

ANNUAL REPORT 1972 CLASS I 1 OF 3

118900 RICHMOND FREDERICKSBURG & POTOMAC RAILROAD CO.

118900

ORIGINAL

Railroad
Annual Report Form A

(Class I Line haul and Switching and Terminal Companies)

OMB No. 50-R0098

INTERSTATE
COMMERCE COMMISSION

NOV 1 1973

ADMINISTRATIVE SERVICES
MAIL BRANCH

patch 94

ANNUAL REPORT

OF

CORRECT NAME AND ADDRESS IF DIFFERENT THAN SHOWN.

FULL NAME AND ADDRESS OF REPORTING CARRIER.
(USE MAILING LABEL ON ORIGINAL, COPY IN FULL ON DUPLICATE.)

125000182RICHMOND FRED 1 118900
CHIEF ACCOUNTING OFFICER
RICHMOND FREDERICKSBURG & POTOMAC RR CO
ROOM 312 BROAD ST. STA
RICHMOND, VA, 23220

FORM-A

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1972

112

ANNUAL REPORT

OF

RICHMOND, FREDERICKSBURG AND POTOMAC RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1972

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

(Name) F. A. Crovo, Jr. (Title) Comptroller

(Telephone number) 703-804 257-3260
(Area code) (Telephone number)

(Office address) Room 312, Broad Street Station, Richmond, Virginia 23220
(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.

All pages of this report form have been renumbered in sequence. See revised Index on pages 131 and 132.

- Page 4: Schedule 104. Relationship of Respondent with Affiliated Companies**
Schedule 104A. Companies Controlled by Respondent
5: Schedule 104B. Companies Indirectly Controlled by Respondent
Schedule 104C. Companies Under Common Control with Respondent
6: Schedule 104D. Companies Controlling Respondent

These schedules revise and amend former Schedules 104A and 104B, to reflect relationship of affiliated companies.

- Pages 10 and 11: Schedules 200A and 200E. Comparative General Balance Sheet - Assets, and Liabilities and Shareholders' Equity**

Columns for reporting opening balances data have been moved to right side of respective schedules.

- Pages 12 and 13: Comparative General Balance Sheet - Explanatory Notes**

The Explanatory Notes have been revised to reflect affiliated company transactions and the Revenue Act of 1971.

- Page 41: Schedule 211-I. Unit Cost of Equipment Installed During the Year**

Instructions have been amended to require reporting of TOFC/COFC equipment.

- Page 83: Schedule 351. Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes**

This is a new schedule provided to show a reconciliation of Federal tax net income with net income reported in Schedule 300.

- Page 84: Schedule 352. Computation of Federal Income Taxes**

This is a new schedule principally requiring the breakdown of taxes paid on ordinary income and those paid on capital gains.

- Page 85: Schedule 353. Consolidated Federal Income Tax Information**

This is a new schedule to disclose income and tax liability information with respect to carrier and noncarrier affiliates.

- Page 93: Schedule 397. Statement of Changes in Financial Position**

This is a new schedule provided for reporting the source and application of funds during the year.

- Pages 100-105: Schedule 417. Inventory of Equipment**

Car type codes on pages 102 and 103 revised to reflect changes in AAR car type codes.

Provision has been made for reporting of highway revenue equipment on pages 104 and 105.

- Page 120: Schedule 562. Compensation of Officers, Directors, etc.**

Minimum dollar amount has been increased to \$40,000 and instructions clarified as to what compensation must be reported.

- Page 121: Schedule 563. Payments for Services Rendered by Other Than Employees and Affiliates**

Minimum dollar amounts will be increased to \$50,000 and \$100,000, respectively. Instruction 4 modified to require only the total amount paid for other management services.

- Pages 122: Schedule 564. Transactions Between Respondent and Companies or Persons Affiliated With Respondent for Services Received or Provided**
123: Schedule 565. Other Transactions Between Respondent and Companies or Persons Affiliated With Respondent
124: Schedule 566A. Transactions Between Noncarrier Subsidiaries of Respondent and Other Affiliated Companies or Persons for Services Received or Provided
125: Schedule 566B. Other Transactions Between Noncarrier Subsidiaries of Respondent and Other Affiliated Companies or Persons

These are new schedules provided for reporting transactions among affiliated companies.

- Page 127: Schedule 501. Contracts, Agreements, etc.**

Instructions revised to exclude through route arrangements for the handling of traffic between the reporting carrier and carrier affiliates.

101. 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 or 5 on this page have taken place during the year covered by this report, they should be explained in detail on page 128.

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" (p. 129). If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision.

2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date when such receivership or other

passion began. If a partnership, give date of formation and also names in full of present partners.

3. Give specific reference to laws of each State or Territory under which organized, citing chapter and section. Include all grants of corporate powers by the United States, or by Canada or other foreign country; also, all amendments to charter.

4. Give specific reference to special or general laws under which each consolidation or merger or combination of other form was effected, citing chapter and section. Specify Government, State, or Territory under the laws of which each company consolidated or merged or otherwise combined into the present company was organized; give reference to the charters of each and to all amendments of them.

5. 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 Richmond, Fredericksburg and Potomac Railroad Company

2. Date of incorporation February 25, 1834

3. Under laws of what Government, State, or Territory organized? If more than one, name all. Give specific reference to each charter or statute and all amendments thereof, effected during the year. If previously effected, show the year(s) of the report(s) setting forth details. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees. Original charter was granted by the General Assembly of Virginia, February 25, 1834, with the following amendments: - March 13, 1834; Jan. 23, 1835; March 23, 1836; Feb. 15, 1838; March 17, 1843; Feb. 1, 1845; Feb. 19, 1845; Feb. 13, 1856; Feb. 14, 1861; Dec. 13, 1865; March 19, 1873; Dec. 19, 1879; Feb. 24, 1920; Feb. 5, 1923; June 6, 1949.

Authorized by the State Corporation Commission of Virginia

4. If the respondent was formed as the result of a consolidation or merger during the year, name all constituent and all merged companies

Note on Item 3 above:

This Company availed itself of the terms and provisions of an Act of the legislature approved March 9, 1912 (Act 1912, Page 180) and holds its charter and franchise subject to the present Constitution of Virginia and of any laws passed in pursuance thereof.

5. If respondent was reorganized during the year, give name of original corporation and state the occasion for the reorganization

NONE

6. State whether or not respondent during the year conducted any part of its business under a name or names other than that shown in response to inquiry No. 1, above; if so, give full particulars

NONE

7. Class of switching and terminal company
(See section No. 7 on inside of front cover)

NONE

NOTES AND REMARKS

1. Give particulars of the various directors and officers of the respondent at the close of the year.

2. State in column (c) of schedule No. 102 and column (d) of schedule No. 103, the number of voting shares of the respondent, other than directors' qualifying shares, that were beneficially owned, directly or indirectly, by each director or principal general officer at the close of the year. This includes shares owned of record, shares owned through holding companies, trusts or other mediums, and shares owned but held in the names of brokers or other nominees. Insert the word "None" where applicable.

3. In schedule No. 108 give the title, name, and address of the principal general officers having system jurisdiction by departments, as follows: Executive, Legal, Fiscal and Accounting, Purchasing, Operating, and Traffic. If there are receivers, trustees, or committees, who are recognized as in the controlling management of the road or of some department of it, give also their names and titles, and the location of their offices, separately grouped and identified.

4. If the duties of an officer extend to more than one department, or if his duties are not in accordance with the customary acceptance of his given title, state briefly the facts in a footnote.

102. DIRECTORS

Line No.	Name of director (a)	Office address (b)	Date of beginning of term (c)	Date of expiration of term (d)	Number of voting shares actually or beneficially owned (e)	Remarks (f)
1	W. Graham Claytor, Jr.	Washington, D. C.	4-17-72	4-16-73		
2	Gregory S. DeVine	Cleveland, Ohio	4-17-72	4-16-73		
3	Robert T. Marsh, Jr.	Richmond, Va.	4-17-72	4-16-73	28	
4	W. Thomas Rice	Richmond, Va.	4-17-72	4-16-73	33	
5	Stuart Shumate	Richmond, Va.	4-17-72	4-16-73	93	
6	Hays T. Watkins	Cleveland, Ohio	4-17-72	4-16-73		
7	Crime F. Osborn	Louisville, Ky.	4-17-72	4-16-73		
8	William H. Moore	Philadelphia, Pa.	4-17-72	4-16-73		
9	Edward E. Lane	Richmond, Va.	4-17-72	4-16-73		
10	E. Otto N. Williams	Richmond, Va.	4-17-72	4-16-73		
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21. Give the names and titles of all officers of the Board of Directors in control of the respondent at the close of the year:

Chairman of board NONE Secretary (or clerk) of board NONE

By-Laws require President to preside and Secretary to record proceedings

22. Name the members of the executive committee of the Board of Directors of the respondent at the close of the year (naming first the chairman), and state briefly the powers and duties of that committee:

Stuart Shumate, Chairman, W. Graham Claytor, Jr., Robert T. Marsh, Jr., W. Thomas Rice,

Hays T. Watkins, powers and duties of Board of Directors when Board not in Session.

103. PRINCIPAL GENERAL OFFICERS OF CORPORATION, RECEIVER, OR TRUSTEE

Line No.	Title of general officer (a)	Department or departments over which jurisdiction is exercised (b)	Name of person holding office at close of year (c)	Number of voting shares actually or beneficially owned (d)	Office address (e)
GENERAL OFFICERS OF CORPORATION					
21	President	All	Stuart Shumate	93	Richmond, Va.
22	Vice President -				
23	Traffic and				
24	Industrial				
25	Development	Traffic	W. E. Turner	44	Richmond, Va.
26	Secretary -				
27	Treasurer and				
28	Asst. to Pres.	Executive & Treas.	J. J. Newbauer, Jr.	11	Richmond, Va.
29	General Counsel	Law	U. B. Ellis	5	Richmond, Va.
30	Comptroller	Accounting	F. A. Crovo, Jr.		Richmond, Va.
31	Gen. Supt. Transp.	Transportation	J. D. Doswell		Richmond, Va.
32	Chief Engineer	Maintenance-of-Way	L. E. Cann, Jr.	2	Richmond, Va.
33	Dir. Personnel	Personnel	T. B. Choate		Richmond, Va.
34	Chief Mech. Off.	Mechanical	H. T. Rainev, Jr.	1	Richmond, Va.
35					
36					
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104. RELATIONSHIP OF RESPONDENT WITH AFFILIATED COMPANIES

Enter below in the appropriate schedule, No. 104A through 104D, the names of all companies, corporate and noncorporate, which are affiliated with the respondent and submit the information requested in each schedule. Control for the purpose of these schedules shall be construed to include sole or jointly held control, whether maintained or exercised through or by reason of the method of or circumstances surrounding organization or operation, through or by common directors, officers, or stockholders a voting trust or trusts, a holding or investment company or companies, or through or by any other direct or indirect means; and to include the power to exercise control. For the purposes of these schedules, forms of control shall include the following (among others):

1. Right through ownership of securities, an agreement of some character or through some other source to name the majority of the board of directors, managers, or trustees of the controlled company.
 2. Right to foreclose a first lien upon all or a major part in value of the tangible property of the controlled company.
 3. Right to secure control in consequence of advances made for construction of the operating property of the controlled company.
- Right to control only in a specific respect the action of the controlled company or a lessee interest in the property of a company is not to be classed as a form of control over the lessor company.

104 A. COMPANIES CONTROLLED BY RESPONDENT

1. Enter in column (a) the names of all companies which are controlled solely or jointly by the respondent. If the respondent obtained control over a company during the year, indicate by footnote the date and manner in which control was established such as exchange of stock, exchange of assets for stock, cash purchase, etc.
2. In column (b) indicate the principal business activity of each company listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised over companies listed in column (a).
4. In column (d) indicate the extent of the control of the respondent in the controlled company. If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.
5. In column (e) enter names of other companies, if any, that jointly control the companies listed in column (a).

Line No.	Name of Company Controlled (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)	If Jointly Controlled Name Other Parties to the Agreement (e)
1	Richmond Land Corporation	Real Estate Holding	Ownership	100%	Seaboard Coast Line Railroad
2	Richmond Holding Corporation	Real Estate Holding	of	100%	
3	So. Washington Land Corp.	Real Estate Holding	Securities	100%	
4	Richmond Terminal Railway Co.	Passenger Terminal	Managers	33 1/3%	
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104 B. COMPANIES INDIRECTLY CONTROLLED BY RESPONDENT

1. Enter in column (a) the names of all companies which are controlled through intermediary companies. If control was obtained during the year, indicate by footnote the date and manner in which control was established such as exchange of stock, exchange of assets for stock, cash purchase, etc.
2. In column (b) indicate the principal business activity of the companies listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised over companies listed in column (a).
4. In Column (d) indicate the extent of the control over companies listed in column (a). If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.
5. In column (e) enter the names of intermediate companies through which control is exercised over companies listed in column (a).

Line No.	Name of Company Controlled (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)	Name of Intermediary Through Which Control Exists (e)
1					
2					
3					
4					
5					
6					
7		<u>N O N E</u>			
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9					
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12					

104 C. COMPANIES UNDER COMMON CONTROL WITH RESPONDENT

1. Enter in column (a) the names of all companies which are controlled by the same interest that control the respondent.
2. In column (b) indicate the principal business activity of the companies listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised over companies listed in column (a).
4. In column (d) indicate the extent of the control over companies listed in column (a). If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.
5. In column (e) enter the name of companies controlling those listed in column (a).

Line No.	Name of Company Controlled (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)	Name of Controlling Company or Individual (e)
1					
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3					
4					
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6		<u>N O N E</u>			
7					
8					
9					
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11					
12					
13					
14					

104 D. COMPANIES CONTROLLING RESPONDENT

1. Enter in column (a) the names of all companies controlling the respondent. Commence with the company which is most remote followed by the company immediately controlled by it. If control over the respondent or control over an intermediary through which respondent is controlled has changed during the year, indicate by footnote the date and manner in which control was established such as exchange of stock, exchange of assets for stock, cash purchase, etc.
2. In column (b) indicate the principal business activity of the companies listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised by the company immediately controlled by it.
4. In column (d) indicate the extent of control. If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.

Line No.	Name of Controlling Company or Individual (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)
1	Richmond-Washington Co.	Holding Company	Ownership of Securities	64.83
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108 STOCKHOLDERS REPORTS

1. 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.

FOOTNOTES

109. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 25 per share; first preferred, \$ --- per share; second preferred, \$ --- per share; debenture stock, \$ --- per share. Guaranteed Stock \$25. per share. Dividend obligations \$25. 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 (except Dividend obligation stock)
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. By-Laws do not require that stock book be closed.
7. State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year. 64,913 votes, as of December 31, 1972
8. State the total number of stockholders of record as of the date shown in answer to inquiry No. 7. 1,311 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 on page 13, the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED				Other securities with voting power
				Common	PREFERRED		First	
					Second			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
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5		See Schedule Attached						
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10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 60,880 votes cast.
11. Give the date of such meeting April 17, 1972
12. Give the place of such meeting Richmond, Virginia

THE GUARANTEE AND MORTGAGE

THIRTY LARGEST VOTING STOCKHOLDERS

Schedule 109

December 31, 1972

Trailer (Main) (Principal)

R.F.C. & Co., Inc., 100%

With 10 other companies

Last Purchase and Conditional Sales

Agreement at Various Intervals

and Due Dates

No.

Votes

c

Common

d

Guar.

e

1.	Richmond-Washington Company, Philadelphia, Pa.	42,084	39,863	2,221
2.	Virginia Supplemental Retirement System, Richmond, Va.	11,008	11,008	
3.	Safex and Company, Richmond, Va.	1,066	100	966
4.	Licova & Co., Richmond, Va.	1,030		1,030
5.	Sigler & Co., New York, N. Y.	912	4	908
6.	Mutual Assurance Society of Virginia, Richmond, Va.	808		808
7.	Anderson & Co., Philadelphia, Pa.	768		768
8.	Map and Company, Richmond, Va.	716	210	506
9.	Safe & Company, Baltimore, Md.	468	48	420
10.	Richmond, Frederickburg & Potomac Railroad Company In Trust for the Relief Fund, Richmond, Va.	378		378
11.	City of Richmond - Richmond Retirement System Richmond, Va.	300		300
12.	Branch & Company, Richmond, Va.	262		262
13.	Douglas H. Gordon, Baltimore, Md.	260		260
14.	Rolfe E. Glover, Jr., Wilmington, Delaware	248	44	204
15.	Mrs. Sarah Stanley Edwards, Oklahoma City, Okla.	240		240
16.	Salkeld & Co., New York, N. Y.	232		232
17.	Henry L. Savage, Philadelphia, Pa.	124		124
18.	Mrs. Helen E. Muldowney, Richmond, Va.	114		114
19.	Ernest C. Savage, Philadelphia, Pa.	108		108
20.	Miss Grace L. Savage, Philadelphia, Pa.	104		104
21.	Mrs. Pauline Savage Furness, Chester, Pa.	104		104
22.	John H. Lyons, Richmond, Va.	104		104
23.	Everett M. Owen, Richmond, Va.	103	103	
24.	William L. Savage, Morristown, N. J.	100		100
25.	Eddy & Co., New York, N. Y.	100		100
26.	Sun Coast Broadcasting Corp., Miami, Fla.	100		100
27.	William H. Sitterding, Richmond, Va.	100		100
28.	Margaret B. Bove, Richmond, Va.	100		100
29.	Mrs. Elizabeth Patterson Boyler, Richmond, Va.	88		88
30.	Miss Nelle A. Miller, Rutherfordton, N. C.	80	55	25

1.	None			
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200A. COMPARATIVE GENERAL BALANCE SHEET—ASSETS

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (c) should be restated to conform with the account-

ing requirements followed in column (b). The entries in the short column (a2) should be deducted from those in column (a1) in order to obtain corresponding entries for column (b). All contra entries hereunder should be indicated in parenthesis.

Line No.	Account or Item (a)	Balance at close of year (b)			Balance at beginning of year (c)		
CURRENT ASSETS							
1	(701) Cash.....	\$	(1 011 973)	\$	353 579		
2	(702) Temporary cash investments (p. 15).....		8 261 092		6 772 227		
3	(703) Special deposits (p. 15).....		406		541		
4	(704) Loans and notes receivable (p. 15).....		18 757		8 251		
5	(705) Traffic and car-service balances—Debit.....						
6	(706) Net balance receivable from agents and conductors.....		833 352		523 681		
7	(707) Miscellaneous accounts receivable.....		3 059 624		2 630 610		
8	(708) Interest and dividends receivable.....		152 092		115 369		
9	(709) Accrued accounts receivable (p. 15).....		2 348 353		2 455 255		
10	(710) Working fund advances.....		5 008		5 008		
11	(711) Prepayments (p. 15).....		138 364		147 642		
12	(712) Material and supplies.....		2 751 118		2 543 199		
13	(713) Other current assets (p. 15).....		232 992		251 534		
14	Total current assets.....		16 789 185		15 846 896		
SPECIAL FUNDS							
		(a1) Total book assets at close of year	(a2) Respondent's own issues included in (a1)				
15	(715) Sinking funds (pp. 16 and 17).....						
16	(716) Capital and other reserve funds (pp. 16 and 17).....	883		883		842	
17	(717) Insurance and other funds (pp. 16 and 17).....	50 709		50 709		48 083	
18	Total special funds.....			51 592		48 925	
INVESTMENTS							
19	(721) Investments in affiliated companies (pp. 20-23).....		4 877 857		3 647 857		
20	(722) Other investments (pp. 20-23).....		186 481		186 481		
21	(723) Reserve for adjustment of investment in securities—Credit (p. 19, Instruction 9).....						
22	Total investments (accounts 721, 722 and 723).....		5 064 338		3 834 338		
PROPERTIES							
23	(731) Road and equipment property (pp. 30-32).....		72 610 105		72 096 262		
24	Road.....	\$	42 003 309				
25	Equipment.....		29 254 085				
26	General expenditures.....		590 178				
27	Other elements of investment.....						
28	Construction work in progress.....		762 533				
29	(732) Improvements on leased property (pp. 30-32).....						
30	Road.....	\$					
31	Equipment.....						
32	General expenditures.....						
33	Total transportation property (accounts 731 and 732).....		72 610 105		72 096 262		
34	(735) Accrued depreciation—Road and Equipment (pp. 36 and 38).....		(1 389 148)		(17 465 394)		
35	(736) Amortization of defense projects—Road and Equipment (p. 39).....		(886 100)		(886 938)		
36	Recorded depreciation and amortization (accounts 735 and 736).....		(15 275 248)		(18 352 332)		
37	Total transportation property less recorded depreciation and amortization (line 33 less line 36).....		57 334 857		53 743 930		
38	(737) Miscellaneous physical property (pp. 44 and 45).....		6 060 637		5 806 447		
39	(738) Accrued depreciation—Miscellaneous physical property (pp. 44 and 45).....		(1 125 379)		(998 047)		
40	Miscellaneous physical property less recorded depreciation (account 737 less 738).....		4 935 258		4 808 400		
41	Total properties less recorded depreciation and amortization (line 37 plus line 40).....		62 270 115		58 552 330		
OTHER ASSETS AND DEFERRED CHARGES							
42	(741) Other assets (p. 46).....		1 434 823		1 657 769		
43	(742) Unamortized discount on long-term debt.....						
44	(743) Other deferred charges (p. 46).....		1 135 211		240 564		
45	Total other assets and deferred charges.....		2 570 034		1 898 333		
46	TOTAL ASSETS.....		86 745 264		80 180 822		

Notes.—See page 12 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.

200L. COMPARATIVE GENERAL BALANCE SHEET--LIABILITIES AND SHAREHOLDERS' EQUITY

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (c) should be restated to conform with the accounting requirements followed

in column (b). The entries in short column (a1) should reflect total book liability at close of year. The entries in the short column (a2) should be deducted from those in column (a1) in order to obtain corresponding entries for column (b). All contra entries hereunder should be indicated in parenthesis.

Line No.	Account or Item (a)	Balance at close of year (b)	Balance at beginning of year (c)
CURRENT LIABILITIES			
47	(751) Loans and notes payable (p. 55)	684 947	432 457
48	(752) Traffic and car-service balances—Credit	499 750	411 125
49	(753) Audited accounts and wages payable	553 348	606 979
50	(754) Miscellaneous accounts payable		
51	(755) Interest matured unpaid		
52	(756) Dividends matured unpaid	220 341	231 221
53	(757) Unmatured interest accrued		
54	(758) Unmatured dividends declared	2 373 803	2 107 415
55	(759) Accrued accounts payable (p. 55)	829 849	1 116 037
56	(760) Federal income taxes accrued (p. 56)	2 013 962	1 569 966
57	(761) Other taxes accrued (p. 56)	580 486	525 777
58	(763) Other current liabilities (p. 55)	7 756 486	7 000 977
59	Total current liabilities (exclusive of long-term debt due within one year)		
LONG-TERM DEBT DUE WITHIN ONE YEAR			
	(a1) Total issued (a2) Held by or for respondent	303 248	282 380
60	(764) Equipment obligations and other debt (pp. 48-51)		
LONG-TERM DEBT DUE AFTER ONE YEAR			
	(a1) Total issued (a2) Held by or for respondent	4 916 036	5 226 253
61	(765) Funded debt unmatured		
62	(766) Equipment obligations		
63	(767) Receivers' and Trustees' securities		
64	(768) Debt in default		
65	(769) Amounts payable to affiliated companies (p. 54)		
66	Total long-term debt due after one year	4 916 036	5 226 253
RESERVES			
67	(771) Pension and welfare reserves (p. 57)	168 519	79 942
68	(772) Insurance reserves (p. 57)	859 511	902 978
69	(774) Casualty and other reserves (p. 57)	1 028 030	982 920
70	Total reserves		
OTHER LIABILITIES AND DEFERRED CREDITS			
71	(781) Interest in default (p. 50)	147 901	102 211
72	(782) Other liabilities (p. 57)		
73	(783) Unamortized premium on long-term debt	1 755 777	1 780 640
74	(784) Other deferred credits (p. 57)		
75	(785) Accrued depreciation—Leased property (p. 37)	1 903 678	1 882 851
76	Total other liabilities and deferred credits		
SHAREHOLDERS' EQUITY			
<i>Capital stock (Par or stated value)</i>			
	(a1) Total issued (a2) Held by or for respondent	9 044 075	9 044 075
77	(791) Capital stock issued—Total See Page 59	10 834 800	1 790 725
78	Common stock (p. 59)	10 834 800	1 790 725
79	Preferred stock (p. 59)	500 400	317 450
80	(792) Stock liability for conversion (p. 60)		
81	(793) Discount on capital stock	9 044 075	9 044 075
82	Total capital stock		
<i>Capital surplus</i>			
83	(794) Premiums and assessments on capital stock (p. 61)	532 751	532 751
84	(795) Paid-in surplus (p. 61)		
85	(796) Other capital surplus (p. 61)	532 751	532 751
86	Total capital surplus		
<i>Retained income</i>			
87	(797) Retained income—Appropriated (p. 61)	1 790 725	1 790 725
88	(798) Retained income—Unappropriated (p. 68)	59 470 235	53 437 890
89	Total retained income	61 260 960	55 228 615
90	Total shareholders' equity	70 837 786	64 805 441
91	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	86 745 264	80 180 822

NOTE—See page 12 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.

200. COMPARATIVE GENERAL BALANCE SHEET-EXPLANATORY NOTES

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

1. Show hereunder the estimated accumulated tax reductions realized during current and prior years under section 168 (formerly section 124-A) and under section 167 of the Internal Revenue Code because of accelerated amortization of emergency facilities and accelerated depreciation of other facilities and also depreciation deductions resulting from the use of the new guideline lives, since December 31, 1961, pursuant to Revenue Procedure 62-21 in excess of recorded depreciation. The amount to be shown in each case is the net accumulated reductions in taxes realized less subsequent increases in taxes due to expired or lower allowances for amortization or depreciation as a consequence of accelerated allowances in earlier years. Also, show the estimated accumulated net income tax reduction realized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962. In the event provision has been made in the accounts through appropriations of surplus or otherwise for the contingency of increase in future tax payments, the amounts thereof and the accounting performed should be shown.

(a) Estimated accumulated net reduction in Federal income taxes since December 31, 1949, because of accelerated amortization of emergency facilities in excess of recorded depreciation under section 168 (formerly section 124-A) of the Internal Revenue Code ----- \$ 343 450

(b) Estimated accumulated savings in Federal income taxes resulting from computing book depreciation under Commission rules and computing tax depreciation using the items listed below ----- \$ 4 103 015

—Accelerated depreciation since December 31, 1953, under section 167 of the Internal Revenue Code.

—Guideline lives since December 31, 1961, pursuant to Revenue Procedure 62-21.

—Guideline lives under Class Life System (Asset Depreciation Range) since December 31, 1970, as provided in the Revenue Act of 1971.

(c)(i) Estimated accumulated net income tax reduction utilized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962, as amended ----- \$ 2 378 809

(ii) If carrier elected, as provided in the Revenue Act of 1971, to account for the investment tax credit under the deferral method, indicate the total deferred investment tax credit in account 784, other deferred credits, at beginning of year ----- \$ NONE

Add investment tax credits applied to reduction of current year's tax liability but deferred for accounting purposes ----- \$ NONE

Deduct deferred portion of prior year's investment tax credit used to reduce current year's tax accrual ----- \$ NONE

Other adjustments (indicate nature such as recapture on early disposition) ----- \$ NONE

Total deferred investment tax credit in account 784 at close of year ----- \$

(d) Estimated accumulated net reduction in Federal income taxes because of accelerated amortization of certain rolling stock since December 31, 1969, under provisions of Section 184 of the Internal Revenue Code ----- \$ 2 445 531

(e) Estimated accumulated net reduction in Federal income taxes because of amortization of certain rights-of-way investments since December 31, 1969, under the provisions of Section 185 of the Internal Revenue Code ----- \$ 168

2. Amount of accrued contingent interest on funded debt recorded in the balance sheet:

Description of obligation	Year accrued	Account No.	Amount
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	\$ _____

3. As a result of dispute concerning the recent increase in per diem rates for use of freight cars interchanged, settlement of disputed amounts has been deferred awaiting final disposition of the matter. The amounts in dispute for which settlement has been deferred are as follows:

As recorded on books				
Item	Amount in dispute	Account Nos.		Amount not recorded
		Debit	Credit	
Per diem receivable-----	\$ 115 554	741		\$ NONE
Per diem payable-----	35 576		741	NONE
Net amount-----	\$ 79 978	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	\$ NONE

Continued on following page

200. COMPARATIVE GENERAL BALANCE SHEET-EXPLANATORY NOTES--Continued

4. 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

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

6. (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. Amount determined by actuary on valuation as of July 1 of each year. Contribution amount is the sum of the annual normal cost and 10% of unfunded liabilities as of valuation date. Practice is 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. \$-1 397 900...

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

(i) If funding is by insurance, give name of insuring company-----First and Merchants National Bank

(ii) If funding is by trust agreement, list trustee(s)-----3-1-68

Date of trust agreement or latest amendment-----

If respondent is affiliated in any way with the trustee(s), explain affiliation-----No

(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-----

(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

NOTES AND REMARKS

201. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

Give brief description for each item or class of items of like description in accounts Nos. 702, "Temporary cash investments"; 703, "Special deposits"; 704, "Loans and notes receivable"; 709, "Accrued accounts receivable"; 711, Prepayments; and 713, "Other current assets," at the close of the year. Show description of the temporary cash investments, the names of depositories for the special deposits, the character of loans and notes, with name of debtor (or class of debtors), dates of issue and maturity, and appropriate description for each class of accrued accounts receivable and for the other current assets. Show each item (or

the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in schedule 200A. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)		
			\$		
1	702	Commercial Paper	5	828	544
2	702	Municipal Bonds	2	432	548
3					
4		Total Account 702	8	261	092
5					
6	703	War Bonds			406
7		Total Account 703			406
8					
9					
10	704	Other items, each less than \$100,000		18	757
11		Total Account 704		18	757
12					
13					
14	709	Estimated Revenue - Freight	2	170	577
15	709	Estimated Hire of Equipment		155	059
16	709	Other items, each less than \$100,000		22	717
17		Total Account 709	2	348	353
18					
19					
20					
21	711	Prepayments - Insurance		138	364
22		Total Account 711		138	364
23					
24					
25					
26	713	Due from Amtrak		206	638
27	713	Other items, each less than \$100,000		26	354
28		Total Account 713		232	992
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204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS

Give the particulars called for with respect to reserve funds included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

In column (b) give the name by which the fund is designated in the respondent's records; the kind of fund, such as sinking, capital, property

insurance, pension, and relief; the rate of interest (if any); and the date of maturity.

Insert totals separately for each account. Such totals of columns (g) and (j) should be the same as those stated in short columns (b₁) and (b₂), respectively, in the comparative general balance sheet statement.

