONREVENUE SERVICE</b>				
Vehicles owned or leased:				
16	Number available at beginning of year _____	98		
17	Number installed during the year _____	24		
18	Number retired during the year _____	26		
19	Number available at close of year _____	96		

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

**B. OPERATED BY OTHERS**  
(Revenue service)

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

**716. HIGHWAY MOTOR-VEHICLE ENTERPRISES IN WHICH THE RESPONDENT HAD A DIRECT OR INDIRECT FINANCIAL INTEREST DURING THE YEAR**

Give particulars of highway motor-vehicle enterprises in which the respondent had a financial interest, either directly or indirectly, during the year.

In column (a) identify each motor-vehicle enterprise by name and address, and in column (b) state whether the respondent's in-

terest in such enterprise was direct or indirect. If the interest was indirect, give the names of all intermediaries.

In column (c) give the date on which respondent first acquired its direct or indirect interest in the enterprise.

Line No.	Name and address of highway motor-vehicle enterprise (a)	Nature of respondent's interest (b)	Date on which respondent's direct or indirect interest was originally acquired (c)
1			
2			
3			
4			
5			
6			
7			
8			
9		NONE	
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			



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

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

\*Track category

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

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

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

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

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

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

Note: For line segments containing more than single tracks, the total density over the route shall be used to determine track category.  
Note: To determine average density, total track miles (route miles times number of tracks) rather than route miles shall be used.

### 720. TRACK AND TRAFFIC CONDITIONS

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

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

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per mile**	Average running speed limit	Average speed reduction per slow order track mile	Track miles under slow orders at end of period
	(a)	(b)	(c)	(d)	(e)	(f)
1	A					
2	B					
3	C					
4	D					
5	E		XXXXXXXX	XXXXXX	XXXXXX	
6	F		XXXXXXXX	XXXXXX	XXXXXX	
7	Potential abandonments					
8	Total					

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

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

## \*Track category

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

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

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

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

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

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

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

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

## 720. TRACK AND TRAFFIC CONDITIONS

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

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

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per mile**	Average running speed limit	Average speed reduction per slow order track mile	Track miles under slow orders at end of period
	(a)	(b)	(c)	(d)	(e)	(f)
1	A	167	42.46	33	25	2.4
2	B	56	10.25	22	25	2.3
3	C	18	1.27	22	-	-
4	D	40	.64	13	-	-
5	E	376	XXXXXXXX	XXXXX	XXXXX	
6	F		XXXXXXXX	XXXXX	XXXXX	
7	Potential abandonments	-	-	-	-	
8	Total	657	-	-	-	4.7

721. TIES LAID IN REPLACEMENT

- (1) Disclose the requested information concerning ties laid in replacement.  
 (2) In column (j), report the total board feet of switch and bridge ties laid in replacement.  
 (3) The term "spot maintenance" in column (k) means repairs to track components during routing inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "% of Spot Maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.

Line No.	Track Category  (a)	Number of crossties laid in replacement							Total  (i)	Switch and Bridge Ties (Board feet) (j)	Crossties Switch and Bridge Ties
		New Ties				Second-hand ties					% of Spot Maintenance (k)
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)			
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)				
1	A	35,563	-	-	-	-	-	-	35,563	36,362	7%
2	B	15,713	-	-	-	-	-	-	15,713	6,724	7%
3	C										
4	D										
5	E	16,829	-	-	-	-	-	-	16,829	154,090	100%
6	F										
7	Potential Abandonments										
8	Total	68,105							68,105	197,176	-

9 Average cost of a tie

\$ 18.00



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

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

In column (a) classify the ties as follows:

(U) Wooden ties untreated when applied.

(T) Wooden ties treated before application.

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

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

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

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

### 723. RAILS LAID IN REPLACEMENT

(1) Furnish the requested information concerning rails laid in replacement.

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

Line No.	Track category  (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)	
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)			
1	A	5.13	-	.62		5.75		-
2	B							
3	C							
4	D							
5	E			2.66	3.84	2.66	3.84	59%
6	F							
7	Potential Abandonments							
8	Other							
9	TOTAL	5.13		3.28	3.84	8.41	3.84	

10 Average cost of rails laid in replacement.

\$ 510.00  
G.T.

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

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

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

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

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

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

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

## 725. WEIGHT OF RAIL

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

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
	Pounds			
1				
2	100#	5		
3	115#	26		
4	131#	30		
5	132#	209		
6	Total	270		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				



# 726. SUMMARY OR TRACK MAINTENANCE

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

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

Line No.	Track category (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Crossties (b)	Switch and Bridge Ties (Board Feet) (c)	Crosstie (d)	Switch and Bridge Ties (Board Feet) (d)					
1	A	35,563	36,362	6.72%	1.86%	5.75	1.67%	15,850	66.9	40.0%
2	B	15,713	6,724	8.70%	2.02%	-	-	17,171	37.4	66.7%
3	C	-	-	-	-	-	-	3,963	-	-
4	D	-	-	-	-	-	-	-	-	-
5	E	16,829	154,090	1.40%	6.41%	6.50	.86%	1,866	9.9	2.6%
6	F	-	-	-	-	-	-	-	-	-
7	Potential abandonments	-	-	-	-	-	-	-	-	-
8	Total	68,105	197,176	3.31%	4.05%	12.25	.71%	38,850	114.2	17.3%

