

RC-118300    PITTSBURGH & LAKE ERIE    1982    1 OF 3

RC 118300

R-1

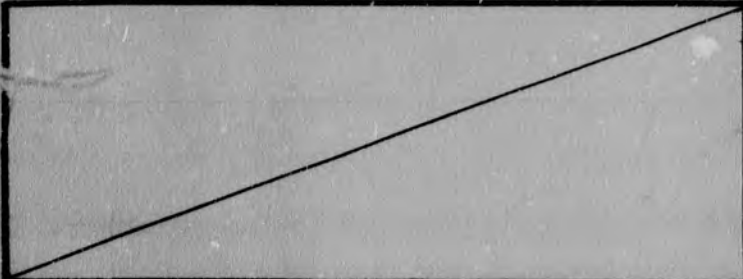
# annual report

ORIGINAL

APPROVED BY OMB  
3120-0029  
EXPIRES 3-31-83

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	<p>RC 118300      1      0      SPRS</p> <p>Pittsburgh &amp; Lake Erie Railroad Company B Pittsburgh, PA 15219</p>
	<p>Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)</p>
<p>Correct name and address if different than shown.</p>	



to the

## Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1982

# ANNUAL REPORT

OF

THE PITTSBURGH AND LAKE ERIE RAILROAD COMPANY

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 1982**

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) 261-3201  
(Area code) (Telephone number)

(Office address) Suite 680, Commerce Court, Four Station Square, Pgh., PA 15219  
(Street and number, city, State, and ZIP code)

## SPECIAL NOTICE

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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The following schedule was added to Railroad Annual Report Form R-1:

Schedule 512     Transactions Between Respondent and Companies or Persons Affiliated with Respondent for Services Received or Provided. Reinserted, it was inadvertently omitted from the 1981 report. Revised to reflect Accounting Series Circular No. 192 "Related Party Disclosures" dated May 18, 1982 which required F.A.S. No. 57 dated March 1982.

Changes were made to the following schedules:

Schedule 200	Added three lines to segregate account Nos. in other assets and renumbered.
Schedule 210	Deleted lines 69-74 and added a line 53 Total Provision For Income Tax and renumbered.
Schedule 310A	Added heading Non-carrier (lists specifics for each company)
Schedule 335	Changed line Nos. 27, 36 and 37.
Schedule 361	Part Total Rental Expenses. Deleted columns c-h.
Schedule 412	Added column (e) Amortization Adjustment During Year, and Instruction No. 4.
Schedule 415	Changed column (e) from Depreciation to Amortization Adjustment Net During Year and minor changes to the Instructions.
Schedule 450	Changed heading to "Analysis of Taxes" from "Analysis of Federal Income Taxes" and the format of schedule. Segregate three line items.
Schedule 710	Deleted Diesel B Units and renumbered lines.
Schedule 721	Changed line No. 9 and added Instruction.
Schedule 723	Changed line No. 10 and added Instruction.
Schedule 755	Deleted 14 line items and renumbered the schedule. Minor changes were made in the Instructions.
Schedule 450	Item 3 added to analyze the affect of certain provisions of the Economic Recovery Tax Act of 1981 on Tax accruals.

### 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 furnish the following information:

(1) Best estimate of the number of staff hours required to complete this report. In making this estimate please include the number of hours attributable to preparing the report and 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) \_\_\_\_\_

(2) Best estimate of the number of staff hours required to comply with the Uniform System of Accounts (USOA). In making this estimate only include the incremental staff hours required for the USOA. (Those hours in addition to the data needs of management and requirements of other Federal and State agencies.)

Total hours (Estimated) \_\_\_\_\_

(3) Best estimate of staff hours and storage costs to comply with the Commission's Record Retention Regulations. In making this estimate only include the incremental costs required for the Commission's rules. (Those costs in addition to retention requirements of management and other Federal and State agencies.)

Total hours (Estimated) \_\_\_\_\_

Storage costs (Estimated) \_\_\_\_\_



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**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 provided below.

3. If no schedules were omitted indicate "NONE."

Page	Schedule No.	Title
<i>See Revised Page</i>		

**B. IDENTITY OF RESPONDENT**

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

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

Board, indicate such fact on line 1 below and list the consolidated group on page 4.

2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of 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 and 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. N/A

**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.



REVISED

## A. SCHEDULES OMITTED BY RESPONDENT

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2. Show below the pages excluded and indicate the schedule number and title in the space provided provided below.

3. If no schedules were omitted indicate "NONE."

Page	Schedule No.	Title
-	-	The following schedules were not available at the filing date, but will be sent when completed:
52	44	Rents for Interchanged Freight Train Cars and Other Freight Carrying Equipment
74	512	Transactions Between Respondent and Related Parties
75	700	Track Operated at Cost for Joint Benefit
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## STOCKHOLDERS REPORTS

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

Check appropriate box:

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

## C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 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 \_\_\_\_\_
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. \_\_\_\_\_ 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						
8						
9						
10						
11						
12						
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30						

## C. VOTING POWERS AND ELECTIONS - Continued

There was no  
meeting held

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. meeting held  
votes cast.
11. Give the date of such meeting. N/A
12. Give the place of such meeting. N/A

## NOTES AND REMARKS



## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		Current Asset	\$	\$
1	701	Cash	715	( 155)
2	702	Temporary Cash Investments	113	113
3	703	Special Deposits	75	-
		Accounts Receivable		
4	704	- Loan and Notes	-	-
5	705	- Interline and Other Balances	440	312
6	706	- Customers	2,054	5,710
7	707	- Other	2,342	1,457
8	709, 708	- Accrued Accounts Receivables	6,091	6,825
9	708.5	- Receivables from Affiliated Companies	5,526	3,599
10	709.5	- Less: Allowance for Uncollectible Accounts	-	-
11	710, 711, 714	Working funds prepayments deferred income tax debits	235	281
12	712	Materials and Supplies	6,039	6,065
13	713	Other Current Assets	3	11
14		Total Current Assets	23,633	24,218
		Other Assets		
15	715, 716, 717	Special funds	254	296
16	721, 721.5	Investments and Advances Affiliated Companies (sch 310)	12,752	14,270
17	722, 723	Other Investments and Advances	5	2
18	724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities—Cr.	-	-
19	737, 738	Property used in other than Carrier Operation (less depreciation)	2,268	2,170
20	739, 741	Other Assets	1,275	187
21	743	Other Deferred Debits	2,494	2,424
22	744	Accum. deferred Income Tax debits	-	-
23		Total Other Assets	19,048	19,349
		Road and Equipment		
24	711, 732	Road (Sch. 330 & 330A)	38,447	38,192
25		Equipment	80,897	80,373
26		Unallocated Items	-	-
27		Accumulated Depreciation and amortization (Schs. 335, 351, 342, 340)	( 5,568)	( 4,235)
28		Net road and Equipment	113,776	114,330
29		Total Assets	156,457	157,897

## NOTES AND REMARKS



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

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
<b>Current Liabilities</b>			<b>\$</b>	<b>\$</b>
30	751	Loans and Notes Payable	21,800	-
31	752	Accounts Payable; Interline and Other Balances	1,332	3,865
32	753	Audited Accounts and Wages	-	-
33	754	Other Accounts Payable	153	735
34	755, 756	Interest and Dividends Payable	1,601	1,119
35	757	Payables to Affiliated Companies	447	485
36	759	Accrued accounts Payable	15,669	15,109
37	760, 761, 761.5, 762	Taxes Accrued	1,580	854
38	763	Other Current Liabilities	2,018	3,671
39	764	Equipment obligations and other long-term debt due within one year	5,182	6,022
40		<b>Total Current Liabilities</b>	<b>49,782</b>	<b>31,860</b>
<b>Non Current Liabilities</b>				
41	765, 767	Funded debt unmatured	-	-
42	766	Equipment obligations	59,090	58,406
43	766.5	Capitalized Lease Obligations	7,437	8,927
44	768	Debt in default	-	-
45	769	Accounts payable; Affiliated Companies	5,418	6,151
46	770.1, 770.2	Unamortized debt premium	( 1,484)	( 1,805)
47	781	Interest in default	-	-
48	783	Deferred revenues-Transfers from Government Authorities	-	-
49	786	Accumulated deferred income tax credits	6,128	7,018
50	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits	2,156	2,719
51		<b>Total Noncurrent Liabilities</b>	<b>78,745</b>	<b>81,416</b>
<b>Shareholders' Equity</b>				
52	791, 792	Capital Stock: (Sch. 230)	34,554	34,554
53		Common Stock	34,554	34,554
54		Preferred Stock		
55	793	Discount on Capital Stock		
56	794, 795	Additional Capital (230)	(28,185)	(28,185)
		<b>Retained Earnings:</b>		
57	797	Appropriate (221)		
58	798	Unappropriated (220)	21,561	38,252
59	798.1	Net Unrealized loss on noncurrent marketable equity securities		
60	798.5	Less Treasury Stock		
61		<b>Net Stockholders Equity</b>	<b>27,930</b>	<b>44,621</b>
62		<b>Total Liabilities and Shareholders Equity</b>	<b>156,457</b>	<b>157,897</b>

**NOTES AND REMARKS**

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

The notes listed below are provided to disclose supplementary information on matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word "none"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes statements explaining (1)

service interruption insurance policies and indicating the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements (*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 \$ 33,823,120

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 31, 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: \_\_\_\_\_

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

Continued on following page

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

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

## (a) Changes in Valuation Accounts

Account 722	Cost	Market	Dr. (Cr) to Income	Dr. (Cr) to Stockholders Equity
(Current Yr.) Current Portfolio _____	1	1	-	XXXXX
as of 12/31/82 Noncurrent Portfolio _____	2	2	XXXXX	\$
(Previous Yr.) Current Portfolio _____	-	-	XXXXX	XXXXX
as of 12/31/82 Noncurrent Portfolio _____	2	2	XXXXX	XXXXX

(b) At 12/31/82, 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 Actual (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 reported 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 on page 12 Results of Operations.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19, for, Account No. 513, "Dividend income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 for Account No. 512 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 (a)	Amount for Current Year (b)	Amount for Preceding Year (c)	Freight-Related Revenue & Expenses (d)	Passenger-Related Revenue & Expenses (e)
<b>ORDINARY ITEMS</b>					
<b>OPERATING INCOME</b>					
	Railway Operating Income				
1	(101) Freight **	\$ 44,691	\$ 76,929	\$ 44,691	\$ -
2	(102) Passenger **	168	154	-	168
2	(103) Passenger-Related	-	-	-	-
4	(104) Switching	363	1,650	363	-
5	(105) Water Transfers	-	-	-	-
6	(106) Demurrage	1,558	3,694	1,558	-
7	(110) Incidental	163	344	163	-
8	(121) Joint Facility-Credit	-	-	-	-
9	(122) Joint Facility-Debit	10	413	10	-
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	46,933	82,358	46,765	168
11	(502) Railway operating revenues-Transfers from Government Authorities for current operations	283	283	-	283
12	(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities	-	-	-	-
13	Total railway operating revenues (lines 10-12)	47,216	82,641	46,765	451
14	(531) Railway operating expenses	60,553	72,647	59,056	1,497
15	*Net revenue from railway operations	(13,337)	9,994	(12,291)	(1,046)
<b>OTHER INCOME</b>					
16	(506) Revenue from property used in other than carrier operations	531	736		
17	(510) Miscellaneous rent income	322	290		
18	(512) Separately operated properties-Profit	-	-		
19	(513) Dividend Income (cost method)	-	-		
20	(514) Interest income	196	415		
21	(516) Income from sinking and other funds	38	33		
22	(517) Release of premiums on funded debt	-	-		
23	(518) Contributions from other companies	-	-		
24	(519) Miscellaneous income	5,447	26,094		
	Income from affiliated companies				
25	(513) Dividends (equity method)	-	-		
26	Equity in undistributed earnings (losses)	( 238)	1,477		
27	Total other income (lines 16-26)	6,296	29,045		
28	Total income (lines 15, 27)	( 7,041)	39,039		
<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29	(534) Expenses of property used in other than carrier operations	35	46		
30	(535) Taxes on property used in other than carrier operations	3	( 46)		
31	(543) Miscellaneous rent expense	11	21		
32	(544) Miscellaneous taxes	-	-		
33	(545) Separately operated properties-Loss	37	99		
34	(549) Maintenance of investment organization	-	-		
35	(550) Income transferred to other companies	-	-		
36	(551) Miscellaneous income charges	165	92		
37	(553) Uncollectible accounts	-	-		
38	Total miscellaneous deductions (lines 29-37)	251	212		
39	Income available for fixed charges (Lines 28, 38)	( 7,292)	38,827		



## 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:		
40	(a) Fixed interest not in default	8,728	10,176
41	(b) Interest in default		
42	(547) Interest on unfunded debt	1,676	983
43	(548) Amortization of discount on funded debt	595	658
44	Total fixed charges (lines 40-43)	10,999	11,817
45	Income after fixed charges (lines 39, 44)	(18,291)	27,010
	<b>OTHER DEDUCTIONS</b>		
	(546) Interest on funded debt:		
46	(c) Contingent interest	-	-
	<b>UNUSAL OR INFREQUENT ITEMS</b>		
47	(555) Unusual or infrequent items (debit) credit	-	-
48	Income (loss) from continuing operations (before income taxes)	(18,291)	27,010
	<b>PROVISIONS FOR INCOME TAXES</b>		
	(556) Income taxes on ordinary income:		
49	Federal income taxes	( 27)	1,809
50	State income taxes		
51	Other income taxes	26	70
52	(557) Provision for deferred taxes	( 1,600)	4,980
53	Total provisions for income taxes (lines 49-52)	( 1,601)	6,859
54	Income from continuing operations	(16,690)	20,151
	<b>DISCONTINUED OPERATIONS</b>		
55	(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )		
56	(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )		
57	Income before extraordinary items	(16,690)	20,151
	<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>		
58	(570) Extraordinary items (Net)	-	1,644
59	(590) Income taxes on extraordinary items	-	-
60	(591) Provision for deferred taxes - Extraordinary items	-	-
61	Total extraordinary items (lines 57-59)	-	1,644
62	(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$ )		
63	Net income (Loss)	(16,690)	21,795
	<b>*Reconciliation of net railway operating income (NROI)</b>		
64	Net revenues from railway operations	(13,337)	9,994
65	(556) Income taxes on ordinary income ( - )	1	( 1,879)
66	(557) Provision for deferred income taxes ( - )	1,600	( 4,980)
67	Income from lease of road and equipment ( + )	105	33
68	Rent for leased roads and equipment ( + )	-	-
69	Net railway operating income (loss)	(11,631)	3,168

## 220. RETAINED EARNINGS—UNAPPROPRIATED

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

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

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

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

5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 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 (a)	Retained earnings— Unappropriated (b)	Equity in undistributed earnings (losses), of affiliated companies (c)
1	Balances of beginning of year	\$ 35,897	\$ 2,355
2	(601.5) Prior period adjustments to beginning retained earnings		
	<b>CREDITS</b>		
3	(602) Credit balance transferred from income		
4	(603) Appropriations released		
5	(606) Other credits to retained earnings equity in undistributed earnings (losses) of affiliated companies		
6	Total		
	<b>DEBITS</b>		
7	(612) Debit balance transferred from income	16,452	238
8	(616) Other debits to retained earnings equity in undistributed earnings (losses) of affiliated companies		
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	16,452	238
14	Net increase (decrease) during year (Line 6 minus line 13)	16,452	(238)
15	Balances at close of year (Lines 1, 2 and 14)	19,445	2,117
16	Balances from line 15(c)	2,117	XXXXX
17	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of Year	21,562	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.