Entries in column (g) should be the sums of corresponding entries in

Line No.	Amount No.	Name, kind, and purpose of fund	Name of trustee or depository	Balance at beginning of year—Book value	
	(a)	(b)	(c)	(d)	
1	716	Deposits in lieu of mortgaged property sold	State Planters - United Virginia Bank, Richmond, Virginia	\$	842
2					
3			Total Account 716		842
4					
5					
6	717	Deposits under Service Interruption Policy	Barclay's Bank D.C.O. Nassau, Bahamas		31 452
7					
8	717	Deposits required to secure Credit Cards	American Airlines		425
9					
10	717	Custodian for Special Funds	First & Merchants National Bank, Richmond, Virginia		16 206
11					
12			Total Account 717		48 083
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204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS—Concluded

columns (d) and (e), less those shown in column (f), and the sum of entries in columns (h), (j), and (l) should equal those in column (g).

All conversions of cash into securities, or vice versa, shall be treated as withdrawals from the fund in column (f) and as additions to the fund in column (e).

Funds representing net credit balances of earmarked incentive per diem

should be reported separately for each year. The amount of income earned on these funds should be reported in footnote to this schedule.¹ Wholly owned Canadian subsidiary lines should subdivide the earmarked funds between monies received from Canadian parent companies as a result of incentive charges and the carrier's own credit balances.

Additions during the year—Book value			Withdrawals during the year—Book value			Balance at close of year—Book value			ASSETS IN FUNDS AT CLOSE OF YEAR								Line No.	
									Cash	SECURITIES ISSUED OR ASSUMED BY RESPONDENT				OTHER SECURITIES AND INVESTED ASSETS				
										Par value		Book value		Par value		Book value		
(e)			(f)			(g)			(h)		(i)		(j)		(k)			
\$			\$			\$			\$			\$			\$			
	41					883			383						500	500	1	
	41					883			383						500	500	2	
																	3	
																	4	
	734		1 645			30 541			30 541								5	
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						425			425								7	
																	8	
	3 537					19 743			1 174						1 913	18 367	9	
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	4 271		1 645			50 709			32 140						1 913	18 367	11	
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	4 312		1 645			51 592			32 523						2 413	18 867	51	

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 205 AND 206

1. Schedules 205 and 206 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated and nonaffiliated companies held by respondent at close of year specifically as investments including obligations of the United States, of a State or local government, or of an individual, so held; investments made, disposed of, or written down during the year; and dividends and interest credited to income. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing account No. 721, "Investments in affiliated companies," in the Uniform System of Accounts for Railroad Companies.

2. These investments should be subdivided to show the par value pledged, unpledged, and held in fund accounts. Under "pledged" include the par value of securities recorded in accounts Nos. 721, "Investments in affiliated companies," and 722, "Other investments," which are deposited with some pledgee or other trustee, or held subject to the lien of a chattel mortgage, or subject to any other restriction or condition which makes them unavailable for general corporate purposes. "Unpledged" should include all securities held by or for the respondent free from any lien or restriction, recorded in the accounts mentioned above. Under "In sinking, insurance, and other funds" include the par value of securities recorded in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

3. 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:

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

5. 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.

6. By carriers, as the term is here used, 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.

7. Noncarrier companies should, for the purposes 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.

8. 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.

9. Any balance in account 723, Reserve for adjustment of investment in securities - Credit, shall be disclosed by footnote to the securities against which such reserves were established.

205. INVESTMENTS IN 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 and other reserve funds"; 721, "Investments in affiliated companies"; and 717, "Insurance and 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...." In making entries in this column, abbreviations in common use in standard financial publications may be used where necessary on account of limited space.

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held; also lien reference if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR					
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR					
						Pledged	Unpledged		In sinking, insurance, and other funds	Total par value	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	721	A-1	VII	Pullman Company \$10 par	1		42	370		42	370
2											
3											
4	721	A-1	VII	Richmond Terminal Rwy Co. \$100 par	33-1/3		25	000		25	000
5											
6											
7	721	A-1	VII	Fruit Growers Express Co. \$100 par	3.36		366	400		366	400
8											
9											
10	721	A-1	VII	Trailer Train Co. \$1.00 par	2.44			500			500
11											
12											
13				Total Class A-1			434	270		434	270
14											
15	721	A-3	VI	Richmond Land Corporation \$100 par	100.		190	000		190	000
16											
17											
18	721	A-3	VI	Richmond Holding Corporation \$100 par	100.		801	000		801	000
19											
20											
21	721	A-3	VI	South Washington Land Corp. \$100 par	100.		805	000		805	000
22											
23											
24				Total Class A-3			1 796	000		1 796	000
25											
26				Total Class A			2 230	270		2 230	270
27											
28	721	C-1	VII	Trailer Train Co. 6% Secured Note	-		29	000		29	000
29											
30											
31	721	C-1	VII	Trailer Train Co. 7% Secured Note	-		29	000		29	000
32											
33				Total Class C-1			58	000		58	000
34	721	D-1	VII	Richmond Terminal Rwy Co. Prime Rate + Unsecured Note	33-1/3		1 195	000		1 195	000
35											
36	721	D-1	VII	BEA Express 5% Unsecured Note	-		202	409		202	409
37											
38				Total Class D-1			1 397	409		1 397	409
39	721	E-1	VII	Richmond Terminal Rwy Co.	33-1/3						
40											
41	721	E-3	VI	Richmond Land Corporation	100.						
42											
43	721	E-3	VI	South Washington Land Corp.	100.						
44											
45				Total Class E-3							
46											
47				Total Class E							
48											
49				Total Account 721			3 685	679		3 685	679

295. INVESTMENTS IN AFFILIATED COMPANIES—Continued

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

7. For nonpar stock, show the number of shares in lieu of the par value in columns (f), (g), (h), (i), (k), and (m).

8. In reporting advances, columns (f), (g), (h), (i), (k), and (m) should be left blank. If any advances are pledged, give particulars in a footnote.

9. Particulars of investments made, disposed of, or written down during

the year should be given in columns (k) to (o), inclusive. If the cost of any investment made during the year differs from the book value reported in column (f), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote. Identify all entries in column (n), which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

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

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR				INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR									DIVIDENDS OR INTEREST DURING YEAR				Line No.
Total book value			Par value		Book value		Plt value			Book value			Selling price			Rate	Amount credited to income			
(j)			(k)		(l)		(m)			(n)			(o)			(p)	(q)			
\$			\$		\$		\$			\$			\$			%	\$			
118	636																		1	
25	000																		2	
152	600																		3	
114	790																		4	
411	026																		5	
190	000																		6	
801	000																		7	
805	000																		8	
1 796	000																		9	
2 207	026																		10	
29	000															6 1/2%	1 885		11	
29	000															7 1/2%	2 175		12	
58	000																4 060		13	
1 195	000				1 195	000													14	
202	409																		15	
1 397	409				1 195	000													16	
335	000				35	000													17	
397	422																		18	
483	000																		19	
880	422																		20	
1 215	422																		21	
4 877	857				1 230	000											4 060		22	

205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held; also lien reference, if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR									
						FAIR VALUE OF AMOUNT HELD AT CLOSE OF YEAR									
						Pledged		Unpledged		In sinking, insurance, and other funds		Total per value			
						(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
	(a)	(b)	(c)	(d)	(e)	\$	%	\$	%	\$	%	\$	%	\$	%
80															
81															
82															
83															
84															
85															
86															
87															
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103															
104															
105															
106															
107															

205. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.
Total book value			Par value			Book value			Par value			Book value			Selling price	Rate	Amount credited to income	
(j)			(k)			(l)			(m)			(n)			(o)	(p)	(q)	
\$			\$			\$			\$			\$			\$	%	\$	
																		50
																		51
																		52
																		53
																		54
																		55
																		56
																		57
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																		107

206. OTHER INVESTMENTS

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of others than affiliated companies, included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 722, "Other investments"; and 717, "Insurance and 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). Investment in U. S. Treasury obligations may be reported as one item.

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....." In making entries in this column, abbreviations

Line No.	Ac- count No.	Class No.	Kind of indus- try	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR							
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
					Pledged (e)	Unpledged (f)		In sinking, insurance, and other funds (g)	Total par value (h)			
	(a)	(b)	(c)	(d)								
1	722	A-1	VII	Greyhound Corporation		\$	403	983	\$		\$	403 983
2				\$1.50 par								
3												
4	722	A-3	X	Engineering Club of Richmond, Va.			200					200
5				\$100.00 par								
6												
7												
8												
9	722	A-3	X	Virginia Industrial Development Corporation			25	000				25 000
10				\$100.00 par								
11												
12												
13	722	A-3	X	Mount Vernon Corporation			7	500				7 500
14				No par - \$75.00 Stated Value								
15												
16				Total Class A-3			32	700				32 700
17												
18				Total Account 722			436	683				436 683
19												
20				Grand Total			436	683				436 683
21												
22												
23												
24												
25												
26												
27												
28												
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31												
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51												
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53												

206. OTHER INVESTMENTS—Continued

in common use in standard financial publications may be used where necessary on account of limited space.

6. For nonpar stock, show the number of shares in lieu of the par value in columns (e), (f), (g), (h), (i), and (j).

7. In reporting advances, columns (e), (f), (g), (h), (i), and (j) should be left blank. If any advances are pledged, give particulars in a footnote.

8. Particulars of investments made, disposed of, or written down during the year should be given in columns (j) to (n), inclusive. If the cost of any investment made during the year differs from the book value reported in column (k), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote. Identify all entries in column (m) which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.							
Total book value			Par value			Book value			Par value			Book value				Selling price			Rate	Amount credited to income		
(i)			(j)			(k)			(l)			(m)				(n)			(o)	(p)		
\$	152	281	\$			\$			\$			\$			\$			180	\$	274	708	1
																						2
																						3
																						4
		200																				5
																						6
																						7
																						8
		25 000																				9
																						10
																						11
																						12
		9 000																13		1 200		13
																						14
																						15
		34 200																		1 200		16
																						17
		186 481																		275 908		18
																						19
		186 481																		275 908		20
																						21
																						22
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																						53

206. OTHER INVESTMENTS—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR											
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR											
					Fledged			Unpledged			In sinking, insurance, and other funds			Total par value		
	(a)	(b)	(c)	(d)	(e)			(f)			(g)			(h)		
					\$			\$			\$			\$		
54																
55																
56																
57																
58																
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107																
108																
109																
110																
111																

206. OTHER INVESTMENTS—Concluded

206. OTHER INVESTMENTS—Concluded																				
INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR				Line No.	
Total book value			Par value			Book value			Par value			Book value			Selling price		Rate	Amount credited to income		
(l)			(j)			(k)			(i)			(m)			(n)		(o)	(p)		
\$			\$			\$			\$			\$			\$		%	\$		
																				94
																				95
																				96
																				97
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																				111

209. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES

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

the provisions of Part 1 of the Interstate Commerce Act, without regard to any question of whether the company issuing the securities, or the obligor, is controlled by the subsidiary.

2. This schedule should include all securities, open account advances, and other intangible

Line No.	Class No. (a)	Name of issuing company and security or other intangible thing in which investment is made (b)	INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR		
			Total par value (c)	Total book value (d)		Par value (e)	Book value (f)	
1	D-3	General Finance Corporation	\$ 555 000	\$ 552 626		\$ 5 469 671	\$ 5 448 426	
2	D-3	Associates Corporation of North America	-	-		320 000	319 282	
3	C-3	Canners Warehouse Corporation	89 455	89 455		-	-	
4			644 455	642 081		5 789 671	5 767 708	
5								
6	D-3	General Finance Corporation	985 000	978 715		9 304 549	9 266 058	
7	D-3	Associates Corporation of North America	-	-		495 000	493 890	
8			985 000	978 715		9 799 549	9 759 948	
9								
10	D-3	General Finance Corporation	580 000	577 247		6 975 000	6 950 814	
11	D-3	GAC Finance Corporation	240 000	238 925		815 000	811 391	
12	D-3	Midland Mortgage Corporation	100 517	100 000		401 905	400 000	
13	C-3	Capitol Bakers Supply	3 811	3 811		-	-	
14			924 328	919 983		8 191 905	8 162 205	
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								

NOTES AND REMARKS

209. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES—Continued

property owned or controlled by nonreporting companies shown in schedules 104A, 104B, and 205, as well as those owned or controlled by any other organization or individual whose action respondent is able to determine.

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

4. Column (a), Class No., should show classifications as provided in instructions 3 and 4, page 19.

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR									Line No.	
Par value (g)			Book value (h)			Selling price (i)				Names of subsidiaries in connection with things owned or controlled through them (j)
\$	5	069 671	\$	5	050 068	\$	5	069 671	Richmond Land Corporation	1
		320 000			319 282			320 000	Richmond Land Corporation	2
		11 428			11 428			11 428	Richmond Land Corporation	3
	5	401 099		5	380 778		5	401 099	Total	4
										5
	8	699 549		8	665 548		8	699 549	Richmond Holding Corporation	6
		495 000			493 890			495 000	Richmond holding Corporation	7
	9	194 549		9	159 438		9	194 549	Total	8
										9
	6	675 000		6	653 333		6	675 000	South Washington Land Corporation	10
		575 000			572 466			575 000	South Washington Land Corporation	11
		301 388			300 000			301 388	South Washington Land Corporation	12
		2 230			2 230			2 230	South Washington Land Corporation	13
	7	553 618		7	528 029		7	553 618	Total	14
										15
										16
										17
										18
										19
										20
										21
										22
										23
										24
										25

NOTES AND REMARKS

211. ROAD AND EQUIPMENT PROPERTY (See instructions page 32)

Line No.	Account	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.....	889 297		
2	(2) Land for transportation purposes.....	1 687 948		
3	(2½) Other right-of-way expenditures.....	35 831		
4	(3) Grading.....	6 873 743		
5	(5) Tunnels and subways.....			
6	(6) Bridges, trestles, and culverts.....	5 635 085		
7	(7) Elevated structures.....			
8	(8) Ties.....	1 581 282		
9	(9) Rails.....	3 623 667		
10	(10) Other track material.....	3 252 701		
11	(11) Ballast.....	1 397 661		
12	(12) Track laying and surfacing.....	2 513 839		
13	(13) Fences, snowsheds, and signs.....	128 089		
14	(16) Station and office buildings.....	1 677 369		
15	(17) Roadway buildings.....	149 416		
16	(18) Water stations.....	75 628		
17	(19) Fuel stations.....	134 236		
18	(20) Shops and enginehouses.....	2 918 282		
19	(21) Grain elevators.....			
20	(22) Storage warehouses.....			
21	(23) Wharves and docks.....			
22	(24) Coal and ore wharves.....			
23	(25) TOFC/COFC terminals.....	211 758		
24	(26) Communication systems.....	720 607		
25	(27) Signals and interlockers.....	4 690 844		
26	(29) Power plants.....	110 420		
27	(31) Power-transmission systems.....	394 053		
28	(35) Miscellaneous structures.....	114 153		
29	(37) Roadway machines.....	1 236 374		
30	(38) Roadway small tools.....	10 633		
31	(39) Public improvements—Construction.....	643 772		
32	(43) Other expenditures—Road.....			
33	(44) Shop machinery.....	1 113 511		
34	(45) Power-plant machinery.....	219 366		
35	Other (specify and explain).....			
36	Total expenditures for road.....	42 039 565		
37	(52) Locomotives.....	10 783 752		
38	(53) Freight-train cars.....	17 537 373		
39	(54) Passenger-train cars.....			
40	(55) Highway revenue equipment.....			
41	(56) Floating equipment.....			
42	(57) Work equipment.....	410 287		
43	(58) Miscellaneous equipment.....	281 270		
44	Total expenditures for equipment.....	29 012 682		
45	(71) Organization expenses.....			
46	(76) Interest during construction.....	596 423		
47	(77) Other expenditures—General.....			
48	Total general expenditures.....	596 423		
49	TOTAL.....	71 648 670		
50	(80) Other elements of investment (p. 33).....			
51	(90) Construction work in progress.....	447 592		
52	GRAND TOTAL.....	72 096 262		

211. ROAD AND EQUIPMENT PROPERTY (See instructions page 32)

EXPENDITURES FOR ADDITIONS AND SETTLEMENTS DURING THE YEAR			CREDITS FOR PROPERTY RETIRED DURING THE YEAR		Net changes during the year	Balance at close of year		Line No.
Made on owned property (e)	Made on leased property (f)		Owned property (g)	Leased property (h)				
	219		4 063		(3 844)	885 453		1
			141 997		(141 997)	1 545 951		2
						35 831		3
(11 423)			80		(11 503)	6 862 240		4
	31 651				31 651	5 606 736		5
7 338			2 609		4 729	1 586 011		6
109 684			2 825		106 859	3 730 526		7
75 097			20 542		54 555	3 307 256		8
2 216			729		1 487	1 399 148		9
59 249			7 016		52 233	2 566 072		10
						128 089		11
52 060			77 381		(25 321)	1 652 048		12
5 146			6 141		(995)	148 421		13
						75 628		14
113			28 375		(28 262)	105 974		15
17 485			9 914		7 571	2 925 853		16
								17
								18
								19
								20
								21
8 661					8 661	220 419		22
145 883			91 011		54 872	775 479		23
20 226			13 315		6 911	4 697 755		24
						110 420		25
913					913	394 966		26
						114 153		27
194 812			204 610		(9 798)	1 226 576		28
						10 633		29
2 500			112 614		(110 114)	533 658		30
								31
7 044			42 787		(35 743)	1 077 768		32
879					879	220 245		33
								34
729 753			766 009		(36 256)	42 003 309		35
1 829 522			4 299 310		(2 469 788)	8 313 964		36
2 715 137			30 006		2 685 131	20 222 504		37
								38
								39
								40
13 215			7 436		5 779	416 066		41
51 352			31 071		20 281	301 551		42
4 609 226			4 367 823		241 403	29 254 085		43
								44
			6 245		(6 245)	590 178		45
								46
			6 245		(6 245)	590 178		47
5 338 979			5 140 077		198 902	71 847 572		48
								49
314 941					314 941	762 533		50
5 653 920			5 140 077		513 843	72 610 105		51
								52

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 211 ON PAGES 30 and 31

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in account No. 731, "Road and Equipment Property," and account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (h), inclusive. Column (j) is the aggregate of columns (b) to (h), inclusive. Grand totals of columns (b) and (j) 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 (e) and (f), should be included all entries covering expenditures for additions and betterments, as defined, whether replacing other property or not.

5. In column (f) show particulars for improvements made on property held under lease or other form of long-term contract and not charged to the owning company.

6. In columns (g) and (h) should be entered all credits representing property sold, abandoned, or otherwise retired.

7. 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.

8. 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.

9. Report on line 35 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.

10. 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.

11. If an amount of less than \$500 is used as the minimum debit or credit for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

NOTES AND REMARKS

211A. OTHER ELEMENTS OF INVESTMENT

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

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

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

Line No.	Item (A)	Contra account number (B)	Charges during the year (C)		Credits during the year (D)	
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9	NONE					
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211B. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (e), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used in computing the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. 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. 503 to 507, 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 rate schedule may be included for each such property.

3. Show in columns (e), (f), and (g), data applicable to property, used but not owned, when the rent therefor is included in account 542. Report data applicable to improvements to such property, the cost of which is included in account 732, in columns (b), (c) and (d).

4. If the depreciation base for accounts 1, 2 1/2, 3, 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.

Line No.	Account	OWNED AND USED					LEASED FROM OTHERS				
		DEPRECIATION BASE		ANNUAL COMPOSITE RATE (PERCENT)			DEPRECIATION BASE		ANNUAL COMPOSITE RATE (PERCENT)		
		At beginning of year (b)	At close of year (c)	At beginning of year (e)	At close of year (f)		At beginning of year (a)	At close of year (d)	At beginning of year (g)	At close of year (h)	
		\$		\$		%	\$		\$		%
1	ROAD										
2	(1) Engineering	949 715	885 252	0 95							
3	(2) Other right-of-way expenditures	35 832	35 832	1 65							
4	(3) Grading	6 558 609	6 561 815	0 08							
5	(5) Tunnels and subways										
6	(6) Bridges, trestles, and culverts	5 568 144	5 614 299	1 20							
7	(7) Elevated structures										
8	(13) Fences, snowsheds, and signs	127 669	127 669	3 25							
9	(16) Station and office buildings	1 649 444	1 628 363	2 30							
10	(17) Roadway buildings	148 027	152 881	2 10							
11	(18) Water stations	76 056	75 629	2 40							
12	(19) Fuel stations	131 448	106 043	2 20							
13	(20) Shops and enginehouses	2 949 365	2 910 807	1 85							
14	(21) Grain elevators										
15	(22) Storage warehouses										
16	(23) Wharves and docks										
17	(24) Coal and ore wharves										
18	(25) TOFC/COFC terminals	211 835	219 509	5 71							
19	(26) Communication systems	719 847	765 386	4 29							
20	(27) Signals and interlockers	4 549 269	4 568 818	3 39							
21	(29) Power plants	110 422	110 422	1 35							
22	(31) Power transmission systems	403 317	394 370	3 15							
23	(35) Miscellaneous structures	114 152	114 152	3 00							
24	(37) Roadway machines	1 222 683	1 185 288	4 75							
25	(39) Public improvements—Construction	637 358	527 244	1 45							
26	(44) Shop machinery	1 082 713	1 089 643	3 17							
27	(45) Power-plant machinery	220 248	221 126	2 80							
28	All other road accounts										
29	Amortization (other than defense projects)										
30	Total road	27 466 153	27 294 748	1 86							
31	EQUIPMENT										
32	(52) Locomotives	10 783 752	8 398 634	5 53							
33	(53) Freight-train cars	17 537 373	20 056 022	2 67							
34	(54) Passenger-train cars										
35	(55) Highway revenue equipment										
36	(56) Floating equipment										
37	(57) Work equipment	410 287	414 461	-							
38	(58) Miscellaneous equipment	281 270	296 986	-							
39	Total equipment	29 012 682	29 166 103	3 43							
40	GRAND TOTAL	56 478 835	56 460 851	XX XX							

211C. 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 account No. 509.

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

3. In column (d) show the composite rates used in computing the depreciation for the month of December and on lines 29 and 38 of this column

show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used in computing the depreciation for December and dividing the total so computed by the depreciation base.

4. If the depreciation base for accounts 1, 2½, 3, 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.

Line No.	Account (a)	DEPRECIATION BASE				Annual composite rate (percent) (d)
		Beginning of year (b)		Close of year (c)		
		\$		\$		%
1	ROAD					
2	(1) Engineering.....					
3	(2½) Other right-of-way expenditures.....					
4	(3) Grading.....					
5	(5) Tunnels and subways.....					
6	(6) Bridges, trestles, and culverts.....					
7	(7) Elevated structures.....					
8	(13) Fences, snowsheds, and signs.....					
9	(16) Station and office buildings.....					
10	(17) Roadway buildings.....					
11	(18) Water stations.....					
12	(19) Fuel stations.....					
13	(20) Shops and enginehouses.....					
14	(21) Grain elevators.....					
15	(22) Storage warehouses.....					
16	(23) Wharves and docks.....					
17	(24) Coal and ore wharves.....					
18	(25) TOFC/COFC terminals.....					
19	(26) Communication systems.....					
20	(27) Signals and interlockers.....					
21	(29) Power plants.....					
22	(31) Power transmission systems.....					
23	(35) Miscellaneous structures.....					
24	(37) Roadway machines.....					
25	(39) Public improvements—Construction.....					
26	(44) Shop machinery.....					
27	(45) Power-plant machinery.....					
28	All other road accounts.....					
29	Total road.....					
30	EQUIPMENT					
31	(52) Locomotives.....					
32	(53) Freight-train cars.....					
33	(54) Passenger-train cars.....					
34	(55) Railway revenue equipment.....					
35	(56) Floating equipment.....					
36	(57) Work equipment.....					
37	(58) Miscellaneous equipment.....					
38	Total equipment.....					
39	GRAND TOTAL.....					

211D. DEPRECIATION RESERVE—ROAD AND EQUIPMENT OWNED AND USED

1. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment owned and used. This schedule should not include any entries for depreciation of equipment, used but not owned, when the rent therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include entries for depreciation of equipment owned but not used when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. (See schedule 211F for the reserve relating to road and equipment owned but not used by the respondent.) If any

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

2. 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.

3. All credits or debits to the reserve representing amortization other than for defense projects, if a general amortization program has been authorized, should be entered on line 29.

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)	
				Charge to operating expenses (c)		Other credits (d)	Retirements (e)		Other debits (f)		
1	ROAD										
2	(1) Engineering	158 634		8 966			3 874			163 726	
3	(2) Other right-of-way expenditures	12 148		591						12 739	
4	(3) Grading	14 866		5 247			81			20 032	
5	(5) Tunnels and subways										
6	(6) Bridges, trestles, and culverts	1 492 183		66 989						1 559 172	
7	(7) Elevated structures										
8	(13) Fences, snow sheds, and signs	111 582		4 150						115 732	
9	(16) Station and office buildings	318 073		38 071			67 152			288 992	
10	(17) Roadway buildings	59 102		3 151			3 765			58 488	
11	(18) Water stations	6 513		1 824						8 337	
12	(19) Fuel stations	19 722		2 716			28 375			5 937	
13	(20) Shops and enginehouses	683 585		54 404			4 774			733 215	
14	(21) Grain elevators										
15	(22) Storage warehouses										
16	(23) Wharves and docks										
17	(24) Coal and ore wharves										
18	(25) TOFC/COFC terminals	6 729		12 279						19 008	
19	(26) Communication systems	309 414		32 261			67 572			274 103	
20	(27) Signals and interlockers	2 778 661		154 509			6 179			2 928 991	
21	(29) Power plants	4 514		1 490						6 004	
22	(31) Power-transmission systems	235 726		12 689						251 415	
23	(35) Miscellaneous structures	46 430		5 425						49 855	
24	(37) Roadway machines	480 106		57 060			142 758			394 408	
25	(39) Public improvement—Construction	193 336		8 458			112 614			89 180	
26	(44) Shop Machinery *	533 713		36 824			38 320			532 217	
27	(45) Power-plant machinery *	28 127		6 170						34 297	
28	All other road accounts										
29	Amortization (other than defense projects)										
30	Total road	7 496 164		511 274			475 464			7 531 974	
31	EQUIPMENT										
32	(52) Locomotives	6 772 784		452 406			4 016 011			3 209 179	
33	(53) Freight-train cars	2 681 371		501 637			20 065			3 162 943	
34	(54) Passenger-train cars										
35	(55) Highway revenue equipment										
36	(56) Floating equipment										
37	(57) Work equipment	352 042					4 251			347 791	
38	(58) Miscellaneous equipment	163 033					25 772			137 261	
39	Total equipment	9 969 230		954 043			4 066 099			6 857 174	
40	GRAND TOTAL	17 465 394		1 465 317			4 541 563			14 389 148	

*Chargeable to account 305.

Note: The credit in column (c), line 30, does not agree with the charge to account 265 shown in column (b), line 48, of Schedule 320 by \$1,976 which was erroneously charged to account 265 (correction will be made in 1973); nor does it agree with the charge to account 305 shown in column (b), line 72 of Schedule 320, by \$241 which was charged to AMTRAK. The credit in line 39 does not agree with the charge to account 331 shown on line 86 of Schedule 320 by \$7,174 which was credited to AMTRAK.

211E. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Give full particulars called for hereunder with respect to credits and debits to account No. 785, "Accrued depreciation—Leased property," during the year relating to road and equipment leased from others, the depreciation charges for which are includible in operating expenses of the respondent.

2. Show in column (c) amounts which were charged to operating expenses, and in column (f) show payments made to the lessor in settlement thereof. A full explanation should be given of all entries in columns (d) and (f).

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

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

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 785 are made by the accounting company, show in column (c) the charges to operating expenses and in column (f) show payments made to the lessor in settlement thereof.

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

*Chargeable to account 305.

211F. DEPRECIATION RESERVE—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 account No. 509.

2. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," 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 211D 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 column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

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)		
1	ROAD								
2	(1) Engineering								
3	(24) Other right-of-way expenditures								
4	(3) Grading								
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts				NONE				
7	(7) Elevated structures								
8	(13) Fences, snow sheds, and signs								
9	(16) Station and office buildings								
10	(17) Roadway buildings								
11	(18) Water stations								
12	(19) Fuel stations								
13	(20) Shops and enginehouses								
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(25) TOFC/COFC terminals								
19	(26) Communication systems								
20	(27) Signals and interlockers								
21	(29) Power plants								
22	(31) Power-transmission systems								
23	(35) Miscellaneous structures								
24	(37) Roadway machines								
25	(39) Public improvements—Construction								
26	(44) Shop machinery								
27	(45) Power-plant machinery								
28	All other road accounts								
29	Total road								
30	EQUIPMENT								
31	(52) Locomotives								
32	(53) Freight-train cars								
33	(54) Passenger-train cars								
34	(55) Highway revenue equipment								
35	(56) Floating equipment								
36	(57) Work equipment								
37	(58) Miscellaneous equipment								
38	Total equipment								
39	GRAND TOTAL								

211G. AMORTIZATION OF DEFENSE PROJECTS—ROAD AND EQUIPMENT OWNED AND LEASED FROM OTHERS

1. Show in columns (b) to (e) the amount of base of road and equipment property for which amortization reserve is provided in account No. 736, "Accrued amortization of defense projects—Road and Equipment" of the respondent. If the amortization base is other than the ledger value stated in the investment account, a full explanation should be given.

2. Show in columns (f) to (i) the balance at the close of the

year and all credits and debits during the year in reserve account No. 736, "Accrued amortization of defense projects—Road and Equipment."

3. The information requested for "Road" by columns (b) through (i) may be shown by projects amounting to \$100,000 or more, or by single entries as "Total road" in line 28. If

reported by projects, each project should be briefly described, stating kind, location, and authorization date and number. Projects amounting to less than \$100,000 should be combined in a single entry designated "Minor items, each less than \$100,000."

4. Any amounts included in columns (b) and (f), and in column (h) affecting operating expenses, should be fully explained.

Line No.	Description of property or account (a)	BASE												RESERVE											
		Debits during year (b)			Credits during year (c)			Adjustments (d)			Balance at close of year (e)			Credits during year (f)			Debits during year (g)			Adjustments (h)			Balance at close of year (i)		
		\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX
1	ROAD:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
2	Two lead tracks and																								
3	extension of 9 tracks in																								
4	Classification Yard; also																								
5	pile and frame trestle																								
6	for 9 tracks -																								
7	#WD-N-12704 - Mar. 31, 1943						838					515	701					838					515	701	
8																									
9	Construction of E.P. In-																								
10	terlocker and lead track																								
11	southbound to north end																								
12	of S.B. Yard -																								
13	#NC-2627 - April 3, 1944											121	951										121	951	
14																									
15	Installation of Car Re-																								
16	tarders, Southbound Hump-																								
17	#NC-8847 - April 7, 1945																								
18	35% Amortization											151	786										151	786	
19																									
20	Minor items, each less																								
21	than \$100,000											96	662										96	662	
22																									
23																									
24																									
25																									
26																									
27																									
28	TOTAL ROAD						838					886	100					838					886	100	
29	EQUIPMENT:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	
30	(52) Locomotives																								
31	(53) Freight-train cars																								
32	(54) Passenger-train cars																								
33	(55) Highway revenue equipment											N	O	N	E										
34	(56) Floating equipment																								
35	(57) Work equipment																								
36	(58) Miscellaneous equipment																								
37	TOTAL EQUIPMENT																								
38	GRAND TOTAL						838					886	100					838					886	100	

NOTES AND REMARKS

2111. 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 (c) 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 417. Locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit, and cars should be identified as to special construction or service characteristics, such as Multiple purpose diesel locomotive A units (B-B) 2500 HP.