# 727. TEN-YEAR SUMMARY OF TRACK MAINTENANCE

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

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

Line No.	Year (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Crossties (b)	Switch and Bridge Ties (Board Feet) (c)	Crosstie (d)	Switch and Bridge Ties (Board Feet) (d)					
1	Current year	68,105	197,176	3.31%	4.05%	12.25	.71%	38,850	114.2	17.30%
2	First preceding	78,753	373,057	3.82%	7.65%	27.40	4.16%	30,691	140.4	21.33%
3	Second preceding	35,939	-	-	-	23.28	3.53%	37,203	146.5	22.24%
4	Third preceding	41,731	-	-	-	29.80	2.27%	22,987	109.4	16.67%
5	Fourth preceding	55,890	-	-	-	32.52	2.18%	46,220	128.9	19.64%
6	Fifth preceding	35,998	-	-	-	28.64	2.94%	30,764	120.9	18.42%
7	Sixth preceding	27,192	-	-	-	38.62	4.18%	39,576	107.0	16.31%
8	Seventh preceding	36,323	-	-	-	54.92	3.52	56,294	167.3	25.50%
9	Eighth preceding	40,948	-	-	-	46.20	4.52	43,352	147.5	22.48%
10	Ninth preceding	33,616	-	-	-	59.32	3.52	62,000	111.8	17.04%

REMARKS

## 728. DEFERRED MAINTENANCE-TRACKS

- (1) Disclose the requested information concerning the monetary and quantity of deferred maintenance of tracks.
- (2) Explain in remarks section below the methods and/or calculations used in determining the amounts and quantities reported.

Line No.	Type of Track	Monetary Amount of Deferred Maintenance	
		End of the Year	Beginning of the Year
	(a)	(b)	(c)
1	A	\$	\$
2	B		
3	C		
4	D		
5	E		
6	F		
7	Potential Abandonments		
8	Total Tracks		
	Selected Track Maintenance	Quantities of Deferred Maintenance	
		End of the Year	Beginning of the Year
9	Crossties		
10	Rail		
11	Ballast		

Remarks

## 728. DEFERRED MAINTENANCE-TRACKS

- (1) Disclose the requested information concerning the monetary and quantity of deferred maintenance of tracks.
- (2) Explain in remarks section below the methods and/or calculations used in determining the amounts and quantities reported.

Line No.	Type of Track	Monetary Amount of Deferred Maintenance	
		End of the Year 1981	Beginning of the Year 1981
	(a)	(b)	(c)
1	A	\$ 1,074,115	\$ 768,571
2	B	492,205	320,238
3	C	295,050	192,143
4	D	-	-
5	E	20,102,625	9,259,608
6	F	-	-
7	Potential Abandonments	-	-
8	Total Tracks	21,963,995	10,540,560
	Selected Track Maintenance	Quantities of Deferred Maintenance	
		End of the Year	Beginning of the Year
9	Crossties	310,217 EA.	213,492 EA.
10	Rail	12,940 N.T.	180 N.T.
11	Ballast	-	-

Remarks

Road Initials: P&amp;LE

Year 19 81

REVISD



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

Line No.	Kind of locomotive service	(i)	(g)	(h)	(i)
7	Freight				
8	Passenger				
9	Yard switching				
10	Total				
11	Cost of Fuel*		\$	\$	\$
12	Work Train				

## B. RAIL MOTORCARS

Line No.	Kind of locomotive service	(a)	(b)	(c)	(d)	(e)
1	Freight		3,434,814			
2	Passenger		88,175			
3	Yard switching		1,733,934			
4	Total		5,256,923			
5	Cost of Fuel*		\$5,605,813	\$	\$	\$
6	Work Train					

## A. LOCOMOTIVES

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motors or other self-propelled rail cars in the service of the respondent during the year, and the number of kilowatt-hours for such tractive equipment as was propelled by electricity. The ton of 2,000 pounds should be used. (h) of section B, are to be figures at high tension taps (point of production or point of purchase), and divided among the several classes of service, the division being made on the respondent's best estimate if actual figures are not available.

## 750. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

## NOTES AND REMARKS

## NOTES AND REMARKS



## 755 Railroad Operating Statistics

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
1. Miles of Road Operated (A)	1	269	31	5. Freight Car-Miles: (Thousands) (H)			
2. Train Miles-Running (B)				5-01 RR Owned & Leased Cars-Loaded			
2-01 Unit Trains	2	63,665	-	5-010 Box-Plain 40-Foot	27	19	-
2-02 Way Trains				5-011 Box-Plain 50-Foot & Longer	28	120	-
2-020 Diesel Locomotives	3	204,619		5-012 Box-Equipped	29	189	-
2-021 Other Locomotives	4	-	-	5-013 Gondola-Plain	30	3,040	-
2-03 Through Trains				5-014 Gondola-Equipped	31	443	-
2-030 Diesel Locomotives	5	116,035	16,047	5-015 Hopper-Covered	32	191	-
2-031 Other Locomotives	6	-	-	5-016 Hopper-Open Top-General Service	33	7,130	-
2-04 Total Train Miles (lines 2-6)	7	384,319	16,047	5-017 Hopper-Open Top-Special Service	34	694	-
2-05 Motorcars	8	-	-	5-018 Refrigerator-Mechanical	35	1	-
2-06 Total, All Trains (lines 7, 8)	9	384,319	16,047	5-019 Refrigerator-Non-Mechanical	36	25	-
3 Locomotive Unit Miles: (C)				5-020 Flat-TOFC/COFC	37	-	-
Road Service: (D)				5-021 Flat Multi-Level	38	-	-
3-01 Unit Trains	10	261,683	-	5-022 Flat-General Service	39	14	-
3-02 Way Trains				5-023 Flat-All Other	40	132	-
3-020 Diesel	11	704,599	-	5-024 All Other Car Types-Total	41	17	-
3-021 All Other (Type )	12	-	-	5-025 Total (lines 27-41)	42	12,015	-
3-03 Through Trains				5-11 RR Owned & Leased Cars-Empty			
3-030 Diesel	13	291,980	16,047	5-110 Box-Plain 40-Foot	43	13	-
3-031 All Other (Type )	14	-	-	5-111 Box-Plain 50-Foot & Longer	44	125	-
3-04 Total (lines 10-14)	15	1,258,262	16,047	5-112 Box-Equipped	45	284	-
Train Switching: (E)				5-113 Gondola-Plain	46	2,114	-
3-11 Diesel	16	22,248	-	5-114 Gondola-Equipped	47	433	-
3-12 A. Other (Type )	17	-	-	5-115 Hopper-Covered	48	195	-
3-13 Total (lines 16, 17)	18	22,248	-	5-116 Hopper-Open Top-General Service	49	7,058	-
Yard Switching: (F)				5-117 Hopper-Open Top-Special Service	50	719	-
3-21 Diesel	19	1,006,061	1,050	5-118 Refrigerator-Mechanical	51	-	-
3-22 All Other (Type )	20	-	-	5-119 Refrigerator-Non-Mechanical	52	24	-
3-23 Total (lines 19, 20)	21	1,006,061	1,050	5-120 Flat-TOFC/COFC	53	-	-
3-31 Total All Services (lines 15, 18, 21)	22	2,286,571	17,097	5-121 Flat-Multi-Level	54	-	-
4 Motorcar Car-Miles: (Thousands) (G)				5-122 Flat-General Service	55	18	-
4-01 Diesel	23	-	-	5-123 Flat-All Other	56	198	-
4-02 Electric	24	-	-	5-124 All Other Car Types	57	21	-
4-03 All Other	25	-	-	5-125 Total (lines 43-57)	58	11,202	-
4-04 Total (lines 23-25)	26	-	-				