## NOTES AND REMARKS FOR SCHEDULES 210 and 220



## 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 *	\$ 479	\$ 479	\$ -	\$ -
2					
3	Beaver County, Pennsylvania	-	-	-	-
4					
5					
6					
7	Total received during year _____	479	479	-	-
8	Cumulative total of Government transfers-beginning of year _____	1,031	XXXXX	XXXXX	XXXXX
9	Cumulative total of Government transfers-end of year _____	1,510	XXXXX	XXXXX	XXXXX

\* Commuter service subsidy for the period 6/30/81 through 6/30/82



## 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 the year.
2. Column (a) presents the items to be disclosed.
3. Columns (b), (d) and (f) require disclosures of the number of preferred, common and treasury stock, respectively, applicable to the items presented in column (a).
4. Columns (c), (e) and (g) 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 on page 18 state the purpose of the issue and authority.

## 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 investment 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	Income (loss) from continuing operations	(15,690)	20,151
	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
4	Depreciation and amortization expenses	1,637	1,825
5	Net increase (decrease) in deferred income taxes	( 1,600)	4,980
6	Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	243	( 1,477)
7	Net increase (decrease) in noncurrent portion of estimated liabilities	-	-
	Other (specify):		
8	Change in long-term portion of Loss & Damage Claims	-	604
9			
10	Advance from affiliated companies	-	1,427
11			
12			
13	Total working capital from continuing operations	(16,410)	28,289
14	Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles	-	1,643
15	Total working capital from operations	(16,410)	29,932
	Working capital from sources other than operating:		
16	Proceeds from issuance of long-term liabilities	4,264	-
17	Proceeds from sale/disposition of carrier operating property	-	-
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
23	Purchase Accounting Adjustments	-	243
24	(A) Net Book Value of property and equipment sold or retired		
25		2,181	2,685
26			
27	Total working capital from sources other than operating	6,445	3,053
28	Total sources of working capital	( 9,965)	32,985

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

Line No.	Description (a)	Current year (b)	Prior year (c)
	<b>APPLICATION OF WORKING CAPITAL</b>	<b>\$</b>	<b>\$</b>
29	Amount paid to acquire/retire long-term liabilities	5,221	19,064
30	Cash dividends declared	-	-
31	Purchase price of carrier operating property	2,928	15,416
32	Purchase price of other tangible property	-	-
33	Purchase price of long-term investment and advances	-	-
34	Net increase in sinking or other special funds	-	-
35	Purchase price of acquiring treasury stock	-	-
	Other (specify):		
36	Increase in deferred financing cost	-	40
37	Other - net	394	26
38			
39			
40			
41			
42			
43			
44			
45	Total application of working capital	8,543	34,546
46	Net increase (decrease) in working capital	(18,508)	( 1,561)

**241. CHANGES IN WORKING CAPITAL**

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

Line No.	Item (a)	End of year (b)	Beginning of year (c)	Increase (Decrease) (d)
1	Cash and temporary investments	823	( 42)	870
2	Net receivables	16,530	17,914	( 1,384)
3	Prepayments	232	278	( 46)
4	Materials and supplies	6,039	6,065	( 26)
5	Other current assets not included above	3	3	-
6	Notes payable and matured obligations			
7	Accounts payable	41,002	21,313	(19,689)
8	Current equipment obligations and other debt	5,182	6,022	840
9	Other current liabilities not included above	3,598	4,525	927
10	Net increase (decrease) in working	(26,150)	( 7,642)	(18,508)



**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, 7, 8, and 9 on the amount applicable to common-carrier transportation service included in accounts 707, 753, 754, and 761.5 (Do not include taxes levied in lieu of property taxes.)
4. Dollars in thousands.

Line No.	Item	Amount
	(a)	(b)
1	Construction and additions and betterments	1,314
2	Common-carrier operating purposes	11,015
3	Used by other than respondent's lessor companies	588
4	Total	12,917
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material	300
6	Account 707, Accounts receivable, other	2,352
7	Account 753, Audited accounts and wages payable	-
8	Account 754, Accounts payable, other	153
9	Account 761.5 Other taxes accrued	1,580

**NOTES AND REMARKS**

## NOTES AND REMARKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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, "Other Funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 19, 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 shown 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	50J
5			VII	Mahoning State Line Railroad Company	92.7
6			VII	Monongahela Railway Company	33-1/3J
7			VII	Montour Railroad Company	100
8			VII	Pittsburgh, Chartiers & Youghiogheny Railway Co.	50J
9			VII	Pullman Company	.0967J
10					
11		3		<u>Non-Carriers - Active</u>	
12			VII	Montour Land Company	100
13					
14				<u>Total Class A</u>	
15					
16		E		<u>Investment Advances</u>	
17				<u>Carriers - Active</u>	
18				Mahoning State Line Railroad Company	
19				Monongahela Railway Company	
20					
21				<u>Total Class E - Investment Advances</u>	
22					
23					
24				<u>Grand Total - Account 721</u>	
25					
26					
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 are less than \$10,000 may be combined in one figure.

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

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

11. For affiliates which do not report to the Interstate Commerce Commission, and are jointly owned, give names and extent of control of other entities by 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
297		297	-				4
309			309				5
4,901	310		5,211				6
7,341		1,274	6,067				7
557	39		596				8
2		2	-				9
							10
							11
194	47		241				12
							13
13,601	396	1,573	12,424				14
							15
							16
							17
							18
379		253	126				19
290		87	203			168	20
							21
669		340	329			168	22
							23
							24
							25
14,270	396	1,913	12,753			168	26
							27
							28
							29
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							40



## 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) (j)	Adjustments Account 721.5 (k)	Dividends or interest credited to income (l)	Line No.
Opening balance (f)	Additions (g)	Deductions (if other than sale explain) (h)	Closing balance (i)				
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
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**310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES**  
Undistributed Earnings From Certain Investments in Affiliated Companies

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

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

of Accounts.)

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

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

of acquisition.

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

(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)
	Carriers: (List specifics for each company)	\$	\$	\$	\$	\$	\$
1	Lake Erie and Eastern Railroad Company	297		( 297)			-
2	Mahoning State Line Railroad Company	309		-			309
3	Monongahela Railway Company	4,901		1,135		825	5,211
4	Montour Railroad Company	7,341		(1,262)		12	6,067
5	Pittsburgh, Chartiers & Youghiogheny Rwy. Co.	557		39			596
6	Pullman Company	2				2	-
7							
8							
9							
10							
11							
12							
13							
	Noncarrier (List specifics for each company)						
14	Montour Land Company	194		147		100	241
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27		13,169		( 238)		939	11,992

Road Initials: P&L F

Year 19 82



## 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



## HISTORIC ACCOUNTING

## 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	\$ 1,858	\$	\$
2	(2) Land for transportation purposes	13,187		
3	(3) Grading	13,348		
4	(4) Other right-of-way expenditures	31		
5	(5) Tunnels and subways	610		
6	(6) Bridges, trestles, and culverts	8,057		
7	(7) Elevated structures	-		
8	(8) Ties	3,067		
9	(9) Rails	6,082		
10	(10) Other track material	5,357		
11	(11) Ballast	2,873		
12	(12) Track laying and surfacing	4,167		
13	(13) Fences, snowsheds, and signs	83		
14	(16) Station and office buildings	3,699		
15	(17) Roadway buildings	47		
16	(18) Water stations	174		
17	(19) Fuel stations	443		
18	(20) Shops and enginehouses	4,519		
19	(22) Storage warehouses	-		
20	(23) Wharves and docks	-		
21	(24) Coal and ore wharves	381		
22	(25) TOFC/COFC terminals	-		
23	(26) Communication systems	1,661		
24	(27) Signals and interlockers	6,561		
25	(29) Power plants	87		
26	(31) Power-transmission systems	1,407		
27	(35) Miscellaneous structures	171		
28	(37) Roadway machines	3,017		
29	(39) Public improvements—Construction	1,378		
30	(44) Shop machinery	3,411		
31	(45) Power-plant machinery	412		
32	Other (specify and explain)	-		
33	Total expenditures for road	86,088		
34	(52) Locomotives	22,988		
35	(53) Freight-train cars	241,360		
36	(54) Passenger-train cars	40		
37	(55) Highway revenue equipment	-		
38	(56) Floating equipment	-		
39	(57) Work equipment	596		
40	(58) Miscellaneous equipment	1,141		
41	Total expenditures for equipment	266,125		
42	(76) Interest during construction	-		
43	(77) Other expenditures—General	-		
44	Total general expenditures	-		
45	Total	352,213		
46	(80) Other elements of investment	( 18,789)		
47	(90) Construction in progress	3,078		
48	Grand Total	336,502		

## 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.
(c)	(f)	(g)	(h)	
\$ 6	\$ 2	\$ 4	\$ 1,862	1
	1,360	(1,360)	11,827	2
			13,348	3
			31	4
			610	5
			8,057	6
			-	7
	1	( 1)	3,066	8
	2	( 2)	6,080	9
	3	( 3)	5,354	10
	1	( 1)	2,872	11
	1	( 1)	4,166	12
			83	13
1	132	( 131)	3,568	14
			47	15
2		2	176	16
			443	17
216		216	4,735	18
			-	19
			-	20
			381	21
			-	22
93	17	76	1,737	23
			6,561	24
			87	25
78		78	1,485	26
			171	27
150	118	32	3,044	28
			1,378	29
772	63	709	4,120	30
			412	31
			-	32
1,318	1,700	( 382)	85,706	33
94		94	23,082	34
4,177	7,349	(3,172)	238,188	35
			40	36
				37
				38
783	3	786	1,376	39
176	24	152	1,293	40
5,230	7,376	(2,146)	263,979	41
				42
				43
				44
6,548	9,076	(2,528)	349,685	45
			( 18,789)	46
	2,339	(2,339)	739	47
6,548	11,415	(4,867)	331,635	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 <u>Not Applicable</u>	\$	\$	\$
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
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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 to compute the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used to compute the depreciation charges 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 not 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)	
	ROAD	\$	\$	%	\$	\$	%
1	(1) Engineering	1,849	1,849	1.30	27	27	.25
2	(3) Grading	13,280	13,280	.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	7,938	7,938	1.22	41	41	1.40
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs	83	83	2.00	2	8	2.00
8	(16) Station and office buildings	3,698	3,698	1.72	10	10	2.15
9	(17) Roadway buildings	47	47	2.63	1	1	2.70
10	(18) Water stations	174	174	2.86			
11	(19) Fuel stations	443	443	2.74			
12	(20) Shops and enginehouses	4,519	4,519	2.22			
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves	381	381	2.00			
16	(25) TOFC/COFC terminals						
17	(26) Communications systems	1,603	1,603	3.33	6	6	1.55
18	(27) Signals and interlockers	6,561	6,561	3.13	1	1	4.00
19	(29) Power plants	87	87	1.30			
20	(31) Power transmission systems	1,407	1,407	1.90			
21	(35) Miscellaneous structures	171	171	2.00			
22	(37) Roadway machines	3,017	3,017	6.00			
23	(39) Public improvements—Construction	1,348	1,348	1.46	41	41	1.47
24	(44) Shop machinery	3,411	3,411	2.34			
25	(45) Power plant machinery	412	412	2.00			
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	51,068	51,068	1.79	317	317	
	EQUIPMENT						
29	(52) Locomotives	22,988	23,049	3.50			
30	(53) Freight-train cars	226,003	221,609	2.80			
31	(54) Passenger-train cars	40	40	2.13			
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment	742	960	3.45			
35	(58) Miscellaneous equipment	1,142	1,266	11.94			
36	Total equipment	250,915	246,924	2.92			
37	GRAND TOTAL	301,983	197,991		317	317	



## 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



## PURCHASE ACCOUNTING

## 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 ori- ginal road and equip- ment, and road exten- sions (c)	Expenditures during the year for pur- chase of existing lines, reorganiza- tions, etc. (d)
1	(1) Engineering	\$ 650	\$	\$
2	(2) Land for transportation purposes	3,597		
3	(3) Grading	7,005		14
4	(4) Other right-of-way expenditures	45		
5	(5) Tunnels and subways	122		
6	(6) Bridges, trestles, and culverts	1,091		
7	(7) Elevated structures	-		
8	(8) Ties	2,864		
9	(9) Rails	5,709		
10	(10) Other track material	5,059		
11	(11) Ballast	2,708		
12	(12) Track laying and surfacing	3,906		
13	(13) Fences, snowsheds, and signs	-		
14	(16) Station and office buildings	284		
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		
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	Other (specify and explain)	-		
33	Total expenditures for road	37,341		14
34	(52) Locomotives	4,395		
35	(53) Freight-train cars	72,733		
36	(54) Passenger-train cars	-		
37	(55) Highway revenue equipment	-		
38	(56) Floating equipment	-		
39	(57) Work equipment	347		
40	(58) Miscellaneous equipment	671		
41	Total expenditures for equipment	78,146		
42	(76) Interest during construction	-		
43	(77) Other expenditures—General	-		
44	Total general expenditures	-		
45	Total	115,487		14
46	(80) Other elements of investment	-		( 2)
47	(90) Construction in progress	3,078		
48	Grand Total	118,565		12