Aluminum covered hopper cars, L.O. Steel boxcars—special service, XAP, etc., for TOFC/COFC show type of equipment as enumerated in Schedule 417, lines 70-81, and type of construction.

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 reportable in columns (c), (e), (f), and (g) of schedule 417, showing returns for new units in the upper section of this schedule and showing returns for rebuilt units acquired and rebuilt units received into respondent's property investment account in the lower section. 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 box cars acquired in whole or in part with incentive per diem funds should be reported on separate lines and appropriately identified by footnote or sub-heading.

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)		Method of acquisition (see instructions) (e)
1	Diesel locomotive freight A units (B-B),					
2	3000 HP, Model GP 40-2, Gear Ratio					
3	61:16	7	924	1,838,805		P
4						
5						
6						
7	XL - Box Cars, all steel, 50' 6" inside, 20" travel					
8	hydraulic cushioned underframe, 4 load divider					
9	belts, double 8 foot flush plug-type sliding					
10	doors - 75 equipped with Brenco roller bearings,					
11	25 with Hyatt roller bearings - capacity 70 tons	100	3,850	2,223,385		C
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	TOTAL	107	XX XX	4,062,190	XXXX	

REBUILT UNITS

41						
42	XL - Box Car, all steel, 50' 6" inside, with					
43	pullman-Standard Hydroframe - 60 Cushion					
44	Underframe, Timken roller bearings -					
45	Capacity 70 tons	1	36	12,414		S
46						
47						
48						
49						
50						
51						
52						
53						
54	TOTAL	1	XX XX	12,414	XXXX	
55	GRAND TOTAL	108	XX XX	4,074,604	XXXX	

211N-1. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE (SEE INSTRUCTION 2)

1. Give particulars, as requested, of the investment in transportation property at the close of the year, as related to "Net railway operating income," of the respondent for the year.

2. The term "Investment in railway property used in transportation service" means the aggregate of property owned, and property not owned but used by the respondent, in transportation service, (a) the investment in which is represented in accounts 731 and 732 of the respondent, including operating, leased, and inactive railroads, (b) road and equipment property leased to or from others, the rentals of which are included in accounts 509 and 542, (c) equipment owned or leased, the lease-rental from which is included in accounts 503 to 507, inclusive, of the respondent, minus (d) investment in property leased to others the lease-rental from which is included in account 509. It does not include investment of others in equipment used by the respondent, rent for which is included in accounts 536 to 540, inclusive, nor does it include investment of other carriers in property jointly used by the respondent, such as trackage rights, rent for which is included in account 541 of the respondent. 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, rentals from which are included in account 509.

4. In column (c) line-haul carriers should 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, explanation 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 736, 738 and 740 that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road owned (See Ins. 4) (c)		Investment in property (See Ins. 5) (d)			Depreciation and amortization of defense projects (See Ins. 6) (e)		
					\$			\$		
1	R	Richmond, Fredericksburg and Potomac								
2		Railroad Company	113	62	72	610	105	15	275	248
3										
4										
5										
6										
7		Deductions -								
8		Southern Railway Company	96		31	271		1	564	
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
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44										
45										
46										
47										
48										
49										
50		TOTAL	112	66	72	578	834	15	273	684

211N-2. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE—Continued

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 53 herein, should correspond with the amount for respondent and with the aggregate amounts for each class of company and properties shown in schedule 211N-1 on page 42. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in this schedule.

3. Report on line 35 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property

leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain methods of estimating value of property of non-carriers or property of other carriers under "Notes and Remarks," page 40.

4. Report on line 36 amounts not includable in the accounts shown, or in line 35. The items reported should be briefly identified and explained under "Notes and Remarks," page 40. 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.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary) companies (d)	Other leased properties (e)
1	(1) Engineering.....	\$ 885 453			\$ 320
2	(2) Land for transportation purposes.....	1 545 951			2 540
3	(24) Other right-of-way expenditures.....	35 831			
4	(3) Grading.....	6 862 240			4 734
5	(5) Tunnels and subways.....				
6	(6) Bridges, trestles, and culverts.....	5 666 736			3 248
7	(7) Elevated structures.....				
8	(8) Pies.....	1 586 011			1 696
9	(9) Rails.....	3 730 526			6 680
10	(10) Other track material.....	3 307 256			6 125
11	(11) Ballast.....	1 399 148			3 800
12	(12) Track laying and surfacing.....	2 566 072			1 534
13	(13) Fences, snowsheds, and signs.....	128 089			
14	(16) Station and office buildings.....	1 652 048			
15	(17) Roadway buildings.....	148 421			
16	(18) Water stations.....	75 628			
17	(19) Fuel stations.....	105 974			
18	(20) Shops and enginehouses.....	2 925 853			
19	(21) Grain elevators.....				
20	(22) Storage warehouses.....				
21	(23) Wharves and docks.....				
22	(24) Coal and ore wharves.....				
23	(25) TOFC/COFC terminals.....	220 419			
24	(26) Communication systems.....	775 479			5
25	(27) Signals and interlockers.....	4 697 755			589
26	(28) Power plants.....	110 420			
27	(31) Power-transmission systems.....	394 966			
28	(35) Miscellaneous structures.....	114 153			
29	(37) Roadway machines.....	1 226 576			
30	(38) Roadway small tools.....	10 633			
31	(39) Public improvements—Construction.....	533 658			
32	(43) Other expenditures—Road.....				
33	(44) Shop machinery.....	1 077 768			
34	(45) Power-plant machinery.....	220 245			
35	Leased property capitalized rentals (explain).....				
36	Other (specify & explain).....				
37	Total expenditures for road.....	42 003 309			31 271
38	(52) Locomotives.....	8 313 964			
39	(53) Freight-train cars.....	20 222 504			
40	(54) Passenger-train cars.....				
41	(55) Highway revenue equipment.....				
42	(56) Floating equipment.....				
43	(57) Work equipment.....	416 066			
44	(58) Miscellaneous equipment.....	301 551			
45	Total expenditures for equipment.....	29 254 085			
46	(71) Organization expenses.....				
47	(76) Interest during construction.....	590 178			
48	(77) Other expenditures—General.....				
49	Total general expenditures.....	590 178			
50	TOTAL.....	71 847 572			
51	(80) Other elements of investment.....				
52	(90) Construction work in progress.....	762 533			
53	GRAND TOTAL.....	72 610 105			31 271

214. MISCELLANEOUS PHYSICAL PROPERTY

1. Give particulars of all investments of the respondent in physical property includible in account No. 737, "Miscellaneous physical property," together with the revenue, income, expenses, taxes, and depreciation data on such property, as requested.

2. Show in column (a) a description and location of the physical property, and, if operated, the kind of business in which engaged, stating whether the respondent's title is that of ownership or whether the property is held under lease or other incomplete title. All peculiarities of title should be explained. Each item of property investment amounting to \$1,000,000 or more should be separately stated and each item whose net profit or net loss for the year (as per column (f), regardless of amount of investment) is \$50,000 or more should also be separately stated. All other items may be combined in a single entry designated "All other items."

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

4. If any property investment includible in this schedule, amounting to \$250,000 or more, was disposed of during the year, give particulars in a footnote.

Line No.	ITEM (Kind and location of property, and nature of business, if any) (a)	A. INVESTMENT (ACCOUNT 737)			
		Year of acquisition (b)	Charges during the year (c)	Credits during the year (d)	Balance at close of year (See Inst. 2) (e)
1	All other items		341 568	87 378	6 060 637
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
		TOTAL	341 568	87 378	6 060 637

NOTES AND REMARKS

214. MISCELLANEOUS PHYSICAL PROPERTY—Continued

5. In section B include in column (f) the gross amount of revenue or income included in accounts 502 and 511, in column (g) the gross amount of expenses (including depreciation) charged to accounts 511 and 524, in column (h) the amount of taxes charged to accounts 525 and 544 for the year, and in column (i) the net profit or loss of columns (f) minus (g) and (h).

6. Any differences between the total of column (h) and the total of accounts 525 and 544, and differences between the total of column (i) and the net total of accounts 502, 511, 524, 525, and 544, of such accounts in Schedule 500, "Income Account for the Year," should be explained in a footnote.

7. In section C give an analysis of account 726, "Accrued depreciation—Miscellaneous physical property," for each item shown in column (a). Show in column (n) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account during the year. Any adjustments of importance included in columns (j) and (k) should be fully explained in a footnote.

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

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 502, 511, 524, 525 AND 544 DURING THE YEAR				C. DEPRECIATION RESERVE (ACCOUNT 726)					Line No.
Revenue or income (f)	Expenses (g)	Taxes (h)	Net profit for year after taxes (i) (loss)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rate (n)	
636 928	124 293	127 618	385 017	131 553	4 222	1 125 378	3 056 136	3.67	1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
									21
636 928	124 293	127 618	385 017	131 553	4 222	1 125 378	3 056 136	3.67	22

NOTES AND REMARKS

216. OTHER ASSETS AND DEFERRED CHARGES

Give description and particulars for each item or class of items of like description in accounts Nos. 741, "Other assets," and 743, "Other deferred charges," at the close of the year. Show debtor (or class of debtors) for deferred assets and appropriate description for items or class of items of deferred charges. Show each item (or the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be

combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200A. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)
1	741	Note of the Richmond Land Corporation dated October 24, 1957 received in connection with the sale of land on West Broad Street, Richmond, Virginia	400,000
2	741	AMTRAK Contribution Tax Consequence	360,419
3	741	AMTRAK Protective Tax Consequence	136,732
4	741	AMTRAK Richmond Terminal Tax Consequence	149,400
5	741	Other items, each less than \$100,000	388,272
6		Total Account 741	1,434,823
7	743	R and E Suspense	309,533
8	743	Interstate 195	550,000
9	743	Other items, each less than \$100,000	275,678
10		Total Account 743	1,135,211
11			
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45			

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 218 ON PAGES 48, 49, 50 AND 51

Give particulars of the various issues of securities in accounts Nos. 765, "Funded debt unmatured," 766, "Debt in default," 767, "Receivers' and trustees' securities," 768, "Equipment obligations," and 764, "Equipment obligations and other debt due within 1 year," at the close of the year, together with interest accrued and interest paid during the year and total amount of matured interest in default. Include receipts outstanding for funded debt with their respective issues. List entries under captions of account numbers and titles, and insert total for each account.

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 Trustees').
 - (c) Conditional or deferred payment contracts.
- (5) MISCELLANEOUS OBLIGATIONS.
- (6) RECEIVERS' AND TRUSTEES' SECURITIES (Other than equipment obligations).
- (7) SHORT-TERM NOTES IN DEFAULT.

Columns (f), (g), (h), (i), and (j) are intended further to classify the obligations of the company and are to be answered "yes" or "no."

If an issue is a serial issue, the last date of maturity should be shown in column (c) preceded by the letter "S." If the payments required in the contracts for equipment obligations are unequal in amount (except for the last payment) or are to be made at irregular intervals, show a symbol against the entry made in column (c) opposite the name of such obligations and give particulars in a footnote.

If the issue is an income bond, the entry in column (d) should be the annual maximum rate of interest specified by the indenture. In column (k) show the approximate number of miles of road on which the mortgage is a direct first lien and in column (l) the approximate number of miles of road on which the mortgage is a direct junior lien. Do not consider any road or other property indirectly subject to either a first or junior lien through the pledge of collateral, leaseholds, or other contractual rights in making the returns required in columns (i), (j), (k), and (l).

In column (m) enter the amount of debt both nominally and actually issued up to the date of the report and not the amount authorized. In the event debt is assumed, column (m) should include the amount of debt issued by the original debtor.

No entries shall be made in this schedule with respect to issues of matured obligations nominally issued or nominally outstanding when no parts of such issues are actually outstanding.

For definitions of "nominally issued," "nominally outstanding," "actually issued," and "actually outstanding," see schedule 228.

Entries in columns (v) and (w) should include interest accrued on funded debt reacquired, matured during the year, even though no portion of the issue is outstanding at the close of the year.

In column (y) enter the total in account No. 781, "Interest in default," at the close of the year.

The grand totals of columns (n) and (r), when combined, should equal the sum of the amounts stated in short column (b₂) for accounts Nos. 764, 765, 766, 767, and 768 in schedule 200L, "Comparative General Balance Sheet—Liabilities and Shareholders' Equity."

On page 51 give particulars of changes during the year in funded debt and other obligations. In column (z), state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. Also, give the number and date of authorization by the public authority under whose control such issue was made, naming such authority. For nominally issued securities, show returns in columns (z) and (aa) only.

For each class of securities actually issued, the sum of the entries in columns (bb) and (cc), plus discounts or less premiums, such discounts or premiums to be shown in a footnote applicable to each issue, should equal the entry in column (aa). For definition of expense, reportable in column (cc), see Definition 10 in the Uniform System of Accounts for Railroad Companies.

For each class of securities actually issued or assumed, the sum of the entries in columns (bb) and (cc), plus discounts or less premiums, such discounts or premiums to be shown in a footnote applicable to each issue, should equal the entry in column (aa). For definition of expense, reportable in column (cc), see Definition 10 in the Uniform System of Accounts for Railroad Companies.

Particulars concerning the reacquisition of securities that were actually outstanding should be reported on pages 50 and 51, columns (a), (dd), and (ee). Include those securities that have been called for payment during the year for which liability has been transferred to account No. 763, "Other current liabilities."

NOTES AND REMARKS

Richmond, Fredericksburg and Potomac Railroad Company assumption of obligation and liability as guarantor in respect of a secured promissory note in the principal amount of \$762,568, which was issued on February 6, 1967 for purchase of 200 Flexi-van containers at an aggregate cost of \$919,626. Reference I.C.C. Finance Docket No. 24585 of July 27, 1967.

Richmond, Fredericksburg and Potomac Railroad Company entered into a purchase-lease arrangement with Missouri, Kansas and Texas Railroad Company assuming obligation and liability in respect to a secured long-term note in the principal amount of \$5,280,000 which was issued on November 6, 1969 for purchase of 500 gondolas at an aggregate cost of \$6,600,000.

218. FUNDED DEBT AND OTHER OBLIGATIONS

Line No.	Name and character of obligation	Nominal date of issue	Date of maturity	INTEREST PROVISIONS		DOES OBLIGATION PROVIDE FOR— (Answer "Yes" or "No")			Is OTHER PROPERTY (REAL OR PERSONAL OR LEASEHOLD) SUBJECT TO LIEN OF THE OBLIGATION? (Answer "Yes" or "No")		APPROXIMATE NUMBER OF MILLS OF LIEN DIRECTLY SUBJECT TO—	
				Rate percent per annum (current year)	Dates due	Con- version	Call prior to maturity, other than for sinking fund	Sinking fund	First lien	Junior to first lien	First lien	Junior to first lien
1	764-766 Equip. obligations											
2	(4) (c) Chattel Mortgage											
3	Ohio Natl. Life Ins. Co.	2-6-67	2-6-76	6.375	FI&AI	No	Yes	No	Yes	No		
4	"A"											
5												
6												
7	764-766 Equip. obligations											
8	(4) (c) Chattel Mortgage											
9	Mellon National Bank and											
10	Trust Company	11-6-69	7-1-85	8.5	JI&JI	No	Yes	No	Yes	No		
11												
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51												
52												
53												
54												
55												
56												
GRAND TOTAL										XXXX	XXXX	XXXX

218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

AMOUNT NOMINALLY ISSUED AND—															AMOUNT REACQUIRED AND—															TOTAL AMOUNT ACTUALLY OUTSTANDING															Line No.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
Total amount nominally and actually issued					Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P"; matured by symbol "M")					Canceled					Total amount actually issued					Canceled through sinking fund or otherwise canceled (Identify canceled through sinking fund by symbol "S")					Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P"; matured by symbol "M")					Unmatured (accounts 766, 766, and 767)					Unmatured (account 764)					Matured and no provision made for payment (account 766)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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RAILROAD CORPORATIONS—OPERATING—A

218. FUNDED DEBT AND OTHER OBLIGATIONS—Concluded

SECURITIES ISSUED OR ASSUMED DURING YEAR										SECURITIES REACQUIRED DURING YEAR						Line No.	
Purpose of the issue and authority (a)	Par value			Net proceeds received for issue (cash or its equivalent)			Expense of issuing securities			AMOUNT REACQUIRED							
	(aa)			(bb)			(cc)			Par value (dd)			Purchase price (ee)				
	\$			\$			\$			\$			\$				
Purchase 200 Flexi-van Containers												88	947		88	947	1
																	2
																	3
																	4
																	5
																	6
																	7
																	8
																	9
Purchase 500 Gondolas												200	402		200	402	10
																	11
																	12
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GRAND TOTAL												289	349		289	349	56

219. EQUIPMENT COVERED BY EQUIPMENT OBLIGATIONS

Give the particulars called for regarding the equipment obligations included in schedule 218, "Funded Debt and Other Obligations" (accounts Nos. 764, "Equipment obligations and other debt due within 1 year" and 766, "Equipment obligations") at the close of the year. In column (a) show the name by which the equipment obligation is designated and in

column (b) show the classes of equipment and the number of units covered by the obligation. In column (c) show the contract price to the original debtor; in column (d) show the cash paid on acceptance of equipment by the original debtor; do not report the price paid on a subsequent sale and assumption of balance of debt.

Line No.	Designation of equipment obligation (List names in the same order as in schedule 218) (a)	Description of equipment covered (b)	Contract price of equip- ment acquired (c)	Cash paid on accept- ance of equipment (d)
1	Ohio National Life			
2	Insurance			
3	Company	200 Flexi-van Containers	919 626	157 058
4				
5				
6				
7				
8				
9	Mellon National Bank			
10	and Trust Company	500 Gondolas	6 600 000	1 320 000
11				
12				
13		6,042,518 (40)	7 519 626	1 477 058
14				
15				
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100			7 519 626	1 477 058

220. INTEREST ON INCOME BONDS

1. Give particulars concerning interest payable, accrued, paid, and accumulated and unpaid on the securities having contingent interest provisions classified as (1) Mortgage Bonds, (2) Collateral Trust Bonds, and (3) Unsecured Bonds (Debentures), in schedule 218, "Funded Debt and Other Obligations."

2. In columns (a), (b), and (c) state the name, amount, and nominal rate of interest shown in columns (a), (v), and (d), respectively, in schedule 218, for each security of the kind indicated. List the names of such securities in the same order as in schedule 218.

3. In column (d) show the amount of interest payable for the year at the nominal rate, if earned, on all of the bonds outstanding at the close of the year plus those retired during the year.

4. In column (e) show the amount of interest charged to the income account for the year.

5. In column (f) show the difference between columns (d) and (e).

6. In columns (h), (i), and (j) show the amounts of interest actually paid during the year, segregated in columns (h) and (i) between payments applicable to the current year's accruals, and those applicable to past accruals.

7. In column (k) enter the maximum accumulation of unpaid interest as provided for in the bonds.

8. In column (l) show the sum of unearned interest accumulated under the provisions of the security plus the earned interest unpaid at the close of the year.

9. In the second section of this schedule show the particulars of the several items on the same line and in the same order as in the first section.

Line No.	Name of issue (from schedule 218)	Amount actually outstanding (from schedule 218)	Nominal rate of interest (from schedule 218)	AMOUNT OF INTEREST			
				Maximum amount payable, if earned		Amount actually payable under contingent interest provisions, charged to income for the year	
	(a)	(b)	(c)	(d)		(e)	
1							
2							
3							
4							
5	NONE						
6							
7							
8							
9							
10							

AMOUNT OF INTEREST—Continued

Line No.	DIFFERENCE BETWEEN MAXIMUM PAYABLE IF EARNED AND AMOUNT ACTUALLY PAYABLE		TOTAL PAID WITHIN YEAR			Maximum period or percentage, for which cumulative, if any	Total accumulated unearned interest plus earned interest unpaid at the close of year
	Current year	All years to date	On account of current year	On account of prior years	Total		
	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1							
2							
3							
4							
5		NONE					
6							
7							
8							
9							
10							

223. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 751, "Loans and notes payable"; 759, "Accrued accounts payable"; and 763, "Other current liabilities," at the close of the year. Show character of loans and notes, with name of creditor (or class of creditors), dates of issue and maturity, and appropriate description for each class of accrued accounts payable and for the other current liabilities. Show each item (or the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class

of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200L. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)
1	759	Washington Terminal Company	137 025
2			
3	759	Estimated Hire of Equipment	265 000
4			
5	759	Vacation Pay	663 484
6			
7	759	Estimated Personal Injuries	133 000
8			
9	759	Freight Claim Estimate	311 300
10			
11	759	Other items, each less than \$100,000	863 994
12			
13		Total Account 759	2 373 803
14			
15			
16			
17			
18	763	Prepaid in Transit	580 486
19			
20		Total Account 763	580 486
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224. FEDERAL INCOME AND OTHER TAXES ACCRUED

Give the particulars called for with respect to the balances at close of year in accounts Nos. 760, "Federal income taxes accrued" and 761, "Other taxes accrued."

Line No.	Kind of tax (a)	Previous years (b)			Current year (c)			Balance at close of year (d)	
		\$			\$			\$	
1	Federal income taxes TOTAL (account 760)		661	649		168	200		829 849
2	Railway property State and local taxes (532)							1 708	758
3	Old-age retirement (532)							97	351
4	Unemployment insurance (532)							64	025
5	Miscellaneous operating property (535)							127	219
6	Miscellaneous tax accruals (544)							16	609
7	All other taxes							2 013	962
8	TOTAL (account 761)								

NOTES AND REMARKS

225. ITEMS IN SELECTED RESERVE AND OTHER LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 771, "Pension and welfare reserves"; 772, "Insurance reserves"; 774, "Casualty and other reserves"; 782, "Other liabilities"; and 784, "Other deferred credits," at the close of the year. Show creditor (or class of creditors) for deferred liabilities, and appropriate description of each class of operating reserve and for items of deferred credits. Show each item (or the aggregate of a class

of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200L. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)	
1	772	Insurance Reserves	\$ 168	519
2				
3		Total Account 772	168	519
4				
5	774	Freight Claim Estimate	253	643
6	774	N.R.P.C. Reserve for Protective Payments	284	859
7				
8	774	N.R.P.C. Reserve for Loss on Richmond Terminal	311	300
9				
10	774	Personal Injury Claims	9	709
11				
12		Total Account 774	859	511
13				
14	782	Other items, each less than \$100,000	147	901
15				
16		Total Account 782	147	901
17				
18	784	Unrealized Profit on Installment Sales of Real Estate	326	448
19				
20	784	Per Diem Contention	115	553
21				
22	784	Virginia Highway Department	550	000
23				
24	784	N.R.P.C. Contributions	750	874
25				
26	784	Other items, each less than \$100,000	12	902
27				
28		Total Account 784	1 755	777
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NOTES AND REMARKS

228. CAPITAL STOCK

Give particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.

In the second section list particulars of the various issues on the same lines and in the same order as in the first section.

Identify the entries in columns (n) to (s), inclusive, in a manner which will indicate whether par value or the number of shares is shown.

In stating the date of an authorization the date of the latest assent or ratification necessary to its validity should be shown; e. g., in case an authorization is required to be ratified by stockholders after action by the board of directors, but is not required to be approved by any State or other governmental board or officer, give the date of approval by stockholders; if the assent

of a State railroad commission or other public board or officer is necessary, give the date of such assent, or if subsequent to such assent notice has to be filed with a secretary of state or other public officer and a tax or other fee has to be paid as a condition precedent to the validity of the issue, give the date of such payment. In case some condition precedent has to be complied with after the approval and ratification of the stockholders has been obtained, state, in a footnote, the particulars of such condition and of the respondent's compliance therewith.

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 for a valuable consideration, and such purchaser 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 under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be *nominally outstanding*.

Column (d) refers to the initial preference dividend payable before any common dividend; columns (k) and (l) to participations in excess of initial preference dividend; at a specified percentage or amount (nonpar stock) (column (k)) or a percentage or proportion of the profits (column (l)).

PREFERRED STOCK															
Line No.	Class of stock	Date issue was authorized	Par value per share (if nonpar, so state)	Dividend rate specified in contract	Total amount of accumulated dividends			Cumulative		Noncumulative ("Yes" or "No")	Other Provisions of Contract				
								To extent earned ("Yes" or "No")	Fixed rate or percent specified by contract		Convertible ("Yes" or "No")	Callable or redeemable ("Yes" or "No")	Participating Dividends		
													Fixed amount or percent (Specify)	Fixed ratio with common (Specify)	
	(a)	(b)	(c)	(d)	(e)			(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	Common	Various	25	XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
2	Dividend Obligations	Various	25	XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
3				XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
4				XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
5	Preferred														
6															
7															
8	Debt														
9	Guaranteed Stock	Various	25												
10	Receipts outstanding for installments paid*														
11															
12															
13															
14	Total			XXXXX	XXXXX			XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

PAR VALUE OF PAR-VALUE STOCK OR NUMBER OF SHARES OF NONPAR STOCK															STOCK ACTUALLY OUTSTANDING AT CLOSE OF YEAR																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Line No.	Authorized			Authenticated			Nominally Issued and				Actually Issued		Reacquired and				Number of shares		Par value of par-value stock		Book value of stock without par value																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
							Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")		Canceled				Canceled		Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	(cd)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)	(ck)	(cl)	(cm)	(cn)	(co)	(cp)	(cq)	(cr)	(cs)	(ct)	(cu)	(cv)	(cw)	(cx)	(cy)	(cz)	(da)	(db)	(dc)	(dd)	(de)	(df)	(dg)	(dh)	(di)	(dj)	(dk)	(dl)	(dm)	(dn)	(do)	(dp)	(dq)	(dr)	(ds)	(dt)	(du)	(dv)	(dw)	(dx)	(dy)	(dz)	(ea)	(eb)	(ec)	(ed)	(ee)	(ef)	(eg)	(eh)	(ei)	(ej)	(ek)	(el)	(em)	(en)	(eo)	(ep)	(eq)	(er)	(es)	(et)	(eu)	(ev)	(ew)	(ex)	(ey)	(ez)	(fa)	(fb)	(fc)	(fd)	(fe)	(ff)	(fg)	(fh)	(fi)	(fj)	(fk)	(fl)	(fm)	(fn)	(fo)	(fp)	(fq)	(fr)	(fs)	(ft)	(fu)	(fv)	(fw)	(fx)	(fy)	(fz)	(ga)	(gb)	(gc)	(gd)	(ge)	(gf)	(gg)	(gh)	(gi)	(gj)	(gk)	(gl)	(gm)	(gn)	(go)	(gp)	(gq)	(gr)	(gs)	(gt)	(gu)	(gv)	(gw)	(gx)	(gy)	(gz)	(ha)	(hb)	(hc)	(hd)	(he)	(hf)	(hg)	(hh)	(hi)	(hj)	(hk)	(hl)	(hm)	(hn)	(ho)	(hp)	(hq)	(hr)	(hs)	(ht)	(hu)	(hv)	(hw)	(hx)	(hy)	(hz)	(ia)	(ib)	(ic)	(id)	(ie)	(if)	(ig)	(ih)	(ii)	(ij)	(ik)	(il)	(im)	(in)	(io)	(ip)	(iq)	(ir)	(is)	(it)	(iu)	(iv)	(iw)	(ix)	(iy)	(iz)	(ja)	(jb)	(jc)	(jd)	(je)	(jf)	(jg)	(jh)	(ji)	(jj)	(jk)	(jl)	(jm)	(jn)	(jo)	(jp)	(jq)	(jr)	(js)	(jt)	(ju)	(jv)	(jw)	(jx)	(jy)	(jz)	(ka)	(kb)	(kc)	(kd)	(ke)	(kf)	(kg)	(kh)	(ki)	(kj)	(kk)	(kl)	(km)	(kn)	(ko)	(kp)	(kq)	(kr)	(ks)	(kt)	(ku)	(kv)	(kw)	(kx)	(ky)	(kz)	(la)	(lb)	(lc)	(ld)	(le)	(lf)	(lg)	(lh)	(li)	(lj)	(lk)	(ll)	(lm)	(ln)	(lo)	(lp)	(lq)	(lr)	(ls)	(lt)	(lu)	(lv)	(lw)	(lx)	(ly)	(lz)	(ma)	(mb)	(mc)	(md)	(me)	(mf)	(mg)	(mh)	(mi)	(mj)	(mk)	(ml)	(mm)	(mn)	(mo)	(mp)	(mq)	(mr)	(ms)	(mt)	(mu)	(mv)	(mw)	(mx)	(my)	(mz)	(na)	(nb)	(nc)	(nd)	(ne)	(nf)	(ng)	(nh)	(ni)	(nj)	(nk)	(nl)	(nm)	(nn)	(no)	(np)	(nq)	(nr)	(ns)	(nt)	(nu)	(nv)	(nw)	(nx)	(ny)	(nz)	(oa)	(ob)	(oc)	(od)	(oe)	(of)	(og)	(oh)	(oi)	(oj)	(ok)	(ol)	(om)	(on)	(oo)	(op)	(oq)	(or)	(os)	(ot)	(ou)	(ov)	(ow)	(ox)	(oy)	(oz)	(pa)	(pb)	(pc)	(pd)	(pe)	(pf)	(pg)	(ph)	(pi)	(pj)	(pk)	(pl)	(pm)	(pn)	(po)	(pp)	(pq)	(pr)	(ps)	(pt)	(pu)	(pv)	(pw)	(px)	(py)	(pz)	(qa)	(qb)	(qc)	(qd)	(qe)	(qf)	(qg)	(qh)	(qi)	(qj)	(qk)	(ql)	(qm)	(qn)	(qo)	(qp)	(qq)	(qr)	(qs)	(qt)	(qu)	(qv)	(qw)	(qx)	(qy)	(qz)	(ra)	(rb)	(rc)	(rd)	(re)	(rf)	(rg)	(rh)	(ri)	(rj)	(rk)	(rl)	(rm)	(rn)	(ro)	(rp)	(rq)	(rr)	(rs)	(rt)	(ru)	(rv)	(rw)	(rx)	(ry)	(rz)	(sa)	(sb)	(sc)	(sd)	(se)	(sf)	(sg)	(sh)	(si)	(sj)	(sk)	(sl)	(sm)	(sn)	(so)	(sp)	(sq)	(sr)	(ss)	(st)	(su)	(sv)	(sw)	(sx)	(sy)	(sz)	(ta)	(tb)	(tc)	(td)	(te)	(tf)	(tg)	(th)	(ti)	(tj)	(tk)	(tl)	(tm)	(tn)	(to)	(tp)	(tq)	(tr)	(ts)	(tt)	(tu)	(tv)	(tw)	(tx)	(ty)	(tz)	(ua)	(ub)	(uc)	(ud)	(ue)	(uf)	(ug)	(uh)	(ui)	(uj)	(uk)	(ul)	(um)	(un)	(uo)	(up)	(uq)	(ur)	(us)	(ut)	(uu)	(uv)	(uw)	(ux)	(uy)	(uz)	(va)	(vb)	(vc)	(vd)	(ve)	(vf)	(vg)	(vh)	(vi)	(vj)	(vk)	(vl)	(vm)	(vn)	(vo)	(vp)	(vq)	(vr)	(vs)	(vt)	(vu)	(vv)	(vw)	(vx)	(vy)	(vz)	(wa)	(wb)	(wc)	(wd)	(we)	(wf)	(wg)	(wh)	(wi)	(wj)	(wk)	(wl)	(wm)	(wn)	(wo)	(wp)	(wq)	(wr)	(ws)	(wt)	(wu)	(wv)	(ww)	(wx)	(wy)	(wz)	(xa)	(xb)	(xc)	(xd)	(xe)	(xf)	(xg)	(xh)	(xi)	(xj)	(xk)	(xl)	(xm)	(xn)	(xo)	(xp)	(xq)	(xr)	(xs)	(xt)	(xu)	(xv)	(xw)	(xx)	(xy)	(xz)	(ya)	(yb)	(yc)	(yd)	(ye)	(yf)	(yg)	(yh)	(yi)	(yj)	(yk)	(yl)	(ym)	(yn)	(yo)	(yp)	(yq)	(yr)	(ys)	(yt)	(yu)	(yv)	(yw)	(yx)	(yy)	(yz)	(za)	(zb)	(zc)	(zd)	(ze)	(zf)	(zg)	(zh)	(zi)	(zj)	(zk)	(zl)	(zm)	(zn)	(zo)	(zp)	(zq)	(zr)	(zs)	(zt)	(zu)	(zv)	(zw)	(zx)	(zy)	(zz)
1	1	316	900	1	316	900				1	316	900				11	525		52	215	1	305	375																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											

*State the class of capital stock covered by the receipts.