## 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
5-13 Private Line Cars-Loaded (H)				5-164 Tank-Under 22,000 Gallons	91	5	-
5-130 Box-Plain 40-Foot	59	-	-	5-165 Tank-22,000 Gallons and Over	92	116	-
5-131 Box-Plain 50-Foot & Longer	60	3	-	5-166 All Other Car Types	93	15	-
5-132 Box-Equipped	61	2	-	5-167 Total (lines 77-93)	94	258	-
5-133 Gondola-Plain	62	54	-	5-17 Work Equipment & No Payment Cars-Miles (I)			
5-134 Gondola-Equipped	63	3	-	5-170 Unit Trains	95	6,995	-
5-135 Hopper-Covered	64	54	-	5-171 Way Trains	96	69	-
5-136 Hopper-Open Top-General Service	65	4	-	5-172 Through Trains	97	59	-
5-137 Hopper-Open Top-Special Service	66	-	-	5-173 Total (lines 95-97)	98	7,123	-
5-138 Refrigerator-Mechanical	67	-	-	5-18 Total Car-Miles by Train Type:			
5-139 Refrigerator-Non-Mechanical	68	8	-	5-180 Unit Trains	99	509	-
5-140 Flat-TOFC/COFC	69	-	-	5-181 Way Trains	100	15,068	-
5-141 Flat-Multi-Level	70	-	-	5-182 Through Trains	101	8,139	-
5-142 Flat-General Service	71	1	-	5-183 Total (lines 99-101)	102	23,716	-
5-143 Flat-All Other	72	3	-	5-19 Caboose Miles	103	384	-
5-144 Tank Under 22,000 Gallons	73	1	-	6. Passenger Car-Miles: (Thousands) (J)			
5-145 Tank-22,000 Gallons and Over	74	96	-	6-01 Coaches	104	-	64
5-146 All Other Car Types	75	12	-	6-02 Combination, Passenger Cars	105	-	-
5-147 Total (lines 59-75)	76	241	-	6-03 Sleeping and Parlor Cars	106	-	-
5-15 Private Line Cars-Empty (H)				6-04 Dining, Grill and Tavern Cars	107	-	-
5-150 Box-Plain 40-Foot	77	-	-	6-05 Head-end Cars (Other than 6-02)	108	-	-
5-151 Box-Plain 50-Foot & Longer	78	2	-	6-06 Total (lines 104-108)	109	-	64
5-152 Box Equipped	79	1	-	6-07 Business Cars	110	-	-
5-153 Gondola-Plain	80	41	-	6-08 Crew Cars (Other than C cabooses)	111	-	-
5-154 Gondola-Equipped	81	4	-	7. Gross Ton-Miles: (Thousands) (K)			
5-155 Hopper-Covered	82	60	-	7-01 Road Locomotives	112	164,398	1,974
5-156 Hopper-Open Top-General Service	83	5	-	7-02 Freight Trains, Crs., Cnts., and Caboose			
5-157 Hopper-Open Top-Special Service	84	-	-	7-020 Unit Trains	113	676,054	-
5-158 Refrigerator-Mechanical	85	-	-	7-021 Way Trains	114	1,029,869	-
5-159 Refrigerator-Non-Mechanical	86	3	-	7-022 Through Trains	115	556,981	-
5-160 Flat-TOFC/COFC	87	-	-	7-03 Passenger-Trains, Crs., and Cnts.	116	-	3,775
5-161 Flat-Multi-Level	88	-	-	7-04 Non-Revenue	117	3,544	-
5-162 Flat-General Service	89	1	-	7-05 Total (lines 112-117)	118	2,430,846	5,749
5-163 Flat-All Other	90	5	-				