## 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	\$ 1	\$ 5	\$ 655	1
	371	( 371)	3,226	2
		14	7,019	3
			45	4
			122	5
			1,091	6
			-	7
	1	( 1)	2,863	8
	2	( 2)	5,707	9
	2	( 2)	5,057	10
			2,708	11
	1	( 1)	3,905	12
			-	13
1	6	( 5)	279	14
			51	15
2		2	61	16
			11	17
216		216	403	18
			-	19
			-	20
			30	21
			-	22
93	1	92	411	23
			667	24
			24	25
78		78	632	26
			-	27
150	17	133	1,367	28
			226	29
772	8	764	1,700	30
			3	31
				32
1,318	410	922	38,263	33
95		95	4,490	34
3,035	1,700	1,335	74,068	35
				36
				37
				38
586	2	584	931	39
203	19	184	855	40
3,919	1,721	2,198	80,344	41
				42
				43
				44
5,237	2,131	3,120	118,607	45
		( 2)	( 2)	46
	2,339	(2,339)	739	47
5,237	4,470	779	119,344	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 (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January and in columns (e) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December; and on lines 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 not 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	7,005	7,005	.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	1,091	1,091	1.22	6	6	1.40
6	(7) Elevated structures	-	-	-			
7	(13) Fences, snowsheds, and signs	-	-	-			
8	(16) Station and office buildings	284	284	1.72	19	19	2.15
9	(17) Roadway buildings	51	51	2.63			
10	(18) Water stations	59	59	2.86			
11	(19) Fuel stations	11	11	2.74			
12	(20) Shops and enginehouses	187	187	2.22			
13	(22) Storage warehouses	-	-	-			
14	(23) Wharves and docks	-	-	-			
15	(24) Coal and ore wharves	30	30	2.00			
16	(25) TOFC/COFC terminals	-	-	-			
17	(26) Communications systems	314	314	3.33	6	6	1.55
18	(27) Signals and interlockers	667	667	3.13			
19	(29) Power plants	24	24	1.30			
20	(31) Power transmission systems	554	554	1.90			
21	(35) Miscellaneous structures	-	-	-			
22	(37) Roadway machines	1,234	1,234	6.00			
23	(39) Public improvements—Construction	222	222	1.46	7	-	1.47
24	(44) Shop machinery	936	936	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	13,489	13,489	1.33	198	198	
	<b>EQUIPMENT</b>						
29	(52) Locomotives	1,600	1,605	3.50			
30	(53) Freight-train cars	35,181	37,938	2.70			
31	(54) Passenger-train cars	-	-				
32	(55) Highway revenue equipment	-	-				
33	(56) Floating equipment	-	-				
34	(57) Work equipment	47	249	3.45			
35	(58) Miscellaneous equipment	662	809	11.92			
36	Total equipment	37,490	40,601	2.83			
37	GRAND TOTAL	50,979	54,090		198	198	



## 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 lines 27 and 36.

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 operating expenses	Other credits	Retirements	Other debits	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<b>ROAD</b>						
1	(1) Engineering	19	8		1		26
2	(3) Grading	46	18		1		63
3	(4) Other, right-of-way	2	1				3
4	(5) Tunnels and subways	2	1				3
5	(6) Bridges, trestles, and culverts	49	13		3		59
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs						
8	(16) Station and office buildings	9	5	3	6		11
9	(17) Roadway buildings	3	1				4
10	(18) Water stations	3	2				5
11	(19) Fuel stations		1				1
12	(20) Shops and enginehouses	11	4	1			16
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves	2	1				3
16	(25) TOFC/COFC terminals						
17	(26) Communication systems	6	10		7		9
18	(27) Signals and interlockers	45	21				66
19	(29) Power plants	1					1
20	(31) Power-transmission systems	9	11				20
21	(35) Miscellaneous structures						
22	(37) Roadway machines	115	74	8	17		180
23	(39) Public improvements—Construction	7	3		1		9
24	(44) Shop machinery*	28	22	13	8		55
25	(45) Power-plant machinery*	1					1
26	All other road accounts						
27	Amortization (Adjustment)						
28	Total road	358	196	25	44		535
	<b>EQUIPMENT</b>						
29	(52) Locomotives	164	56				220
30	(53) Freight-train cars	3,554	992		586		4,566
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment	9	13				22
35	(58) Miscellaneous equipment	150	87		12		225
36	Amortization Adjustments						
37	Total Equipment	3,877	1,148		598		5,033
38	<b>GRAND TOTAL</b>	4,235	1,344	25	642		5,568

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



## 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)	
	ROAD	\$	\$	\$	\$	\$	\$
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						
	EQUIPMENT						
29	(52) Locomotives						
30	(53) Freight-train cars						
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
4	(57) Work equipment						
5	(58) Miscellaneous equipment						
6	Total equipment						
7	GRAND TOTAL	NONE	—	—	—	—	NONE

ORIGINAL DUPLICATE

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

JUN 28 1983

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. If 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 lines 27 and 36.
6. 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 operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	<b>ROAD</b>						
1	(1) Engineering	688	24		2		710
2	(3) Grading	1,715	33				1,748
3	(4) Other, right-of-way	4	1				5
4	(5) Tunnels and subways	174	4				178
5	(6) Bridges, trestles, and culverts	5,162	97				5,259
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	75	2				77
8	(16) Station and office buildings	3,107	64	3	132		3,042
9	(17) Roadway buildings	24	1				25
10	(18) Water stations	139	5				144
11	(19) Fuel stations	445	12				457
12	(20) Shops and enginehouses	4,407	100	1			4,508
13	(22) Storage warehouses	500	-				500
14	(23) Wharves and docks						
15	(24) Coal and ore wharves	495	8				503
16	(25) TOFC/COFC terminals						
17	(26) Communication systems	1,117	53		17		1,153
18	(27) Signals and interlockers	4,887	205				5,092
19	(29) Power plants	36	1				37
20	(31) Power-transmission systems	795	27				822
21	(35) Miscellaneous structures	124	3				127
22	(37) Roadway machines	1,340	181	8	118		1,411
23	(39) Public improvements-Construction	952	20				972
24	(44) Shop machinery*	1,667	80	13	63		1,697
25	(45) Power-plant machinery*	592	8				600
26	All other road accounts						
27	Amortization (Adjustment)						
28	<b>Total road</b>	28,445	929	25	332		29,067
	<b>EQUIPMENT</b>						
29	(52) Locomotives	9,553	806				10,359
30	(53) Freight-train cars	50,092	7,542		4,328		53,306
31	(54) Passenger-train cars	( 156)	1				( 155)
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment	164	30		( 1)		195
35	(58) Miscellaneous equipment	274	149		22		401
36	Amortization Adjustments						
37	<b>Total Equipment</b>	59,927	8,528		4,349		64,106
38	<b>GRAND TOTAL</b>	88,372	9,457	25	4,681		93,173

\*To be reported with equipment expense rather than M&amp;S expenses.



## 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)	
	ROAD	\$	\$	\$	\$	\$	\$
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						
	EQUIPMENT						
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	None	-	-	-	-	None



## 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 lines 27 and 36.

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 operating expenses	Other credits	Retirements	Other debits	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ROAD						
1	(1) Engineering	688	24		2		710
2	(3) Grading	1,715	33				1,748
3	(4) Other, right-of-way	4	1				5
4	(5) Tunnels and subways	174	4				178
5	(6) Bridges, trestles, and culverts	5,162	97				5,259
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	75	2				77
8	(16) Station and office buildings	3,107	64	3	132		3,042
9	(17) Roadway buildings	24	1				25
10	(18) Water stations	139	5				144
11	(19) Fuel stations	445	12				457
12	(20) Shops and enginehouses	4,407	100	1			4,508
13	(22) Storage warehouses	500	-				500
14	(23) Wharves and docks						
15	(24) Coal and ore wharves	495	8				503
16	(25) TOFC/COFC terminal						
17	(26) Communication system	1,117	53		17		1,153
18	(27) Signals and interlockers	4,887	205				5,092
19	(29) Power plants	36	1				37
20	(31) Power-transmission systems	795	27				822
21	(35) Miscellaneous structures	124	3				127
22	(37) Roadway machines	1,340	181	8	118		1,411
23	(39) Public improvements - Construction	952	20				972
24	(44) Shop machinery*	1,667	80	13	63		1,697
25	(45) Power-plant machinery*	592	8				600
26	All other road accounts						
27	Amortization (Adjustment)						
28	Total road	28,445	929	25	332		29,067
	EQUIPMENT						
29	(52) Locomotives	9,553	806				10,359
30	(53) Freight-train cars	50,092	6,226		4,328		51,990
31	(54) Passenger-train cars	( 156)	1				( 155)
32	(55) Highway revenue equipment						
33	(56) Floating equipment				( 1)		195
34	(57) Work equipment	164	30		22		401
35	(58) Miscellaneous equipment	274	149				
36	Amortization Adjustments						
37	Total Equipment	59,927	7,212		4,349		62,790
38	GRAND TOTAL	88,372	8,141	25	4,681		91,857

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

## 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)	
	ROAD	\$	\$	\$	\$	\$	\$
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						
	EQUIPMENT						
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		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 charges in rates were effective during the year, give full particulars in a footnote.

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

3. If 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 _____	None	None	None
	<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 _____	None	None	None
37	<b>GRAND TOTAL</b>	None	None	None



**343. 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 on page 35. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

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

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

5. 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 _____	None	None	None	None	None	None
	<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 _____	None	None	None	None	None	None
36	<b>GRAND TOTAL</b>	None	None	None	None	None	None

NOTES AND REMARKS FOR SCH 342 PAGE 34



**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 to compute

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 to compute the depreciation for December and dividing the total also 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 _____	None	None	None
	<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 _____	None	None	None
36	<b>GRAND TOTAL</b> _____	None	None	X X X X



**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	<b>Total road</b> _____	None	None	None	None	None	None
	<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	<b>Total equipment</b> _____	None	None	None	None	None	None
36	<b>GRAND TOTAL</b>	None	None	None	None	None	None

**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 Railroad Co.	176.54	\$ 119,344	\$ 5,568
2					
3	(L)	The Mahoning State Line Railroad Company	2.19	444	2
4					
5					
6					
7					
8		Line 1, Column (c) does not include			
9		2.67 miles leased to Aliquippa and			
10		Southern Railroad Company			
11					
12		Deductions made from Line 1, Column (d)			
13		represent cost of facilities leased to or			
14		used by others			
15		The Pittsburgh and Lake Erie RR. Company			
16		land and tracks			
17		Aliquippa and Southern RR. Co. \$52,257			
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39		TOTAL	178.73	119,788	5,570



**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 on page 35 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 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.

5. Dollars in thousands.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other leased properties (e)
1	(1) Engineering _____	\$ 655	\$ -	\$	\$
2	(2) Land for transportation purposes _____	3,226	17		
3	(3) Grading _____	7,019	81		
4	(4) Other right-of-way expenditures _____	45	12		
5	(5) Tunnels and subways _____	122	-		
6	(6) Bridges, trestles, and culverts _____	1,091	3		
7	(7) Elevated structures _____				
8	(8) Ties _____ ✓	2,863	73		
9	(9) Rails _____	5,707	63		
10	(10) Other track material _____	5,057	72		
11	(11) Ballast _____	2,708	16		
12	(12) Track laying and surfacing _____ ✓	3,905	44		
13	(13) Fences, snowsheds, and signs _____				
14	(16) Station and office buildings _____	279	19		
15	(17) Roadway buildings _____	51			
16	(18) Water stations _____	61			
17	(19) Fuel stations _____	11			
18	(20) Shops and enginehouses _____	403			
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 _____	411	3		
24	(27) Signals and interlockers _____	667			
25	(29) Power plants _____	24			
26	(31) Power-transmission systems _____	632			
27	(35) Miscellaneous structures _____				
28	(37) Roadway machines _____	1,367			
29	(39) Public improvements—Construction _____	226			
30	(44) Shop machinery _____	1,700			
31	(45) Power-plant machinery _____	3			
32	Leased property capitalized rentals (explain) _____				
33	Other (specify & explain) _____				
34	Total expenditures for road _____	38,263	403		
35	(52) Locomotives _____	4,490			
36	(53) Freight-trains cars _____	74,068			
37	(54) Passenger-train cars _____				
38	(55) Highway revenue equipment _____				
39	(56) Floating equipment _____				
40	(57) Work equipment _____	931			
41	(58) Miscellaneous equipment _____	855			
42	Total expenditures for equipment _____	80,344			
43	(76) Interest during construction _____				
44	(77) Other expenditures—General _____				
45	Total general expenditures _____				
46	Total _____	118,607	403		
47	(80) Other elements of investment _____	( 2 )	-		
48	(90) Construction work in progress _____	739			
49	Grand Total _____	119,344	403		



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

Disclose in the following schedules the required information concerning the respondents leases.

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	\$ 2,412	\$ 2,186	\$ 2,186	\$ 2,038	\$ 1,299	\$ 3,884	\$ 14,005
	Less: Executory costs:							
2	- Taxes							
3	- Maintenance							
4	- Insurance							
5	- Other							
6	Total executory costs (2-5)							
7	Minimum lease payments (1, 6)	2,412	2,186	2,186	2,038	1,299	3,884	14,005
8	Less: Amount representing interest	1,086	736	604	459	349	498	3,732
9	Present value of minimum lease payments (line 7, 8)	1,326	1,450	1,582	1,579	950	3,386	10,273

#### 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)
10	Present value of minimum lease payments from Part I above	\$ 8,949
11	Contingent rentals	
12	Minimum noncancelable sublease rentals	
13	Net rental expense	8,949

#### 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	1,538
16	Shop and garage equipment		
17	Service cars and equipment		
18	Noncarrier operating property		
19	Other: (Specify)		
20			
21	Gross capitalized assets	1,538	1,538
22	Less: Accumulated amortization	606	425
23	Net capitalized lease assets	932	1,113

Road Initials

P&LE

Year 19 82

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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	\$ 11,348	\$ 11,852	\$ 11,740	\$ 11,717	\$ 11,717	\$ 142,444	\$ 200,818
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	\$ 11,348	\$ 7,547
5	Contingent rentals		
6	Less: Sublease rentals		
7	Total rental expense	11,348	7,547

## 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)

Payment based on Prime Rates

(b)

Renewal Terms - At lessee's option for periods of not less than one year.

Purchase Options - Based on the Market Value.

(c)

1. Loans or Advances to Subsidiaries not to exceed \$10,000,000.

2. Obligations incurred in connection with the acquisition and interest in track and other railroad costs not to exceed in the aggregate \$20,000,000.

3. Shall not make, extend or participate in any loan or advance of funds to or on behalf of the Trustees of Penn Central Corporation or its affiliates not in the ordinary course of business.

(d)

Cash Dividend and Other Restrictions - Lease agreements include various restrictions on payments of cash dividends, the most restrictive of which limit cash dividends to the extent of net income for the year in which the dividend is declared or to 70% of net income after December 31, 1975. Also, the Company, among other things, is restricted as to purchase, redemption or retirement of its outstanding capital stock and is limited as to its participation in any loan, investment in, guaranty of or advance of funds to or on behalf of any other person, trust or corporation.