229. CAPITAL STOCK CHANGES DURING THE YEAR

Give full particulars of stocks actually or nominally issued (either original issues or reissues) and of stocks reacquired or canceled during the year.

In the second section of the schedule show the particulars of the several issues on the same lines and in the same order as in the first section.

In column (c) state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. If an issue of securities was authorized for more than one purpose, state amount applicable to each purpose. Also

give the number and date of the authorization by the public authority under whose control such issue was made, naming such authority. In column (e) include as cash all money, checks, drafts, bills of exchange and other commercial paper payable at par on demand. For nominally issued stock, show returns in columns (a), (b), (c), and (d) only. For each class of stock actually issued, the sum of the entries in columns (e), (f), and (h), plus discounts or less premiums in column (g), should equal the total par value or the book value represented by the total number of shares reported in column (d).

Particulars concerning the reacquirement of stock that was actually outstanding should be given in columns (c), (i), and (j).

Line No.	Class of stock	STOCKS ISSUED DURING YEAR				
		Date of issue	Purpose of the issue and authority	Par value (for nonpar stock show the number of shares)		Net proceeds received for issue (cash or its equivalent)
	(a)	(b)	(c)	(d)		(e)
1			NONE			
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
			TOTAL			

Line No.	STOCKS ISSUED DURING YEAR—Concluded			STOCKS REACQUIRED DURING YEAR		Remarks
	Cash value of other property acquired or services received as consideration for issue	Net total discounts (in black) or premiums (in red). Excludes entries in column (h)	Expense of issuing capital stock	Par value (For nonpar stock show the number of shares)	Purchase price	
	(f)	(g)	(h)	(i)	(j)	(k)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

230. STOCK LIABILITY FOR CONVERSION OF SECURITIES OF OTHER COMPANIES

If at the close of the year respondent was subject to any liability to issue its own capital stock in exchange for outstanding securities of constituent of other companies, give full particulars thereof hereunder, including names of parties to contracts and abstracts of terms of contracts whereunder such liability exists.

NONE

31. CAPITAL SURPLUS

Give an analysis in the form called for below of capital surplus accounts. In column (a) give a brief description of the item added or deducted and in column (b) insert the contra account number to which the amount stated in column (c), (d) or (e) was charged or credited.

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.					
			794. Premiums and Assessments on Capital Stock (c)			795. Paid-In Surplus (d)		796. Other Capital Surplus (e)
1	Balance at beginning of year.....	X X X	\$			\$	532 751	
2	Additions during the year (describe):							
3	.....							
4	.....							
5	.....							
6	.....							
7	Total additions during the year...	X X X						
8	Deductions during the year (describe):							
9	.....							
10	.....							
11	.....							
12	Total deductions...	X X X					532 751	
13	Balance at close of year.....	X X X						

32. RETAINED INCOME—APPROPRIATED

Give an analysis in the form called for below of account No. 797, "Retained income—Appropriated."

Line No.	Class of appropriation (a)	Credits during year (b)	Debits during year (c)	Balance at close of year (d)
31	Additions to property through retained income	\$	\$	
32	Funded debt retired through retained income			
33	Sinking fund reserves			
34	Incentive per diem funds			
35	Miscellaneous fund reserves			
36	Retained income—Appropriated not specifically invested			1 790 725
37	Other appropriations (specify):			
38	.....			
39	.....			
40	.....			
41	.....			
42	.....			
43	.....			
44	.....			
45	.....			
46	TOTAL			1 790 725

233. CONTINGENT ASSETS AND LIABILITIES

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

ble 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 other schedules provided for those items and not in this schedule.

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.

Line No.	Item (a)	Amount (b)	
		\$	
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			
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43			
44			
45			

ANNUAL REPORT 1972 CLASS I 2 OF 3

118900 RICHMOND FREDERICKSBURG & POTOMAC RAILROAD CO.

Line No.	Item
1	Mileage owned:
2	Road, State of
3	Road, State of
4	Road, State of
5	Second and additional main tracks.....
6	Passing tracks, cross-overs, and turn-outs.....
7	Way switching tracks.....
8	Yard switching tracks.....
9	Road and equipment property:
10	Road.....
11	Equipment.....
12	General expenditures.....
13	Other property accounts*.....
14	Total (account 731).....
15	Improvements on leased property:
16	Road.....
17	Equipment.....
18	General expenditures.....
19	Total (account 732).....
20	Depreciation and amortization (accounts 735, 736, and 785).....
21	Capital stock (account 791).....
22	Funded debt unmatured (account 765).....
23	Debt in default (account 768).....
24	Amounts payable to affiliated companies (account 769).....

Line No.	Item
1	Mileage owned:
2	Road, State of _____
3	Road, State of _____
4	Road, State of _____
5	Second and additional main tracks.....
6	Passing tracks, cross-overs, and turn-outs....
7	Way switching tracks.....
8	Yard switching tracks.....
9	Road and equipment property:
10	Road.....
11	Equipment.....
12	General expenditures.....
13	Other property accounts'.....
14	Total (account 731).....
15	Improvements on leased property:
16	Road.....
17	Equipment.....
18	General expenditures.....
19	Total (account 732).....
20	Depreciation and amortization (accounts 735, 736, and 785)
21	Capital stock (account 791).....
22	Funded debt unmatured (account 765).....
23	Debt in default (account 768).....
24	Amounts payable to affiliated companies (account 769).....

*Includes account Nos. 80, "Other elements of investment," and 90, "Construction work in progress."

300. INCOME ACCOUNT FOR THE YEAR

1. Give the Income Account of the respondent for the year in accordance with the rules prescribed in the Uniform System of Accounts for Railroad Companies.

2. In column (d) show against the appropriate account the amount of income that is offset by deductions in other income accounts of respondent so far as they relate to companies the operations of which are covered by this operating report, the amount of such deductions or dispositions to be also shown against appropriate accounts. For example, road (A) operates road (B) under lease for a

rental of \$1,000,000, but road (A) owns 50 percent of the stock of road (B) on which it receives \$250,000 in dividends. The entries in column (d) should be: Account No. 613, "Dividend income," \$250,000; Account No. 542, "Rent for leased roads and equipment," \$250,000. Again, if road (C) has issued its own securities to acquire a part or all of the securities of road (D), a separately operated carrier, no entries should be made in column (d) by road (C) even though dividends or interest be received on such securities held by road (C). But if road (D) is a

Line No.	Item (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		1	2	3	1	2	3	1	2	3
	ORDINARY ITEMS									
	OPERATING INCOME									
	RAILWAY OPERATING INCOME									
1		25	192	484	25	219	355			
2	(501) Railway operating revenues (p. 69)-----	14	598	555	14	691	266			
3	(551) Railway operating expenses (p. 76)-----	10	593	929	10	528	089			
4	Net revenue from railway operations-----	5	666	230	5	793	537			
5	(532) Railway tax accruals (p. 82)-----	4	927	699	4	734	552			
6	Railway operating income-----									
7	RENT INCOME									
8	(503) Hire of freight cars and highway revenue equipment--	6	785		41	591				
9	Credit balance (p. 88)-----	678	7		4159	256	362			
10	(504) Rent from locomotives (p. 89)-----				256	362				
11	(505) Rent from passenger-train cars (p. 89)-----	29	574		30	767				
12	(506) Rent from floating equipment-----	29	574		30	767				
13	(507) Rent from work equipment-----	1	390	494	1	186	347			
14	(508) Joint facility rent income-----	1	426	860	1	515	067			
15	Total rent income-----									
16	RENTS PAYABLE									
17	(536) Hire of freight cars and highway revenue equipment--	701	890		839	141				
18	Debit balance (p. 88)-----	87	182		69	596				
19	(537) Rent for locomotives (p. 89)-----	1	460		290	762				
20	(538) Rent for passenger-train cars (p. 89)-----									
21	(539) Rent for floating equipment-----									
22	(540) Rent for work equipment-----	52	154		226	126				
23	(541) Joint facility rents-----	842	686		1	425	625			
24	Total rents payable-----	584	174		89	442				
25	Net rents (lines 15, 23)-----	5	511	873	4	823	994			
26	Net railway operating income (lines 7, 24)-----									
27	OTHER INCOME									
28	(502) Revenues from miscellaneous operations (p. 45)-----	2	275		1	526				
29	(509) Income from lease of road and equipment (p. 86)-----	233	484		226	545				
30	(510) Miscellaneous rent income (p. 86)-----	512	635		495	575				
31	(511) Income from nonoperating property (p. 45)-----									
32	(512) Separately operated properties--Profit (p. 87)-----	279	177		272	120				
33	(513) Dividend income-----	483	417		378	900				
34	(514) Interest income-----	2	419		1	916				
35	(516) Income from sinking and other reserve funds-----									
36	(517) Release of premiums on funded debt-----									
37	(518) Contributions from other companies-----	106	293		445	693				
38	(519) Miscellaneous income (p. 92)-----	1	619	700	1	822	275			
39	Total other income-----	7	131	573	6	646	269			
40	Total income (lines 25, 38)-----									
41	MISCELLANEOUS DEDUCTIONS FROM INCOME									
42	(534) Expenses of miscellaneous operations (p. 45)-----									
43	(535) Taxes on miscellaneous operating property (p. 45)-----									
44	(543) Miscellaneous rents (p. 91)-----	127	618		126	003				
45	(544) Miscellaneous tax accruals (p. 45)-----									
46	(545) Separately operated properties--Loss (p. 87)-----									
47	(549) Maintenance of invest. at organization-----									
48	(550) Income transferred to other companies-----	185	672		120	214				
49	(551) Miscellaneous income charges (p. 92)-----	313	290		246	217				
50	Total miscellaneous deductions-----	6	818	283	6	400	052			
51	Income available for fixed charges (lines 39, 49)-----									

300. INCOME ACCOUNT FOR THE YEAR—Continued

"proprietary" company for which no separate operating report is rendered, appropriate entries in column (d) should be made by road (C). If a leased road is assigned to another company for operation, the rent paid should be offset by the rent received. The examples indicated should not be taken to exclude others of a similar nature.

3. Returns for the year reported on lines 1 to 25, inclusive, should be analyzed in columns (e) to (h) in accordance with the Commission's rules governing the separation of operating

expenses between freight and passenger service; railroads.

4. Any unusual accruals involving substantial amounts included in column (i) on lines 9 to 25, inclusive, should be fully explained in a footnote.

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

RAIL-LINE, INCLUDING WATER TRANSFERS																					
Related solely to freight service (e)			Apportioned to freight service (f)			Total freight service (g)			Related solely to passenger and allied services (h)			Apportioned to passenger and allied services (i)			Total passenger service (j)			Other items not related to either freight or to passenger and allied services (k)			Line No.
\$			\$			\$			\$			\$			\$			\$			
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	2
25	154	304	xx	xx	xx	25	154	304	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	3
9	289	661	4	987	486	14	277	147	(	41	687	xx	xx	xx	363	095	xx	xx	xx	xx	4
xx	xx	xx	xx	xx	xx	10	877	157	xx	xx	xx	xx	xx	xx	(	283	228	xx	xx	xx	5
2	529	909	3	067	322	5	597	231				xx	xx	xx	68	999	xx	xx	xx	xx	6
xx	xx	xx	xx	xx	xx	5	279	926	xx	xx	xx	xx	xx	xx	(	352	227	xx	xx	xx	7
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	8
6	785					6	785														9
																					10
																					11
29	574					29	574														12
1	231	227			237	1	231	464			159	030									13
xx	xx	xx	xx	xx	xx	1	267	823	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	14
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	15
701	890					701	890								xx	xx	xx	xx	xx	xx	16
87	112					87	112				70										17
											1	460									18
																					19
																					20
																					21
											52	154									22
xx	xx	xx	xx	xx	xx	789	002	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	23
xx	xx	xx	xx	xx	xx	478	821	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	24
xx	xx	xx	xx	xx	xx	5	758	747	xx	xx	xx	xx	xx	xx	(	246	874	xx	xx	xx	25

If this report is made for a system, list hereunder the names of all companies included in the system returns:

300. INCOME ACCOUNT FOR THE YEAR—Concluded

Line No.	Item (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		\$			\$			\$		
51	FIXED CHARGES	xx	xx	xx	xx	xx	xx	xx	xx	xx
52	(542) Rent for leased roads and equipment (p. 90)		1	050		915				
53	(546) Interest on funded debt:	xx	xx	xx	xx	xx	xx	xx	xx	xx
54	(a) Fixed interest not in default		464	990		487	245			
55	(b) Interest in default									
56	(547) Interest on unfunded debt									
57	(548) Amortization of discount on funded debt									
58	Total fixed charges		466	040		488	160			
59	Income after fixed charges (lines 50, 58)		6	352 2/3		5	911 892			
60	OTHER DEDUCTIONS	xx	xx	xx	xx	xx	xx	xx	xx	xx
61	(546) Interest on funded debt:	xx	xx	xx	xx	xx	xx	xx	xx	xx
62	(c) Contingent interest									
63	Ordinary income (lines 59, 62)		6	352 243		5	911 892			
64	EXTRAORDINARY AND PRIOR PERIOD ITEMS	xx	xx	xx	xx	xx	xx	xx	xx	xx
65	(570) Extraordinary items — Net Credit (Debit)(p. 92)		3	400 026		3	184 766			
66	(580) Prior period items — Net Credit (Debit)(p. 92)									
67	(590) Federal income taxes on extraordinary and prior period items— Debit (Credit)(p. 92)									
68	Total extraordinary and prior period items — Credit (Debit)		2	950 026		2	043 038			
69	Net income transferred to Retained Income-Unappropriated (lines 63, 68)		9	302 269		3	868 854			

NOTE.—See page 301B for explanatory notes, which are an integral part of the Income Account for the Year.

NOTES AND REMARKS

* Includes \$ 22, 119 interest on guaranteed stock.

INCOME ACCOUNT FOR THE YEAR—EXPLANATORY NOTES

The space below is provided for the purpose of disclosing additional information concerning items of income for the current year. Each carrier shall give the particulars of items herein. Enter in separate notes with suitable explanation, amounts included in income accounts in connection with any unusual and material accrual or changeover in accounting practice, and other matters of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles. Minor items which have no consequential

effect on net income for the year need not be reported. If carrier has nothing to report, insert the word "None". The tax consequences of use of accelerated depreciation and tax guideline service lives, the investment tax credit, as well as other unusual and significant tax items and matters, are to be disclosed in Schedule 380, under Section C pertaining to analysis of Federal income taxes. The explanation of items included in accounts 570, "Extraordinary items"; 580, "Prior period items"; and 590, "Federal income taxes on extraordinary and prior period items" are to be disclosed in Schedule 396, page 92.

NONE

305. RETAINED INCOME—UNAPPROPRIATED

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

2. All contra entries hereunder should be indicated in parentheses.
3. Indicate under "Remarks" the amount of assigned Federal income tax consequences, accounts 606 and 616.

Line No.	Item (a)	Amount (b)			Remarks (c)
	CREDITS				
1	(602) Credit balance transferred from Income (p. 56) -----	\$ 9	302	269	
2	(606) Other credits to retained income -----				Net of Federal income taxes ----- \$
3	(622) Appropriations released -----				
4	Total -----	9	302	269	
	DEBITS				
5	(612) Debit balance transferred from Income (p. 66) -----				
6	(616) Other debits to retained income -----				Net of Federal income taxes ----- \$
7	(620) Appropriations for sinking and other reserve funds -----				
8	(621) Appropriations for other purposes -----				
9	(623) Dividends (p. 68) -----	3	269	924	
10	Total -----	3	269	924	
11	Net increase during year* -----	6	032	345	
12	Balance at beginning of year (p. 11)* -----	53	437	890	
13	Balance at end of year (carried to p. 11)* -----	59	470	235	

* Amount in parentheses indicates debit balance.

Note.—See p. 92, schedule 396, for analysis of Retained Income accounts.

308. DIVIDEND APPROPRIATIONS

1. Give particulars of each dividend declared. For par value or nonpar stock, show in column (d) the respective total par value or total number of shares on which dividend was declared and the corresponding rate percent or per share in column (b) or (c). If any such dividend was payable in anything other than cash, explain the matter fully in a footnote.

2. If an obligation of any character has been incurred for the purpose of procuring funds for the payment of any dividend or for the purpose of

replenishing the treasury of the respondent after payment of any dividend, give full particulars in a footnote. If any class of stock received a return not reportable in this schedule, state the particulars of the case in a footnote.

3. The sum of the dividends stated in column (e) should equal the amount shown in schedule No. 305.

Line No.	Name of security on which dividend was declared (a)	Rate percent (par value stock) or rate per share (nonpar stock)		Total par value of stock or total number of shares of nonpar stock on which dividend was declared (d)	Dividends (account 623) (e)		DATES	
		Regular (b)	Extra (c)				Declared (f)	Payable (g)
	6% Guaranteed Stock		3%	\$ 10 300	\$ 309		3-31-72	5- 1-72
41	7% Guaranteed Stock		2%	307 150	6 143		3-31-72	5- 1-72
42	Common Stock	9%		1 305 375	117 484		3-31-72	5- 1-72
43	Dividend obligations	9%		7 421 250	667 912		3-31-72	5- 1-72
44	Common Stock	9%		1 305 375	117 484		5-26-72	8- 1-72
45	Dividend Obligations	9%		7 421 250	667 912		5-26-72	8- 1-72
46	6% Guaranteed Stock		9%	10 300	927		5-26-72	8- 1-72
47	7% Guaranteed Stock		9%	307 150	27 643		5-26-72	8- 1-72
48	Common Stock	9%		1 305 375	117 484		9-29-72	11- 1-72
49	Dividend Obligations	9%		7 421 250	667 912		9-29-72	11- 1-72
50	6% Guaranteed Stock		9%	10 300	927		9-29-72	11- 1-72
51	7% Guaranteed Stock		9%	307 150	27 644		9-29-72	11- 1-72
52	Common Stock	9%		1 305 375	122 705		11-17-72	12-29-72
53	Dividend Obligations	9%		7 421 250	697 598		11-17-72	12-29-72
	6% Guaranteed Stock		9%	10 300	968		11-17-72	12-29-72
	7% Guaranteed Stock		9%	307 150	28 872		11-17-72	12-29-72

Total \$ 3 269 924 ✓

Guaranteed Stock received returns not reported in this schedule but charged to "Interest on Funded Debt".

6% Guaranteed Stock	\$ 618	6% Guaranteed Stock	\$ 618
7% Guaranteed Stock	\$ 21,501	7% Guaranteed Stock	\$ 21,501

310. RAILWAY OPERATING REVENUES

1. State the railway operating revenues of the respondent for the year classifying them in accordance with the Uniform System of Accounts for Railroad Companies and distribute the amounts among the classes of service as indicated. In the absence of records separating revenues between freight and passenger trains, the distribution should be estimated on the basis of the best data available.

2. Assign rail-line revenues, including revenues from water transfers and highway motor vehicle operations, to "Freight service" or to "Passenger and allied services" according to the type of train (or other equipment) by which the traffic moved.

3. Incidental revenues should be assigned as provided for in the schedule.

4. Revenues which are not assignable to freight service or to passenger and allied services are includible in column (e) only in cases where the related operating expenses are reportable in column (i) of schedule No. 320. If the expenses are assigned to the classes of service mentioned, the revenues, likewise, should be distributed on an equitable basis.

5. Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.

Line No.	Class of railway operating revenues (a)	Amount of revenue for the year (b)			Rail-Line Revenues, Including Water Transfers (c)			Other revenues not assignable to freight or to passenger and allied services (e)			Remarks (f)
	TRANSPORTATION—RAIL LINE										
1	(101) Freight*	23	729	738	23	729	738				
2	(102) Passenger*	(	25	588)	(	25	588)				
3	(103) Baggage										
4	(104) Sleeping car	(	2	389)	(	2	389)				
5	(105) Parlor and chair car										
6	(106) Mail		212	528		212	528				
7	(107) Express										
8	(108) Other passenger-train†										
9	(109) Milk										
10	(110) Switching*		758	797		758	797				
11	(113) Water transfers										
12	Total rail-line transportation revenue	24	673	086	24	701	063	(	27	977)	
	INCIDENTAL										
13	(131) Dining and buffet										
14	(132) Hotel and restaurant										
15	(133) Station, train, and boat privileges	(		287)	(		287)				
16	(135) Storage—Freight										
17	(137) Demurrage		331	809		331	809				
18	(138) Communication			231			231				
19	(139) Grain elevator										
20	(141) Power										
21	(142) Rents of buildings and other property		32	782		32	782				
22	(143) Miscellaneous		163	230		92	680		70	550	
23	Total incidental operating revenue		527	765		457	502		70	263	
	JOINT FACILITY										
24	(151) Joint facility—Cr		8	150		8	606	(		456)	
25	(152) Joint facility—Dr		16	517		12	867		3	650	
26	Total joint facility operating revenue	(	8	367)	(	4	261)	(	4	106)	
27	Total railway operating revenue	25	192	484	25	154	304		38	180	

*Report hereunder the charges to these accounts representing:

A. Payments made to others for—

- Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates: 125,537 28

(a) Of the amount reported for item A.1, _____% (to nearest whole number) represents payments for collection and delivery of LCL freight either in TUPC trailers or otherwise. The percentage reported is (check one):
Actual (), Estimated ()
- Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariff and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement: 228,103 29
- Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates): NONE 30

(a) Payments for transportation of persons: NONE 31

(b) Payments for transportation of freight shipments: NONE 32

† Governmental aid for providing passenger commuter or other passenger-train service included in account 108, as provided in item (d) of that account.

NOTE.—Gross charges for protective services to perishable freight, without deduction for any proportion thereof re-leased to account No. 101, "Freight" (not required from switching and terminal companies):

- Charges for service for the protection against heat: 1,657 33
- Charges for service for the protection against cold: 27 28

320. 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 analyzing them in accordance with the Commission's rules governing the separation of operating expenses between freight and passenger service; railroads. The returns to accounts 202-221 should be classified as provided for by instructions pertaining to those accounts in the effective rules. The designations shown in column (a) for these accounts are defined as follows:

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	XX	XX
1	MAINTENANCE OF WAY AND STRUCTURES			
2	(201) Superintendence.....	353	471	
3	(202) Roadway maintenance—Yard switching tracks.....	62	506	
4	Roadway maintenance—Way switching tracks.....			
5	Roadway maintenance—Running tracks.....	108	199	
6	(206) Tunnels and subways—Yard switching tracks.....			
7	Tunnels and subways—Way switching tracks.....			
8	Tunnels and subways—Running tracks.....	10	101	
9	(208) Bridges, trestles, and culverts—Yard switching tracks.....			
10	Bridges, trestles, and culverts—Way switching tracks.....			
11	Bridges, trestles, and culverts—Running tracks.....	164	065	
12	(210) Elevated structures—Yard switching tracks.....			
13	Elevated structures—Way switching tracks.....			
14	Elevated structures—Running tracks.....			
15	(212) Ties—Yard switching tracks.....	30	748	
16	Ties—Way switching tracks.....	423,372		
17	Ties—Running tracks.....	392	624	
18	(214) Rails—Yard switching tracks.....	6	834	
19	Rails—Way switching tracks.....	93,610		
20	Rails—Running tracks.....	86	776	
21	(216) Other track material—Yard switching tracks.....	33	690	
22	Other track material—Way switching tracks.....			
23	Other track material—Running tracks.....	127	447	
24	(218) Ballast—Yard switching tracks.....	17	339	
25	Ballast—Way switching tracks.....			
26	Ballast—Running tracks.....	123	549	
27	(220) Track laying and surfacing—Yard switching tracks.....	159	764	
28	Track laying and surfacing—Way switching tracks.....			
29	Track laying and surfacing—Running tracks.....	655	880	
30	(221) Fences, snowsheds, and signs—Yard switching tracks.....			
31	Fences, snowsheds, and signs—Way switching tracks.....			
32	Fences, snowsheds, and signs—Running tracks.....	7	961	
33	(227) Station and office buildings.....	52	781	
34	(229) Roadway buildings.....	4	866	
35	(231) Water stations.....	2	251	
36	(233) Fuel stations.....	5	311	
37	(235) Shops and engine houses.....	160	500	
38	(237) Grain elevators.....			
39	(239) Storage warehouses.....			
40	(241) Wharves and docks.....			
41	(243) Coal and ore wharves.....			
42	(244) TOPC/COFC terminals.....	49	092	
43	(247) Communication systems.....	119	068	
44	(249) Signals and interlockers.....	536	998	
45	(253) Power plants.....	736		
46	(257) Power-transmission systems.....	47	686	
47	(265) Miscellaneous structures.....	10	099	
48	(266) Road property—Depreciation (p. 78).....	466	304	
49	(267) Retirements—Road (p. 78).....	24	749	
50	(269) Roadway machines.....	162	853	
51				
52				
53				

320. RAILWAY OPERATING EXPENSES--Continued

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

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

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

Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS												Other expenses not related to either freight or to passenger and allied services				Line No.					
Expenses related solely to freight service (e)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)						
\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	
127	939		212	586		340	525					12	946		12	946					1
62	506					62	506														2
11	215		88	391		99	606					8	593		8	593					3
																					4
10	101					10	101														5
4	242		145	663		149	905					14	160		14	160					6
30	748					30	748														7
77	603		267	106		364	714					27	910		27	910					8
6	834					6	834														9
10	194		69	797		79	991					6	785		6	785					10
33	690					33	690														11
36	322		83	051		119	373					8	074		8	074					12
17	339					17	339														13
18	363		95	867		114	230					9	319		9	319					14
159	764					159	764														15
155	028		456	477		611	505					44	375		44	375					16
3	181		4	356		7	537					424		424							17
52	455		325			52	781														18
1	775		2	905		4	680					186		186							19
2	251					2	251														20
5	311					5	311														21
113	375		44	901		158	276					2	224		2	224					22
49	092					49	092														23
75	378		42	506		117	884					1	184		1	184					24
332	381		160	706		493	087					43	911		43	911					25
736						736															26
27	341		15	979		43	320					4	366		4	366					27
8	067		1	596		9	663					436		436							28
			441	538		441	538					24	766		24	766					29
			23	419		23	419					1	330		1	330					30
18	175		135	968		154	143					8	710		8	710					31
																					32
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320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
MAINTENANCE OF WAY AND STRUCTURES—Continued		\$	xx	xx
54	(270) Dismantling retired road property.....		26	964
55	(271) Small tools and supplies.....		114	062
56	(272) Removing snow, ice, and sand.....		22	613
57	(273) Public improvements—Maintenance.....		34	896
58	(274) Injuries to persons.....		48	898
59	(275) Insurance.....		15	446
60	(276) Stationery and printing.....		4	605
61	(277) Employees' health and welfare benefits.....		121	816
62	(281) Right-of-way expenses.....			
63	(282) Other expenses.....		8	870
64	(278) Maintaining joint tracks, yards, and other facilities—Dr.....		43	343
65	(279) Maintaining joint tracks, yards, and other facilities—Cr.....	1	265	854
66	Total—All road property depreciation (account 266).....		466	304
67	Total—All other maintenance of way and structures accounts.....	2	693	603
68	Total maintenance of way and structures.....	3	159	907
MAINTENANCE OF EQUIPMENT		\$	xx	xx
69	(301) Superintendence.....		306	251
70	(302) Shop machinery.....		101	335
71	(304) Power-plant machinery.....		30	543
72	(305) Shop and power-plant machinery—Depreciation (p. 80).....		43	235
73	(306) Dismantling retired shop and power-plant machinery.....			268
74	(311) Locomotives—Repairs, Diesel locomotives—Yard.....		113	946
75	Locomotives—Repairs, Diesel locomotives—Other.....		799	962
76	Locomotives—Repairs, Other than Diesel—Yard.....			
77	Locomotives—Repairs, Other than Diesel—Other.....			
78	(314) Freight-train cars—Repairs*.....	1	135	585
79	(317) Passenger-train cars—Repairs.....		28	975
80	(318) Highway revenue equipment—Repairs.....		11	932
81	(323) Floating equipment—Repairs.....			
82	(326) Work equipment—Repairs.....		29	641
83	(328) Miscellaneous equipment—Repairs.....		49	144
84	(329) Dismantling retired equipment.....		17	493
85	(330) Retirements—Equipment (p. 80).....			
86	(331) Equipment—Depreciation (p. 80).....		946	869
87	(332) Injuries to persons.....		121	787
88	(333) Insurance.....		240	302
89	(334) Stationery and printing.....		7	650
90	(335) Employees' health and welfare benefits.....		84	937
91	(339) Other expenses.....		23	504
92	(336) Joint maintenance of equipment expenses—Dr.....		1	403
93	(337) Joint maintenance of equipment expenses—Cr.....		679	043
94	Total—All equipment depreciation (accounts 305 and 331).....		990	104
95	Total—All other maintenance of equipment accounts.....	2	425	615
96	Total maintenance of equipment.....	3	415	719
TRAFFIC		\$	xx	xx
97	(351) Superintendence.....		175	290
98	(352) Outside agencies.....		176	115
99	(353) Advertising**.....		7	440
100	(354) Traffic associations.....		15	012
101	(355) Fast freight lines.....			
102	(356) Industrial and immigration bureaus.....			
103	(357) Insurance.....		1	353
104	(358) Stationery and printing.....		32	547
105	(359) Employees' health and welfare benefits.....		27	596
106	(360) Other expenses.....			
107	Total traffic.....		435	353
108	*Includes debits of \$ 65,000 for charges on account of work done by others and includes credits of \$ 762,151 on account of work charged to others.			
109	**Value of transportation issued in exchange for advertising. \$ None			