## 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
8. Tons of Freight (Thousands)				14. TOFC/COFC-Number of Rev. Trailers & Containers Loaded & Unloaded (Q)	137	-	-
8-01 Revenue	119	19,536	-	15. Multi-Level Cars-Number of Motor Vehicles Loaded & Unloaded (Q)	138	-	-
8-02 Non-Revenue	120	75	-	16. TOFC/COFC Number of Rev. Trailers Picked Up and Delivered (R)	139	-	-
8-03 Total (lines 119, 120)	121	19,611	-	17. Revenue Tons-Marine Terminals (S)		-	-
9. Ton-Miles of Freight (Thousands)(L)				17-01 Marine Terminals-Coal	140	-	-
9-01 Revenue-Road Service	122	1,303,347	-	17-02 Marine Terminals-Ore	141	-	-
9-02 Revenue-Lake Transfer Service	123	-	-	17-03 Marine Terminals-Other	142	-	-
9-03 Total (lines 122, 123)	124	1,303,347	-	17-04 Total (lines 140-142)	143	-	-
9-04 Non-Revenue-Road Service	125	3,527	-	18. Number of Foreign Per Diem Cars on Line (T)			
9-05 Non-Revenue-Lake Transfer	126	-	-	18-01 Serviceable	144	1,930	-
9-06 Total (lines 125, 126)	127	3,527	-	18-02 Unserviceable	145	144	-
9-07 Total-Revenue & Non-Revenue (lines 124, 127)	128	1,306,874	-	18-03 Surplus	146	-	-
10. Train Hours: (M)				18-04 Total Lines 144-146	147	2,074	-
10-01 Road Service	129	25,064	603				
10-02 Train Switching	130	1,247					
11. Total Yard-Switching Hours (N)	131	167,677	175				
12. Train-Miles Work Trains: (O)							
12-01 Locomotives	132	5,124	-				
12-02 Motorcars	133	-	-				
13. Number of Loaded Freight Cars: (P)							
13-01 Unit Trains	134	25,810	-				
13-02 Way Trains	135	85,199	-				
13-03 Through Trains	136	36,914	-				



### 761. GRADE SEPARATIONS Highway-Railroad

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

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

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

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

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

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

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

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

## 800. CONTRACTS, AGREEMENTS, ETC.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NONE

## 850. COMPETITIVE BIDDING--CLAYTON ANTITRUST ACT

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

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

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

	Nature of bid (a)	Date Published (b)	Contract number (c)	No. of bidders (d)	Method of awarding bid (e)	Date filed with the Commission (f)	Company awarded bid (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							



## 900. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

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

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

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

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

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

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

Commissions, bonuses, shares in profits;

Contingent compensation plans;

Monies paid or accrued for any pension, retirement, savings, retirement annuities, deferred compensation, or similar plan;

Premiums on life insurance where the respondent is not the beneficiary. Do not report premiums on group life insurance for benefits less than \$50,000.

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

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

Line No.	Name of person (a)	Position or Title (b)	Salary per annum as of close of year (see instructions) (c)	Other compensation during the year (d)
1			\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				

## VERIFICATION

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

## OATH

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

State of Pennsylvania

County of Allegheny

A. C. Hardies, Jr. makes oath and says that he is Comptroller

(Insert here name of the affiant)

(Insert here the official title of the affiant)

Of The Pittsburgh and Lake Erie Railroad Company

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

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

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

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 31st day of March, 19 82

My commission expires

JOHN D. HARTMAN, NOTARY PUBLIC

PITTSBURGH, ALLEGHENY COUNTY

MY COMMISSION EXPIRES JUNE 20, 1985

Member, Pennsylvania Association of Notaries

Use an

L.S.

impression seal

(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of Pennsylvania

County of Allegheny

H. G. Allyn, Jr. makes oath and says that he is President

(Insert here name of the affiant)

(Insert here the official title of the affiant)

Of The Pittsburgh and Lake Erie Railroad Company

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

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

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

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 31st day of March, 19 82

My commission expires

JOHN D. HARTMAN, NOTARY PUBLIC

PITTSBURGH, ALLEGHENY COUNTY

MY COMMISSION EXPIRES JUNE 20, 1985

Member, Pennsylvania Association of Notaries

Use an

L.S.

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(Signature of officer authorized to administer oaths)

7/13/82 Pages 87-88  
11, 108, 114

J.R. Vink

Postscript

Chine



RC-118300

PITTSBURGH & LAKE ERIE

1981

3/3

## 710-S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

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).

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; and cars should be identified as to special construction or service characteristics such as Aluminum covered hopper cars, 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; 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 refer to and 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.

7. Dollars in thousands.

## 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)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
	TOTAL	None	XXXX	None	XXXX

## REBUILT UNITS

26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	TOTAL	None	XXXX	None	XXXX
	GRAND TOTAL	None	XXXX	None	XXXX

Road Initials: WM

Year 19 81

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NOTES AND REMARKS



## 715. HIGHWAY MOTOR VEHICLE OPERATIONS

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

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

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

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

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

**A. OPERATED BY RESPONDENT**  
(Revenue and nonrevenue service)

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

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

**B. OPERATED BY OTHERS**  
(Revenue service)

Line No.	Item (a)	Bogies (b)	Buses (c)	Chassis (d)
Traffic carried:				
20	Tons—Revenue freight _____ None	XXXXXX	XXXXXX	XXXXXX
21	Revenue passengers _____ None	XXXXXX		XXXXXX
Traffic handled 1 mile:				
22	Ton-miles—Revenue freight _____	XXXXXX	XXXXXX	XXXXXX
23	Revenue passenger-miles _____	XXXXXX		XXXXXX

## 715. HIGHWAY MOTOR VEHICLE OPERATIONS—Concluded

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

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

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

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Trucks (i)	Combination bus-trucks (j)	Line No.
			0			1
			0			2
			0			3
			0			4
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		5
XXXXXX		XXXXXX			XXXXXX	6
XXXXXX				XXXXXX	XXXXXX	7
						8
						9
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	10
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	11
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	13
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	14
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15
		1		120		16
				29		17
				27		18
		1		122		19

B. OPERATED BY OTHERS—Concluded  
(Revenue service)

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

**716. HIGHWAY MOTOR-VEHICLE ENTERPRISES IN WHICH THE RESPONDENT HAD A DIRECT OR INDIRECT FINANCIAL INTEREST DURING THE YEAR**

Give particulars of highway motor-vehicle enterprises in which the respondent had a financial interest, either directly or indirectly, during the year.