(e)

## 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)
	WAY AND STRUCTURES:	\$	\$	\$	\$	\$	\$	\$
	ADMINISTRATION:							
1	Track	457	1	( 5)	10	463	1	464
2	Bridge and Building	237		( 10)	2	229	1	230
3	Signal	239		( 10)	2	231	1	232
4	Communication	34		19	2	55		55
5	Other	268		( 18)	3	253	1	254
	REPAIR AND MAINTENANCE:							
6	Roadway - Running	113	55	( 4)	11	175		175
7	Roadway - Switching	223		( 19)		204		204
8	Tunnels and Subways - Running	1				1		1
9	Tunnels and Subways - Switching	1				1		1
10	Bridges and Culverts - Running	21	55		3	79		79
11	Bridges and Culverts - Switching	75				75		75
12	Ties - Running	N/A	501	N/A	N/A	501	1	502
13	Ties - Switching	N/A	312	N/A	N/A	312		312
14	Rail - Running	N/A	73	N/A	N/A	73		73
15	Rail - Switching	N/A	( 85)	N/A	N/A	( 85)		( 85)
16	Other Track Material - Running	N/A	57	N/A	N/A	57		57
17	Other Track Material - Switching	N/A	220	N/A	N/A	220		220
18	Ballast - Running	N/A	88	N/A	N/A	88		88
19	Ballast - Switching	N/A	44	N/A	N/A	44		44
20	Track laying and surfacing - Running	1,076	( 1)			1,075	1	1,076
21	Track laying and surfacing - Switching	1,148		68		1,216	1	1,217
22	Road Property Damaged - Running	37	17	(107)		( 53)		( 53)
23	Road Property Damaged - Switching	103	22	1		126		126
24	Road Property Damaged - Other	2		( 4)		( 2)		( 2)
25	Signals and Interlockers - Running	225	( 67)	( 20)	12	150		150
26	Signals and Interlockers - Switching	23	10	( 10)	15	38		38
27	Communications Systems	279	20	30	10	339		339
28	Electric Power Systems	158	7			165		165
29	Highway Grade Crossings - Running	69	35	6		110		110
30	Highway Grade Crossings - Switching	74				74		74
31	Station and Office Buildings	101	33	3	1	138	4	142
32	Shop Buildings - Locomotives	330	23	( 1)		352	1	353
33	Shop Buildings - Freight Cars	135	46			181	N/A	181
34	Shop Buildings - Other Equipment		17		(25)	( 8)	1	( 7)



## 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	40	18			58	58
102	Miscellaneous Buildings and Structures	78	27	17		122	122
103	Coal Terminals	2				2	2
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	330	168	28	1	527	528
110	Small Tools and Supplies	43	94	180		317	318
111	Snow Removal	126	23	189		338	338
112	Fringe Benefits - Running	N/A	N/A	N/A	338	338	339
113	Fringe Benefits - Switching	N/A	N/A	N/A	752	752	754
114	Fringe Benefits - Other	N/A	N/A	N/A	464	464	465
115	Casualties and Insurance - Running	N/A	N/A	N/A	( 3 )	( 3 )	( 3 )
116	Casualties and Insurance - Switching	N/A	N/A	N/A	100	100	100
117	Casualties and Insurance - Other	N/A	N/A	N/A	29	29	29
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	48	N/A	48	48
121	Lease Rentals - [Credit] - Running	N/A	N/A	( 79 )	N/A	( 79 )	( 79 )
122	Lease Rentals - [Credit] - Switching	N/A	N/A	( 8 )	N/A	( 8 )	( 8 )
123	Lease Rentals - [Credit] - Other	N/A	N/A	( 18 )	N/A	( 18 )	( 18 )
124	Joint Facility Rent - Debit - Running	N/A	N/A	263	N/A	263	263
125	Joint Facility Rent - Debit - Switching	N/A	N/A	3	N/A	3	3
126	Joint Facility Rent - Debit - Other	N/A	N/A		N/A		
127	Joint Facility Rent - [Credit] - Running	N/A	N/A	( 814 )	N/A	( 814 )	( 815 )
128	Joint Facility Rent - [Credit] - Switching	N/A	N/A	( 12 )	N/A	( 12 )	( 12 )
129	Joint Facility Rent - [Credit] - Other	N/A	N/A	( )	N/A	( )	( )
130	Other Rents - Debit - Running	N/A	N/A		N/A		
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	( )	( )

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## 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)
	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	5	5		5
137	Depreciation - Switching	N/A	N/A	N/A	5	5		5
138	Depreciation - Other	N/A	N/A	N/A	161	161		161
139	Joint Facility - Debit - Running	N/A	N/A	19	N/A	19		19
140	Joint Facility - Debit - Switching	N/A	N/A	40	N/A	40		40
141	Joint Facility - Debit - Other	N/A	N/A	17	N/A	17		17
142	Joint Facility - [Credit] - Running	N/A	N/A	( 1,541 )	N/A	( 1,541 )	( 2 )	( 1,543 )
143	Joint Facility - [Credit] - Switching	N/A	N/A	( 17 )	N/A	( 17 )	( )	( 17 )
144	Joint Facility - [Credit] - Other	N/A	N/A	( 3 )	N/A	( 3 )	( )	( 3 )
145	Dismantling Retired Road Property - Running	1				1		1
146	Dismantling Retired Road Property - Switching	12				12		12
147	Dismantling Retired Road Property - Other	2				2		2
148	Other - Running	3	( 8 )	( 60 )	149	84		84
149	Other - Switching	70	284	5	( 5 )	354		354
150	Other - Other	633	12	( 43 )	56	658		658
151	Total Way and Structures	6,769	2,102	( 1,868 )	2078 1,098	9,101	16	9,117
	EQUIPMENT:		2101	18677				
	LOCOMOTIVES:							
201	Administration	487		2	33	522	3	525
202	Repair and Maintenance	1,921	1,175	16		3,182	27	3,209
203	Machinery Repair	46	8			54		54
204	Equipment Damaged	15				15		15
205	Fringe Benefits	N/A	N/A	N/A	956	956	8	964
206	Other Casualties and Insurance	N/A	N/A	N/A	119	119	10	129
207	Lease Rentals - Debit	N/A	N/A		N/A			
208	Lease Rentals - [Credit]	N/A	N/A	( 852 )	N/A	( 852 )	( )	( 852 )
209	Joint Facility Rent - Debit	N/A	N/A		N/A			
210	Joint Facility Rent - [Credit]	N/A	N/A	( 6 )	N/A	( 6 )	( )	( 6 )
211	Other Rents - Debit	N/A	N/A	1	N/A	1		1
212	Other Rents - [Credit]	N/A	N/A	( 40 )	N/A	( 40 )	( )	( 40 )
213	Depreciation	N/A	N/A	N/A	64	64		64
214	Joint Facility - Debit	N/A	N/A	112	N/A	112		112
215	Joint Facility - [Credit]	N/A	N/A	( 57 )	N/A	( 57 )	( )	( 57 )
216	Repairs Billed to Others - [Credit]	N/A	N/A	( 55 )	N/A	( 55 )	( )	( 55 )

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## 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							
218	Other	9	27	22		58		58
219	Total Locomotives	2,548	1,210	( 857 )	1,172	4,073	48	4,121
	FREIGHT CARS:							
220	Administration	530		( 8 )	7	529	N/A	529
221	Repair and Maintenance	4,294	829	<del>165</del> 1,644	( 17 )	6,761	N/A	6,761
222	Machinery Repair	205	16		( 13 )	208	N/A	208
223	Equipment Damaged	373	18	54		445	N/A	445
224	Fringe Benefits	N/A	N/A	N/A	2,101	2,101	N/A	2,101
225	Other Casualties and Insurance	N/A	N/A	N/A	682	682	N/A	682
226	Lease Rentals - Debit	N/A	N/A	11,517	N/A	11,517	N/A	11,517
227	Lease Rentals - [Credit]	N/A	N/A	( 1,977 )	N/A	( 1,977 )	N/A	( 1,977 )
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	7,104	N/A	7,104	N/A	7,104
231	Other Rents - [Credit]	N/A	N/A	( 22,328 )	N/A	( 22,328 )	N/A	( 22,328 )
232	Depreciation	N/A	N/A	N/A	1,142	1,142	N/A	1,142
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	( 2,378 )	N/A	( 2,378 )	N/A	( 2,378 )
236	Dismantling Retired Property				8	8	N/A	8
237	Other		471	7		478	N/A	478
238	Total Freight Cars	5,402	1,334	( 6,354 )	3,910	4,292	N/A	4,292
	OTHER EQUIPMENT:							
301	Administration		10	( 3 )		7		7
	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						98	98
305	Computers and Data Processing Systems			60		60		60
306	Machinery	2	2			4	8	12
307	Work and Other Non-Revenue Equipment	103	( 8 )	102		197	77	274
308	Equipment Damaged							
309	Fringe Benefits	N/A	N/A	N/A	328	328	5	333
310	Other Casualties and Insurance	N/A	N/A	N/A			7	7
311	Lease Rentals - Debit	N/A	N/A	102	N/A	102	1	103
312	Lease Rentals - [Credit]	N/A	N/A	( 32 )	N/A	( 32 )	( )	( 32 )

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## 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)
		\$	\$	\$	\$	\$	\$	\$
	<b>OTHER EQUIPMENT—Continued:</b>							
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	( 6 )	N/A	( 6 )	( )	( 6 )
317	Depreciation	N/A	N/A	N/A	98	98	1	99
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]	N/A	N/A	( 3 )	N/A	( 3 )	( )	( 3 )
321	Dismantling Retired Property							
322	Other	18				18		18
323	Total Other Equipment	123	4	220	426	773	197	970
324	Total Equipment	8,073	2,548	( 6,991)	5,508	9,138	245	9,383
	<b>TRANSPORTATION:</b>							
	<b>TRAIN OPERATIONS:</b>							
401	Administration	365	1	( 86)	21	301	3	304
402	Engine Crews	884		6		890	79	969
403	Train Crews	1,374		( 1)		1,373	85	1,458
404	Dispatching Trains	364	2	( 14)	11	363	8	371
405	Operating Signals and Interlockers	299		50		349	6	355
406	Operating Drawbridges							
407	Highway Crossing Protection		12	3		15		15
408	Train Inspection and Lubrication	2,279	41	( 4)	4	2,320	66	2,386
409	Locomotive Fuel	48	2,482	( 378)		2,152	380	2,532
410	Electric Power Purchased or Produced for Motive Power							
411	Servicing Locomotives	171	( 13)	( 187)		( 29)	4	( 25)
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	68	68		68
413	Clearing Wrecks	107	14	( 16)		105		105
414	Fringe Benefits	N/A	N/A	N/A	1,416	1,416	36	1,452
415	Other Casualties and Insurance	N/A	N/A	N/A	286	286	6	292
416	Joint Facility - Debit	N/A	N/A	43	N/A	43		43
417	Joint Facility - [Credit]	N/A	N/A	276	N/A	276	( 3 )	( 279 )
418	Other	307	( 41)	248	21	535	10	545
419	Total Train Operations	6,198	2,498	( 612)	1,827	9,911	680	10,591
	<b>YARD OPERATIONS:</b>							
420	Administration	614	-	35	35	684	10	694
421	Switch Crews	5,470	-	( 174)	-	5,296	10	5,306

## 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)	
422	YARD OPERATIONS - Continued:	\$	\$	\$	\$	\$	\$	\$
422	Controlling Operations	966	18	32	6	1,022	4	1,026
423	Yard and Terminal Clerical	1,828	48	( 23 )	15	1,868	13	1,881
424	Operating Switches, Signals, Retarders and Humps	23	( 6 )	4	1	22		22
425	Locomotive Fuel	29	1,386	( 69 )		1,346	1	1,347
426	Electric Power Purchased or Produced for Motive Power							
427	Servicing Locomotives	134	8	( 72 )		70		70
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	121	121		121
429	Clearing Wrecks	139	16	58	2	215		215
430	Fringe Benefits	N/A	N/A	N/A	2,531	2,531	69	2,600
431	Other Casualties and Insurance	N/A	N/A	N/A	594	594	13	607
432	Joint Facility - Debit	N/A	N/A	679	N/A	679		679
433	Joint Facility - [Credit]	N/A	N/A	( 185 )	N/A	185		185
434	Other	116	28	( 1 )		143	1	144
435	Total Yard Operations	9,319	1,498	284	3,305	14,406	121	14,527
501	TRAIN AND YARD OPERATIONS COMMON:							
501	Cleaning Car Interiors	27		21	N/A	48	35	83
502	Adjusting and Transferring Loads				N/A		N/A	
503	Car Loading Devices and Grain Doors	23			N/A	23	N/A	23
504	Freight Lost or Damaged - all other	N/A	N/A	N/A				
505	Fringe Benefits	N/A	N/A	N/A	1	1		1
506	Total Train and Yard Operations Common	50		21	1	72	35	107
507	SPECIALIZED SERVICE OPERATIONS:							
508	Administration						N/A	
509	Pickup & Delivery and Marine Line Haul						N/A	
510	Loading & Unloading and Local Marine	19		1	2	22	N/A	22
511	Protective Services						N/A	
512	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A	
513	Fringe Benefits	N/A	N/A	N/A	1	1	N/A	1
514	Casualties and Insurance	N/A	N/A	N/A			N/A	
515	Joint Facility - Debit	N/A	N/A		N/A		N/A	
516	Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )
517	Other	2		6		8	N/A	8
518	Total Specialized Services Operations	21		7	3	31	N/A	31
519	ADMINISTRATIVE SUPPORT OPERATIONS:							
520	Administration	1,079		( 6 )	29	1,102	10	1,112

## 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	1,080	( 3)	( 471)	16	622	58	680
520	Communication Systems Operation			48		48	1	49
521	Loss and Damage Claims Processing	44	3	( 9)	20	58	3	61
522	Fringe Benefits	N/A	N/A	N/A	451	451	13	464
523	Casualties and Insurance	N/A	N/A	N/A	94	94	2	96
524	Joint Facility - Debit	N/A	N/A	16	N/A	16		16
525	Joint Facility - [Credit]	N/A	N/A	< 1	N/A	< 1		< 1
526	Other	151	2	( 44)	1	110		110
527	Total Administrative Support Operations	2,354	2	( 465)	611	2,502	87	2,589
528	Total Transportation	17,942	3,998	( 765)	5,747	26,922	923	27,845
	GENERAL AND ADMINISTRATIVE:							
601	Officers - General Administration	1,028	15	( 12)	222	1,253	4	1,257
602	Accounting, Auditing and Finance	2,362	34	155	399	2,950	111	3,061
603	Management Services and Data Processing	1,852	66	229	27	2,174	62	2,236
604	Marketing	108	7	336	451	451		451
605	Sales	292	1	( 3)		290		290
606	Industrial Development	102	2	1	( 2)	103	N/A	103
607	Personnel and Labor Relations	719	16	20	13	768	28	796
608	Legal and Secretarial	464	3	1,059	22	1,548	26	1,574
609	Public Relations and Advertising			23		23		23
610	Research and Development	56				56	1	57
611	Fringe Benefits	N/A	N/A	N/A	1,614	1,614	19	1,633
612	Casualties and Insurance	N/A	N/A	N/A	34	34	5	39
613	Write-down of Uncollectible Accounts	N/A	N/A	N/A				
614	Property Taxes	N/A	N/A	N/A	973	973	11	984
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	806	806	9	815
616	Joint Facility - Debit	N/A	N/A	1	N/A	1		1
617	Joint Facility - [Credit]	N/A	N/A	66	N/A	66	1	67
618	Other	116	265	( 54)	590	917	38	955
619	Total General and Administrative	7,099	409	1,689	4,698	13,895	313	14,208
620	Total Carrier Operating Expenses	39,883	9,057	(7,935)	18,051	59,056	1,497	60,553
			9056	< 79347				



## 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 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 column (e), 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. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (e) as a debit or credit to the appropriate line item; the net adjustment on line 35 shall equal the adjustment reported on line 27 of schedule 335.