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																				
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or passenger and allied services (i)		
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx		
10	187		10	905		21	092					5	872		5	872				
21	196		87	275		108	471					5	591		5	591				
16	280		5	952		22	232						381			381				
23	212		10	981		34	193						703			703				
2	546		43	691		46	237					2	661		2	661				
	350		14	229		14	579						867			867				
	802		3	585		4	387						218			218				
43	570		73	755		117	325					4	491		4	491				
1	787		6	676		8	463						407			407				
(	53)		(	831)		(	904)		44	299		(	52)		44	247				
1	028	067		223	395	1	251	462		788		13	604		14	392				
				441	538		441	538					24	766		24	766			
543	221	1	904	403	2	447	624	43	511		202	468		245	979					
543	221	2	345	941	2	889	162	43	511		227	234		270	745					
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx		
161	060		139	478		300	538		744			4	969		5	713				
85	395		15	432		100	827						508			508				
30	533			8		30	541						2			2				
			43	050		43	050						185			185				
	268						268													
113	946					113	946													
684	760		77	850		762	610		3	844		33	508		37	352				
1	135	585				1	135	585												
									28	975					28	975				
11	932					11	932													
15	463		13	351		28	814						827			827				
23	634		24	984		48	618						526			526				
9	812					9	812		7	681					7	681				
620	016		312	217		932	233		1	322		13	314		14	636				
130	483		(	634)		121	849		246			(	308)		(	62)				
75	175		159	447		234	622					5	680		5	680				
4	593		2	952		7	545						105			105				
81	701		3	125		84	826						111			111				
8	413		1	254		9	667		13	792			45		13	837				
	326						320		1	083						1	083			
675	123		(	480)		674	643		4	415		(	15)		4	400				
620	016		355	267		975	283		1	322		13	499		14	821				
1	897	950	429	727	2	327	677	51	950		45	988		97	938					
2	517	966	784	994	3	302	960	53	272		59	487		112	759					
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx		
175	290					175	290													
176	115					176	115													
7	440					7	440													
15	012					15	012													
1	353					1	353													
32	547					32	547													
27	596					27	596													
435	353					435	353													

320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account	Amount of operating expenses for the year	
	(a)	(b)	
	TRANSPORTATION—RAIL LINE		
110	(371) Superintendence.....	215	794
111	(372) Dispatching trains.....	23	354
112	(373) Station employees.....	335	368
113	(374) Weighing, inspection, and demurrage bureaus.....	9	606
114	(375) Coal and ore wharves.....		
115	(376) Station supplies and expenses.....	19	750
116	(377) Yardmasters and yard clerks.....	1 261	688
117	(378) Yard conductors and brakemen.....	1 919	651
118	(379) Yard switch and signal tenders.....	186	158
119	(380) Yard enginemen.....	862	295
120	(382) Yard switching fuel.....	84	700
121	(383) Yard switching power produced.....		
122	(384) Yard switching power purchased.....		
123	(388) Servicing yard locomotives.....	93	372
124	(389) Yard supplies and expenses.....	128	197
125	(392) Train enginemen.....	455	119
126	(394) Train fuel.....	552	492
127	(395) Train power produced.....		
128	(396) Train power purchased.....	13	283
129	(400) Servicing train locomotives.....	161	487
130	(401) Trainmen.....	974	434
131	(402) Train supplies and expenses*.....	319	426
132	(403) Operating sleeping cars.....	2	512
133	(404) Signal and interlocker operation.....	83	154
134	(405) Crossing protection.....		
135	(406) Drawbridge operation.....		
136	(407) Communication system operation.....	61	986
137	(408) Operating floating equipment.....		
138	(409) Employees' health and welfare benefits.....	378	250
139	(410) Stationery and printing.....	205	774
140	(411) Other expenses.....	5	156
141	(414) Insurance.....	179	936
142	(415) Clearing wrecks.....	62	553
143	(416) Damage to property.....	6	299
144	(417) Damage to livestock on right of way.....		
145	(418) Loss and damage—Freight.....	491	592
146	(419) Loss and damage—Baggage.....		52
147	(420) Injuries to persons.....	55	455
148	(421) TOFC/COFC terminals.....	209	330
149	(422) Other highway transportation expenses.....		
150	(390) Operating joint yards and terminals—Dr.....	5	805
151	(391) Operating joint yards and terminals—Cr.....	3 332	332
152	(412) Operating joint tracks and facilities—Dr.....	(	69)
153	(413) Operating joint tracks and facilities—Cr.....	43	528
154	Total transportation—Rail line.....	5 988	100
	*Includes gross charges and credits for heater and refrigerator service as follows:		
155	Freight train cars: Refrigerator—Charges.....	34	964
156	—Credits.....	1	574
157	Heater—Charges.....		668
158	—Credits.....		
159	TOFC trailers: Refrigerator—Charges.....	4	606
160	—Credits.....		
161	Heater—Charges.....		
162	—Credits.....		

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS													Line No.						
Expenses related solely to freight service			Common expenses apportioned to freight service			Total freight expense		Related solely to passenger and allied services		Common expenses apportioned to passenger and allied services		Total passenger expense		Other expenses not related to either freight or to passenger and allied services					
(c)			(d)			(e)		(f)		(g)		(h)		(i)					
\$	49	396	\$	163	376	\$	212	772	\$	1	887	\$	1	135	\$	3	022	110	
		22		18	325		18	347					5	007		5	007	111	
	294	053			196		294	249		41	092			27		41	119	112	
	9	606					9	606										113	
																		114	
	17	017		2	514		19	531		191				28			219	115	
1	261	638				1	261	628										116	
1	913	554		5	796	1	919	350						301		301		117	
	186	158					186	158										118	
	862	295					862	295										119	
	84	700					84	700										120	
																		121	
																		122	
	93	372					93	372										123	
	128	197					128	197										124	
	432	474					432	474		22	645					22	645	125	
	552	492					552	492										126	
																		127	
	13	283					13	283										128	
	160	003					160	003		1	484					1	484	129	
	949	476					949	476		24	958					24	958	130	
	305	688					305	688		13	738					13	738	131	
										2	513					2	513	132	
	11	350		56	395		67	745					15	409		15	409	133	
																		134	
																		135	
	61	450			521		61	971					15			15		136	
																		137	
	297	243		80	448		377	691					539			539		138	
	193	652		12	039		205	691					83			83		139	
	4	922			232		5	154					2			2		140	
	41	546		133	246		174	792		1	221			3	923	5	144	141	
	62	553					62	553										142	
	3	431		2	868		6	299										143	
																		144	
	491	592					491	592										145	
										52						52		146	
	132	017		(5	330)		126	687		(71	232)					(71	232)	147	
	209	330					209	330										148	
																		149	
										5	805					5	805	150	
	3	327	702			3	327	702		4	630					4	630	151	
		47		(	113)		(	66)					(	3)		(	3)	152	
	5	378		37	181		42	559					969			969		153	
	5	489	527		433	332	5	922	859		39	724		25	517		65	241	154

RAILROAD CORPORATIONS—OPERATORS—A.

320. RAILWAY OPERATING EXPENSES—Concluded

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS

Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	
											(574)						(574)				163
																					164
																					165
																					166
											(195)						(195)				167
																					168
											(769)						(769)				169
																					170
																					171
	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	172
		39	714		327	434		367	148				11	700		11	700				173
		345	947		477	602		823	549		2	711		17	066		19	777			174
		5	820		159	309		165	129					5	693		5	693			175
		9	201		91	797		100	998					3	280		3	280			176
			714			522			1,336						19			19			177
		7	540		74	038		81	578					2	646		2	646			178
		65	123		133	741		198	864					4	779		4	779			179
			636		48	072		48	708					1	718		1	718			180
		15	854		114	045		129	899		(180	791)		4	075		(176	716)			181
											2	705					2	705			182
		186	955		3	341		190	296		2	050			119		2	169			183
		303	594		1	423	219	1	726	813	(177	425)		50	857		(126	568)			184
		9	289	661	4	987	486	14	277	147	(41	687)		363	095		321	408			185
								56	76								841	82			

322. ROAD PROPERTY--DEPRECIATION

Give the particulars called for with respect to the amount charged to account 266, "Road property--Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)	
		\$	
301	(1) Engineering.....	8	932
302	(2½) Other right-of-way expenditures.....		591
303	(3) Grading.....	5	241
304	(5) Tunnels and subways.....		
305	(6) Bridges, trestles, and culverts.....	66	972
306	(7) Elevated structures.....		
307	(13) Fences, snowsheds, and signs.....	4	150
308	(16) Station and office buildings.....	38	071
309	(17) Roadway buildings.....	3	151
310	(18) Water stations.....	1	824
311	(19) Fuel stations.....	2	573
312	(20) Shops and enginehouses.....	52	799
313	(21) Grain elevators.....		
314	(22) Storage warehouses.....		
315	(23) Wharves and docks.....		
316	(24) Coal and ore wharves.....		
317	(25) TOFC/COFC terminals.....	12	279
318	(26) Communication systems.....	32	214
319	(27) Signals and interlockers.....	154	482
320	(29) Power plants.....	1	490
321	(31) Power-transmission systems.....	12	635
322	(35) Miscellaneous structures.....	3	383
323	(37) Roadway machines.....	57	060
324	(39) Public improvements--Construction.....	8	457
325	All other road accounts.....		
32	Total (account 266).....	466	304

324. RETIREMENTS--ROAD

Give the particulars called for with respect to the amount included in account 267, "Retirements--Road," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)	
		\$	
341	(1) Engineering.....		
342	(2½) Other right-of-way expenditures.....		
343	(3) Grading.....		
344	(5) Tunnels and subways.....		
345	(8) Ties.....		580
346	(9) Rails.....		(212)
347	(10) Other track material.....	11	918
348	(11) Ballast.....		730
349	(12) Track laying and surfacing.....	6	557
350	(38) Roadway small tools.....		
351	(39) Public improvements--Construction.....		
352	(43) Other expenditures--Road.....		
353	(76) Interest during construction.....	5	176
354	(77) Other expenditures--General.....		
355	(80) Other elements of investment.....		
356	All other road accounts.....		
357	Total (account 267).....	24	749

13 46 51 69 21 33 45

322. ROAD PROPERTY—DEPRECIATION

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFER

Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
				8	591		8	591					341		341						301
					568			568					23		23						302
				4	977		4	977					264		264						303
																					304
				61	527		61	527					5 445		5 445						305
																					306
				3	929		3	929					221		221						307
				38	071		38	071													308
				3	031		3	031					120		120						309
				1	824		1	824													310
				2	573		2	573													311
				52	065		52	065					734		734						312
																					313
																					314
																					315
				12	279		12	279													316
				31	895		31	895					319		319						317
				141	845		141	845					12 637		12 637						318
				1	354		1	354					136		136						319
				11	478		11	478					1 157		1 157						320
				3	237		3	237					146		146						321
				54	007		54	007					3 053		3 053						322
				8	287		8	287					170		170						323
																					324
				441	538		441	538					24 766		24 766						325

324. RETIREMENTS—ROAD

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFER

Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
																					341
																					342
																					343
																					344
					542			542					38		38						345
				(197)			(197)					(15)		(15)							346
				11	321		11	321					597		597						347
					682			682					48		48						348
				6	200		6	200					357		357						349
																					350
																					351
																					352
				4	871		4	871					305		305						353
																					354
																					355
				23	419		23	419					1 330		1 330						356

325. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION

Give the particulars called for with respect to the amount charged to account 305, "Shop and power-plant machinery—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
391	(44) Shop machinery.....		36	824
392	(45) Power-plant machinery.....		6	411
393	Total (account 305).....		43	235

326. RETIREMENTS—EQUIPMENT

Give the particulars called for with respect to the amount included in account 330, "Retirements—Equipment," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
401	(52) Locomotives.....			
402	(53) Freight-train cars.....			
403	(54) Passenger-train cars.....			
404	(55) Highway revenue equipment.....			
405	(56) Floating equipment.....			
406	(57) Work equipment.....			
407	(58) Miscellaneous equipment.....			
408	(76) Interest during construction.....			
409	(77) Other expenditures—General.....			
410	(80) Other elements of investment.....			
411	Total (account 330).....			

330. EQUIPMENT—DEPRECIATION

Give the particulars called for with respect to the amount charged to account 331, "Equipment—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
431	(52) Locomotives—Yard.....		118	379
432	(52) Locomotives—Other.....		326	853
433	(53) Freight-train cars.....		501	637
434	(54) Passenger-train cars.....			
435	(55) Highway revenue equipment.....			
436	(56) Floating equipment.....			
437	(57) Work equipment.....			
438	(58) Miscellaneous equipment.....			
439	Total (account 331).....		946	869

326. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS													Other expenses not related to either freight or to passenger and allied services				Line No.					
Expenses related solely to freight service			Common expenses apportioned to freight service			Total freight expense			Related solely to passenger and allied services			Common expenses apportioned to passenger and allied services			Total passenger expenses							
(e)			(d)			(e)			(f)			(g)			(h)				(i)			
\$			\$			\$			\$			\$			\$			\$				
				36	640		36	640						184			184				391	
				6	410		6	410						1			1				392	
				43	050		43	050						185			185				393	

328. RETIREMENTS—EQUIPMENT—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS															Other expenses not related to either freight or to passenger and allied services				Line No.										
Expenses related solely to freight service (c)				Common expenses apportioned to freight service (d)				Total freight expense (e)				Related solely to passenger and allied services (f)								Common expenses apportioned to passenger and allied services (g)				Total passenger expense (h)					
\$				\$				\$				\$				\$				\$				\$					
																													401
																													402
																													403
																													404
																													405
																													406
																													407
																													408
																													409
																													410
																													411

330. EQUIPMENT—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																	Other expenses not related to either freight or to passenger and Allied services	Line No.		
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)					
\$			\$			\$			\$			\$			\$			\$		
	118	379					118	379												
				312	217		312	217		1	322		13	314		14	656			
	501	637					501	637												
	620	016		312	217		932	233		1	322		13	314		14	636			

spondent's Income account for the year.

2. In Section C show an analysis and distribution of Federal income taxes.

B. U.S. Government Taxes

RAILROAD CORPORATIONS—OPERATORS—A

351. RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the respondent is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating however, intercompany amounts to be eliminated in such consolidated return.

Line No.		
1	Net income for year from Schedule 300 (p. 66)-----	\$-----
	Reconciling amounts (list additional income and unallowable deductions followed by additional deductions and nontaxable income)	
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	Federal tax net income-----	-----
31	Amount taxed as ordinary income-----	\$-----
32	Amount taxed as capital gains-----	-----
33	Total (should be same as line 30)-----	-----

352. COMPUTATION OF FEDERAL INCOME TAXES

All carriers who are not members of a group which files a consolidated Federal tax return shall complete parts 1 and 3. Carriers who are members of a group which files a consolidated Federal tax return shall complete parts 2 and 3. All carriers shall furnish information requested at bottom of schedule.

Line No.		
	1. Computation of tax accrual on a separate return:	
1	Tax on ordinary income	\$
2	Tax on capital gains .....	.....
3	Total tax .....	.....
4	Less tax credits .....	.....
5	Tax accrual for year .....	.....
	2. If respondent is a member of an affiliated group which files a consolidated tax return, compute tax accrual in (a) as if filing on a separate return basis. Also compute tax accrual in (b) to reflect tax liability as allocated to respondent on consolidated tax return and complete Schedule 353.	
	(a) Computation of tax on separate return basis:	
6	Tax on ordinary income	\$
7	Tax on capital gains .....	.....
8	Total tax .....	.....
9	Less tax credits .....	.....
10	Tax accrual for year .....	.....
	(b) Allocation of tax on consolidated return:	
11	Allocated tax on ordinary income	\$
12	Allocated tax on capital gains .....	.....
13	Total tax .....	.....
14	Less tax credits allocated to respondent .....	.....
15	Tax accrual for year .....	.....
	3. Distribution of tax accrual:	
16	Account 532	\$
17	Account 590 .....	.....
18	Other (Specify) .....	.....
19	.....	.....
20	Tax accrual for year .....	.....
21	Net decrease (or increase) in tax because of computing book depreciation under Commission rules and computing tax depreciation using the items listed below.....	\$
	-Accelerated depreciation under sec. on 167 of the Internal Revenue Code.	
	-Guideline lives pursuant to Revenue Procedure 62-21.	
	-Guideline lives under Class Life System (Asset Depreciation Range) as provided in the Revenue Act of 1971.	
22	Net increase (or decrease) in tax because of accelerated amortization of facilities under Section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation.....	\$
23	(a) Indicate method elected by carrier, as provided in the Revenue Act of 1971, to account for the investment tax credit.	
	Flow-through Deferral	
24	(b) If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit.....	\$
25	(c) If deferral method was elected, indicate amount of investment tax credit utilized as a reduction of tax liability for current year.....	\$
26	Deduct amount of current year's investment tax credit applied to reduction of tax liability but deferred for accounting purposes.....	\$
27	Balance of current year's investment tax credit used to reduce current year's tax accrual.....	\$
28	Add amount of prior years' deferred investment tax credits being amortized and used to reduce current year's tax accrual.....	\$
29	Total decrease in current year's tax accrual resulting from use of investment tax credits.....	\$
30	Net decrease (or increase) in tax because of accelerated amortization of certain rolling stock under Section 184 of the Internal Revenue Code and basis used for book depreciation.....	\$
31	Net decrease (or increase) in tax because of amortization of certain rights-of-way investment under Section 185 of the Internal Revenue Code.....	\$

371. INCOME FROM LEASE OF ROAD AND EQUIPMENT

1. Give particulars called for with respect to road and equipment leased to others during the year, the rent of which is includible in account No. 509, "Income from lease of road and equipment."

2. If the respondent leased to others during all or any part of the year any road and equipment upon which no rent receivable accrued, give particulars in a footnote. Properties leasing at less than \$100,000 per annum may be combined under a single entry designated, "Minor items, each less than \$100,000 per annum."

Line No.	Description of property (a)	Name of lessee (b)	Total rent accrued during year (account 509) (c)		
1	Minor items, each less than \$100,000		\$	2	275
2					
3					
4					
5					
		Total		2	275

371A. ABSTRACT OF TERMS AND CONDITIONS OF LEASES

Give brief abstracts of the terms and conditions of the leases under which the above-stated rents are derived, showing particularly (1) the date of the grant, (2) the chain of title (in case of assignment or subletting) and dates of transfer connecting the original parties with the present parties, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease will terminate, or, if the date of termination has not yet been fixed, the provisions governing the termination of the lease. Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefor.

Copies of leases may be filed in lieu of abstracts above called for. References to copies filed in prior years should be specific.

If the respondent has any reversionary interest in railroad property from which it derives its rent, give the particulars hereunder; if it has no such reversionary interest, state that fact.

NOTE.—Only changes during the year are required.—Indicate the year in which reference was made to the original lease, and also the year or years in which any change in lease was mentioned.

As explained in detail on Pages 19 - 27.

372. MISCELLANEOUS RENT INCOME

Give particulars of rents receivable accrued for use of all properties not otherwise specified under rents receivable. This account is for rent income from property not operated by the respondent but the cost of which is properly included in cost of road and equipment. It should not be confused with operating revenue account No. 142, "Rents of buildings and other property", which is for rent revenue from operated property

in road and equipment the cost of operation of which cannot be separately stated.

Properties renting at less than \$100,000 per annum may be combined under a single entry designated "Minor items, each less than \$100,000 per annum."

Line No.	Description of Property		Name of lessee		Amount of rent	
		Location (b)		(c)		(d)
31	Minor items, each less than \$100,000				\$	233 483
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
					TOTAL	233 483

375. SEPARATELY OPERATED PROPERTIES--PROFIT OR LOSS

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

erties, each having a profit or loss accrued to respondent of less than \$100,000 during the year, may be combined under a single entry designated "Minor items, each less than \$100,000."

No dividends or other returns on securities held by or for the respondent should be shown hereunder nor any interest on construction advances or other loans.

Line No.	Description of property operated (a)	Location of property (b)	Name of operator (c)	ACCUED TO RESPONDENT					
				Profit (d)			Loss (e)		
1				\$			\$		
2		NONE							
3									
4									
5									
6									
7									
8									
9									
10			TOTAL						

376. HIRE OF FREIGHT CARS

1. Show a recapitulation of the total amounts credited and charged during the year to hire of freight cars on account of freight cars leased, freight cars interchanged, private and individual cars, auto racks and highway trailers. The difference between the total amount receivable and the total amount payable should be entered as a balance, receivable or payable as the case may be, and should be consistent with the entry for hire of freight cars in the Income Account, on page 300.

2. In column (b) show the total car-miles, both loaded and empty whether paid for on loaded and empty basis or loaded basis only. Car-miles, loaded and empty, reported in column (b), lines 1 through 4, relate to total car-miles incurred on lines of respondent by cars rented on a mileage basis, for which payments are reported in columns (d) and (f). Exclude from lines 1 through 4, data applicable to TOFC and COFC cars and cars rented on a combination mileage and per diem* basis. These exclusions should be reported in lines 5 and 6 through 16.

3. On line 5, column (b), enter the total miles loaded plus empty, incurred on lines of respondent by TOFC and COFC cars for which payments are reported in columns (d) and (f). In columns (c) through (f), as applicable, enter the rentals paid for TOFC and COFC cars regardless of basis for charges.

4. On lines 6, 7, and 8 report data applicable to all cars the rentals for which are charged only on a combination mileage and per diem* basis. Car-miles loaded and empty, reported in column (b), lines 6, 7, and 8, relate to total car-miles incurred on lines of respondent by cars rented on a combination mileage and time basis* for which payments are reported in columns (d) and (f). Exclude from lines 6, 7, and 8, data reported on lines 1 through 5 and 9 through 16.

5. On lines 9 through 14 report the per diem (time portion) charges applicable to cars rented on a combination mileage and per diem* basis for which the mileage portion was reported on lines 6, 7, and 8. Report on line 15, columns (c) and (d), the car-days paid for and for which payments were received applicable to the unequipped boxcar charges reported on lines 9 through 12. Report on line 16, columns (c) and (d), the car-days paid for and for which payments were received applicable to cars, other than unequipped box cars, for which charges are reported on line 13.

6. Amounts payable to insurance companies and to other non-carrier companies for lease rental of cars should be included on line 17, column (f). Amounts receivable from railroads or other carriers for per diem rental of these cars should be reported on lines 6 through 16, column (c).

7. Line 21 refers to the auto racks separate and apart from the cars on which the racks are installed.

*Combination mileage and per diem refers to cars moving at rates per mile and per day prescribed by the Commission in Docket No. 31258 or updated computations thereof.

Line No.	Item (a)	Car-miles (Loaded and empty) See Instructions 2, 3, and 4 (b)	CARS OF RESPONDENT OR OTHER CARRIERS (Excluding cars of private car lines)		CARS OF INDIVIDUALS AND COMPANIES NOT CARRIERS (Including cars of private car lines)	
			Gross amount receivable (c)	Gross amount payable (d)	Gross amount receivable (e)	Gross amount payable (f)
	FREIGHT CARS					
	Mileage Basis:					
1	Tank cars-----	2 457 546				\$ 193 962
2	Refrigerator cars-----	1 032 288		7 197		55 301
3	All other cars-----	840 507				40 700
4	Total (Lines 1-3)-----	4 330 341		7 197		289 963
5	TOFC and/or COFC Cars-----	8 459 078		7 197		386 768
	Combination Mileage and Per Diem Basis:					
	Mileage Portion:					
6	Unequipped box cars-----	8 546 581	17 804	175 638		
7	All other per diem cars-----	22 989 913	338 272	537 358		
8	Total (Lines 6 and 7)-----	31 536 494	356 076	712 996		
	Per Diem Portion:					
	Unequipped Box Cars:					
	U.S. Ownership:					
9	Basic-----		21 639	155 930		
10	Incentive-----		14 426	76 117		
	Canadian Ownership:					
11	Basic-----		198	12 845		
12	Incentive-----		132	4 549		
13	All Other Per Diem Cars-----		921 594	732 178		
14	Total Per Diem Portion (Lines 9-13)-----		957 989	981 619		
15	Car-days Paid For Unequipped Box Cars-----		11 235	35 770		
16	Car-days Paid For, All Other Per Diem Cars-----		202 574	248 054		
17	Leased Rental-Railroad, Insurance and Other Companies-----		\$ 753 000		\$ 12 035	\$ 28 734
18	Other Basis-----					
	OTHER FREIGHT CARRYING EQUIPMENT					
19	Refrigerated Highway Trailers-----					55 196
20	Other Highway Trailers-----			107 139		339 311
21	Auto Racks-----		150 993			23 060
22	GRAND TOTAL (Lines 4, 5, 8, 14 & 17-21)-----		2 218 053	1 808 951	12 035	1 123 032
23	NET BALANCE CARRIED TO INCOME ACCOUNT: CREDIT \$----- or DEBIT \$-----					701 890
	Net Balance of Unequipped box car rentals included in Line 23:					
24	Basic-----		Credit \$-----	or Debit \$-----		146 938
25	Incentive-----		Credit \$-----	or Debit \$-----		66 108

377. LOCOMOTIVE RENTALS

Give an analysis as requested of amounts credited to account 504, "Rent from locomotives," and amounts charged to account 537, "Rent for locomotives," on account of locomotives leased or otherwise rented.

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Locomotives of respondent or other carriers:	XX	XX	XX	XX	XX	XX	
2	Mileage basis.....					87	182	
3	Per diem basis.....							
4	Other basis.....			6 785				
5	Locomotives of individuals and companies not carriers:	XX	XX	XX	XX	XX	XX	
6	Mileage basis.....							
7	Per diem basis.....							
8	Lease rental—insurance and other companies.....							
9	Other basis.....							
10	Total.....			6 785		87	182	

378. PASSENGER-TRAIN CAR RENTALS

Show a recapitulation of the total amounts credited to account 505, "Rent from passenger-train cars," and amounts charged to account 538, "Rent for passenger-train cars," on account of passenger cars leased, passenger cars interchanged, and private or individual cars.

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Cars of respondent or other carriers:	XX	XX	XX	XX	XX	XX	
2	Mileage basis.....			7		1	460	
3	Per diem basis.....							
4	Other basis.....							
5	Cars of individuals and companies not carriers:	XX	XX	XX	XX	XX	XX	
6	Mileage basis.....							
7	Per diem basis.....							
8	Lease rental—insurance and other companies.....							
9	Other basis.....							
10	Total.....			7		1	460	

383. RENT FOR LEASED ROADS AND EQUIPMENT

1. Give particulars called for with respect to roads and equipment leased from others during the year, the rent for which is includible in account No. 542, "Rent for leased roads and equipment."

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

3. If the respondent held under lease during all or any part of the

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

4. Properties rented for less than \$100,000 per annum may be combined under a single entry designated, "Minor items, each less than \$100,000 per annum."

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (Acct. 542) (b)		CLASSIFICATION OF AMOUNT IN COLUMN (b)								
				Interest on bonds (c)			Dividends on stocks (d)			Cash (e)		
1	Minor items, each less than \$100,000	\$	1 050	\$			\$			\$	1 050	
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTAL		1 050								1 050	

383A. ABSTRACTS OF LEASEHOLD CONTRACTS

1. Give brief abstracts of the terms and conditions of the leases under which the respondent holds the properties above named, showing particularly (1) the date of the lease, (2) the chain of title and dates of transfers connecting the original lessee with the respondent in case of assignment or subletting, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease is to terminate, or, if such

date has not yet been determined, the provisions governing its determination. Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefor.

2. In lieu of the abstracts here called for, the respondent may file copies of lease agreements and give specific references to copies heretofore filed with the Commission.

NOTE.—Only changes during the year are required.

384. MISCELLANEOUS RENTS

Give particulars of all properties the rents on which were charged by the respondent during the year to Income, under the head "Miscellaneous rents," showing for each item the total charge therefor to Income. Items amounting to less than \$100,000 for the year may be combined into a single entry designated "Minor items, each less than \$100,000."

Line No.	DESCRIPTION OF PROPERTY		Name of lessee (c)	Amount charged to Income (d)	
	Name (a)	Location (b)			
31		NONE		\$	
32					
33					
34					
35					
36					
37					
38					
39					
40					
				Total	

396. ITEMS IN SELECTED INCOME AND RETAINED INCOME ACCOUNTS FOR THE YEAR

Give a brief description for all items, regardless of amount, included during the year in accounts 570, "Extraordinary items"; 580, "Prior period items"; 590, "Federal income taxes on extraordinary and prior period items"; 606, "Other credits to retained income"; 616, "Other debits to retained income"; 620, "Appropriations for sinking and other reserve funds"; 621, "Appropriations for other purposes"; and 622, "Appropriations released". Give brief description of each item amounting to \$100,000 or more included during the year in accounts 519,

"Miscellaneous income", and 551, "Miscellaneous income charges"; items less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the total for each account shall be shown corresponding to the amounts in Schedules 300 and 305, as appropriate. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Debits (c)		Credits (d)	
			\$		\$	
1	570	Sale of Land - Interstate 145			3,359	521
2						
3	570	Damages, Mt. Vernon Apartments (By Expressway)			40	505
4						
5		Total Account 570			3,400	026
6						
7	590	Federal Income Tax Extraordinary	450	000		
8						
9						
10	519	Other items, each less than \$100,000			106	293
11						
12						
13	551	Charge off Bankrupt Railroads	127	378		
14						
15	551	Other items, each less than \$100,000	58	294		
16						
17		Total Account 551	185	672		
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED INCOME ACCOUNTS

397. 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.

Line No.			
	Sources of funds:		
1	Net income (page 66, line 69)	\$ 9,302,269	
	Add non-cash charges for -		
2	Depreciation and amortization	1,567,805	
3	Retirements of nondepreciable property	28,147	
	Add non-cash charges for additions (deduct for decreases) to reserves:		
4	Pension and welfare reserves	88,577	
5	Insurance reserves	(43,467)	
6	Casualty and other reserves		
7	Interest in default		
8	Other important items (specify)		
9			\$ 10,943,331
10	Funds provided by operations		
11	Proceeds from sale of capital stock of own issue		
12	Proceeds from sale of funded debt and other obligations of own issue (except equipment obligations)		
13	Proceeds from sale of equipment obligations of own issue	4,950,539	
14	Book value of depreciable transportation property retired during year	4,465,190	485,349
15	Less service value charged to accrued depreciation account		80,755
16	Net book value of miscellaneous physical property disposed of during year		
17	Net book value of investment securities disposed of during year		
18	Advances, notes and other debts repaid by affiliated companies		
19	Advances, notes and other debts repaid by other companies		
20	Net decrease in sinking and other reserve funds		
21	Net decrease in working capital (total current assets less total current liabilities)*		
22	Other sources (specify)		45,690
23	Increase in Other Liabilities		222,946
24	Decrease in Other Assets		
25			\$ 11,778,071
26	Total Sources of funds (should be same as line 43)		
	Application of funds:		
27	Investment in transportation property (excluding donations and grants)	\$ 5,470,324	
28	Investment in miscellaneous physical property	409,517	
29	Investments and advances, affiliated ICC regulated carriers	1,230,000	
30	Investments and advances, other affiliated companies		
31	Investments in nonaffiliated companies		
32	Advances, notes and other debts repaid to other companies		
33	Capital stock of own issue reacquired		
34	Funded debt and other obligations paid or reacquired, (except equipment obligations)	310,216	
35	Equipment obligations paid or reacquired	2,667	
36	Net increase in sinking and other reserve funds	3,269,925	
37	Payment of dividends (other than stock dividends)	165,912	
38	Net increase in working capital*		
39	Other applications (specify)		24,863
40	Decrease in Other Deferred Credits		894,647
41	Increase in Other Deferred Charges		
42			\$ 11,778,071
43	Total Application of funds (should be same as line 26)		

* For the purpose of this schedule, account 764, Long-term Debt Due Within One Year, shall be classified as a current liability in the determination of working capital.