In column (a) identify each motor-vehicle enterprise by name and address, and in column (b) state whether the respondent's in-

terest in such enterprise was direct or indirect. If the interest was indirect, give the names of all intermediaries.

In column (c) give the date on which respondent first acquired its direct or indirect interest in the enterprise.

Line No.	Name and address of highway motor-vehicle enterprise (a)	Nature of respondent's interest (b)	Date on which respondent's direct or indirect interest was originally acquired (c)
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			



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

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

### \*Track category

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

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

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

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

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

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

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

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

## 720. TRACK AND TRAFFIC CONDITIONS

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

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

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per mile**	Average running speed limit	Average speed reduction per slow order track mile	Track miles under slow orders at end of period
	(a)	(b)	(c)	(d)	(e)	(f)
1	A	2		40		
2	B	237	8.2	35	10	
3	C	136	2.8	25	10	1.0
4	D	132	.2	20		
5	E	304	XXXXXXXX	XXXXXX	XXXXXX	
6	F		XXXXXXXX	XXXXXX	XXXXXX	
7	Potential abandonments	247		10		
8	Total	1 058	3.7	20	10	1.0

# 721. TIES LAID IN REPLACEMENT

- (1) Disclose the requested information concerning ties laid in replacement.  
 (2) In column (j), report the total board feet of switch and bridge ties laid in replacement.  
 (3) The term "spot maintenance" in column (k) means repairs to track components during routing inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "% of Spot Maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.

Line No.	Track Category  (a)	Number of crossties laid in replacement							Total (i)	Switch and Bridge Ties (Board feet) (j)	Crossties Switch and Bridge Ties % of Spot Maintenance (k)
		New Ties				Second-hand ties					
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)			
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)				
1	A										
2	B	51 672							51 672		
3	C	48 672							48 672	140.9	
4	D	10 582							10 582	71.2	
5	E	1 725							1 725		
6	F										
7	Potential Abandonments										
8	Total	112 651							112 651	212.1	
										3.8	

9 Average cost of a tie \$ 14.30

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

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

In column (a) classify the ties as follows:

(U) Wooden ties untreated when applied.

(T) Wooden ties treated before application.

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

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

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

Line No.	Class of ties	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks
		Total number of ties applied	Average cost per tie	Total cost of crossties laid in new tracks during year	Number of feet (board measure) laid in tracks	Average cost per M feet (board measure)	Total cost of switch and bridge ties laid in new tracks during year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	T	40	\$ 13.03	\$ 1	7 875	\$ 386.10	\$ 3	New Ties
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	40	13.03	1	7 875	386.10	3	
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid <u>None</u>							
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid <u>None</u>							



# 723. RAILS LAID IN REPLACEMENT

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

Line No.	Track category  (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)	
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)			
1	A							
2	B	15.6				15.6		2.0
3	C	14.7				14.7		2.2
4	D	3.2				3.2		1.6
5	E	.7				.7		1.1
6	F							
7	Potential Abandonments							
8	Other							
9	TOTAL	34.2				34.2		2.6

10 Average cost of rails laid in replacement.

\$ 455.  
Per Ton

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

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

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

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		Weight of Rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb.)	Weight of Rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb.)
		Pounds per yard of rail	Number of tons (2,000 lb.)			Pounds per yard of rail	Number of tons (2,000 lb.)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	4					100	4		50.00
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	X X X				X X X	4		50.00

17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid	None
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid	None
19	Track-miles of welded rail installed this year	16.4 : total to date 192.6

## 725. WEIGHT OF RAIL

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

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
1	Pounds 132	113		
2	131	53		
3	130	2		
4	115	281		
5	112	73		
6	100	32		
7	90	177		
8	85	1		
9	80	14		
10				
11				
12				
13				
14				
15				
16				

# 726. SUMMARY OF TRACK MAINTENANCE

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

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

Line No.	Track category (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Crossties (b)	Switch and Bridge Ties (Board Feet) (c)	Crosstie (d)	Switch and Bridge Ties (Board Feet) (e)					
1	A									
2	B	51 672		7.3	N/A	15.6	3.2	41 841	55.2	22.7
3	C	48 672	140.9	11.9	N/A	14.7	5.4	39 380	52.0	38.2
4	D	10 582	71.2	2.7	N/A	3.2	1.2	8 559	11.3	8.1
5	E	1 725		1.0	N/A	.7		1 377	1.8	1.0
6	F									
7	Potential abandonments									
8	Total	112 651	212.1	3.5	N/A	34.2	1.6	91 157	120.3	11.3

# 727. TEN-YEAR SUMMARY OF TRACK MAINTENANCE

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

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

Line No.	Year (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Crossties (b)	Switch and Bridge Ties (Board Feet) (c)	Crosstie (d)	Switch and Bridge Ties (Board Feet) (e)					
1	Current year	112 651	212.1	3.5	N/A	34.2	1.6	91 157	120.3	11.3
2	First preceding	67 784	162.8	2.5	N/A	26.4	2.5	46 687	67.9	6.4
3	Second preceding	35 913	79.0	1.1	N/A			44 003	76.8	7.2
4	Third preceding	33 531	N/A	1.0	N/A	3.4	.2	49 338	111.7	10.5
5	Fourth preceding	50 071	N/A	1.6	N/A	35.0	1.6	61 325	58.4	5.5
6	Fifth preceding	42 888	N/A	1.3	N/A	28.0	1.3	44 311	77.6	7.3
7	Sixth preceding	50 705	N/A	1.7	N/A	14.4	.6	86 844	126.2	11.1
8	Seventh preceding	32 172	N/A	.9	N/A	21.2	.7	96 801	131.9	10.8
9	Eighth preceding	51 689	N/A	1.4	N/A	39.7	1.6	N/A	N/A	N/A
10	Ninth preceding	53 835	N/A	1.5	N/A	25.6	1.0	N/A	N/A	N/A