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

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

7. Dollars in thousands.

Line No.	Property account	Category (a)	Depreciation (b)	Retirement (c)	Lease/Rentals (net) (d)	Amortization Adjustment During year (e)
1	1	Engineering	\$ 8	\$	\$	
2	2	Land for transportation purposes	N/A	N/A		
3	3	Grading	18			
4	4	Other right-of-way expenditures	1			
5	5	Tunnels and subways	1			
6	6	Bridges, trestles and culverts	13	N/A		
7	7	Elevated structures		N/A		
8	8	Ties	N/A	1	5 CR	
9	9	Rails	N/A	2	9 CR	
10	10	Other track material	N/A	3	8 CR	
11	11	Ballast	N/A	1	20	
12	12	Track laying and surfacing	N/A	1		
13	13	Fences, snowsheds and signs		N/A		
14	16	Station and office buildings	5	N/A		
15	17	Roadway buildings	1	N/A		
16	18	Water stations	2	N/A		
17	19	Fuel stations	1	N/A		
18	20	Shops and enginehouses	4	N/A	5	
19	22	Storage warehouses		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	10	N/A	3	
24	27	Signals and interlockers	21	N/A		
25	29	Power plants		N/A		
26	31	Power transmission systems	11	N/A		
27	35	Miscellaneous structures		N/A		
28	37	Roadway machines	71	N/A	63 CR	
29	39	Public improvements; construction	3			
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	171	8	57 CR	

# 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						
2	Box-Plain 50 Foot and Longer						
3	Box-Equipped						
4	Gondola-Plain						
5	Gondola-Equipped						
6	Hopper-Covered						
7	Hopper-Open Top-General Service						
8	Hopper-Open Top-Special Service						
9	Refrigerator-Mechanical						
10	Refrigerator-Non-Mechanical						
11	Flat TOFC/COFC						
12	Flat Multi-Level						
13	Flat-General Service						
14	Flat-Other						
15	Tank-Under 22,000 Gallons						
16	Tank-22,000 Gallons and Over						
17	All Other Freight Cars						
18	Auto Racks						
19	Total Freight Train Cars						
	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)						



# 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		2	5			3
2	Box-Plain 50 Foot and Longer		54	416	4	3	143
3	Box-Equipped		93	213		11	235
4	Gondola-Plain		1,766	5,362		103	2,266
5	Gondola-Equipped		815	2,620		23	489
6	Hopper-Covered		3	63	6	7	152
7	Hopper-Open Top-General Service		1,177	9,255		39	3,405
8	Hopper-Open Top-Special Service					5	14
9	Refrigerator-Mechanical						
10	Refrigerator-Non-Mechanical		6	18		2	31
11	Flat TOFC/COFC						
12	Flat Multi-Level						
13	Flat-General Service		7	23	5	1	8
14	Flat-Other		46	384	33	2	34
15	Tank-Under 22,000 Gallons				50		
16	Tank-22,000 Gallons and Over				16		
17	All Other Freight Cars				2	1	11
18	Auto Racks						
19	Total Freight Train Cars		3,969	18,359	116	197	6,791
	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)		3,969	18,359	116	197	6,791



**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) locomotives: line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216, 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-Order Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307. 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). 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 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. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item, the net adjustment on line 43 shall equal the equipment amortization adjustment reported on line 36 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 charges 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 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 (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 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 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 in column (c) of Schedule 332 should equal the combined aggregate totals of line items comprising the equipment depreciation bases of columns (h) and (i).
9. Accumulated depreciation for each class of equipment shall be reported in columns (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 columns (j) and (k).

## SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 53

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Amortization Adjustment net during year (e)
			Owned (c)	Capitalized lease (d)	
LOCOMOTIVES:					
1	Diesel Locomotive - Yard	\$ 1,209	\$	\$	\$
2	Diesel Locomotive - Road	1,972			
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL	3,181			
FREIGHT TRAIN CARS:					
6	Box-Plain 40 Foot	13			
7	Box-Plain 50 Foot and Longer	122			
8	Box-Equipped	383			
9	Gondola-Plain	386			
10	Gondola-Equipped	500			
11	Hopper-Covered	68			
12	Hopper-Open Top-General Service	2,573			
13	Hopper-Open Top-Special Service	( 43)			
14	Refrigerator-Mechanical	16			
15	Refrigerator-Nonmechanical	32			
16	Flat TOFC/COFC				
17	Flat Multi-level				
18	Flat-General Service	( 22)			
19	Flat-Other	277			
20	All Other Freight Cars	( 35)			
21	Caboose	113			
22	Auto Racks				
23	Miscellaneous Accessories				
24	TOTAL FREIGHT TRAIN CARS	4,383			
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	60			
38	Machinery - Locomotives <sup>1</sup>	54			
39	Machinery - Freight Cars <sup>1</sup>	208			
40	Machinery - Other Equipment <sup>2</sup>	64			
41	Work & Other Non-revenue Equipment	197			
42	TOTAL OTHER EQUIPMENT	583			
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	8,147			

<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.



## 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) locomotives: line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216, 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-Order Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307. 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). 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 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. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item, the net adjustment on line 43 shall equal the equipment amortization adjustment reported on line 36 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 charges 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 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 (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 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 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 in column (c) of Schedule 332 should equal the combined aggregate totals of line items comprising the equipment depreciation bases of columns (h) and (i).
9. Accumulated depreciation for each class of equipment shall be reported in columns (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 columns (j) and (k).



## SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 53

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Amortization
			Owned (c)	Capitalized lease (d)	Adjustment net during year (e)
	<b>LOCOMOTIVES:</b>				
1	Diesel Locomotive - Yard	\$ 1,209	\$	\$	\$
2	Diesel Locomotive - Road	1,918	56		
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	<b>TOTAL</b>	<b>3,127</b>	<b>56</b>		
	<b>FREIGHT TRAIN CARS:</b>				
6	Box-Plain 40 Foot	13			
7	Box-Plain 50 Foot and Longer	122		66	
8	Box-Equipped	383	164		
9	Gondola-Plain	386	70	14	
10	Gondola-Equipped	500	231	12	
11	Hopper-Covered	68			
12	Hopper-Open Top-General Service	2,573	500	89	
13	Hopper-Open Top-Special Service	( 43)			
14	Refrigerator-Mechanical	16			
15	Refrigerator-Nonmechanical	32			
16	Flat TOFC/COFC				
17	Flat Multi-level				
18	Flat-General Service	( 22)			
19	Flat-Other	277	20		
20	All Other Freight Cars	( 35)			
21	Cabooses	113	8		
22	Auto Racks				
23	Miscellaneous Accessories				
24	<b>TOTAL FREIGHT TRAIN CARS</b>	<b>4,383</b>	<b>993</b>	<b>181</b>	
	<b>OTHER EQUIPMENT-REVENUE FREIGHT</b>				
	<b>HIGHWAY EQUIPMENT</b>				
25	Refrigerated Trailers				
26	Other Trailers				
27	Refrigerated Containers				
28	Other Containers				
29	Bogies				
30	Chasis				
31	Other Highway Equipment (Freight)				
32	<b>TOTAL HIGHWAY EQUIPMENT</b>				
	<b>FLOATING EQUIPMENT-REVENUE SERVICE</b>				
33	Marine Line-Haul				
34	Local Marine				
35	<b>TOTAL FLOATING EQUIPMENT</b>				
	<b>OTHER EQUIPMENT</b>				
36	Passenger and Other Revenue Equipment (Freight Portion)				
37	Computer & Data Processing Equipment	60			
38	Machinery - Locomotives <sup>1</sup>	54			
39	Machinery - Freight Cars <sup>2</sup>	208			
40	Machinery - Other Equipment <sup>3</sup>	64			
41	Work & Other Non-revenue Equipment	197	100		
42	<b>TOTAL OTHER EQUIPMENT</b>	<b>583</b>	<b>100</b>		
43	<b>TOTAL, ALL EQUIPMENT (FREIGHT PORTION)</b>	<b>8,093</b>	<b>1,149</b>	<b>181</b>	

<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 53					
Retirements (f)	Lease and Rentals (Net) (g)	Depreciation Base as of 12/31		Accumulated Depreciation as of 12/31	
		Owned (h)	Capitalized lease (i)	Owned (j)	Capitalized lease (k)
\$	(324)	\$		\$	80
	(527)		1,605		140
	(851)		1,605		220
			15		3
			5,692	72.4	622
	6,455		2,579		535
	1,012		10,436	150	618
	(898)			122	362
	2,959		17,958	29	29
				1,700	288
	12			3	
			897	130	
			362	(41)	
	9,540		37,938	1,537	3,961
					605
	64				
			1,058		247
	64		1,058		247
	8,753		40,601	1,537	4,428
					605

\*The data to be reported on lines 38, 39, and 40 in columns (h) and (i), 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, and then adding or subtracting the adjustment reported in column (e) should equal amount shown in column (c) schedule 335.



## 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 (total debits and credits). The expenses on line 4, column (h) relate to refrigerator cars only.

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

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			22				N/A		22
4	Protective services <small>Total debit and credits</small>									
5	Freight lost or damaged-solely related			1						1
6	Fringe benefits									
7	Casualty and insurance									
8	Joint facility - Debit									
9	Joint facility - Credit									
10	Other			8						8
11	Total			31						31



[illegible]

## 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 (total debits and credits). The expenses on line 4, column (h) relate to refrigerator cars only.

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

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			22				N/A		22
4	Protective services <small>Total debit and credits</small>									
5	Freight lost or damaged-solely related			1						1
6	Fringe benefits									
7	Casualty and insurance									
8	Joint facility - Debit									
9	Joint facility - Credit									
10	Other			8						8
11	Total			31						31



## 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 therefor 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 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. 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 (e) 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 53

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Depreciation
			Owned (c)	Capitalized lease (d)	Adjustment net during year (e)
	LOCOMOTIVES:				
1	Diesel Locomotive - Yard	\$	\$ 492	\$	\$
2	Diesel Locomotive - Road		314		
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL		806		
	FREIGHT TRAIN CARS:				
6	Box-Plain 40 Foot		392	512	
7	Box-Plain 50 Foot and Longer		929		
8	Box-Equipped		1,279	116	
9	Gondola-Plain		635	92	
10	Gondola-Equipped		150		
11	Hopper-Covered		2,624	596	
12	Hopper-Open Top-General Service				
13	Hopper-Open Top-Special Service				
14	Refrigerator-Mechanical		110		
15	Refrigerator-Nonmechanical				
16	Flat TOFC/COFC				
17	Flat Multi-level		18		
18	Flat-General Service		73		
19	Flat-Other				
20	All Other Freight Cars		16		
21	Cabooses				
22	Auto Racks				
23	Miscellaneous Accessories		6,226	1,316	
24	TOTAL FREIGHT TRAIN CARS				
	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>3</sup>		180		
41	Work & Other Non-revenue Equipment		180		
42	TOTAL OTHER EQUIPMENT				
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)		7,212		

<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.

## HISTORIC ACCOUNTING

Road Initials: P&amp;LE

Year 19 82

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SEE INSTRUCTIONS ON PAGE 5

[illegible]

The data to be reported on lines 38, 39, and 40 in columns (ii), (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.

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## 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 (total debits and credits). The expenses on line 4, column (h) relate to refrigerator cars only.

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

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			22				N/A		22
4	Protective services <small>Total debit and credits</small>									
5	Freight lost or damaged-solely related			1						1
6	Fringe benefits									
7	Casualty and insurance									
8	Joint facility - Debit									
9	Joint facility - Credit									
10	Other			8						8
11	Total			31						31



## 419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION

This schedule should be completed by carriers participating in the National Railroad Passenger Corporation (NRPC) agreement, as required by order of the Commission, January 30, 1973, No. 35344 (Sub-No. 3). Classify by accounts the amounts credited for remunerations for intercity passenger service performed by respondent on behalf of NRPC. All contra entries should be indicated in parenthesis. (Dollars in thousands.)

Line No.	Name of Account (a)	Amount (b)
	WAY AND STRUCTURES	\$
	Administration	
1	Track _____	None
2	Bridge and Building _____	
3	Signal _____	
4	Communication _____	
5	Other _____	
	Repair and Maintenance	
6	Roadway - Running _____	
7	Roadway - Switching _____	
8	Tunnels and Subways - Running _____	
9	Tunnels and Subways - Switching _____	
10	Bridges and Culverts - Running _____	
11	Bridges and Culverts - Switching _____	
12	Ties - Running _____	
13	Ties - Switching _____	
14	Rail - Running _____	
15	Rail - Switching _____	
16	Other Track Material - Running _____	
17	Other Track Material - Switching _____	
18	Ballast - Running _____	
19	Ballast - Switching _____	
20	Track laying and surfacing - Running _____	
21	Track laying and surfacing - Switching _____	
22	Road Property Damaged - Running _____	
23	Road Property Damaged - Switching _____	
24	Road Property Damaged - Other _____	
25	Signals and Interlockers - Running _____	
26	Signals and Interlockers - Switching _____	
27	Communications systems _____	
28	Electric Power Systems _____	
29	Highway Grade Crossings - Running _____	
30	Highway Grade Crossings - Switching _____	
31	Station and Office Buildings _____	
32	Shop Buildings - Locomotives _____	
33	Shop Buildings - Other Equipment _____	NONE

## 419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	Repair and Maintenance—Continued	\$
		None
101	Locomotive Servicing Facilities _____	
102	Miscellaneous Buildings and Structures _____	
109	Roadway Machines _____	
110	Small Tools and Supplies _____	
111	Snow Removal _____	
112	Fringe Benefits - Running _____	
113	Fringe Benefits - Switching _____	
114	Fringe Benefits - Other _____	
115	Casualties and Insurance - Running _____	
116	Casualties and Insurance - Switching _____	
117	Casualties and Insurance - Other _____	
118	Lease Rentals - Debit - Running _____	
119	Lease Rentals - Debit - Switching _____	
120	Lease Rentals - Debit - Other _____	
121	Lease Rentals - (Credit) - Running _____	
122	Lease Rentals - (Credit) - Switching _____	
123	Lease Rentals - (Credit) - Other _____	
124	Joint Facility Rent - Debit - Running _____	
125	Joint Facility Rent - Debit - Switching _____	
126	Joint Facility Rent - Debit - Other _____	
127	Joint Facility Rent - (Credit) - Running _____	
128	Joint Facility Rent - (Credit) - Switching _____	
129	Joint Facility Rent - (Credit) - Other _____	
130	Other Rents - Debit - Running _____	
131	Other Rents - Debit - Switching _____	
132	Other Rents - Debit - Other _____	
133	Other Rents - (Credit) - Running _____	
134	Other Rents - (Credit) - Switching _____	
135	Other Rents - (Credit) - Other _____	
136	Depreciation - Running _____	
137	Depreciation - Switching _____	
138	Depreciation - Other _____	
139	Joint Facility - Debit - Running _____	
140	Joint Facility - Debit - Switching _____	
141	Joint Facility - Debit - Other _____	
142	Joint Facility - (Credit) - Running _____	
143	Joint Facility - (Credit) - Switching _____	
144	Joint Facility - (Credit) - Other _____	
145	Dismantling Retired Road Property - Running _____	
146	Dismantling Retired Road Property - Switching _____	
147	Dismantling Retired Road Property - Other _____	
148	Other - Running _____	
149	Other - Switching _____	
150	Other - Other _____	
151	Total WAY AND STRUCTURES _____	NONE