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 411

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 should be stated to the nearest hundredth of a 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 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 rests 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.

411. MILEAGE OPERATED AT CLOSE OF YEAR
(For other than switching and terminal companies)

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, and turn-outs				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	1	100% <i>M-4245</i>	M	112 66	112 33	11 30	18 20	44 91	173 50	472 90	
2											
3	5J	33 1/3%	M	1 48						1 48	
4											
5	5	20%	M	2 08	2 08					4 16	
6											
7	5	20%	M	1 35	1 35					2 70	
8											
9	5	Various Sidings owned by Industry	M					12 82	15 74	28 56	
10				4 91	3 43			12 82	15 74	36 90	
11											
12											
13											
14											
15											
16		<i>Class 1</i>		113	113	11	18	45	173	413	
17		<i>O.N. operated +</i>		1							
18		<i>M-1 streets</i>		114	113	11	18	45	173	414	
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											
41		Notes: Line 1 (d) & (e): Adjusted account of error in computation of 0.02 Mi. at undetermined earlier reporting - prior to 1950.									
42											
43											
44		Line 1 (e): Nwd Pmgr Trk bet. Wye Jct. & Sc. Jct. - Abandoned - 0.33 Mi. (7/25/72)									
45											
46		Line 1 (f): 3rd Main, CN Int. Retired - 0.78 Mi. (7/21/72)									
47											
48											
49											
50											
51											
52											
53											
54											
55		TOTAL MAIN LINE	M	117 57	115 76	11 30	18 20	57 73	189 24	509 80	
56		TOTAL BRANCH LINES									
57		GRAND TOTAL	M	117 57	115 76	11 30	18 20	57 73	189 24	509 80	
58		Miles of road or track electrified (included in preceding grand total)		3 15	3 15	3 15	13		17 91	27 49	

411-A. 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 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	1	Cameron Run	M		96										96
2															
3															
4															
5															
6															
7															
8															
9															
10															
11		TOTAL	M		96										96

412. MILES OF ROAD AT CLOSE OF YEAR—BY STATES AND TERRITORIES (SINGLE TRACK)

(For other than switching and terminal companies)

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement,

should be shown in columns (b), (c), (e), or (f), as may be appropriate. The remainder of jointly operated mileage should be shown in column (g). Respondent's proportion of road jointly owned, not operated, should be shown in columns (i) and (j), as

may be appropriate. Tracks which have been permanently abandoned should not be included in columns (i) and (j). Lengths should be stated to the nearest hundredth of a 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	Virginia	112	66	3				1	48	1	114	14	4	96	1	
2																
3	D. C.								3	43	4	3	43	4		
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16	TOTAL MILEAGE (single track)	112	66	3					4	91	5	117	57	8	96	1

$$\begin{array}{r} 112.663 \\ + .961 \\ \hline 113.624 \\ \hline 113 \end{array}$$

1

414. TRACKS OPERATED AT CLOSE OF YEAR

(For switching and terminal companies only)

Give particulars of all tracks operated by the respondent at the close of the year.

Classify the tracks, as follows:

- (1) Tracks owned by the respondent;
- (2) Tracks operated by the respondent but owned by the respondent's proprietary corporations;
- (3) Tracks operated under lease for a specified sum, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (4) Tracks operated under contract or agreement, or where the rent is contingent upon earnings or other consideration, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (5) Tracks operated under trackage rights.

Name all the tracks of each class before any of a later class, and insert in column (a) before the name of each owner the figure (and letter, if any) indicating its class in accordance with the preceding classification.

Give subtotals for each of the several numbered classes.

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

Class (2) includes each line full title to which is in an inactive proprietary corporation of the respondent (i. e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rests 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 conditioned upon earnings or other fact.

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

Lengths should be stated to the nearest hundredth of a mile.

Tracks belonging to an industry for which no rent is payable should not be reported.

Tracks 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, and full particulars showing all of the joint or common title holders, and the extent of their respective interests should be shown in a memorandum attached to the schedule.

Line No.	Class (a)	Name of owner (b)	Location (c)	Character of business (d)	Total mileage operated (e)		
1			Not Applicable				
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
					Total		
					Miles of road or track electrified (included in each preceding total)		

TRACKS OPERATED AT COST FOR JOINT BENEFIT—INCLUDED ABOVE

21			Not Applicable				
22							
23							
24							
25							
26							
27							
28							
29							
					Total		

30 Are the tracks of the respondent operated primarily in the interest of any industrial, manufacturing, or other corporation, firm, or individual?

If so, give name, address, and character of business of corporation, firm, or individual. Name Address

Character of business

412. MILES OF TRACKS AT CLOSE OF YEAR—BY STATES AND TERRITORIES

(For switching and terminal companies only)

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

priate. The remainder of jointly operated mileage should be shown in column (f). Tracks owned, not operated by respondent (including respondent's proportion of jointly owned tracks, not operated), should be shown in column (h). If any of the tracks returned in column (h) 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 column (h). Lengths should be stated to the nearest hundredth of a mile.

Line No.	State or Territory (a)	TRACKS OPERATED						Tracks owned, not operated by respondent (h)	New tracks constructed during year (i)
		Tracks owned (b)	Tracks of proprietary companies (c)	Tracks operated under lease (d)	Tracks operated under contract, etc. (e)	Tracks operated under trackage rights (f)	Total mileage operated (g)		
1	Not Applicable								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18	TOTAL MILEAGE								

417. INVENTORY OF EQUIPMENT

Instructions for reporting locomotive and passenger-train car data, pages 100 and 101:

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (1); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h); units rented from others for a period less than one year should not be included in column (1).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to

- an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent 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" unit includes all units other than die-

sel 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.

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), or tractive effort of steam locomotive units; 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.

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

Line No.	Type or design of units (a)	Units in service of respondent at beginning of year (b)	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification (g)	Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h) + (i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)
			New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units, including reclassification and second hand units purchased or leased from others (f)						
1	Locomotive Units	15	7					22		22	62 000	
2	Diesel-Freight-----A units-----											
3	Diesel-Freight-----B units-----						15					
4	Diesel-Passenger-----A units-----	15										
5	Diesel-Passenger-----B units-----						3	4		4	6 000	
6	Diesel-Multiple purpose-----A units-----	7										
7	Diesel-Multiple purpose-----B units-----						2	15		15	20 500	
8	Diesel-Switching-----A units-----	17										
9	Diesel-Switching-----B units-----		7				20	41		41	88 500	
10	Total (lines 1 to 8)-----	54	7									
11	Electric-Freight-----											
12	Electric-Passenger-----											
13	Electric-Multiple purpose-----											
14	Electric-Switching-----											
15	Total (lines 10 to 13)-----	3						3		3	122 500	
16	Other-----											
17	Grand total (lines 9, 14, 15)-----	57	7				20	44		44	XXXX	

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

Type or design of units (a)	Before Jan. 1, 1950 (b)	Between Jan. 1, 1950, and Dec. 31, 1954				DURING CALENDAR YEAR					
		Between Jan. 1, 1950, and Dec. 31, 1954 (c)	Between Jan. 1, 1955, and Dec. 31, 1959 (d)	Between Jan. 1, 1960, and Dec. 31, 1964 (e)	Between Jan. 1, 1965, and Dec. 31, 1969 (f)	1970 (g)	1971 (h)	1972 (i)	1973 (j)	1974 (k)	TOTAL (l)
17 Diesel-----	1	4			29			7			41
18 Electric-----											
19 Other-----	3										3
20 Total (lines 17 to 19)-----	4	4			29			7			44

417. INVENTORY OF EQUIPMENT—Continued

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

Line No.	Class of equipment and car designations (a)	Units in service of respondent at beginning of year (b) 21	CHANGES DURING THE YEAR				UNITS AT CLOSE OF YEAR					
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification (g) 2	Owned and used (h) 1	Leased from others (i)	Total in service of respondent (col. (h) + (i)) (j) 5	Aggregate capacity of units reported in col. (j) (see ins. 7) (k) (Seating capacity)	Leased to others (l)
			New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units, including reclassification and second hand units purchased or leased from others (f)						
	PASSENGER-TRAIN CARS Non-Self-Propelled											
21	Coaches [PA, PB, PBO]											
22	Combined cars [All class C, except CSB]											
23	Parlor cars [PBC, PC, PL, PO]											
24	Sleeping cars [PS, PT, PAS, PDS]											
25	Dining, grill and tavern cars [All class D, PD]										XXXX	
26	Postal cars [All class M]										XXXX	
27	Non-passenger carrying cars [All class B, CSB, PSA, IA]										XXXX	
28	Total (lines 21 to 27)											
	Self-Propelled Rail Motorcars											
29	Electric passenger cars [EP, ET]											
30	Electric combined cars [EC]											
31	Internal combustion rail motorcars [ED, EG]											
32	Other self-propelled cars (Specify types)											
33	Total (lines 29 to 32)											
34	Total (lines 28 and 33)											
	COMPANY SERVICE CARS											
35	Business cars [PV]	1						1		1	XXXX	
36	Boarding outfit cars [MWX]	7						7		7	XXXX	
37	Derrick and snow removal cars [MWU, MWV, MWW, MWK]	2						2		2	XXXX	
38	Dump and ballast cars [MWB, MWD]	21						21		21	XXXX	
39	Other maintenance and service equipment cars	65				3	4	64		64	XXXX	
40	Total (lines 35 to 39)	96				3	4	95		95	XXXX	

417. INVENTORY OF EQUIPMENT—Continued

Instructions for reporting freight-train car data, pages 102 and 103:

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

2. In column (p) give the number of units purchased or built in company shops. In column (q) 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 (z); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (u); units rented from others for a period less than one year should not be included in column (v).

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

Line No.	Class of equipment and car designations (m)	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 (t) <i>u/b</i>	
		Per diem <i>103</i> (n)	Non-per diem <i>15</i> (o)	UNITS INSTALLED					
				New units purchased or built ¹ <i>45</i> (p)	New units leased from others <i>5</i> (q)	Rebuilt units acquired and rebuilt units rewritten into property accounts ¹ <i>69</i> (r)	All other units, including reclassification and second hand units purchased or leased from others <i>21</i> (s)		
FREIGHT-TRAIN CARS									
41	Box-General Service (unequipped) (All B, L070, R-00, R-01)-----	103						1	
42	Box-General Service (equipped) (A-20, A-30, A-40, A-50, R-06, R-07)-----	495		100		1		1	
43	Box-Special Service (A-00, A-10)-----								
44	Gondola-General Service (All G (except G-9))-----	50							
45	Gondola-Special Service (G-9, J-00, all C, all E)-----								
46	Hopper (open top)-General Service (All H (except H-70))-----	149					70		
47	Hopper (open top)-Special Service (H-70, J-10, J-20, all K)-----								
48	Hopper (open top)-Special Service (H-70, J-10, J-20, all K)-----	3							
49	Tank, under 12,000 gallons (T-0, T-1, T-2, T-3)-----								
50	Tank, 12,000-18,999 gallons (T-4)-----								
51	Tank, 19,000-24,999 gallons (T-5, T-6)-----								
52	Tank, 25,000 gallons and up (T-7, T-8, T-9)-----								
53	Refrigerator (meat)-Mechanical (R-11, R-12)-----								
54	Refrigerator (other than meat) -Mechanical (R-04, R-10)-----								
55	Refrigerator (meat)-Non-Mechanical (R-02, R-08, R-09, R-14, R-15, R-17)-----								
56	Refrigerator (other than meat) -Non-Mechanical (R-03, R-05, R-13, R-16)-----								
57	Stock (All S)-----	65			25				
58	Autorack (F-5, F-6)-----								
59	Flat-General Service (F-0)-----								
60	Flat-Special Service (F-1, F-20, F-30, F-40, F-4, F-2, L-3)-----	70							
61	Flat-TOFC (F-7, F-8)-----	47							
62	All other (L-0, L-1, L-4, L080, L090)-----								
63	Total (lines 41 to 62)-----	982		100	25	1	70	2	
64	Caboose (All N)-----	XXXX	15						
65	Total (lines 63 and 64)-----	982	15	100	25	1	70	2	
66	Grand total, all classes of cars (lines 34, 40 and 65)-----	078	15	100	25	1	73	6	
		New units purchased or built				Units rebuilt or acquired			
		General funds		Incentive funds		General funds		Incentive funds	

¹ Box, unequipped (which relates to incentive per diem order)

417. INVENTORY OF EQUIPMENT—Concluded

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

Line No.	Class of equipment and car designations (m)	Units in service of respondent at beginning of year		CHANGES OF THE YEAR				
				UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification
		Per diem	Non-per diem	New units purchased or built ¹	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	
		(n)	(o)	(p)	(q)	(r)	(s)	(t)
FLOATING EQUIPMENT								
67	Self-propelled vessels (Tugboats, car ferries, etc.)-----	XXXX						
68	Non-self-propelled vessels (Car floats, lighters, etc.)-----	XXXX						
69	Total (lines 67 and 68)-----	XXXX						
HIGHWAY REVENUE EQUIPMENT								
70	Bogie-chassis-----	XXXX						
71	Dry van-----	XXXX						
72	Flat bed-----	XXXX						
73	Open top-----	XXXX						
74	Mechanical refrigerator-----	XXXX						
75	Bulk-----	XXXX						
76	Insulated-----	XXXX						
77	Platform, removable sides-----	XXXX						
78	Other trailer or container-----	XXXX						
79	Tractor-----	XXXX						
80	Truck-----	XXXX						
81	Total (lines 70 to 80)-----	XXXX						

NOTES AND REMARKS

417. INVENTORY OF EQUIPMENT—Concluded

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

UNITS AT CLOSE OF YEAR

Owned and used (u)	Leased from others (v)	Total in service of respondent (col. (u) + (v))		Aggregate capacity of units reported in col. (w) + (x) (see ins. 4) (v)	Leased to others (z)	Line No.
		Per diem (w)	Non- per diem (x)			
				(Tons)		
		XXXX				67
		XXXX				68
		XXXX				69
		XXXX				70
		XXXX				71
		XXXX				72
		XXXX				73
		XXXX				74
		XXXX				75
		XXXX				76
		XXXX				77
		XXXX				78
		XXXX				79
		XXXX				80
		XXXX				81

NOTES AND REMARKS

421. 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 8; the mileage of trucks and of bogies, trailers and semitrailers with trucks on line 9; and the mileage of tractors and of bogies, trailers and semitrailers with tractors on line 10. Vehicle miles in terminal service should be reported on lines 12 and 13.

In reporting traffic carried and traffic handled 1 mile on lines 14 to 21, and on lines 40 to 45, both inclusive, show the total number of tons and ton-miles of revenue freight in column (f) 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)
REVENUE SERVICE				
1	Vehicles owned or leased:			
2	Number available at beginning of year			
3	Number installed during the year			
4	Number retired during the year			
5	Number available at close of year			
6	Vehicle miles (including loaded and empty):			
7	Line haul (station to station):			
8	Passenger vehicle miles	XXXXXX		XXXXXX
9	Truck miles		XXXXXX	XXXXXX
10	Tractor miles		XXXXXX	XXXXXX
11	Terminal service:			
12	Pick-up and delivery			
13	Transfer service			
14	Traffic carried:			
15	Tons—Revenue freight—Line haul	XXXXXX	XXXXXX	XXXXXX
16	Tons—Revenue freight—Terminal service only	XXXXXX	XXXXXX	XXXXXX
17	Revenue passengers—Line haul	XXXXXX		XXXXXX
18	Revenue passengers—Terminal service only	XXXXXX		XXXXXX
19	Traffic handled 1 mile:			
20	Ton-miles—Revenue freight—Line haul	XXXXXX	XXXXXX	XXXXXX
21	Revenue passenger-miles—Line haul	XXXXXX		XXXXXX
NONREVENUE SERVICE				
22	Vehicles owned or leased:			
23	Number available at beginning of year			
24	Number installed during the year			
25	Number retired during the year			
26	Number available at close of year			

*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)
40	Traffic carried:			
41	Tons—Revenue freight	XXXXXX	XXXXXX	XXXXXX
42	Revenue passengers	XXXXXX		XXXXXX
43	Traffic handled 1 mile:			
44	Ton-miles—Revenue freight	XXXXXX	XXXXXX	XXXXXX
45	Revenue passenger-miles	XXXXXX		XXXXXX

421. 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) <i>ba</i>	Tractors (g) <i>21</i>	Trailers (h)	Trucks (i) <i>45</i>	Combination bus-trucks (j)	Line No.
						1
						2
						3
						4
						5
						6
						7
XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX		8
XXXXXX		XXXXXX			XXXXXX	9
XXXXXX				XXXXXX	XXXXXX	10
						11
						12
						13
						14
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	15
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	16
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	17
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	18
						19
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		20
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21
						22
	10	1		39		23
				7		24
	10	1		39		25
						26

B. OPERATED BY OTHERS - Concluded
(Revenue service)

Containers (a)	Semitrailers (f)	Tractors (g)	Trailers (h)	Truck (i)	Combination bus-trucks (j)	Line No.
						40
XXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	41
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	42
						43
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	44
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	45

422. 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 (excluding Railway Express Agency, Inc.) 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 interest 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	Grayhound Corporation	Direct Stock Ownership	Sept. 15, 1960
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

510. GRADE CROSSINGS A—RAILROAD WITH RAILROAD

1. A crossing of a railroad with a railroad means the intersection of all the tracks on one right-of-way with all of the tracks on another right-of-way, whether or not owned or operated by the same company; thus, the intersection of one double-track line with another double-track line shall be reported as one crossing. Each such crossing shall be reported only by the carrier who performs the actual maintenance of the signal or interlocking protection, if so provided, or by the carrier who maintains the crossing frogs where no protection exists. The carrier which actually performs the maintenance shall be the reporting carrier, even though other party, or parties, assume a part or all of the expense of such maintenance. Where portions of the apparatus are maintained by two or more companies, as for example—the condition where one crossing frog is maintained by one company and the second frog by the other company, agreement should be made between carriers as to which shall report. Report should be made of each crossing, whether main line, branch line, or switching tracks are involved, so long as separate rights-of-way are involved, regardless of whether or not the rights-of-way involved are owned or leased

by the same company. A cross-over from one track to another on the same right-of-way, or the use of a crossing frog for the intersection of two tracks in the same right-of-way, is not to be considered as a crossing in this connection. If one right-of-way intersects two or more rights-of-way in the same vicinity a separate crossing shall be reported for each such intersection, even though all are controlled by one interlocking plant. In such case, this fact should be explained in a footnote in order that the interlocking plant may not be counted more than once.

2. The term "Protection" as used in this connection should include all signalling or derailing devices which may restrict the use of the crossing by either carrier. It shall not include stationary or other cautionary signs which merely indicate the proximity of a crossing. Where crossings are protected by more than one of the types of protection shown in columns (b) to (d) inclusive, the kind of protection, etc., should be reported in only one classification and that of the more elaborate type.

Line No.	Number of crossings (a)	Interlocking (b)	Automatic signals (automatic interlocking) (c)	Derails on one line, no protection on other (d)	Hand-operated signals, without interlocking (e)	Gates (f)	Total specially protected (g)	Total not specially protected (h)	Grand total (i)
1	Number at beginning of year.....	1					1		1
2	Crossings added: New crossings.....								
3	Change in protection.....								
4	Crossings eliminated: Separation of grade.....								
5	Change in protection.....								
6	Other causes.....								
7	Number at close of year.....	1					1		1
	NUMBER AT CLOSE OF YEAR BY STATES:								
8	Virginia.....	1					1		1
9	.....								
10	.....								
11	.....								
12	.....								
13	.....								
14	.....								
15	.....								
16	.....								
17	.....								
18	.....								
19	.....								
20	.....								
21	.....								

511. GRADE SEPARATIONS

HIGHWAY-RAILROAD

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

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

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

be the reporting railroad.

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

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

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

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

Line No.	Items of Annual Change (a)	Types and numbers of highway-railroad grade separations		
		Overpass (Highway above railroad) (b)	Underpass (Railroad above highway) (c)	TOTAL (d)
1	Number at beginning of year	40-35	24-18	64-54
2	Added: By new, extended or relocated highway			
3	By new, extended or relocated railroad			
4	By elimination of grade crossing ¹			
5	Total added			
6	Deducted: By closing or relocation of highway			
7	By relocation or abandonment of railroad			
8	Total deducted			
9	Net of all changes	40	24	64
10	Number at close of year			
	Number at close of year by States:			
11	Virginia	40	24	64
12				
13				
14	Note: No physical changes during 1972.			
15	Restatement of existing properties.			
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

¹Total in column (d) should correspond to total number of grade crossings eliminated "By separation of grades", Schedule 510-B, line 86, column (c).

513. TIES LAID IN REPLACEMENT

Give particulars of ties laid during the year in previously constructed tracks maintained by the respondent. Do not include any ties used in any new tracks or in track extensions.

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.

The sum of entries on lines 21, 22, and 23 should equal the total of columns (d) and (g).

Any material difference between the return on line 22 and the charge to operating expense account No. 212, or between the sum of charges to additions and betterments shown in schedules Nos. 513 and 514 and the related charge to investment account No. 8, should be explained in a footnote.

Line No.	Class of tie (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of cross-ties laid in previously constructed tracks during year (d)	Number of feet (board measure) applied (e)	Average cost per M (board measure) (f)	Total cost of switch and bridge ties laid in previously constructed tracks during year (g)	
1	T	54 056	7 05	381 163	230 878	197 03	45 489	New
2								
3								
4								
5								
6	T	91	1 04	95	903	100 78	91	S.H.
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	54 147	7 04	381 258	231 781	196 65	45 580	

21	Amount of salvage on ties withdrawn	\$ 2 113
22	Amount chargeable to operating expenses	\$ 422 732
23	Amount chargeable to additions and betterments	\$ 1 993
24	Estimated number of cross-ties in all maintained tracks:	

424,838 ✓

	Num	Percent of Total
(a) Wooden ties	1 384 783	100.00
(b) Other than wooden ties (steel, concrete, etc.)		
TOTAL	1 384 783	100.00

Line 22 above 422 732
 Inventory & Other Adjustments 640
 Total Account 212 423 372

514. TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of ties laid during the year in new construction, following the instructions given in the preceding schedule, so far as applicable.

Line No.	Class of tie (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 16 feet (board measure) (f)		Total cost of switch and bridge ties laid in new tracks during year (g)
1	New T	880	6 05	5 328	11 120	169 78	1 888	
2	New T	5	6 00	30				Additional ties placed in existing track.
3								
4								
5								
6								
7								
8								
9	S.H. T	824	1 02	840	4 024	86 73	349	
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	1 709	3 63	6 198	15 144	147 72	2 237	

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 777

The difference between the sum of the charges in Schedules 513 and 514 and the related charge to Account 8, Schedule 211, is due to reduction of the cost of ties in a track built on a deposit-refund basis, representing the unrefunded amount of \$3,090 which was credited to this account.

515. RAILS LAID IN REPLACEMENT

Give particulars of all rails applied during the year in connection with replacement of rails in previously constructed tracks maintained by the respondent.

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.

The sum of entries on lines 22, 23, and 24 should equal the total of columns (d) and (h).

Any material difference between the return on line 23 and the charge to operating expense account No. 214, or between the sum of charges to additions and betterments shown in schedules Nos. 515 and 516 and the related charge to investment account No. 9, should be explained in a footnote.

Line No.	Class of rail (a)	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 (d)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	2	140	305	54 973	180 24	140	20	2 690	134 50
2	4	140	3 212	363 114	113 05	140	26	1 968	75 69
3	2	131	16	2 945	184 06				
4	4	131	177	16 154	91 27	131	2	120	60 00
5	2	130	1	149	149 00	130	28	5 200	185 71
6	4	130	20	974	48 70	130	72	3 856	53 56
7	2	100				100	5	618	123 60
8	4	100				100	33	1 430	43 33
9	4	85				85	4	120	30 00
10									
11									
12									
13			2	322	58 67		53	8 508	
14			4	3 409	380 242		137	7 494	
15									
16									
17									
18									
19									
20	TOTAL	XXXX	3 731	438 309	117 48	XXXX	190	16 002	84 22

21	Number of tons (2,000 lb.) of relays and scrap rail taken up	3 908
22	Salvage value of rails released	\$ 273 642
23	Amount chargeable to operating expenses	\$ 76 643
24	Amount chargeable to additions and betterments	\$ 104 026
25	Miles of new rails laid in replacement (all classes of tracks) †	5.09 (rail-miles)
26	Miles of new and second-hand rails laid in replacement (all classes of tracks) ‡	32.16 (rail-miles)
27	Average weight per yard of new rails laid in replacement (running, passing, and cross-over tracks, etc.) *	138 (pounds)
28	Tons of rail sold as scrap and amount received therefor	269 (tons of 2,000 lb.); \$ 7 449
29	Track-miles of welded rail installed this year	14.64 ; total to date 110.38

Line 23 above	76 643
Profit on scrap sold and other adjustments	Cr. 5 695
Inventory Adjustments	9 252
Building up Joints	13 410
Total Account 214	93 610

†Classes 1, 2, and 3 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in all classes of tracks; divide the total number of yards of new rails laid in all classes of tracks by 1,760; state the quotient with two decimal places.

‡Classes 1, 2, 3, and 4 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new and second-hand rail laid in all classes of tracks; divide the total number of yards of new and second-hand rails laid in all classes of tracks by 1,760; state the quotient with two decimal places.

*Classes 1, 2, and 3 rails.—Reduce tonnage in column (e) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in running, passing, and cross-over tracks, etc.; divide the total number of pounds of new rails laid in running tracks, etc., by the total number of yards of new rails laid in such tracks.

516. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of rails applied during the year in the construction of new tracks, following the instructions given in the preceding schedule, so far as applicable.

Line No.	Class of rail (a)	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 (d)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	2			\$		140	1	\$ 121	121 00
2	4					140	29	2 240	77 24
3	4					131	1	37	37 00
4	4					130	42	2 110	50 24
5	4					100	81	3 332	41 14
6									
7									
8									
9									
10									
11									
12									
13						2	1	121	
14						4	153	7719	
15									
16									
17									
18									
19									
20	TOTAL	XXXX				XXXX	154	7 840	50 91

21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid

22 Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid .772

Line 20, above

\$ 7,840

Reduction in cost of track built on
refund basis - cost not refunded

(2,122)

\$ 5,618

517. GAGE OF TRACK AND 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. If any part of the road operated at the close of the year is other than standard

gage, 4 feet 8½ inches, show the gage of each part in column (d). 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	140	216 73		
2	131	18 84		
3	130	10 92		
4				
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531. STATISTICS OF RAIL-LINE OPERATIONS

1. Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Train-miles, car-miles and other particulars are to be reported in accordance with the classification of train-miles and car-miles prescribed in the Uniform System of Accounts for Railroad Companies (Mileage Accounts 800 to 805 and 820 to 825). Locomotive unit-miles should include all miles made by each locomotive unit.

2. Per diem cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangement by U.S. class I line-haul railroads, whose interline rental is settled on a per diem basis under the code of per diem rules, or would be so settled if used by another railroad.

3. Item No. 1 includes miles of road operated under trackage rights.

4. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Item 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 28 and 29 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in transportation trains. Use 150 pounds as the

average weight per passenger and four tons as the average weight of contents of each head-end car.

5. Item No. 35 should represent the ton-miles of revenue freight in water transfer service on the Great Lakes involving a rail-line haul, the revenue from which is includible in account No. 101, "Freight." Ton-miles of revenue freight in water transfer service which was moved on the basis of lawful local tariff rates, the revenue from which is creditable to account No. 113, "Water transfers," should be excluded. Item 36, Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS-B, Item 2.

6. For net ton-miles, Item 40, compute from conductors' train reports. This item represents the number of tons of revenue and non-revenue freight moved one mile in transportation trains. Include a reasonable proportion of the weight of exclusive work equipment moved one mile. Include net ton-miles in motorcar trains. Exclude LCL shipments handled in mixed baggage-express cars.

7. The mileage of company service equipment, designed exclusively for work service and moved in transportation trains, should be classed as loaded freight car-miles.

8. Highway vehicle operations should not be included in Schedule 531 but particulars thereof given in a footnote on page 117.

Item No.	Item	Freight trains (b)	Passenger trains (c)	Total transportation service (d)	Work trains (e)
1	Average mileage of road operated (State in whole numbers)	110		110	
	TRAIN-MILES				
2	Diesel locomotives	654 846		654 846	
3	Other locomotives				
4	Total locomotives	654 846		654 846	12 047
5	Motorcars	654 846		654 846	12 047
6	Total train-miles				
	LOCOMOTIVE UNIT-MILES				
7	Road service	1 910 982		1 910 982	
8	Train switching	33 300		33 300	
9	Yard switching	722 060		722 060	
10	Total locomotive unit-miles	2 666 342		2 666 342	
	CAR-MILES				
11	Total motorcar car-miles	25 036 398		25 036 398	
12	Loaded per diem freight cars	2 682 381		2 682 381	
13	Loaded non-per diem freight cars	18 351 973		18 351 973	
14	Empty per diem freight cars	2 451 478		2 451 478	
15	Empty non-per diem freight cars	657 943		657 943	
16	Caboose	49 180 173		49 180 173	
17	Total freight car-miles (lines 12, 13, 14, 15 and 16)	1 783		1 783	
18	Passenger coaches				
19	Combination passenger cars (mail, express, or baggage, etc., with passenger)	152		152	
20	Sleeping and parlor cars				
21	Dining, grill and tavern cars				
22	Head-end cars	1 935		1 935	
23	Total (lines 18, 19, 20, 21, and 22)				
24	Business cars				
25	Crew cars (other than caboose)				
26	Grand total car-miles (lines 11, 17, 23, 24 and 25)	49 182 108		49 182 108	
	GROSS TON-MILES AND TRAIN-HOURS IN ROAD SERVICE				
27	Gross ton-miles of locomotives and tenders (thousands)	224 752		224 752	
28	Gross ton-miles of freight-train cars, contents, and cabooses (thousands)	2 883 062		2 883 062	
29	Gross ton-miles of passenger-train cars and contents (thousands)	126		126	
30	Train-hours—Total	23 541		23 541	
	REVENUE AND NONREVENUE FREIGHT TRAFFIC				
31	Tons of revenue freight			29 023 731	
32	Tons of nonrevenue freight			44 000	
33	Total tons revenue and nonrevenue freight			29 067 731	
34	Ton-miles—Revenue freight in road service (thousands)			1 140 963	
35	Ton-miles—Revenue freight in lake transfer service (thousands)			1 140 963	
36	Total ton-miles—Revenue freight (thousands)			3 663	
37	Ton-miles—Nonrevenue freight in road service (thousands)				
38	Ton-miles—Nonrevenue freight in lake transfer service (thousands)			3 663	
39	Total ton-miles—Nonrevenue freight (thousands)				
40	Net ton-miles of freight—Revenue and nonrevenue (thousands)	1 144 626		1 144 626	
	REVENUE PASSENGER TRAFFIC				
41	Passengers carried—Total				
42	Passenger-miles—Total				

532. SWITCHING AND TERMINAL TRAFFIC AND CAR STATISTICS

(For switching and terminal companies only)

1. Give particulars of cars handled during the year. For descriptions of kinds of services included in switching operations, and in terminal operations, reference is made to the "Notice" on the inside of the front cover of this form. With respect to the term "cars handled" it should be observed that, when applied to switching operations, the movement of a car from the point at which a switching company receives it, whether loaded or empty, to the point where it is loaded or unloaded or delivered to another connecting line is to be counted as one car handled. The return of a car, whether loaded or empty, from the point where it is loaded or unloaded, to

the point of delivery is to be counted as one car handled. No incidental movement is to be considered, unless such incidental movement involves the receipt of additional revenue. When applied to terminal operations, such as union station, bridge, ferry, or other joint facility terminal operations, the term "cars handled" includes all cars for which facilities are furnished.