REMARKS



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

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

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

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		Weight of Rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb.)	Weight of Rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb.)
		Pounds per yard of rail	Number of tons (2,000 lb.)			Pounds per yard of rail	Number of tons (2,000 lb.)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	4					100	4		50.00
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	X X X				X X X	4		50.00
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid								None
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								None
19	Track-miles of welded rail installed this year 16.4 : total to date								192.6

## 725. WEIGHT OF RAIL

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

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
	<i>Pounds</i>			
1	132	113		
2	131	53		
3	130	2		
4	115	281		
5	112	73		
6	100	32		
7	90	177		
8	85	1		
9	80	14		
10				
11				
12				
13				
14				
15				
16				

## 728. DEFERRED MAINTENANCE-TRACKS

- (1) Disclose the requested information concerning the monetary and quantity of deferred maintenance of tracks.
- (2) Explain in remarks section below the methods and/or calculations used in determining the amounts and quantities reported.

Line No.	Type of Track	Monetary Amount of Deferred Maintenance	
		End of the Year	Beginning of the Year
1	(a) A None	(b) \$ None	(c) \$ None
2	B		
3	C		
4	D		
5	E		
6	F		
7	Potential Abandonments		
8	Total Tracks		
	Selected Track Maintenance	Quantities of Deferred Maintenance	
		End of the Year	Beginning of the Year
9	Crossties		
10	Rail		
11	Ballast		

Remarks

## NOTES AND REMARKS



## 750. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

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

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

## A. LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel	Electric	Other (Steam, Gas Turbine, Etc.)	
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)
1	Freight _____	4 476 551			
2	Passenger _____				
3	Yard switching _____	821 143			
4	Total _____	5 297 694			
5	Cost of Fuel* _____	\$ 6 644 *	\$	\$	\$
6	Work Train _____	102 446			

## B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
7	Freight _____			
8	Passenger _____			
9	Yard switching _____			
10	Total _____			
11	Cost of Fuel* _____	\$	\$	\$
12	Work Train _____			

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

## 755 Railroad Operating Statistics

Unit Train, Way Train, and Through data under Items, 2, 3, 5, 7, and 13 shall be obtained from conductor's wheel reports (freight) or similar records. Unit Trains, for the purpose of this report, are defined as a solid train with a fixed, coupled consist operated continuously, in shuttle service under load from origin and delivered intact at destination, and returning empty for reloading at the same origin. Way Trains are defined as trains operated primarily to gather and distribute cars in road service and move them between way stations or way points. Through Trains are those trains operated between two or more major concentration or distribution points. Do not include unit train statistics in way and through train statistics. A transportation train is a train transporting revenue freight or passengers or moving with empty cars prior or subsequent to such revenue service. A work train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment or company employees. Statistics for work trains should be reported under Item 12 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 12, but are to be reported in Items 5-17, 7-04, 8-02, 8-03, and 9-04 through 9-07 as instructed in notes I, K, and L.

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

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

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

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

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

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

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

(H) Use car designations shown in Schedule 710. Report under Railroad owned and leased miles. Items 5-1 and 5-11 both foreign cars and respondents' own cars while on the line of the respondent railroad. Report in Items 5-13 and 5-15 miles for private-line cars (whether under railroad control or not) and shipper owned cars under the private-line category. A car-mile is a movement of a unit of car equipment a distance of one mile. Report miles made by flatcars carrying loaded highway trailers or empty highway trailers moving under revenue billings as loaded freight car-miles and miles made by flatcars carrying other empty highway trailers as empty freight car-miles. Exclude miles made by motorcars and report miles made by business cars of other than reporting carrier as sleeping car-miles in Item 6-03. Report mail, express baggage cars and combination cars other than 6-02 combination cars, in Item 6-05.

(I) Exclude from Items 5-01, 5-11, 5-13, and 5-15 Car-Miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 5-17 and 5-18. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. That is, if the payment for the loaded miles includes the empty miles, the loaded and empty miles should not be considered no-payment car miles.

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

(K) Compute from conductors' or dispatchers' train reports or other appropriate source, weight in tons (2,000 pounds). Item 7-01 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 7-02 and 7-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and 4 tons as the average weight of contents of each headend car.

(L) Compute from conductors' train reports or other appropriate source. Ton-miles represent the number of tons of revenue and non-revenue freight moved one mile in transportation train. Include net ton-miles in motorcar trains. Exclude i.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 time of assignment at initial terminals and time of completion of work at final terminals including train switching at way stations and delays on road as shown by conductors' or dispatchers' train reports. Include time of motorcar service performed by train locomotives at terminals and way stations. Report in Item 9-02 train switching hours included in Item 9-01. Train switching is the time spent by the train while performing switching service initial, intermediate and final at terminals and way stations. A train hour is independent of the number of locomotives in the train.

## 755 Railroad Operating Statistics—Continued

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

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

(P) The number of loaded freight cars shall be obtained from the conductors' wheel report and shall be the sum of all loaded cars handled by each train. For example, if a car moves loaded in: (1) a way train from the origination point; (2) in two through trains; and (3) in a way train to the destination point, the total count of loaded cars would be four—two counts for the movements in the way trains and two counts for the movement in through trains. Therefore, each car originated or received from a connecting carrier receives an initial count plus one count for each subsequent physical transfer between trains on respondent

lines. No additional count is given because of crew change or changes in track identification number unless there is a physical transfer of the car between trains. Each car moving under revenue billing shall be considered as loaded cars.

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

(R) Report total number of loaded revenue trailers/containers picked up plus trailers/containers delivered, when the work is performed at the railroad's expense.

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

(T) Report the total number of foreign per diem cars on line. Foreign Per Diem Cars refers to freight cars other than cabooses owned by other railroads, whose interline rental is settled on a per diem basis under the code of per diem rules.