## 419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	<b>EQUIPMENT</b>	\$
	Locomotives	
201	Administration	NONE
202	Repair and Maintenance	
203	Machinery Repair	
204	Equipment Damaged	
205	Fringe Benefits	
206	Other Casualties and Insurance	
207	Lease Rentals - Debit	
208	Lease Rentals - (Credit)	
209	Joint Facility Rent - Debit	
210	Joint Facility Rent - (Credit)	
211	Other Rents - Debit	
212	Other Rents - (Credit)	
213	Depreciation	
214	Joint Facility - Debit	
215	Joint Facility - (Credit)	
216	Repairs Billed to Others - (Credit)	
217	Dismantling Retired Property	
218	Other	
219	Total Locomotives	None
	<b>Other Equipment</b>	
301	Administration	
	Repair and Maintenance:	
304	Passenger and Other Revenue Equipment	
305	Computers and Data Processing System	
306	Machinery	
307	Work and Other Non-Revenue Equipment	
308	Equipment Damaged	
309	Fringe Benefits	
310	Other Casualties and Insurance	
311	Lease Rentals - Debit	
312	Lease Rentals - (Credit)	
313	Joint Facility Rent - Debit	
314	Joint Facility Rent - (Credit)	
315	Other Rents - Debit	
316	Other Rents - (Credit)	
317	Depreciation	
318	Joint Facility - Debit	
319	Joint Facility - (Credit)	
320	Repairs Billed to Others - (Credit)	
321	Dismantling Retired Property	
322	Other	
323	Total Other Equipment	None
324	TOTAL EQUIPMENT	None



## 419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	<b>TRANSPORTATION</b>	\$
	<b>Train Operation</b>	
401	Administration _____	NONE
402	Engine Crews _____	
403	Train Crews _____	
404	Dispatching Trains _____	
405	Operating Signals and Interlockers _____	
406	Operating Drawbridges _____	
407	Highway Crossing Protection _____	
408	Train Inspection and Lubrication _____	
409	Locomotive Fuel _____	
410	Electric Power Purchased or Produced for Motive Power _____	
411	Servicing Locomotives _____	
412	Freight Lost or Damaged - Solely Related _____	
413	Clearing Wrecks _____	
414	Fringe Benefits _____	
415	Other Casualties and Insurance _____	
416	Joint Facility - Debit _____	
417	Joint Facility - (Credit) _____	
418	Other _____	
419	<b>Total Train Operations</b> _____	None
	<b>Yard Operations</b>	
420	Administration _____	
421	Switch Crews _____	
422	Controlling Operations _____	
423	Yard and Terminal Clerical _____	
424	Operating Switches, Signals, Retarders and Humps _____	
425	Locomotive Fuel _____	
426	Electric Power Purchased or Produced for Motive Power _____	
427	Servicing Locomotives _____	
428	Freight Lost or Damaged - Solely Related _____	
429	Clearing Wrecks _____	
430	Fringe Benefits _____	
431	Other Casualties and Insurance _____	
432	Joint Facility - Debit _____	
433	Joint Facility - (Credit) _____	
434	Other _____	
435	<b>Total Yard Operations</b> _____	None

**419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Concluded**

Line No.	Name of Account (a)	Amount (b)
	<b>Train and Yard Operations Common</b>	\$
501	Cleaning Car Interiors _____	NONE
504	Freight Lost or Damaged - all other _____	
505	Fringe Benefits _____	
506	Total Train and Yard Operations Common _____	NONE
	<b>Administrative Support Operations</b>	
518	Administration _____	NONE
519	Employees Performing Clerical and Accounting Functions _____	
520	Communication Systems Operation _____	
521	Loss and Damage Claims Processing _____	
522	Fringe Benefits _____	
523	Casualties and Insurance _____	
524	Joint Facility - Debit _____	
525	Joint Facility - (Credit) _____	
526	Other _____	
527	Total Administrative Support Operations _____	
528	<b>TOTAL TRANSPORTATION</b> _____	NONE
	<b>GENERAL AND ADMINISTRATIVE</b>	\$
601	Officers - General Administration _____	
602	Accounting, Auditing and Finance _____	
603	Management Services and Data Processing _____	
604	Marketing _____	
605	Sales _____	
607	Personnel and Labor Relations _____	
608	Legal and Secretarial _____	
609	Public Relations and Advertising _____	
610	Research and Development _____	
611	Fringe Benefits _____	
612	Casualties and Insurance _____	
613	Writedown of Uncollectible Accounts _____	
614	Property Taxes _____	
615	Other Taxes Except on Corporate Income or Payrolls _____	
616	Joint Facility - Debit _____	
617	Joint Facility - (Credit) _____	
618	Other _____	
619	<b>TOTAL GENERAL AND ADMINISTRATIVE</b> _____	NONE
620	<b>TOTAL REMUNERATIONS</b> _____	NONE

## Schedule 450 Analysis of Taxes

Report dollars in thousands

## A. Railway Taxes

Line No.	Kind of Tax (a)	Amount (b)
1	Other than U.S. Government Taxes	\$ 1,778
	U.S. Government Taxes	
	Income Taxes:	
2	Normal tax and surtax	( 27)
3	Excess Profits	-
4	Total Income Taxes	( 27)
5	Railroad Retirement	6,832
6	Hospital Insurance	2,693
7	Supplemental Annuities	483
8	Unemployment insurance	626
9	All other United States Taxes	1
10	Total - U. S. Government Taxes	10,608
11	Total - Railway Taxes	12,386

## B. Adjustments to Federal Income Taxes

1. In column (a) are listed the particulars which most often cause a differential between taxable income and pretax accounting income. Other particulars which cause such a differential should be listed under the caption "Other", 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 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to account 557, "Provision for deferred taxes," and account 591, "Provision for deferred taxes—extraordinary items," for the current year.

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

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	\$ (406)	\$	\$ 22	\$ (384)
	Accelerated depreciation, Sec. 167 I.R.C.; Guideline lives pursuant to Rev. Proc. 62-21.	3,680		(760)	2,920
2	Accelerated amortization of facilities Sec. 168, I.R.C.				
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.				
4	Amortization of rights of way, Sec. 185 I.R.C.	137			
5	Other (Specify)				
6	ACRS Depreciation and Frozen Base	4,335		(557)	3,873
7	Sale and Leaseback under Safe Harbor	(709)		356	353
8	Capitalized Leases	(137)			(137)
9	Adj: to Personal Injury Res.	(718)			(718)
10	Adj: to Loss & Damage Reserves	( 45)			( 45)
11	Adj: to Miscellaneous Taxes	( 4)			( 4)
12					
13					
14					
15					
16					
17					
18	Investment tax credit*	None		None	None
19	TOTALS	6,133		(939)	5,194



**430. ANALYSIS OF TAXES—Continued**  
(Dollars in thousands)

## \*Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \_\_\_\_\_ \$ None  
 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

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 \_\_\_\_\_ \$ 33,823.00

3(a) Indicate the amount of ACRS depreciation expense and investment tax credits claimed under the provisions of the Economic Recovery Tax Act of 1981 (ERTA).

3 year recovery property  
 5 year recovery property  
 10 year recovery property  
 15 year recovery property

Total

ACRS Depreciation	Investment Tax Credits
\$ _____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____

(b) ERTA repealed retirement-replacement-betterment accounting (RRB) for track property. Provide actual or estimated data for the following:

- The adjusted basis of RRB property (frozen base) at January 1, 1981, was \$ \_\_\_\_\_.
- The Frozen base will be amortized over a period of \_\_\_\_\_ years.
- Amortization of frozen base property for the following years was:

1981 - \$ \_\_\_\_\_  
 1982 - \$ \_\_\_\_\_

## 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	519	Miscellaneous Income	\$	\$
2		Sale of Coal Lands		2,339
3		Sale of interest in Commerce Court		1,580
4		Salvage Received on Disposition of Equipment		1,535
5		Retirement of Ledger Value of Disposed Equipment		(1,187)
6		Other Items		1,042
7				
8		Total Account 519		5,209
9				
10				
11				
12				
13				
14				
15				
16				
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## MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

**NOTES AND REMARKS**



## 500. CONTINGENT ASSETS AND LIABILITIES

1. Give particulars with respect to contingent assets and liabilities at the close of the year, in accordance with Instruction 5-6 in the Uniform System of Accounts for Railroad Companies, that are not reflected in the accounts of the respondent.

Disclose all items amounting to \$100,000, or more. If an actual monetary amount is not known and an estimate of the amount of any item involved is not feasible, disclosure should be made describing the contingency and explaining why an estimate is not determinable.

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation,

assessments or possible assessments of additional taxes and agreements or obligations to repurchase securities or property.

2. Information concerning the guaranties and suretyships are to be shown in be shown in schedule 501.

3. In column (a) give a description of each item of contingent assets and liabilities under an inserted caption "CONTINGENT ASSETS" or "CONTINGENT LIABILITIES," as appropriate, and in column (b) show the amount of each item.

(Dollars in thousands)

Line No.	Item (a)	Amount (b)
1	None	\$ 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		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		NONE
47		

## 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			Fund Installments	
4			and Premium, if	
5			any	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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21				
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24				
25				
26				
27				
28				
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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 provided for a secured revolving line of credit until August 31, 1982. The revolving credit facility was renewed in 1982 and will extend until August 31, 1983, at which time the outstanding balance may be paid or converted to a term loan payable in sixteen equal quarterly installments. As of December 31, 1982, \$11,800,000 was 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, 1982, these compensating balances amounted to \$1,200,000.

During 1981, Manufacturers Hanover Trust Company extended a \$10,000,000 line of credit to the Company. This line of credit was placed on a secured basis and renewed in 1982. It will be available until July 13, 1983. As of December 31, 1982, \$10,000,000 was outstanding under this line.

Two pricing options are available for this line of credit: 1) The prime rate as determined by Manufacturers Hanover Trust Company, and 2) LIBOR plus 3/4% (plus Federal Reserve requirements).



**510. DEBTHOLDINGS**

Give particulars of the various issues of securities of the respondent and disclose the name and address of the creditor, the character (nature) of the debt, nature of the security, if any, the date of origin, the date of maturity, the total amount of the debt, the rate of interest, and the total amount of interest to be paid. Include a copy of any and all restrictive covenants attached to the indebtedness. Where such indebtedness is widely held, such as bonds and debentures, provide the name of the trustee in place of the creditor.

Accounts to be considered in completing this schedule are:

- 765, Funded Debt Unmatured
- 766, Equipment Obligations
- 767, Receivers' and Trustees' Securities
- 768, Debt in Default
- 769, Accounts Payable; Affiliated Companies

In column (a) show the symbol and name, and account number of each bond or other obligation according to the following designations in the numerical order given, and give a total for each such numerical alphabetical and each numerical group and for each account:

(1) MORTGAGE BONDS:

- (a) With fixed interest.
- (b) With contingent interest.

(2) COLLATERAL TRUST BONDS:

- (a) With fixed interest.
- (b) With contingent interest.

(3) UNSECURED BONDS (Debentures):

- (a) With fixed interest.
- (b) With contingent interest.

(4) EQUIPMENT OBLIGATIONS:

- (a) Equipment securities (Corporation).
- (b) Equipment securities (Receivers' and Trustee').
- (c) Conditional or deferred payment contracts.

(5) MISCELLANEOUS OBLIGATIONS

(6) RECEIVERS' AND TRUSTEE' SECURITIES (Other than equipment obligations).

(7) SHORT-TERM NOTES IN DEFAULT.

Indicate in the description or by footnote the property pledge for each issue, stating assets covered by first lien and by junior lien.

If an issue is a serial issue, state amount due annually. If amounts are not due regularly, give full particulars.

If an issue is an income bond, the interest rate shown should be the maximum rate specified by the indenture. State in the description or by footnote the amount of interest that is contingent, the percent paid for the current year, and the aggregate percent of contingent interest unpaid at the beginning and end of the year.

If any issue is in default, indicate the date of the first default, payments of interest made during the current year, and total amount of interest in default at beginning and end of the year.

If any issue contains a conversion feature, call feature, or is subject to a sinking fund provision prior to maturity, describe particulars in footnotes.

Dollars in thousands.

## 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	-
8.					
9.			4,050	270	-
10.	Total Equipment				
11.	Trust Certificates: (a)		7,155	477	
12.					
13.					
14.	Conditional or Deferred Payment Contracts (c)				
15.					
16.	P&LE RR. Equipment				
17.	Conditional Sales Agreements:				
18.	Provident National Bank		13,400	-	-
19.	Southern Bureau Life Insurance		2,000	133	1,200
20.	Pittsburgh National Bank		6,185	618	2,783
21.	Various		6,840	456	4,560
22.	Mercantile Safe Deposit				
23.	2nd Trust Company		10,080	672	7,728
24.	Mfr. Hanover Trust		11,000	1,222	8,556
25.	Mfr. Hanover Trust		4,569	153	4,264
26.					
27.			54,074	3,254	29,091
28.					
29.	Acquisition Lease				
30.	Manufacturers Hanover				
31.	Trust		30,000		30,000
32.					
33.	Total Acquisition Leases		30,000		30,000
34.					
35.					
36.	Capitalized Lease				
37.	Obligations:				
38.	Greyhound Leasing		7,689	507	4,451
39.	American Fletcher		1,535	120	844
40.	Pittsburgh National Bank		1,262	99	675
41.	Continental Illinois		3,981	484	937
42.	McDonnell Douglas		1,981	241	530
43.	Total Capitalized Lease				
44.	Obligations		16,448	1,451	7,437
45.					
46.					
47.					
48.					
49.	Grand Total				
50.	Equipment Obligations		107,677	5,182	66,528





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

Line No.	a. Nature of Security or Collateral, if any
1.	\$30 MM Term Loan - Manufacturers Hanover Trust Company
2.	3,727 pieces of railroad rolling stock with an appraised fair market
3.	value of approximately \$46,000,000 is pledged as collateral under this
4.	agreement.
5.	
6.	\$11 MM Conditional Sale Finance Agreement
7.	1925 pieces of railroad rolling stock with an appraised fair market
8.	value of approximately \$17,000,000 is pledged as collateral under this
9.	agreement.
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.	N/A	
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		

c. Other Notes and Comments

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

- (5) Line operated under trackage rights.

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

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

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

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

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

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

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

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc., not classifiable under "branch lines" as defined below. Tracks belonging to an industry for which no rent is payable should not be included.

Tracks leading to and in gravel and sand pits and quarries, the cost of which is chargeable to a clearing account and which are used in getting out material for the respondent's use, should not be included.

Class (1) includes all lines operated by the respondent at the close of the year to which it has title in perpetuity.