2. The number of locomotive-miles in yard switching service should be computed in accordance with account No. 816, "Yard Switching Locomotive-miles."

Item No.	Item (a)	Switching operations (b)	Terminal operations (c)	Total (d)
FREIGHT TRAFFIC				
201	Number of cars handled earning revenue—Loaded			
202	Number of cars handled earning revenue—Empty			
203	Number of cars handled at cost for tenant companies—Loaded			
204	Number of cars handled at cost for tenant companies—Empty			
205	Number of cars handled not earning revenue—Loaded			
206	Number of cars handled not earning revenue—Empty			
207	Total number of cars handled			
PASSENGER TRAFFIC				
208	Number of cars handled earning revenue—Loaded	Not Applicable		
209	Number of cars handled earning revenue—Empty			
210	Number of cars handled at cost for tenant companies—Loaded			
211	Number of cars handled at cost for tenant companies—Empty			
212	Number of cars handled not earning revenue—Loaded			
213	Number of cars handled not earning revenue—Empty			
214	Total number of cars handled			
215	Total number of cars handled in revenue service (items 207 and 214)			
216	Total number of cars handled in work service			

Number of locomotive-miles in yard switching service: Freight,; passenger,

561C. COMPENSATION APPLICABLE TO PRIOR YEARS

Show hereunder, for each group of employees, the amount of compensation applicable to prior years, which was paid or is payable under labor awards of the current year or for other reasons. Additional compensation for the current year under labor awards or for other reasons is includible in I.C.C. Wage Statistics Form A and B, "Report of Employers, Service, and Compensation," for the calendar year. For purposes of this report, labor awards are intended to cover adjustments resulting from the decisions of Wage Boards and voluntary awards by the respondent incident thereto. Explain the nature of any amounts in excess of \$10,000 included in column (c) in a footnote.

Line No.	Group No.	Class of employees (a)	AMOUNT OF COMPENSATION					
			Under labor awards (b)			Other back pay (c)		Total (d)
			\$			\$		\$
1	I	Executives, officials, and staff assistants.....						
2	II	Professional, clerical, and general.....				14 883		14 883
3	III	Maintenance of way and structures.....				26 370		26 370
4	IV	Maintenance of equipment and stores.....				86 458		86 458
5	V	Transportation (other than train, engine, and yard).....						
6	VI (a)	Transportation (yardmasters, switch tenders, and hostlers).....				140		140
7	VI (b)	Transportation (train and engine service).....		1 042		117 970		119 012
8		TOTAL.....		1 042		245 821		246 863

9 Amount of foregoing compensation that is chargeable to operating expenses: \$ 234,520

II - III - IV - VI(b) - Back pay adjustment January 1, 1971 thru December 31, 1971 for Professional, Clerical and General, Maintenance of Way and Structures, Maintenance of Equipment and Stores and Transportation (Train and Engine Service Employees under mediation agreement).

562. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

1. In columns (a) and (b) enter the name and position of each of the five persons named in Schedules 102 and 103 of this report to whom the respondent paid the largest amount during the year as compensation for current or past service over and above necessary expenses incurred in discharge of duties. In addition, list all other officers, directors, pensioners or employees, if any, to whom the respondent paid \$40,000 or more in total compensation during the year.

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

3. If an officer, director, etc., receives compensation from one or more of the affiliated companies listed in Schedule 104, reference to this fact should be made if the aggregate compensation from all companies amounts to \$40,000 or more. The detail as to division of the compensation should be reported in schedule 564.

4. Other compensation to be entered in column (d) includes, but is not limited to, commissions; bonuses; shares in profits; contingent compensation; moneys paid, set aside or accrued pursuant to any pension, retirement, savings, deferred compensation, or similar plan including premiums paid for retirement annuities, or life insurance where the respondent is not the beneficiary (Premiums on group life insurance for benefits less than \$50,000 need not be reported.), or any other arrangement which constitutes a form of compensation. Give the details of any plan not previously reported, the basis of determining the ultimate benefits payable, and the payments or provisions made during the year.

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

Line No.	Name of person (a)	Position or Title (b)	Salary per annum as of close of year (see instructions) (c)			Other compensation during the year (d)		
			\$			\$		
1	Stuart Shumate	President		53	025		13	579
2								
3	W. E. Turner	Vice President - Traffic and Industrial Development		33	444		3	782
4								
5	J. J. Newbauer, Jr.	Assistant to President, Secretary & Treasurer		26	004		4	299
6								
7	U. B. Ellis	General Counsel		26	004		3	832
8								
9	H. T. Rainey, Jr.	Chief Mechanical Officer		24	999		3	400
10								
11								
12								
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563. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES AND AFFILIATES

1. In the form below give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowance for expenses, or any form of payments amounting in the aggregate to \$50,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person, except:

(a) Payments to employees of the respondent shall be reported in Schedule 562.

(b) Payments for services rendered by affiliates shall be reported in Schedule 564.

2. The aggregate of payments to be reported in column (c) shall include amounts paid and/or accrued during the year which are applicable to the year.

3. When contributions under \$50,000 are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, each such contribution shall be reported, irrespective of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the sum of \$100,000 or more.

4. Payments to the independent public accountant reporting on the respondent's annual report shall be subdivided to show separately the amount paid for auditing and the total amount paid for other types of management services such as, but not limited to, compensation plans, pension plans, forecasts and budgets, and tax advice. All carriers, whether payments aggregate more or less than \$50,000, shall answer the following question.

Did the independent accountant reporting on the respondent's annual report provide any management services other than auditing?

Specify. Yes. ☒ No. ☐

Tax Advice

5. To be included are, among others, payments, directly or indirectly, for legal, medical, engineering, advertising, valuation, accounting, statistical, financial, educational, entertainment, charitable, advisory, defensive, detective, developmental, research, appraisal, registration, purchasing, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. Payments to the various railroad associations, commissions, committees, bureaus, boards, and other organizations maintained jointly by railroads shall also be included. The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.

6. To be excluded are: Rent of buildings or other property, taxes payable to the Federal, State, or local Governments, payments for heat, light, power, telegraph, and telephone services, and payments to other carriers on the basis of lawful tariff charges or for the interchange of equipment between carriers, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a railroad, but any special and unusual payments for services should be reported. Payments of \$50,000 or more to organizations maintained jointly by railroads with other railroads are not to be excluded even if their services are regarded as routine.

7. If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads.

8. If any doubt exists in the mind of the reporting officer as to the reportability of any type of payment, request should be made for a ruling before filing this report.

Line No.	Name of recipient (a)	Description of service (b)	Amount of payment (c)	
			\$	
1	Association of American Railroads	General	23	745
2				
3	Association of Southeastern Railroads	General	21	261
4				
5	Traffic Executive Association Eastern Railroads	Expenses	19	150
6				
7	Southwestern Freight Bureau	General	1	379
8				
9	Railroad Perishable Inspection Agency	Expenses	7	175
10				
11	National Railway Labor Conference	Joint Negotiations with Labor Organizations	4	387
12				
13	DeLeuw, Cather Associates	Engineering and Design Work	101	256
14				
15	Royall, Koegel & Wells	Legal Services	1	430
16				
17	WOFAC Associates	Consulting Fees	98	400
18				
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**564. TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT
FOR SERVICES RECEIVED OR PROVIDED**

1. Furnish the information called for below concerning each contract, agreement or arrangement (written or unwritten) in effect at any time during the year between the respondent and the affiliated companies listed in Schedule 104, or persons affiliated with the respondent including officers, directors, stockholders, owners, partners or their wives and other close relatives, or their agents. Examples of transactions are, but not restricted to, management, legal, accounting, purchasing or other type of service including the furnishing of materials, supplies, purchase of equipment, leasing of structures, land and equipment, and agreements relating to allocation of officers salaries and other common costs between affiliated companies.

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

- (a) Lawful tariff charges for transportation services.
- (b) Payments to or from other railroads for interline services and interchange of equipment.
- (c) Payments to or from other railroads for services which may reasonably be regarded as ordinarily connected with routine operation, maintenance, or construction of a railroad, but any special or unusual transactions should be reported.
- (d) Agreements relating to allocation of Federal income taxes between affiliated companies should be reported in Schedule 353 (p. 85)
- (e) Agreements relating to joint pension plans with affiliated companies should be reported in explanatory notes section of Schedule 200 (p. 13)

2. In column (a) enter the name of the affiliated company, person, or agent with which respondent received or provided services aggregating \$30,000 or more for the year. If an affiliated company provides services to more than one affiliate, and the aggregate compensation amounts to \$30,000 or more for the year, list all the affiliates included in the agreement and describe the allocation of charges in column (d). If the respondent provides services to more than one affiliate, and the aggregate compensation amounts to \$30,000 or more for the year, reference to this fact should be made and the detail as to the allocation of charges should be stated. For those affiliates providing services to the respondent, also enter in column (a) the percent of affiliate's gross income derived from transactions with respondent.

Attach a balance sheet and income statement for each affiliate with which respondent had reportable transactions during the year. These statements should be prepared on the same accounting year basis and in conformity with the balance sheet and income statement in annual report form A, and should be noted to indicate method of depreciating property, if any, furnished to the respondent. Balance sheet and income statement are not required for affiliated carriers filing annual reports with the Commission.

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

- (a) If respondent directly controls affiliate insert the word "direct".
- (b) If respondent controls through another company insert the word "indirect".
- (c) If respondent is under common control with affiliate insert the word "common".
- (d) If respondent is controlled directly or indirectly by the company listed in column (a) insert the word "controlled".
- (e) If control is exercised by other means such as a management contract or other arrangement of whatever kind insert the word "other" and footnote to describe such arrangements.

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

5. In column (d) fully describe the basis for computing charges under each contract, agreement, etc.

6. In columns (e) and (f) indicate the date and term of each contract or arrangement. If oral contract, indicate with symbol "O".

7. In column (g) report the total amount received, paid, or accrued during the year which is applicable to the year, for each type of service listed in column (c). Indicate purchase items with the symbol "P" and sales items with the symbol "S". Do not report net figures when services are both provided and received between the respondent and an affiliate.

Line No.	Name of Company or Individual and percent of gross income from respondent carrier		Form of Affiliation	Character of Service	Basis of Charge	Contract		Total Charges for Year	
	(a)	%				Date (e)	Term (f)	(P)(S)	(g)
1.									
2.									
3.									
4.									
5.	Aggregate compensation not in excess of \$30,000.								
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

565. OTHER TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT

1. Furnish the information called for below concerning transactions between the respondent and the affiliated companies listed in Schedule 104, or persons affiliated with the respondent including officers, directors, stockholders, owners, partners or their wives and other close relatives, or their agents. Examples of transactions are, but not limited to, purchase, sale or transfer of equipment, land, structures, securities or other assets aggregating \$30,000 in value for the year.
2. In column (a) enter the name of the affiliated company, person, or agent with which respondent transacted purchase, sale or transfer.
3. In column (b) indicate form of affiliation or control between the respondent and company or person identified in column (a) in accord with instruction No. 3 to Schedule 564.
4. In column (c) briefly describe the kind of asset purchased, sold or transferred.
5. In column (d) report the total of all purchases, sales or transfers of property with a value of \$30,000 or more. If individual items are less than that amount report the total of all purchases or sales with the company or individual named in column (a) when the aggregate of such items is \$30,000 for the year. Indicate purchase items with the symbol "P" and sales items with the symbol "S".
6. In column (e) summarize the book cost, less accrued depreciation if applicable, for each item reported in column (d).
7. In column (f) report the net profit or loss for each item (column (d) less column (e)).
8. Answer all questions at bottom of schedule.

Line No.	Name of Company or Individual (a)	Form of Affiliation (b)	Description of Item (c)	Sales or Purchase Price (d)	Net Book Value (e)	Gain or (Loss) (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						

With respect to the transactions listed above, were any gains or losses incurred by other affiliated companies in the six (6) accounting years preceding this report year on the transfer of the item to the company or individual named in column (a)? Specify. Yes.... No.... If yes, give particulars of prior transaction such as sales price, and gain or loss.

Management services for all companies listed in Schedule 104A.

Where any services provided or assets transferred between respondent and affiliated companies or individuals during the year for which no charges were assessed? Specify. Yes.... No..... If yes, explain.

566 A. TRANSACTIONS BETWEEN NONCARRIER SUBSIDIARIES OF RESPONDENT AND OTHER AFFILIATED COMPANIES OR PERSONS FOR SERVICES RECEIVED OR PROVIDED

1. Furnish the information called for below concerning transactions between noncarrier subsidiaries of the respondent and other affiliated companies for services received or provided in accord with instruction No. 1 to Schedule 564.
2. In column (a) enter the name of the noncarrier subsidiary of respondent.
3. In column (b) enter the name of other affiliated company with which the noncarrier subsidiary received or provided services aggregating \$30,000 or more for the year.
4. In column (c) indicate form of affiliation or control between noncarrier subsidiary and other affiliated company identified in column (b) in accord with instruction No. 3 to Schedule 564.
5. In column (d) fully describe the character of service involved such as management fees, lease of building, purchase of material, etc. If more than one type of service is provided, list each type of service separately. When services are both provided and received between the noncarrier subsidiary and other affiliate they should be listed separately and the amounts shown separately in column (h).
6. In column (e) fully describe the basis for computing charges under each contract, agreement, etc.
7. In columns (f) and (g) indicate the date and term of each contract or arrangement. If oral contract, indicate with symbol "O".
8. In column (h) report the total amount received, paid, or accrued during the year which is applicable to the year, for each type of service listed in column (d). Indicate purchase items with the symbol "P" and sales items with the symbol "S". Do not report net figures when services are both provided and received between the noncarrier subsidiary and other affiliate.

Line No.	Name of Respondent's Noncarrier Subsidiary Company (a)	Name of Other Affiliated Company (b)	Form of Affiliation (c)	Character of Service (d)	Basis of Charge (e)	Contract		Total Charges for Year	
						Date (f)	Term (g)	(P)(S)	(h)
1	NONE								
2									
3									
4									
5									
6									
7									
8									
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566 B. OTHER TRANSACTIONS BETWEEN NONCARRIER SUBSIDIARIES OF RESPONDENT AND OTHER AFFILIATED COMPANIES OR PERSONS

1. Furnish the information called for below concerning other transactions between noncarrier subsidiaries of the respondent and other affiliated companies in accord with instruction No. 1 to Schedule 565.
2. In column (a) enter the name of the noncarrier subsidiary of respondent.
3. In column (b) enter the name of other affiliated company with which the noncarrier subsidiary transacted a purchase, sale or transfer of equipment, land, structures, securities or other assets aggregating \$30,000 in value for the year.
4. In column (c) indicate form of affiliation or control between noncarrier subsidiary and other affiliated company identified in column (b) in accord with instruction No. 3 to Schedule 564.
5. In column (d) briefly describe the kind of asset purchased, sold or transferred.
6. In column (e) report the total of all purchases, sales or transfers of property with a value of \$30,000 or more. If individual items are less than that amount, report the total of all purchases or sales when the aggregate of such items is \$30,000 for the year. Indicate purchase items with the symbol "P" and sales items with the symbol "S".
7. In column (f) summarize the book cost, less accrued depreciation if applicable, for each item reported in column (e).
8. In column (g) report the net profit or loss for each item (column (e) less column (f)).
9. Answer all questions at bottom of schedule.

Line No.	Name of Respondent's Noncarrier Subsidiary Company (a)	Name of Other Affiliated Company (b)	Form of Affiliation (c)	Description of Item (d)	Sales or Purchase Price (e)	Net Book Value (f)	Gain or (Loss) (g)
1	<u>N O N E</u>						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							

With respect to the transactions listed above, were any gains or losses incurred by other affiliated companies in the six (6) accounting years preceding this report year on the transfer of the item to the company or individual named in column (b)? Specify. Yes.... No.... If yes, give particulars of prior transaction such as sales price, and gain or loss.

Were any services provided or assets transferred between noncarrier subsidiaries of respondent and other affiliated companies or individuals for which no charges were assessed? If so, explain.

Yes. Management services for all companies listed in Schedule 104A

571. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motor 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 (f) 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.....	5 205 006	1 344 926		
2	Passenger.....	2 221 679			
3	Yard switching.....	697 429			
4	Total.....	8 124 114	1 344 926		
5	Work train.....	7 743			
6	GRAND TOTAL.....	8 131 857	1 344 926		
7	Total cost of fuel*.....	789 385	13 283		

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	DIESEL	ELECTRIC	GASOLINE
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
11	Freight.....			
12	Passenger.....			
13	Yard switching.....			
14	Total.....	NONE		
15	Work train.....			
16	GRAND TOTAL.....			
17	Total cost of fuel*.....			

*Show cost of fuel charged to train and yard service (accounts Nos. 302 and 304, for other than electric, and accounts Nos. 303, 304, 305, and 306, for electric). 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.

NOTES AND REMARKS

* remove - should be reported
by Amtrak

581. 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 transportation of persons or things 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) Express companies.
- (b) Mail.
- (c) Sleeping, parlor, and dining-car companies.
- (d) Freight or transportation companies or lines.
- (e) Other railway companies.
- (f) Steamboat or steamship companies.
- (g) Telegraph companies.
- (h) Telephone companies.
- (i) Equipment purchased under conditional sales contracts.
- (j) Routing traffic of affiliated companies.
- (k) Other contracts.

2. Under item 1(e), 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(i), 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 num-

ber of units of each class of equipment covered, and the terms and conditions of payment.

4. Under item 1(j) 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(k), 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 \$25,000 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 section 6(5), Part I, of the Interstate Commerce Act, which reads as follows:

"Every common carrier subject to this part shall also file with said Commission copies of all contracts, agreements, or arrangements with other common carriers in relation to any traffic affected by the provisions of this part to which it may be a party. Provided, however, that the Commission, by regulations, may provide for exceptions from the requirements of this paragraph in the case of any class or classes of contracts, agreements, or arrangements, the filing of which, in its opinion, is not necessary in the public interest."

ANNUAL REPORT 1972 CLASS I 3 OF 3

118900 RICHMOND FREDICKSBURG & POTOMAC RAILROAD CO.

591. 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 hundredth of a mile.

- 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.
- For changes in miles of road, give dates of beginning or abandonment of operations. If any changes reportable in this schedule occurred

under authority granted by the Commission in certificates of convenience and necessity, issued under paragraphs (18) to (22) of section 1 of the Interstate Commerce Act or otherwise, specific reference to such authority should in each case be made by docket number or otherwise, as may be appropriate.

- 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.
- 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	1	M				0 08	0 36	0 17	0 61	
2										
3	5	M					0 28	0 13	0 41	
4										
5										
6										
7										
8										
9										
10										
11										
12										
13	TOTAL INCREASE					0 08	0 64	0 30	1 02	

DECREASES IN MILEAGE

21	1	M	0 02	0 35	0 78	0 01	0 13	0 36	1 65	C.D.E. (See Sch. 411)
22										
23	5	M					0 01	0 74	0 75	
24										
25										
26										
27										
28										
29										
30										
31										
32	TOTAL DECREASE		0 02	0 35	0 78	0 01	0 14	1 10	2 40	

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.

VERIFICATION

The foregoing report must be verified by the oath of the officer having control of the accounting of the respondent. It should be verified, also, by the oath of the president or other chief officer of the respondent, unless the respondent states on the last preceding page of this report that such chief officer has no control over the accounting of the respondent. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

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

State of Virginia
City Richmond ss:
County of _____

F. A. Crovo, Jr.

(Insert here the name of the affiant)

makes oath and says that he is

Comptroller

(Insert here the official title of the affiant)

of Richmond, Fredericksburg and Potomac 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 account of the respondent and to control the manner in which such books are kept; that he knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Interstate Commerce Commission, effective during the said period; that he has carefully examined the said report and to the best of his knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he believes that all other 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 during the period of time from and including

January 1, 19 72, to and including December 31, 19 72

F. A. Crovo, Jr.
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public, in and for the State and county above named, this 31st day of March, 19 73

My commission expires June 19, 1976

Use an
L. S.
Impression seal

Ray M. Carter
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

State of _____ ss:
County of _____

_____ makes oath and says that he is

(Insert here the name of the affiant)

(Insert here the official title of the affiant)

of _____

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

that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the period of time from and including _____, 19 _____, to and including _____, 19 _____

(Signature of affiant)

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

My commission expires _____

Use an
L. S.
Impression seal

(Signature of officer authorized to administer oaths)

The President is chief executive of the respondent Company but as such does not exercise any detail supervision of the accounting.

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ANNUAL REPORT 1972 CLASS I 1 OF 3

118900 RICHMOND FREDICKSBÚRG & POTOMAC RAILROAD CO.

118900

ORIGINAL

**Railroad
Annual Report Form A**

(Class I Line haul and Switching and Terminal Companies)

OMB No. 60-R0098

INTERSTATE
COMMERCE COMMISSION

APR 1 1973

ADMINISTRATIVE SERVICES
MAIL BRANCH

Batch 94

ANNUAL REPORT

OF

CORRECT NAME AND ADDRESS IF DIFFERENT THAN SHOWN.

FULL NAME AND ADDRESS OF REPORTING CARRIER.
(USE MAILING LABEL ON ORIGINAL, COPY IN FULL ON DUPLICATE.)

125000182RICHMOND 1 118900
CHIEF ACCOUNTING OFFICER
RICHMOND FREDERICKSBURG & POTOMAC RR CO
ROOM 312 BROAD ST, STA
RICHMOND, VA, 23220

FORM-A

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1972

112

ANNUAL REPORT

OF

RICHMOND, FREDERICKSBURG AND POTOMAC RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1972

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

(Name) F. A. Crovo, Jr. (Title) Comptroller

(Telephone number) 703 804 257-3260
(Area code) (Telephone number)

(Office address) Room 312, Broad Street Station, Richmond, Virginia 23220
(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.

All pages of this report form have been renumbered in sequence. See revised Index on pages 131 and 132.

- Page 4: Schedule 104, Relationship of Respondent with Affiliated Companies**
Schedule 104A, Companies Controlled by Respondent
5: Schedule 104B, Companies Indirectly Controlled by Respondent
Schedule 104C, Companies Under Common Control with Respondent
6: Schedule 104D, Companies Controlling Respondent

These schedules revise and amend former Schedules 104A and 104B, to reflect relationship of affiliated companies.

- Pages 10 and 11: Schedules 200A and 200L, Comparative General Balance Sheet - Assets, and Liabilities and Shareholders' Equity**

Columns for reporting opening balances data have been moved to right side of respective schedules.

- Pages 12 and 13: Comparative General Balance Sheet - Explanatory Notes**

The Explanatory Notes have been revised to reflect affiliated company transactions and the Revenue Act of 1971.

- Page 41: Schedule 211-L, Unit Cost of Equipment Installed During the Year**

Instructions have been amended to require reporting of TOFC/COFC equipment.

- Page 83: Schedule 351, Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes**

This is a new schedule provided to show a reconciliation of Federal tax net income with net income reported in Schedule 300.

- Page 84: Schedule 352, Computation of Federal Income Taxes**

This is a new schedule principally requiring the breakdown of taxes paid on ordinary income and those paid on capital gains.

- Page 85: Schedule 353, Consolidated Federal Income Tax Information**

This is a new schedule to disclose income and tax liability information with respect to carrier and noncarrier affiliates.

- Page 93: Schedule 397, Statement of Changes in Financial Position**

This is a new schedule provided for reporting the source and application of funds during the year.

- Pages 100-105: Schedule 417, Inventory of Equipment**

Car type codes on pages 102 and 103 revised to reflect changes in AAR car type codes.

Provision has been made for reporting of highway revenue equipment on pages 104 and 105.

- Page 120: Schedule 562, Compensation of Officers, Directors, etc.**

Minimum dollar amount has been increased to \$40,000 and instructions clarified as to what compensation must be reported.

- Page 121: Schedule 563, Payments for Services Rendered by Other Than Employees and Affiliates**

Minimum dollar amount will be increased to \$50,000 and \$100,000, respectively. Instruction 4 modified to require only the total amount paid for other management services.

- Pages 122: Schedule 564, Transactions Between Respondent and Companies or Persons Affiliated With Respondent for Services Received or Provided**

- 123: Schedule 565, Other Transactions Between Respondent and Companies or Persons Affiliated With Respondent

- 124: Schedule 566A, Transactions Between Noncarrier Subsidiaries of Respondent and Other Affiliated Companies or Persons for Services Received or Provided

- 125: Schedule 566B, Other Transactions Between Noncarrier Subsidiaries of Respondent and Other Affiliated Companies or Persons

These are new schedules provided for reporting transactions among affiliated companies.

- Page 127: Schedule 581, Contracts, Agreements, etc.**

Instructions revised to exclude through route arrangements for the handling of traffic between the reporting carrier and carrier affiliates.

101. 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 or 5 on this page have taken place during the year covered by this report, they should be explained in detail on page 128.

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" (p. 129). If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision.

2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date when such receivership or other

possession began. If a partnership, give date of formation and also names in full of present partners.

3. Give specific reference to laws of each State or Territory under which organized, citing chapter and section. Include all grants of corporate powers by the United States, or by Canada or other foreign country; also, all amendments to charter.

4. Give specific reference to special or general laws under which each consolidation or merger or combination of other form was effected, citing chapter and section. Specify Government, State, or Territory under the laws of which each company consolidated or merged or otherwise combined into the present company was organized; give reference to the charters of each and to all amendments of them.

5. 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 Richmond, Fredericksburg and Potomac Railroad Company

2. Date of incorporation February 25, 1834

3. Under laws of what Government, State, or Territory organized? If more than one, name all. Give specific reference to each charter or statute and all amendments thereof, effected during the year. If previously effected, show the year(s) of the report(s) setting forth details. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees. Original charter was granted by the General Assembly of Virginia, February 25, 1834, with the following amendments: - March 13, 1834; Jan. 23, 1835; March 23, 1836; Feb. 15, 1838, March 17, 1843; Feb. 1, 1845; Feb. 19, 1845; Feb. 13, 1856; Feb. 14, 1861; Dec. 13, 1865; March 19, 1873; Dec. 19, 1879; Feb. 24, 1920; Feb. 5, 1923; June 6, 1949.

Authorized by the State Corporation Commission of Virginia

4. If the respondent was formed as the result of a consolidation or merger during the year, name all constituent and all merged companies

Note on Item 3. above:

This Company availed itself of the terms and provisions of an Act of the legislature approved March 9, 1912 (Act 1912, Page 180) and holds its charter and franchise subject to the present Constitution of Virginia and of any laws passed in pursuance thereof.

5. If respondent was reorganized during the year, give name of original corporation and state the occasion for the reorganization

NONE

6. State whether or not the respondent during the year conducted any part of its business under a name or names other than that shown in response to inquiry 1, above; if so, give full particulars

NONE

7. or switching and terminal company
(See section No. 7 on inside of front cover)

NONE

NOTES AND REMARKS

1. Give particulars of the various directors and officers of the respondent at the close of the year.

2. State in column (c) of schedule No. 102 and column (d) of schedule No. 103, the number of voting shares of the respondent, other than directors' qualifying shares, that were beneficially owned, directly or indirectly, by each director or principal general officer at the close of the year. This includes shares owned of record, shares owned through holding companies, trusts or other mediums, and shares owned but held in the names of brokers or other nominees. Insert the word "None" where applicable.

3. In schedule No. 103 give the title, name, and address of the principal general officers having system jurisdiction by departments, as follows: Executive, Legal, Fiscal and Accounting, Purchasing, Operating, and Traffic. If there are receivers, trustees, or committees, who are recognized as in the controlling management of the road or of some department of it, give also their names and titles, and the location of their offices, separately grouped and identified.

4. If the duties of an officer extend to more than one department, or if his duties are not in accordance with the customary acceptance of his given title, state briefly the facts in a footnote.

102. DIRECTORS

Line No.	Name of director (a)	Office address (b)	Date of beginning of term (c)	Date of expiration of term (d)	Number of voting shares actually or beneficially owned (e)	Remarks (f)
1	W. Graham Claytor, Jr.	Washington, D. C.	4-17-72	4-16-73		
2	Gregory S. DeVine	Cleveland, Ohio	4-17-72	4-16-73		
3	Robert T. Marsh, Jr.	Richmond, Va.	4-17-72	4-16-73	28	
4	W. Thomas Rice	Richmond, Va.	4-17-72	4-16-73	33	
5	Stuart Shumate	Richmond, Va.	4-17-72	4-16-73	93	
6	Hays T. Watkins	Cleveland, Ohio	4-17-72	4-16-73		
7	Prime F. Osborn	Louisville, Ky.	4-17-72	4-16-73		
8	William H. Moore	Philadelphia, Pa.	4-17-72	4-16-73		
9	Edward E. Lane	Richmond, Va.	4-17-72	4-16-73		
10	E. Otto N. Williams	Richmond, Va.	4-17-72	4-16-73		
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

21. Give the names and titles of all officers of the Board of Directors in control of the respondent at the close of the year:

Chairman of board NONE

Secretary (or clerk) of board NONE

By-Laws require President to preside and Secretary to record proceedings

22. Name the members of the executive committee of the Board of Directors of the respondent at the close of the year (naming first the chairman), and state briefly the powers and duties of that committee:

Stuart Shumate, Chairman, W. Graham Claytor, Jr., Robert T. Marsh, Jr., W. Thomas Rice,

Hays T. Watkins, powers and duties of Board of Directors when Board not in Session.