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

Surplus cars are cars which are in serviceable condition available for loading at the initial count on the last day of the year, but which have not been placed for loading within 48 hours. A record shall be made of all such cars on hand at 12:00 a.m. of the day following the last day of each year and a count of the same cars made 48 hours later to ascertain those still not placed for loading. The count of surplus cars shall include cars assembled in advance to meet loading requirements of more than one day, cars which have not been moved because of infrequent train service as on branch lines, cars set aside or stored for special or future loading such as perishables, grain, autos, rough freight, et cetera, cars stored because of seasonal decline in traffic, such as coal cars, ore cars, et cetera. The count of surplus cars shall not include cars out of service in connection with repairs, cars actually moving en route to owners, cars moving on car service order, cars in transit to loading points on holding road or to another road. The phrase "placed for loading" refers to (1) physical switching of a car into position for loading (2) physical switching of a car into possession of a shipper who will subsequently move it to loading position; and (3) physical switching onto tracks at a freight house, pier, et cetera, for the purpose of being loaded.



## NOTES AND REMARKS

## 755 Railroad Operating Statistics

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
1. Miles of Road Operated (A)	1	1 175		5. Freight Car-Miles: (Thousands) (H)			
2. Train Miles-Running (B)				5-01 RR Owned & Leased Cars-Loaded			
2-01 Unit Trains	2	17 448		5-010 Box-Plain 40-Foot	27 15	112	
2-02 Way Trains	3			5-011 Box-Plain 50-Foot & Longer	28 16	594	
2-020 Diesel Locomotives	3	412 400		5-012 Box-Equipped	29 17	876	
2-021 Other Locomotives	4			5-013 Gondola-Plain	30 18	745	
2-03 Through Trains	4			5-014 Gondola-Equipped	31 19	140	
2-030 Diesel Locomotives	5	295 809		5-015 Hopper-Covered	32 20	2 181	
2-031 Other Locomotives	6			5-016 Hopper-Open Top-General Service	33 21	15 334	
2-04 Total Train Miles (lines 2-6)	7 5	725 657		5-017 Hopper-Open Top-Special Service	34 22	99	
2-05 Motorcars	8 6			5-018 Refrigerator-Mechanical	35 23	47	
2-06 Total, All Trains (lines 7, 8)	9 7	725 657		5-019 Refrigerator-Non-Mechanical	36 24	394	
3 Locomotive Unit Miles: (C)				5-020 Flat-TOFC/COFC	37 25	82	
Road Service: (D)				5-021 Flat Multi-Level	38 26		
3-01 Unit Trains	10 8	49 110		5-022 Flat-General Service	39 27	78	
3-02 Way Trains	9			5-023 Flat-All Other	40 28	81	
3-020 Diesel	11	969 051		5-024 All Other Car Types-Total	41 29	190	
3-021 All Other (Type )	12			5-025 Total (lines 27-41)	42 30	20 953	
3-03 Through Trains	10			5-11 RR Owned & Leased Cars-Empty			
3-030 Diesel	13	674 467		5-110 Box-Plain 40-Foot	43 31	156	
3-031 All Other (Type )	14			5-111 Box-Plain 50-Foot & Longer	44 32	436	
3-04 Total (lines 10-14)	15 11	1 692 628		5-112 Box-Equipped	45 33	745	
Train Switching: (E) ✓	12			5-113 Gondola-Plain	46 34	496	
3-11 Diesel	16	146 862		5-114 Gondola-Equipped	47 35	110	
3-12 A. Other (Type )	17			5-115 Hopper-Covered	48 36	2 811	
3-13 Total (lines 16, 17)	18	146 862		5-116 Hopper-Open Top-General Service	49 37	8 757	
Yard Switching: (F) ✓	13			5-117 Hopper-Open Top-Special Service	50 38	113	
3-21 Diesel	19	333 810		5-118 Refrigerator-Mechanical	51 39	47	
3-22 All Other (Type )	20			5-119 Refrigerator-Non-Mechanical	52 40	316	
3-23 Total (lines 19, 20)	21	333 810		5-120 Flat-TOFC/COFC	53 41	7	
3-31 Total All Services (lines 15, 18, 21)	22 14	2 173 300		5-121 Flat-Multi-Level	54 42		
4 Motorcar Car-Miles: (Thousands) (G)				5-122 Flat-General Service	55 43	47	
4-01 Diesel	23			5-123 Flat-All Other	56 44	104	
4-02 Electric	24			5-124 All Other Car Types	57 45	98	
4-03 All Other	25			5-125 Total (lines 43-57)	58 46	14 243	
4-04 Total (lines 23-25)	26						