In classifying the line between main and branch (column (c)), use the distinction usually followed by respondent. Branch lines are distinguished from industrial tracks or yard tracks and sidings in that branch lines serve one or more stations beyond the point of junction with the main line or another branch line and to or from which stations train service, or its equivalent, is performed.

Class (2) includes each line, full title to which is in an inactive proprietary corporation of the respondent (i.e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rest in a corporation controlled by or controlling the respondent, but in the case of any such inclusion, the facts of the relation to the respondent of the corporation holding the securities should be fully set forth in a footnote. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization, it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

Class (4) is the same as class (3), except that the rent reserved is conditional upon earnings or other fact.

Class (5) includes all tracks operated and maintained by others, but over which the respondent has the right to operate some or all of its trains. In the road of this class the respondent has no proprietary rights, but only the rights of a licensee. Include in this class, also, all main tracks, industrial tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them, but does not have exclusive possession of them.

Road held by the respondent as joint or common owner or a joint lessee or under any joint arrangement should be shown in its appropriate class, and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached.

Road operated by the respondent as agent for another carrier should not be included in this schedule.

Switching and terminal companies leave column (c), Main or branch line, blank. They should, however, prepare the following schedule for tracks operated at cost for joint benefit.

## TRACKS OPERATED AT COST FOR JOINT BENEFIT (For switching and terminal companies only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13

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

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)
1	Lake Erie & Eastern	N/A	Other Com. Stk. 50%	Management Services	416,485	R
2	Pgh. Chartiers & Yough.	N/A	Other Com. Stk. 50%	Management Services	194,347	R
3						
4	Monongahela Railway	N/A	Other Com. Stk. 33-1/3%	Management Services	371,346	R
5						
6				Principle & Interest on		
7				Series B Bonds	776,667	R
8						
9						
10	Montour RR. Co.	N/A	Other Com. Stk. 100%	Mgt. Serv. & Salaries	288,958	R
11						
12	Youngstown & Southern	N/A	Other Com. Stk. 100% by	Mgt. Serv. & Salaries	121,564	R
13			Montour Railroad Co.			
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						



## INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc., not classifiable under "branch lines" as defined below. Tracks belonging to an industry for which no rent is payable should not be included.

Tracks leading to and in gravel and sand pits and quarries, the cost of which is chargeable to a clearing account and which are used in getting out material for the respondent's use, should not be included.

Class (1) includes all lines operated by the respondent at the close of the year to which it has title in perpetuity.

In classifying the line between *main* and *branch* (column (c)), use the distinction usually followed by respondent. Branch lines are distinguished from industrial tracks or yard tracks and sidings in that branch lines serve one or more stations beyond the point of junction with the main line or another branch line and to or from which stations train service, or its equivalent, is performed.

Class (2) includes each line full title to which is in an inactive proprietary corporation of the respondent (i.e., one *all* of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rest in a corporation controlled by or controlling the respondent; *but in the case of any such inclusion, the facts of the relation to the respondent of the corporation holding the securities should be fully set forth in a footnote.* An *inactive corporation* is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

Class (4) is the same as class (3) except that the rent reserved is conditional upon earnings or other fact.

Class (5) includes all tracks operated and maintained by others but over which the respondent has the right to operate some or all of its trains. In the road of this class the respondent has no proprietary rights but only the rights of a licensee. Include in this class, also, all main tracks, industrial tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them but does not have exclusive possession of them.

Road held by the respondent as *joint or common owner* or a *joint lessee* or under *any joint arrangement* should be shown in its appropriate class and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached.

Road operated by the respondent as agent for another carrier should not be included in this schedule.

Switching and terminal companies leave column (c) (Miles of Branch Lines) blank. They should prepare also the following schedule for tracks operated at cost for joint benefit.

## TRACKS OPERATED AT COST FOR JOINT BENEFIT (For Switching and Terminal Companies Only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

## 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		285	538
4										
5	Total Class 1			161	90		13		365	629
6										
7										
8										
9										
10	1	100%	B	1	1					2
11	1	100%	B	1						1
12	1	100%	B	1						1
13	1	100%	B	3					4	7
14	1	100%	B	3					2	5
15	1	100%	B	1						1
16	1	100%	B	4					2	6
17	1	100%	B	1						1
18	1	100%	B	1						1
19										
20	Total Branch Lines			16	1				8	14 25
21										
22										
23	Total Class 1 and									
24	Branch Lines			177	91		13		373	654
25										
26										
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										
40	5	100%	M	61	8		1		36	106
41	5	100%	M	7	8					15
42	5	100%	M	14	9				12	35
43	5	100%	B	3	3				14	20
44	5	100%	B	2	2		1		2	7
45										
46	Total Class 5			87	30		2		64	183
47										
48										
49										
50										
51										
52										
53										
54										
55	Total Main Line		XXX	243	115		14		414 3/4	786 5/8
56	Total Branch Lines		XXX	27	6		1		31 1/2	65 1/8
57	Grand Total		XXX	270	121		15		445	851
58	Miles of road or track electrified included in preceding grand total		XXX	Note: Line 28 is leased by Conrail and 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							0.29	0.29
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15		Total	XXX						0.29	0.29

J&L Hot Slag Track is leased to Aliquippa & Southern Railroad



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

78

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											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31	Total Mileage (single track)	162	15		7		86	270			

## 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	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total	Remarks
			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										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13	Total Increase									

## DECREASES IN MILEAGE

14	1	M						3	3	
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25	Total Decrease							3	3	

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.

## NOTES AND REMARKS

None



# INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 710

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

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

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

3. Units leased to others for a period of one year or more are reportable in column (1); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h); units rented from others for a period less than one year should not be included in column (i).

4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operating at terminals.

5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.

6. A "Diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive, and whether power may at times be supplied from external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "Electric" unit includes all units which receive electric power from an overhead contact wire or third rail, and use the power to drive one or more electric motors that propel the vehicle. An "Other self-powered unit" includes all units other than diesel or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification. An "Auxiliary unit" includes all units used in conjunction with locomotives but which draw their power from the "mother" unit, e.g., boosters,

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

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

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

## 710. INVENTORY OF EQUIPMENT

82

## 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 .....units	31						31		31	(H.P.) 78,800	
2	Diesel-passenger .....units	2						2		2	3,000	
3	Diesel-multiple purpose.....units	25						25		25	37,500	
4	Diesel-switching.....units	40						40		40	60,000	
5	Total (lines 1 to 4).....units	98						98		98	179,300	
6	Electric-Locomotives.....											
7	Other self powered units.....	98						98		98	179,300	
8	Total (lines 5, 6 and 7) .....											
9	Auxiliary units.....										XXXXXX	
10	Total locomotive units (lines 8 and 9) .....	98						98		98	XXXXXX	

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

(lines 9, 10 and 11)							During Calendar Year 1982					
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	1980	1981	1982	1983	1984	TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
11 Diesel		2	0	21	50	25	0	0	0	0	0	98
12 Electric												
13 Other self-powered units												
14 Total (lines 11 to 13)		2	0	21	50	25	0	0	0	0	0	98
15 Auxiliary units												
16 Total Locomotive Units (lines 14 and 15)		2	0	21	50	25	0	0	0	0	0	98

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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 1982				
			Units Installed				Units retired from service of respondent whether owned or leased, including reclassification	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 reclassification 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>											
17	Coaches [PA, PB, PBO] _____	5						5		5	292	
18	Combined cars [All class C, except CSB] _____											
19	Parlor cars [PBC, PC, PL, PO] _____											
20	Sleeping cars [PS, PT, PAS, PDS] _____											
21	Dining, grill and tavern cars [All class D, PD] _____										XXXX	
22	Non-passenger carrying cars [All class B, CSB, M, PSA, IA] _____										XXXX	
23	Total (lines 21 to 27) _____	5						5		5	292	
	<i>Self-Propelled Rail Motorcars</i>											
25	Electric passenger cars [EP, ET] _____											
26	Electric combined cars [EC] _____											
27	Internal combustion rail motorcars [ED, EG] _____											
28	Other self-propelled cars Specify types: _____											
29	Total (lines 29 to 32) _____											
30	Total (lines 28 and 33) _____	5						5		5	292	
	<b>COMPANY SERVICE CARS</b>											
31	Business cars [PV] _____										XXXX	
32	Boarding outfit cars [MWX] _____										XXXX	
33	Derrick and snow removal cars [MWU, MWV, MWW, MWK] _____										XXXX	
34	Dump and ballast cars [MWB, MWD] _____										XXXX	
35	Other maintenance and service equipment cars _____	106				32	3	135		135	XXXX	
36	Total (lines 35 to 39) _____	106				32	3	135		135	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

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 1982			
		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>						
37	Plain Box Cars - 40' (B100-129)	47					
38	Plain Box Cars - 50' (B200-229; B300-329)	1,375					
39	Equipped Box Cars (All Code A)	<del>1,522</del> 2,104				12	
40	Plain Gondola Cars (G092-392; G401-492)	<del>4,221</del> 5,125				70	11
41	Equipped Gondola Cars (All Codes C and E)	1,311				100	271
42	Covered Hopper Cars (L151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)	<del>137</del> <del>524</del>					
43	Open Top Hopper Cars- General Service (All Code H)	6,497				1	
44	Open Top Hopper Cars- Special Service (All Codes J and K)						
45	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					
46	Refrigerator Cars - Mechanical (R104, 110, 111, 112, 117, 118, R204, 210, 211, 212, 217, 218)						
47	Flat Cars - TOFC/COFC (F071-078; F871-978; F771-778)						
48	Flat Cars - Multi-level (All Code V)						
49	Flat Cars - General Service (F101-109; F201-209)	27					6
50	Flat Cars - Other (F111-189; 211-289; 301-389; 401-540)	181					2
51	Tank Cars - Under 22,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)						
52	Tank Cars - 22,000 Gallons & Over (T-6, T-7, T-8, T-9)						
53	All Other Freight Cars (F191-199; 291; L006-048; L070, L080, L090 - All "L" with second numeric 6; L161-L764; T-770: All Class S)						
54	Total (lines 41 to 57)	15,465	17,338	0	0	183	290
55	Caboose (All N)	XXXX	42			0	0
56	Total (lines 58, 59)	15,465	17,338	0	0	183	290

## 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			
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
4	43	-	43		2,365		37
202	876	297	1,173		75,944		38
23	<sup>1511</sup> 2,093	-	2,093	1511	<del>98,885</del> 132,905	582	39
122	<sup>2251</sup> 3,155	1,929	5,084	4180	<del>399,600</del> 469,208	904	40
101	1,169	412	1,581		158,050		41
-	<sup>137</sup> <del>524</del>	-	<sup>137</sup> <del>524</del>		<sup>11,975</sup> <del>41,774</del>	387	42
416	4,899	1,183	6,082		505,758		43
							44
							45
-	147	-	147		10,290		46
							47
							48
2	31	-	31		2,380		49
-	183	-	183		15,267		50
							51
							52
							57
870	<sup>11247</sup> <del>13,120</del>	3,821	<sup>15068</sup> <del>16,941</del>		<sup>1,280,514</sup> <del>1,413,941</del>	1,873	54
0	42	0	XXXX	42	XXXXXXXXXXXX	0	55
870	<del>13,162</del>	3,821	<del>16,941</del>	42	<del>1,413,941</del>	1,873	56
	11289		* 15068		* 1280514		

\* In publication



## 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>						
57	Self-propelled vessels [Tugboats, car ferries, etc.]	X X X X					
58	Non-self-propelled vessels [Car floats, lighters, etc.]	X X X X					
59	Total (lines 57 and 58)	X X X X	None	-	-	-	-
	<b>HIGHWAY REVENUE EQUIPMENT</b>						
60	Bogie-chassis						
61	Dry van						
62	Flat bed						
63	Open top						
64	Mechanical refrigerator						
65	Bulk						
66	Insulated						
67	Platform removable sides						
68	Other trailer or container						
69	Tractor						
70	Truck						
71	Total (lines 60 to 71)		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				57
			X X X X				58
-	-	-	X X X X	-	-	-	59
							60
							61
							62
							63
							64
							65
							66
							67
							68
							69
-	-	-	-	-	-	-	70
							71

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

## REBUILT UNITS

26	Box Cars XP 204000 (A)	259	7,356	2,957	S
27	Gondolas GB 118000 (B)	245	8,875	4,545	S
28	Gondolas GB (C)	195	-	-	S
29					
30					
31	(C) includes 32 gondolas reported				
32	on schedule 710-S 1981 cost of				
33	which is not complete				
34	(A) Includes 247 box cars reported				
35	on schedule 710-S - 1980-1981				
36	(B) Includes 238 gondolas reported				
37	on schedule 710-S 1981				
38	TOTAL	699	XXXX		XXXX
39	GRAND TOTAL	699	XXXX		XXXX



**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	96		
17	Number installed during the year	8		
18	Number retired during the year	2		
19	Number available at close of year	102	None	None

\*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 <b>N/A</b>	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

## 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.
						1
						2
						3
						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
						16
						17
						18
None	None	None	None	None	None	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	167	34.41	33	25	25.54
2	B	56	12.00	22	25	1.60
3	C	18	1.99	22		
4	D	40	0.43	13		
5	E	373	XXXXXXXX	XXXXX	XXXXX	
6	F		XXXXXXXX	XXXXX	XXXXX	
7	Potential abandonments					
8	Total	654				27.14

Road Initials:

P&L

Year 19 82

# 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.

(9) The average cost per tie should include transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply storage and seasoning yards, and in the case of treating ties, also the cost of handling at treating plants and the cost of treatment. The cost of

unloading, hauling over carriers own lines and placing the ties in tracks, and of train service other than that necessary in connection with loading or treatment, should not be included in this schedule.

Line No.	Track Category  (a)	Number of 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	27,505							27,505	179,915	10
2	B	464							464		
3	C										
4	D	455							455		
5	E	9,340							9,340		
6	F										
7	Potential Abandonments										
8	Total	37,764							37,764	179,915	

9. Average cost per crosstie \$18.00 and switchtie (MBM) \$ 235.00

Road Initials: P&LE  
 Year 19 82



# 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			\$	\$ None		\$	\$	
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 _____							

Road Initials:

P&LE

Year 19 82

## 723. RAILS LAID IN REPLACEMENT

96

(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.

(10) The average costs of new and relay rail should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The

cost of unloading hauling over carriers own lines, and placing the rails in tracks, and of train service in connection with the distribution of rails, should not be included in this schedule.

Line No.	Track category  (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)
		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							
3	C							
4	D							
5	E							
6	F							
7	Potential Abandonments							
8	Other							
9	TOTAL							

10 Average cost of new and relay rail laid in replacement (gross tons) \$ \_\_\_\_\_

Road Initials: P&LE  
Year 19 82



# 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.

(10) The average costs of new and relay rail should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The

cost of unloading hauling over carriers own lines, and placing the rails in tracks, and of train service in connection with the distribution of rails, should not be included in this schedule.