## 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
5-13 Private Line Cars-Loaded (H)				5-164 Tank-Under 22,000 Gallons	91	315	
5-130 Box-Plain 40-Foot	58 47			5-165 Tank-22,000 Gallons and Over	92	292	
5-131 Box-Plain 50-Foot & Longer	60 48	156		5-166 All Other Car Types	93	7	
5-132 Box-Equipped	61 49			5-167 Total (lines 77-93)	94	1 537	
5-133 Gondola-Plain	62 50	77		5-17 Work Equipment & No Payment Cars-Miles (I)			
5-134 Gondola-Equipped	63 51			5-170 Unit Trains	95	1 065	
5-135 Hopper-Covered	64 52	540		5-171 Way Trains	96	96	
5-136 Hopper-Open Top-General Service	65 53			5-172 Through Trains	97	2 036	
5-137 Hopper-Open Top-Special Service	66 54			5-173 Total (lines 95-97)	98	3 197	
5-138 Refrigerator-Mechanical	55 67 ✓	1		5-18 Total Car-Miles by Train Type:			
5-139 Refrigerator-Non-Mechanical	56 68 ✓	19		5-180 Unit Trains	99	1 065	
5-140 Flat-TOFC/COFC	57 69	1 112		5-181 Way Trains	100	17 205	
5-141 Flat-Multi-Level	58 70			5-182 Through Trains	101	24 346	
5-142 Flat-General Service	59 71	19		5-183 Total (lines 99-101)	102	42 616	
5-143 Flat-All Other	60 72	182		5-19 Caboose Miles	103	733	
5-144 Tank Under 22,000 Gallons	61 73	305		6. Passenger Car-Miles: (Thousands) (J)			
5-145 Tank-22,000 Gallons and Over	62 74	269		6-01 Coaches	104		
5-146 All Other Car Types	63 75	6		6-02 Combination, Passenger Cars	105		
5-147 Total (lines 59-75)	64 76	2 686		6-03 Sleeping and Parlor Cars	106		
5-15 Private Line Cars-Empty (H)				6-04 Dining, Grill and Tavern Cars	107		
5-150 Box-Plain 40-Foot	65 77			6-05 Head-end Cars (Other than 6-02)	108		
5-151 Box-Plain 50-Foot & Longer	66 78	47		6-06 Total (lines 104-108)	109		
5-152 Box-Equipped	67 79			6-07 Business Cars	110		
5-153 Gondola-Plain	68 80	28		6-08 Crew Cars (Other than Caboose)	111		
5-154 Gondola-Equipped	69 81			7. Gross Ton-Miles: (Thousands) (K)			
5-155 Hopper-Covered	70 82	539		7-01 Road Locomotives	112	137 275	
5-156 Hopper-Open Top-General Service	71 83			7-02 Freight Trains, Crs., Cnts., and Caboose			
5-157 Hopper-Open Top-Special Service	72 84			7-020 Unit Trains	113	74 315	
5-158 Refrigerator-Mechanical	73 85 ✓			7-021 Way Trains	114	1 368 351	
5-159 Refrigerator-Non-Mechanical	74 86 ✓	15		7-022 Through Trains	115	1 596 816	
5-160 Flat-TOFC/COFC	75 87	63		7-03 Passenger-Trains, Crs., and Cnts.	116		
5-161 Flat-Multi-Level	76 88	4		7-04 Non-Revenue	117	33 712	
5-162 Flat-General Service	77 89	24		7-05 Total (lines 112-117)	118	3 210 469	
5-163 Flat-All Other	78 90	203					



## 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
8. Tons of Freight (Thousands)				14. TOFC/COFC-Number of Rev. Trailers & Containers Loaded & Unloaded (Q)	137	46 307	
8-01 Revenue	119	17 718		15. Multi-Level Cars-Number of Motor Vehi- cles Loaded & Unloaded (Q)	138		
8-02 Non-Revenue	120	179		16. TOFC/COFC Number of Rev. Trailers Picked Up and Delivered (R)	139	21	
8-03 Total (lines 119, 120)	121	17 897		17. Revenue Tons-Marine Terminals (S)			
9. Ton-Miles of Freight (Thousands)(L)				17-01 Marine Terminals-Coal	140		
9-01 Revenue-Road Service	122	1 869 047		17-02 Marine Terminals-Ore	141	20 261	
9-02 Revenue-Lake Transfer Service	123			17-03 Marine Terminals-Other	142	2 179 884	
9-03 Total (lines 122, 123)	124	1 869 047		17-04 Total (lines 140-142)	143	2 200 145	
9-04 Non-Revenue-Road Service	125	18 879		18. Number of Foreign Per Diem Cars on Line (T)			
9-05 Non-Revenue-Lake Transfer	126			18-01 Serviceable	144	5 941	
9-06 Total (lines 125, 126)	127	18 879		18-02 Unserviceable	145	133	
9-07 Total-Revenue & Non-Revenue (lines 124, 127)	128	1 887 926		18-03 Surplus	146	844	
10. Train Hours: (M)				18-04 Total Lines 144-146	147	6 918	
10-01 Road Service	129	79 687					
10-02 Train Switching	130	9 097					
11. Total Yard-Switching Hours (N)	131	55 635					
12. Train-Miles Work Trains: (O)							
12-01 Locomotives	132	19 154					
12-02 Motorcars	133						
13. Number of Loaded Freight Cars: (P)							
13-01 Unit Trains	134	18 100					
13-02 Way Trains	135	301 554					
13-03 Through Trains	136	421 772					

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## 800. CONTRACTS, AGREEMENTS, ETC.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NONE



850. COMPETITIVE BIDDING-CLAYTON ANTITRUST ACT

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

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

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

	Nature of bid (a)	Date Published (b)	Contract number (c)	No. of bidders (d)	Method of awarding bid (e)	Date filed with the Commission (f)	Company awarded bid (g)
1	Nothing to Report						
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## VERIFICATION

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

## OATH

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

State of Maryland

City of Baltimore

B. G. Lawler makes oath and says that he is Assistant Vice-President and Controller  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Western Maryland Railway Company  
(Insert here the exact legal title or name of the respondent)

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

January 1, 1981, to and including December 31, 1981

B. G. Lawler  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and City above named, this 30th day of March, 1982

My commission expires July 1, 1982

Use an  
L.S.  
impression seal

Crosbie M. George  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of Assistant Vice-President and Controller,  
County of B. G. Lawler, has control of the accounting  
of the respondent; therefore, Supplemental  
Oath is not necessary.

\_\_\_\_\_ makes oath and says that he is \_\_\_\_\_  
(Insert here name of the affiant) (Insert here the official title of the affiant)

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

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

\_\_\_\_\_, 19\_\_\_\_\_, to and including \_\_\_\_\_, 19\_\_\_\_\_.

\_\_\_\_\_  
(Signature of affiant)

Subscribed and sworn to before me, a \_\_\_\_\_ in and for the State and county above named, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_

My commission expires \_\_\_\_\_

Use an  
L.S.  
impression seal

\_\_\_\_\_  
(Signature of officer authorized to administer oaths)





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