Line No.	Track category  (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)	
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)			
1	A	1.58		3.90		5.48		0
2	B							
3	C							
4	D				187		1.87	67
5	E							
6	F							
7	Potential Abandonments							
8	Other							
9	TOTAL	1.58		3.90		5.48	1.87	

10 Average cost of new and relay rail laid in replacement (gross tons) \$ 510.00



## 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			None						
2									
3									
4									
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 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)	Crossties (d)	Switch and Bridge Ties (Board Feet) (d)					
1	A									
2	B									
3	C									
4	D									
5	E									
6	F									
7	Potential abandonments									
8	Total									

# 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)	Crossties (d)	Switch and Bridge Ties (Board Feet) (d)					
1	Current year									
2	First preceding									
3	Second preceding									
4	Third preceding									
5	Fourth preceding									
6	Fifth preceding									
7	Sixth preceding									
8	Seventh preceding									
9	Eighth preceding									
10	Ninth preceding									

REMARKS



# 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	27,505	179,515	5.20	3.70	5.48	1.59	11,450	85	50.90
2	B	464						3,370	10	17.86
3	C									
4	D	455		0.69				1,740	3	7.5
5	E	9,340		0.78		1.87	0.25	2,659	28.2	7.56
6	F									
7	Potential abandonments									
8	Total	37,764	179,515	1.84	3.70	7.35	0.43	19,219	126.2	19.21

# 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	37,764	179,915	1.84	3.70	7.35	0.43	19,219	126.2	19.21
2	First preceding	68,105	197,176	3.31	4.05	12.25	0.71	38,850	114.2	17.30
3	Second preceding	78,753	-	-	-	22.40	4.16	30,691	140.4	21.33
4	Third preceding	35,939				23.28	3.53	37,203	146.5	22.24
5	Fourth preceding	41,731				29.80	2.27	22,987	109.4	16.67
6	Fifth preceding	55,890				32.52	2.18	46,220	128.9	19.64
7	Sixth preceding	35,998				28.64	2.94	30,764	120.9	18.42
8	Seventh preceding	37,192				38.62	4.18	39,576	107.0	16.31
9	Eighth preceding	36,323				54.92	3.52	56,294	167.3	25.50
10	Ninth preceding	40,948	-	-	-	46.20	4.52	43,352	147.5	22.48

REMARKS

REVISSED



# 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	\$ 852,110	\$ 1,074,115
2	B	724,325	492,205
3	C	334,950	295,050
4	D	639,765	-
5	E	9,246,265	8,821,225
6	F		
7	Potential Abandonments		
8	Total Tracks	22,858,455	21,963,995
		Quantities of Deferred Maintenance	
	Selected Track Maintenance	End of the Year	Beginning of the Year
9	Crossties	449,033	310,217
10	Rail	13,559	12,940 N.T.
11	Ballast	-	-

Remarks

REVISED

Road Initials:

P&LE

Year 1982

## 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

## 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 _____	2,379,531			
2	Passenger _____	90,302			
3	Yard switching _____	1,380,509			
4	Total _____	3,850,342			
5	Cost of Fuel* _____	\$ 3,766 ?	\$	\$	\$
6	Work Train _____				

## 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, 4, 6, and 12 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 Work train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment or company employees. Statistics for work trains should be reported under Item 11 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 11, but are to be reported in Items 4-17, 6-04, 7-02, and 8-04 and 8-05 as instructed in notes I, K, and L.

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

(B) A train-mile is the movement of a train a distance of 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 defouled over foreign roads, the miles shall be computed on the basis of the miles actually run and in accordance with the service performed. Train-miles shall be kept separately for trains hauled by locomotives and trains moved by motorcars.

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

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

(E) All 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.

(F) 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.

(G) 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.

(H) Use car designations shown in Schedule 710. Report under Railroad owned and leased miles. Items 4-1 and 4-11 both foreign cars and respondents' own cars while on the line of the respondent railroad. Report in Items 4-13 and 4-15 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 5-03. Report mail, express baggage cars and combination cars other than 5-02 combination cars, in Item 5-05.

(I) Exclude from Item 4-01 4-11, 4-13, and 4-15 Car-Miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 4-17, 4-18, and 4-19. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. 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 6-01 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 6-02 and 6-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and 4 tons as the average weight of contents of each 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 the time of leaving the initial terminals and the time at the 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 8-02 train switching hours included in Item 8-01. Train switching is the time spent by the train while performing switching service at terminals and way stations where no regular yard service is maintained. A train hour is independent of the number of locomotives in the train.

## 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 respondents lines. No additional count is given because of crew change or changes in track identification number unless there is a physical transfer of the car between trains. Each car moving under revenue billing shall be considered as 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 at end of year Foreign Per Diem Cars refers to freight cars other than cabooses owned by other railroads, whose interline rental is settled on a per diem basis under the code of per diem rules.

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

Surplus cars are cars which are in serviceable condition available for loading at the initial count on the last day of the year, but which have not been placed for loading within 48 hours. A record shall be made of all such cars on hand at 12:01 a.m. of the day following the last day of each year and a count of the same cars made 48 hours later to ascertain those still not placed for loading. The count of surplus cars shall include cars assembled in advance to meet loading requirements of more than one day, cars which have not been moved because of infrequent train service as on branch lines, cars set aside or stored for special or future loading such as perishables, grain, autos, rough freight, 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.

## Schedule 755 Railroad Operating Statistics

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
1. Miles of Road Operated (A)	1	269	31
2. Train Miles-Running (B)			
2-01 Unit Trains	2	89,671	-
2-02 Way Trains	3	109,805	-
2-03 Through Trains	4	70,140	15,662
2-04 Total Train Miles (lines 2-4)	5	269,616	15,662
2-05 Motorcars (C)	6	-	-
2-06 Total, All Trains (lines 5,6)	7	269,616	15,662
3. Locomotive Unit Miles: (D)			
Road Service: (E)			
3-01 Unit Trains	8	381,737	-
3-02 Way Trains	9	345,624	-
3-03 Through Trains	10	199,443	-
3-04 Total (lines 8-10)	11	926,804	-
3-11 Train Switching: (F)	12	17,100	-
3-21 Yard Switching: (G)	13	542,184	1,320
3-31 Total All Services (lines 11,12, 13)	14	1,486,088	1,320
4. Freight Car-Miles: (Thousands) (H)			
4-01 RR Owned & Leased Cars-Loaded			
4-010 Box-Plain 40-Foot	15	5	-
4-011 Box-Plain 50-Foot & Longer	16	94	-
4-012 Box-Equipped	17	142	-
4-013 Gondola-Plain	18	1,196	-
4-014 Gondola-Equipped	19	375	-
4-015 Hopper-Covered	20	63	-
4-016 Hopper-Open Top-General Service	21	4,775	-
4-017 Hopper-Open Top-Special Service	22	38	-
4-018 Refrigerator-Mechanical	23	-	-
4-019 Refrigerator-Non-Mechanical	24	21	-
4-020 Flat-TOFC/COFC	25	-	-
4-021 Flat Multi-Level	26	-	-
4-022 Flat-General Service	27	8	-
4-023 Flat-All Other	28	43	-
4-024 All Other Car Types-Total	29	12	-
4-025 Total (lines 15-29)	30	6,772	-
4-11 RR Owned & Leased Cars-Empty			



## Schedule 755 Railroad Operating Statistics--Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
4-110 Box-Plain 40-Foot	31	6	-
4-111 Box-Plain 50-Foot & Longer	32	115	-
4-112 Box-Equipped	33	227	-
4-113 Gondola-Plain	34	1,164	-
4-114 Gondola-Equipped	35	451	-
4-115 Hopper-Covered	36	91	-
4-116 Hopper-Open Top-General Service	37	4,904	-
4-117 Hopper-Open Top-Special Service	38	42	-
4-118 Refrigerator-Mechanical	39	-	-
4-119 Refrigerator-Non-Mechanical	40	27	-
4-120 Flat-TOFC/COFC	41	-	-
4-121 Flat-Multi-Level	42	-	-
4-122 Flat-General Service	43	12	-
4-123 Flat-All Other	44	72	-
4-124 All Other Car Types	45	15	-
4-125 Total (lines 31-45)	46	7,126	-
4-13 Private Line Cars-Loaded (H)			
4-130 Box-Plain 40-Foot	47	-	-
4-131 Box-Plain 50-Foot & Longer	48	6	-
4-132 Box-Equipped	49	-	-
4-133 Gondola-Plain	50	16	-
4-134 Gondola-Equipped	51	4	-
4-135 Hopper-Covered	52	51	-
4-136 Hopper-Open Top-General Service	53	-	-
4-137 Hopper-Open Top-Special Service	54	-	-
4-138 Refrigerator-Mechanical	55	2	-
4-139 Refrigerator-Non-Mechanical	56	4	-
4-140 Flat-TOFC/COFC	57	-	-
4-141 Flat-Multi-Level	58	-	-
4-142 Flat-General Service	59	1	-
4-143 Flat-All Other	60	17	-
4-144 Tank Under 22,000 Gallons	61	6	-
4-145 Tank 22,000 Gallons and Over	62	77	-
4-146 All Other Car Types	63	19	-
4-147 Total (lines 47-63)	64	203	-
4-15 Private Line Cars-Empty (H)			
4-150 Box-Plain 40-Foot	65	-	-

## Schedule 755 Railroad Operating Statistics--Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
4-151 Box-Plain 50-Foot & Longer	66	4	-
4-152 Box Equipped	67	-	-
4-153 Gondola-Plain	68	13	-
4-154 Gondola-Equipped	69	5	-
4-155 Hopper-Covered	70	52	-
4-156 Hopper-Open Top-General Service	71	2	-
4-157 Hopper-Open Top-Special Service	72	-	-
4-158 Refrigerator-Mechanical	73	2	-
4-159 Refrigerator-Non-Mechanical	74	5	-
4-160 Flat-TOFC/COFC	75	-	-
4-161 Flat-Multi-Level	76	-	-
4-162 Flat-General Service	77	2	-
4-163 Flat-All Other	78	18	-
4-164 Tank-Under 22,000 Gallons	79	8	-
4-165 Tank-22,000 Gallons and Over	80	97	-
4-166 All Other Car Types	81	19	-
4-167 Total (lines 65-81)	82	227	-
4-17 Work Equipment Car-miles Amount on Line 84 represents a	83		
4-18 No payment Car miles (I) total for Line 83 and 84	84	10,167	-
4-19 Total Car-Miles by Train Type:			
4-180 Unit Trains	85	2,060	-
4-181 Way Trains	86	8,532	-
4-182 Through Trains	87	3,967	-
4-183 Total (line 85-88)	88	14,559	-
4-20 Caboose Miles	89	270	-
5. Passenger Car-Miles: (Thousands)(j)			
5-01 Coaches	90	-	63
5-02 Combination, Passenger Cars	91	-	-
5-03 Sleeping and Parlor Cars	92	-	-
5-04 Dining, Grill and Tavern Cars	93	-	-
5-05 Head-end Cars (Other than 5-02)	94	-	-
5-06 Total (lines 90-94)	95	-	63
5-07 Business Cars	96	-	-
5-08 Crew Cars (Other than Cabs)	97	-	-
6. Gross Ton-Miles: (Thousands)(K)			
6-01 Road Locomotives	98	119,101	154
6-02 Freight Trains, Crs., Cnts., and Caboose			



## Schedule 755 Railroad Operating Statistic--Concluded

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
6-020 Unit Trains	99	911,059	-
6-021 Way Trains	100	550,998	-
6-022 Through Trains	101	352,640	-
6-03 Passenger-Trains, Crs., and Cnts.	102	-	3,720
6-04 Non-Revenue	103	3,286	-
6-05 Total (lines 98-103)	104	1,937,084	<del>3,720</del> 3874
7. Tons of Freight (Thousands)			
7-01 Revenue	105	12,576	-
7-02 Non-Revenue	106	69	-
7-03 Total (lines 105, 106)	107	12,645	-
8. Ton-Miles of Freight (Thousands)(L)			
8-01 Revenue-Road Service	108	1,076,450	-
8-02 Revenue-Lake Transfer Service	109	-	-
8-03 Total (lines 108, 109)	110	1,076,450	-
8-04 Non-Revenue-Road Service	111	3,269	-
8-05 Non-Revenue-Lake Transfer	112	-	-
8-06 Total (lines 111, 112)	113	3,269	-
8-07 Total-Revenue & Non-Revenue (lines 110, 113)	114	1,079,719	-
9. Train Hours: (M)			
9-01 Road Service	115	16,617	596
9-02 Train Switching	116	844	-
10. Total Yard-Switching Hours (N)	117	90,364	220
11. Train-Miles Work Trains: (O)			
11-01 Locomotives	118	4,084	-
11-02 Motorcars	119	-	-
12. Number of Loaded Freight Cars: (P)			
12-01 Unit Trains	120	38,163	-
12-02 Way Trains	121	62,138	-
12-03 Through Trains	122	23,628	-
13. TOFC/COFC-Number of Rev. Trailers & Containers Loaded & Unloaded (Q)	123	-	-
14. Multi-Level Cars-Number of Motor Vehicles Loaded & Unloaded (Q)	124	-	-
15. TOFC/COFC Number of Rev. Trailers Picked Up and Delivered (R)	125	-	-
16. Revenue Tons-Marine Terminal (S)			
16-01 Marine Terminals-Coal	126	-	-
16-02 Marine Terminals-Ore	127	-	-
16-03 Marine Terminals-Other	128	-	-
16-04 Total (lines 126-128)	129	-	-
17. Number of Foreign Per Diem Cars on Line (T)			
17-01 Serviceable	130	1,222	-
17-02 Unserviceable	131	80	-
17-03 Surplus	132	-	-
17-04 Total (Lines 130-132)	133	1,302	-



## 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.

# 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	1272 Net Tons of New	March 17,	Serial	4	Purchase Order Issued	May 27, 1982	Wheeling Pittsburgh
2	132# R.E. (Chrome-	19, 22,	Contract				Steel Corporation
3	Moly) Railway Rail	26, 1982	No. 14306-				Four Gateway Center
4			Series 1982-1				P.O. Box 118
5							Pittsburgh, PA 15230
6							
7							
8							H. G. Allyn, Jr.
9							President
10							
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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 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 82, to and including December 31, 19 82

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 30<sup>th</sup> day of March, 19 83

My commission expires

Use an  
L.S.

impression seal

JOHN D. HARTMAN, NOTARY PUBLIC  
PITTSBURGH, ALLEGHENY COUNTY  
MY COMMISSION EXPIRES JUNE 20, 1985  
Member, Pennsylvania Association of Notaries

(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

G. E. Neuenschwander

makes oath and says that he is

Executive Vice 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 82, to and including December 31, 19 82

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 30<sup>th</sup> day of March, 19 83

My commission expires JOHN D. HARTMAN, NOTARY PUBLIC

Use an  
L.S.

impression seal

PITTSBURGH, ALLEGHENY COUNTY  
MY COMMISSION EXPIRES JUNE 20, 1985  
Member, Pennsylvania Association of Notaries

(Signature of officer authorized to administer oaths)





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