103. PRINCIPAL GENERAL OFFICERS OF CORPORATION, RECEIVER, OR TRUSTEE

Line No.	Title of general officer (a)	Department or department to which jurisdiction is extended (b)	Name of person holding office at close of year (c)	Number of voting shares actually or beneficially owned (d)	Office address (e)
GENERAL OFFICERS OF CORPORATION					
21	President	All	Stuart Shumate	93	Richmond, Va.
22	Vice President -				
23	Traffic and				
24	Industrial				
25	Development	Traffic	W. E. Turner	44	Richmond, Va.
26	Secretary -				
27	Treasurer and				
28	Asst. to Pres.	Executive & Treas.	J. J. Newbauer, Jr.	11	Richmond, Va.
29	General Counsel	Law	U. B. Ellis	5	Richmond, Va.
30	Comptroller	Accounting	F. A. Crovo, Jr.		Richmond, Va.
31	Gen. Supt. Transp.	Transportation	J. D. Doswell		Richmond, Va.
32	Chief Engineer	Maintenance-of-Way	L. B. Cann, Jr.	2	Richmond, Va.
33	Dir. Personnel	Personnel	T. B. Choate		Richmond, Va.
34	Chief Mech. Off.	Mechanical	H. T. Rainey, Jr.	1	Richmond, Va.
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
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51					
52					
53					
54					

104. RELATIONSHIP OF RESPONDENT WITH AFFILIATED COMPANIES

Enter below in the appropriate schedule, No. 104A through 104D, the names of all companies, corporate and noncorporate, which are affiliated with the respondent and submit the information requested in each schedule. Control for the purpose of these schedules shall be construed to include sole or jointly held control, whether maintained or exercised through or by reason of the method of or circumstances surrounding organization or operation through or by common directors, officers, or stockholders a voting trust or trusts, a holding or investment company or companies, or through or by any other direct or indirect means; and to include the power to exercise control. For the purposes of these schedules, forms of control shall include the following (among others):

1. Right through ownership of securities, an agreement of some character or through some other source to name the majority of the board of directors, managers, or trustees of the controlled company.
2. Right to foreclose a first lien upon all or a major part in value of the tangible property of the controlled company.
3. Right to secure control in consequence of advances made for construction of the operating property of the controlled company.

Right to control only in a specific respect the action of the controlled company or a lessee interest in the property of a company is not to be classed as a form of control over the lessor company.

104 A. COMPANIES CONTROLLED BY RESPONDENT

1. Enter in column (a) the names of all companies which are controlled solely or jointly by the respondent. If the respondent obtained control over a company during the year, indicate by footnote the date and manner in which control was established such as exchange of stock, exchange of assets for stock, cash purchase, etc.
2. In column (b) indicate the principal business activity of each company listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised over companies listed in column (a).
4. In column (d) indicate the extent of the control of the respondent in the controlled company. If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.
5. In column (e) enter names of other companies, if any, that jointly control the companies listed in column (a).

Line No.	Name of Company Controlled (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)	If Jointly Controlled Name Other Parties to the Agreement (e)
1	Richmond Land Corporation	Real Estate Holding	Ownership	100%	Seaboard Coast Line Railroad
2	Richmond Holding Corporation	Real Estate Holding	of	100%	
3	So. Washington Land Corp.	Real Estate Holding	Securities	100%	
4	Richmond Terminal Railway Co.	Passenger Terminal	Managers	33 1/3%	
5					
6					
7					
8					
9					
10					
11					
12					
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14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					

104 B. COMPANIES INDIRECTLY CONTROLLED BY RESPONDENT

1. Enter in column (a) the names of all companies which are controlled through intermediary companies. If control was obtained during the year, indicate by footnote the date and manner in which control was established such as exchange of stock, exchange of assets for stock, cash purchase, etc.
2. In column (b) indicate the principal business activity of the companies listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised over companies listed in column (a).
4. In Column (d) indicate the extent of the control over companies listed in column (a). If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.
5. In column (e) enter the names of intermediate companies through which control is exercised over companies listed in column (a).

Line No.	Name of Company Controlled (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)	Name of Intermediary Through Which Control Exists (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					

104 C. COMPANIES UNDER COMMON CONTROL WITH RESPONDENT

1. Enter in column (a) the names of all companies which are controlled by the same interest that control the respondent.
2. In column (b) indicate the principal business activity of the companies listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised over companies listed in column (a).
4. In column (d) indicate the extent of the control over companies listed in column (a). If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.
5. In column (e) enter the name of companies controlling those listed in column (a).

Line No.	Name of Company Controlled (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)	Name of Controlling Company or Individual (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					

104 D. COMPANIES CONTROLLING RESPONDENT

1. Enter in column (a) the names of all companies controlling the respondent. Commence with the company which is most remote followed by the company immediately controlled by it. If control over the respondent or control over an intermediary through which respondent is controlled has changed during the year, indicate by footnote the date and manner in which control was established such as exchange of stock, exchange of assets for stock, cash purchase, etc.
2. In column (b) indicate the principal business activity of the companies listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised by the company immediately controlled by it.
4. In column (d) indicate the extent of control. If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.

Line No.	Name of Controlling Company or Individual (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)
1	Richmond-Washington Co.	Holding Company	Ownership of Securities	64.83
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

108 STOCKHOLDERS REPORTS

1. 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.

FOOTNOTES

109. VOTING POWERS AND ELECTIONS

- State the par value of each share of stock: Common, \$ 25 per share; first preferred, \$ --- per share; second preferred, \$ --- per share; debenture stock, \$ --- per share. Guaranteed Stock \$25. per share. Dividend obligations \$25. per share.
- State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote. Yes (except Dividend obligation stock)
- Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.
- 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.
- 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.
- 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. By-Laws do not require that stock book be closed.
- 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. 64,913 votes, as of December 31, 1972
- State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. (Date) 1311 stockholders.
- 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 on page 13, 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			
				Common (d)	PREFERRED		Other securities with voting power (g)
					Second (e)	First (f)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
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23							
24							
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26							
27							
28							
29							
30							

- State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 60,880 votes cast.
- Give the date of such meeting. April 17, 1972
- Give the place of such meeting. Richmond, Virginia

THIRTY LARGEST VOTING STOCKHOLDERS

Schedule 109
December 31, 1972

		No. Votes c	Common d	Genr. e
1.	Richmond-Washington Company, Philadelphia, Pa.	42,084	39,863	2,221
2.	Virginia Supplemental Retirement System, Richmond, Va.	11,003	11,008	
3.	Safex and Company, Richmond, Va.	1,066	100	966
4.	Licova & Co., Richmond, Va.	1,030		1,030
5.	Sigler & Co., New York, N. Y.	912	4	908
6.	Mutual Assurance Society of Virginia, Richmond, Va.	808		808
7.	Anderson & Co., Philadelphia, Pa.	768		768
8.	Map and Company, Richmond, Va.	716	210	506
9.	Safe & Company, Baltimore, Md.	468	48	420
10.	Richmond, Fredericksburg & Potomac Railroad Company In Trust for the Relief Fund, Richmond, Va.	378		378
11.	City of Richmond - Richmond Retirement System Richmond, Va.	300		300
12.	Branch & Company, Richmond, Va.	262		262
13.	Douglas H. Gordon, Baltimore, Md.	260		260
14.	Rolfe E. Glover, Jr., Wilmington, Delaware	248	44	204
15.	Mrs. Sarah Stanley Edwards, Oklahoma City, Okla.	240		240
16.	Salkeld & Co., New York, N. Y.	232		232
17.	Henry L. Savage, Philadelphia, Pa.	124		124
18.	Mrs. Helen E. Muldowney, Richmond, Va.	114		114
19.	Ernest C. Savage, Philadelphia, Pa.	108		108
20.	Miss Grace L. Savage, Philadelphia, Pa.	104		104
21.	Mrs. Pauline Savage Furrless, Chester, Pa.	104		104
22.	John H. Lyons, Richmond, Va.	104		104
23.	Everett M. Owen, Richmond, Va.	103	103	
24.	William L. Savage, Morristown, N. J.	100		100
25.	Eddy & Co., New York, N. Y.	100		100
26.	Sun Coast Broadcasting Corp., Miami, Fla.	100		100
27.	William H. Sitterding, Richmond, Va.	100		100
28.	Margaret B. Boze, Richmond, Va.	100		100
29.	Mrs. Elizabeth Patterson Moyler, Richmond, Va.	88		88
30.	Miss Belle A. Miller, Rutherfordton, N. C.	80	55	25

200A. COMPARATIVE GENERAL BALANCE SHEET—ASSETS

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (c) should be restated to conform with the account-

ing requirements followed in column (c). The entries in the short column (a2) should be deducted from those in column (a1) in order to obtain corresponding entries for column (b). All contra entries hereunder should be indicated in parenthesis.

Line No.	Account or Item (a)	Balance at close of year (b)			Balance at beginning of year (c)		
CURRENT ASSETS							
1	(701) Cash	1	011	973	393	579	
2	(702) Temporary cash investments (p. 15)	8	261	092	6	772	
3	(703) Special deposits (p. 15)			406		341	
4	(704) Loans and notes receivable (p. 15)		18	757		8	
5	(705) Traffic and car-service balances—Debit						
6	(706) Net balance receivable from agents and conductors		833	352		523	
7	(707) Miscellaneous accounts receivable	3	059	624	2	630	
8	(708) Interest and dividends receivable		152	092		115	
9	(709) Accrued accounts receivable (p. 15)	2	348	353	2	455	
10	(710) Working fund advances		5	008		5	
11	(711) Prepayments (p. 15)		138	364		147	
12	(712) Material and supplies	2	751	118		543	
13	(713) Other current assets (p. 15)		232	992		251	
14	Total current assets	16	789	185	15	846	
SPECIAL FUNDS							
		(a1) Total book assets at close of year	(a2) Respondent's own items included in (a1)				
15	(715) Sinking funds (pp. 16 and 17)		883	883		842	
16	(716) Capital and other reserve funds (pp. 16 and 17)	50	709	50	709	48	
17	(717) Insurance and other funds (pp. 16 and 17)			51	592	48	
18	Total special funds					925	
INVESTMENTS							
19	(721) Investments in affiliated companies (pp. 20-23)	4	877	857	3	647	
20	(722) Other investments (pp. 20-23)		186	481		186	
21	(723) Reserve for adjustment of investment in securities—Credit (p. 19, Instruction 9)						
22	Total investments (accounts 721, 722 and 723)	5	064	338	3	834	
PROPERTIES							
23	(731) Road and equipment property (pp. 30-32)	72	610	105	72	096	
24	Road	42	003	309			
25	Equipment	29	234	035			
26	General expenditures		590	178			
27	Other elements of investment						
28	Construction work in progress		762	533			
29	(732) Improvements on leased property (pp. 30-32)						
30	Road						
31	Equipment						
32	General expenditures						
33	Total transportation property (accounts 731 and 732)	72	610	105	72	096	
34	(735) Accrued depreciation—Road and Equipment (pp. 36 and 38)	14	389	148	17	465	
35	(736) Amortization of defense projects—Road and Equipment (p. 39)		886	100		886	
36	Recorded depreciation and amortization (accounts 735 and 736)	15	275	248	18	352	
37	Total transportation property less recorded depreciation and amortization (line 33 less line 36)	57	334	857	53	743	
38	(737) Miscellaneous physical property (pp. 44 and 45)	6	060	637	5	806	
39	(738) Accrued depreciation—Miscellaneous physical property (pp. 44 and 45)	1	125	379		998	
40	Miscellaneous physical property less recorded depreciation (account 737 less 738)	4	935	258	4	678	
41	Total properties less recorded depreciation and amortization (line 37 plus line 40)	62	270	115	58	552	
OTHER ASSETS AND DEFERRED CHARGES							
42	(741) Other assets (p. 46)	1	434	823	1	657	
43	(742) Unamortized discount on long-term debt					240	
44	(743) Other deferred charges (p. 46)	2	570	034		898	
45	Total other assets and deferred charges	86	745	264	80	180	
46	TOTAL ASSETS						

NOTE.—See page 12 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.

200L. COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES AND SHAREHOLDERS' EQUITY

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (c) should be restated to conform with the accounting requirements followed

in column (b). The entries in short column (a1) should reflect total book liability at close of year. The entries in the short column (a2) should be deducted from those in column (a1) in order to obtain corresponding entries for column (b). All contra entries hereunder should be indicated in parenthesis.

Line No.	Account or Item (a)	Balance at close of year (b)		Balance at beginning of year (c)	
CURRENT LIABILITIES					
47	(751) Loans and notes payable (p. 55)				
48	(752) Traffic and car-service balances—Credit	684	947	432	457
49	(753) Audited accounts and wages payable	499	750	411	125
50	(754) Miscellaneous accounts payable	553	348	606	979
51	(755) Interest matured unpaid				
52	(756) Dividends matured unpaid				
53	(757) Unmatured interest accrued	220	341	231	22
54	(758) Unmatured dividends declared				
55	(759) Accrued accounts payable (p. 55)	2	373 803	2	107 415
56	(760) Federal income taxes accrued (p. 56)		829 849	1	116 037
57	(761) Other taxes accrued (p. 56)	2	013 962	1	569 966
58	(763) Other current liabilities (p. 55)		580 486		525 777
59	Total current liabilities (exclusive of long-term debt due within one year)	7	756 486	7	000 977
LONG-TERM DEBT DUE WITHIN ONE YEAR					
		(a1) Total issued	(a2) Held by or for respondent		
60	(764) Equipment obligations and other debt (pp. 46-51)	303 248		303 248	282 380
LONG-TERM DEBT DUE AFTER ONE YEAR					
		(a1) Total issued	(a2) Held by or for respondent		
61	(765) Funded debt unmatured	4 916 036		5 226	253
62	(766) Equipment obligations				
63	(767) Receivers' and Trustees' securities				
64	(768) Debt in default				
65	(769) Amounts payable to affiliated companies (p. 54)				
66	Total long-term debt due after one year	4	916 036	5	226 253
RESERVES					
67	(771) Pension and welfare reserves (p. 57)				
68	(772) Insurance reserves (p. 57)		168 519	79	942
69	(774) Casualty and other reserves (p. 57)		859 511	902	978
70	Total reserves		1 028 030	982	920
OTHER LIABILITIES AND DEFERRED CREDITS					
71	(781) Interest in default (p. 50)				
72	(782) Other liabilities (p. 57)		147 901	102	211
73	(783) Unamortized premium on long-term debt				
74	(784) Other deferred credits (p. 57)		1 755 777	1 780	640
75	(785) Accrued depreciation—Leased property (p. 37)				
76	Total other liabilities and deferred credits		1 903 678	1 882	851
SHAREHOLDERS' EQUITY					
Capital stock (Par or stated value)					
		(a1) Total issued	(a2) Held by or for respondent		
77	(791) Capital stock issued—Total See Page 59	10 834 800	1 790 725	9 044 075	9 044 075
78	Common stock (p. 59)	10 334 400	1 607 775	8 726 625	
79	Preferred stock (p. 59)	500 400	182 950	317 450	
80	(792) Stock liability for conversion (p. 60)				
81	(793) Discount on capital stock				
82	Total capital stock			9 044 075	9 044 075
Capital surplus					
83	(794) Premiums and assessments on capital stock (p. 61)				
84	(795) Paid-in surplus (p. 61)		532 751	532	751
85	(796) Other capital surplus (p. 61)				
86	Total capital surplus		532 751	532	751
Retained income					
87	(797) Retained income—Appropriated (p. 61)		1 790 725	1 790	725
88	(798) Retained income—Unappropriated (p. 68)		59 470 235	53 437	890
89	Total retained income		61 260 960	55 228	615
90	Total shareholders' equity		70 837 786	64 805	441
91	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		86 745 264	80 180	822

NOTE—See page 12 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.

200. COMPARATIVE GENERAL BALANCE SHEET-EXPLANATORY NOTES

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

1. Show hereunder the estimated accumulated tax reductions realized during current and prior years under section 168 (formerly section 124-A) and under section 167 of the Internal Revenue Code because of accelerated amortization of emergency facilities and accelerated depreciation of other facilities and also depreciation deductions resulting from the use of the new guideline lives, since December 31, 1961, pursuant to Revenue Procedure 62-21 in excess of recorded depreciation. The amount to be shown in each case is the net accumulated reductions in taxes realized less subsequent increases in taxes due to expired or lower allowances for amortization or depreciation as a consequence of accelerated allowances in earlier years. Also, show the estimated accumulated net income tax reduction realized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962. In the event provision has been made in the accounts through appropriations of surplus or otherwise for the contingency of increase in future tax payments, the amounts thereof and the accounting performed should be shown.

(a) Estimated accumulated net reduction in Federal income taxes since December 31, 1949, because of accelerated amortization of emergency facilities in excess of recorded depreciation under section 168 (formerly section 124-A) of the Internal Revenue Code ----- \$ 343 450

(b) Estimated accumulated savings in Federal income taxes resulting from computing book depreciation under Commission rules and computing tax depreciation using the items listed below ----- \$ 4 103 015

—Accelerated depreciation since December 31, 1953, under section 167 of the Internal Revenue Code.

—Guideline lives since December 31, 1961, pursuant to Revenue Procedure 62-21.

—Guideline lives under Class Life System (Asset Depreciation Range) since December 31, 1970, as provided in the Revenue Act of 1971.

(c)(i) Estimated accumulated net income tax reduction utilized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962, as amended ----- \$ 2 378 809

(ii) If carrier elected, as provided in the Revenue Act of 1971, to account for the investment tax credit under the deferral method, indicate the total deferred investment tax credit in account 784, other deferred credits, at beginning of year ----- \$ NONE

Add investment tax credits applied to reduction of current year's tax liability but deferred for accounting purposes ----- \$ NONE

Deduct deferred portion of prior year's investment tax credit used to reduce current year's tax accrual ----- \$ NONE

Other adjustments (indicate nature such as recapture on early disposition) ----- \$ NONE

Total deferred investment tax credit in account 784 at close of year ----- \$

(d) Estimated accumulated net reduction in Federal income taxes because of accelerated amortization of certain rolling stock since December 31, 1969, under provisions of Section 184 of the Internal Revenue Code ----- \$ 2 445 531

(e) Estimated accumulated net reduction in Federal income taxes because of amortization of certain rights-of-way investments since December 31, 1969, under the provisions of Section 185 of the Internal Revenue Code ----- \$ 168

2. Amount of accrued contingent interest on funded debt recorded in the balance sheet:

Description of obligation	Year accrued	Account No.	Amount
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	\$ _____

3. As a result of dispute concerning the recent increase in per diem rates for use of freight cars interchanged, settlement of disputed amounts has been deferred awaiting final disposition of the matter. The amounts in dispute for which settlement has been deferred are as follows:

Item	Amount in dispute	As recorded on books		Amount not recorded
		Account Nos.		
		Debit	Credit	
Per diem receivable-----	\$ 115 554	741		\$ NONE
Per diem payable-----	35 576		741	NONE
Net amount-----	\$ 79 978	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	\$ NONE

Continued on following page

200. COMPARATIVE GENERAL BALANCE SHEET-EXPLANATORY NOTES-Continued

4. 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

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

6. (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. Amount determined by actuary on valuation as of July 1 of each year. Contribution amount is the sum of the annual normal cost and 10% of unfunded liabilities as of valuation date. Practice is 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. \$-1 397 900...

(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)-----First and Merchants National Bank

Date of trust agreement or latest amendment-----3-1-68

If respondent is affiliated in any way with the trustee(s), explain affiliation-----No

(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-----

(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

NOTES AND REMARKS

201. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

Give brief description for each item or class of items of like description in accounts Nos. 702, "Temporary cash investments"; 703, "Special deposits"; 704, "Loans and notes receivable"; 709, "Accrued accounts receivable"; 711, Prepayments; and 713, "Other current assets," at the close of the year. Show description of the temporary cash investments, the names of depositaries for the special deposits, the character of loans and notes, with name of debtor (or class of debtors), dates of issue and maturity, and appropriate description for each class of accrued accounts receivable and for the other current assets. Show each item (or

the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in schedule 200A. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)		
1	702	Commercial Paper	5	823	544
2	702	Municipal Bonds	2	432	548
3					
4		Total Account 702	8	261	092
5					
6	703	War Bonds			406
7		Total Account 703			406
8					
9					
10					
11	704	Other items, each less than \$100,000		18	757
12		Total Account 704		18	757
13					
14	709	Estimated Revenue - Freight	2	170	577
15	709	Estimated Hire of Equipment		155	059
16	709	Other items, each less than \$100,000		22	717
17		Total Account 709	2	348	353
18					
19					
20					
21					
22	711	Prepayments - Insurance		138	364
23		Total Account 711		138	364
24					
25					
26	713	Due from Amtrak		206	638
27	713	Other items, each less than \$100,000		26	354
28		Total Account 713		232	992
29					
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204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS

Give the particulars called for with respect to reserve funds included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

In column (b) give the name by which the fund is designated in the respondent's records; the kind of fund, such as sinking, capital, property

insurance, pension, and relief; the rate of interest (if any); and the date of maturity.

Insert totals separately for each account. Such totals of columns (g) and (j) should be the sums as those stated in short columns (b₁) and (b₂), respectively, in the comparative general balance sheet statement. Entries in column (g) should be the sums of corresponding entries in

Line No.	Account No.	Name, kind, and purpose of fund	Name of trustee or depository	Balance at beginning of year—Book value	
	(a)	(b)	(c)	(d)	
1	716	Deposits in lieu of mortgaged property sold	State Planters - United Virginia Bank, Richmond, Virginia	\$	842
2					
3			Total Account 716		842
4					
5					
6	717	Deposits under Service Interruption Policy	Barclay's Bank D.C.O. Nassau, Bahamas	31	452
7					
8	717	Deposits required to secure Credit Cards	American Airlines		425
9					
10	717	Custodian for Special Funds	First & Merchants National Bank Richmond, Virginia	16	206
11					
12			Total Account 717	48	083
13					
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100					
			TOTAL	48	925

¹Includes income of \$ _____ earned on earmarked incentive per diem funds.

204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS—Concluded

columns (d) and (e), less those shown in column (f), and the sum of entries in columns (h), (j), and (l) should equal those in column (g).

All conversions of cash into securities, or vice versa, shall be treated as withdrawals from the fund in column (f) and as additions to the fund in column (e).

Funds representing net credit balances of earmarked incentive per diem

should be reported separately for each year. The amount of income earned on these funds should be reported in footnote to this schedule.¹ Wholly owned Canadian subsidiary lines should subdivide the earmarked funds between monies received from Canadian parent companies as a result of incentive charges and the carrier's own credit balances.

Additions during the year—Book value			Withdrawals during the year—Book value			Balance at close of year—Book value			AMOUNTS IN FUNDS AT CLOSE OF YEAR								Line No.			
									Cash	SECURITIES ISSUED OR ASSUMED BY RESPONDENT				OTHER SECURITIES AND INVESTED AMOUNTS						
										Par value	Book value	Par value	Book value	Par value	Book value	Par value		Book value		
(e)			(f)			(g)			(h)		(i)		(j)		(k)		(l)			
\$			\$			\$			\$			\$			\$			\$		
	41						883			383						500		500		1
	41						883			383						500		500		2
																				3
	734			1 645			30 541			30 541										4
							425			425										5
	3 537						19 743			1 174						1 913		18 367		6
	4 271			1 645			50 709			32 140						1 913		18 367		7
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	4 312			1 645			51 592			32 523						2 413		18 867		52

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 205 AND 206

1. Schedules 205 and 206 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated and nonaffiliated companies held by respondent at close of year specifically as investments including obligations of the United States, of a State or local government, or of an individual, so held; investments made, disposed of, or written down during the year; and dividends and interest credited to income. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing account No. 731, "Investments in affiliated companies," in the Uniform System of Accounts for Railroad Companies.

2. These investments should be subdivided to show the par value pledged, unpledged, and held in fund accounts. Under "pledged" include the par value of securities recorded in accounts Nos. 721, "Investments in affiliated companies," and 722, "Other investments," which are deposited with some pledgee or other trustee, or held subject to the lien of a chattel mortgage, or subject to any other restriction or condition which makes them unavailable for general corporate purposes. "Unpledged" should include all securities held by or for the respondent free from any lien or restriction, recorded in the accounts mentioned above. Under "In sinking, insurance, and other funds" include the par value of securities recorded in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

3. 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:

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

5. 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:

<i>Symbol</i>	<i>Kind of industry</i>
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.

6. By carriers, as the term is here used, 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.

7. Noncarrier companies should, for the purposes 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.

8. 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.

9. Any balance in account 723, Reserve for adjustment of investment in securities - Credit, shall be disclosed by footnote to the securities against which such reserves were established.

205. INVESTMENTS IN 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 and other reserve funds"; 721, "Investments in affiliated companies"; and 717, "Insurance and 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....." In making entries in this column, abbreviations in common use in standard financial publications may be used where necessary on account of limited space.

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held, also lien reference if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR					
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR					
						Pledged	Unpledged		In sinking, insurance, and other funds	Total par value	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	721	A-1	VII	Pullman Company \$10 par	1%		42	370		42	370
2											
3											
4	721	A-1	VII	Richmond Terminal Rwy Co. \$100 par	33-1/3		25	000		25	000
5											
6											
7	721	A-1	VII	Fruit Growers Express Co. \$100 par	3.36		366	400		366	400
8											
9											
10	721	A-1	VII	Trailer Train Co. \$1.00 par	2.44			500			500
11											
12											
13				Total Class A-1			434	270		434	270
14											
15	721	A-3	VI	Richmond Land Corporation \$100 par	100.		190	000		190	000
16											
17											
18	721	A-3	VI	Richmond Holding Corporation \$100 par	100.		801	000		801	000
19											
20											
21	721	A-3	VI	South Washington Land Corp. \$100 par	100.		805	000		805	000
22											
23											
24				Total Class A-3			1 796	000		1 796	000
25											
26				Total Class A			2 230	270		2 230	270
27											
28	721	C-1	VII	Trailer Train Co. 6 1/2% Secured Note	-		29	000		29	000
29											
30											
31	721	C-1	VII	Trailer Train Co. 7 1/2% Secured Note	-		29	000		29	000
32											
33				Total Class C-1			58	000		58	000
34	721	D-1	VII	Richmond Terminal Rwy Co. Prime Rate + Unsecured Note	33-1/3		1 195	000		1 195	000
35											
36	721	D-1	VII	REA Express 5% Unsecured Note	-		202	409		202	409
37											
38				Total Class D-1			1 397	409		1 397	409
39	721	E-1	VII	Richmond Terminal Rwy Co.	33-1/3						
40											
41	721	E-3	VI	Richmond Land Corporation	100.						
42											
43	721	E-3	VI	South Washington Land Corp.	100.						
44											
45				Total Class E-3							
46											
47				Total Class E							
48											
49				Total Account 721			3 685	679		3 685	679

395. INVESTMENTS IN AFFILIATED COMPANIES—Continued

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

7. For nonpar stock, show the number of shares in lieu of the par value in columns (f), (g), (h), (i), (k), and (m).

8. In reporting advances, columns (f), (g), (h), (i), (k), and (m) should be left blank. If any advances are pledged, give particulars in a footnote.

9. Particulars of investments made, disposed of, or written down during

the year should be given in columns (k) to (o), inclusive. If the cost of any investment made during the year differs from the book value reported in column (l), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote. Identify all entries in column (n), which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

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

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.			
Total book value			Par value			Book value			Selling price			Rate	Amount credited to income					
(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)					
\$			\$			\$			\$			\$			%	\$		
118	636																	1
25	000																	2
152	600																	3
114	790																	4
411	026																	5
190	000																	6
801	000																	7
805	000																	8
1 796	000																	9
2 207	026																	10
29	000														6 1/2	1 885		11
29	000														7 1/2	2 175		12
58	000															4 060		13
1 195	000				1 195	000												14
202	409																	15
1 397	409				1 195	000												16
335	000				35	000												17
397	422																	18
483	000																	19
880	422																	20
1 215	422																	21
4 877	857				1 230	000											4 060	22

295. INVESTMENTS IN AFFILIATED COMPANIES—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held; also lien reference, if any	Ex't of control	INVESTMENTS AT CLOSE OF YEAR									
						FAIR VALUE OF AMOUNT HELD AT CLOSE OF YEAR									
						Pledged		Unpledged		In sinking, insurance, and other funds		Total per value			
	(a)	(b)	(c)	(d)	(e)	(f)		(g)		(h)		(i)			
					%	\$		\$		\$		\$			
80															
81															
82															
83															
84															
85															
86															
87															
88															
89															
90															
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102															
103															
104															
105															
106															
107															

203. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR									DIVIDENDS OR INTEREST DURING YEAR		Line No.
Total book value			Par value			Book value			Par value			Book value			Selling price			Rate	Amount credited to income	
(j)			(k)			(l)			(m)			(n)			(o)			(p)	(q)	
\$			\$			\$			\$			\$			\$			%	\$	
																				80
																				81
																				82
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																				103
																				104
																				105
																				106
																				107

206. OTHER INVESTMENTS

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of others than affiliated companies, included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 722, "Other investments"; and 717, "Insurance and 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). Investment in U. S. Treasury obligations may be reported as one item.

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....." In making entries in this column, abbreviations

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security See 4; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR							
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
					Pledged (e)		Unpledged (f)		In sinking, insurance, and other funds (g)		Total par value (h)	
(a)	(b)	(c)	(d)									
1	722	A-1	VI	Greyhound Corporation			\$	403 983			\$	403 983
2				\$1.50 par								
3												
4	722	A-3	X	Engineering Club of Richmond, Va.				200				200
5				\$100.00 par								
6												
7												
8	722	A-3	X	Virginia Industrial Development Corporation				25 000				25 000
9				\$100.00 par								
10												
11	722	A-3	X	Mount Vernon Corporation				7 500				7 500
12				No par - \$75.00 Stated Value								
13												
14												
15				Total Class A-3				32 700				32 700
16												
17				Total Account 722				436 683				436 683
18												
19				Grand Total				436 683				436 683
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
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53												
54												

206. OTHER INVESTMENTS—Continued

in common use in standard financial publications may be used where necessary on account of limited space.

6. For nonpar stock, show the number of shares in lieu of the par value in columns (e), (f), (g), (h), (j), and (l).

7. In reporting advances, columns (e), (f), (g), (h), (j), and (l) should be left blank. If any advances are pledged, give particulars in a footnote.

8. Particulars of investments made, disposed of, or written down during the year should be given in columns (j) to (n), inclusive. If the cost of any investment made during the year differs from the book value reported in column (k), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote. Identify all entries in column (m) which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.								
Total book value			Par value			Book value			Par value			Book value				Selling price			Rate	Amount credited to income			
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)		(x)	(y)	(z)	(aa)				
\$	152	281	\$			\$			\$			\$			\$			180	\$	274	708	1	
																						2	
																						3	
		200																				4	
																						5	
																						6	
	25	000																				7	
																						8	
																						9	
																						10	
																						11	
	9	000																13		1	200	12	
																						13	
																						14	
	34	200																		1	200	15	
																						16	
	186	481																			275	908	17
																							18
	186	481																			275	908	19
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																							52
																							53

RAILROAD CORPORATION—OPERATING—A

204. OTHER INVESTMENTS—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.							
Total book value			Par value			Book value			Par value			Book value				Selling price			Rate	Amount credited to income		
(i)			(j)			(k)			(l)			(m)				(n)			(o)	(p)		
\$			\$			\$			\$			\$			\$			%	\$			
																						84
																						85
																						86
																						87
																						88
																						89
																						90
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																						110
																						111

209. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES

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

the provisions of Part 1 of the Interstate Commerce Act, without regard to any question of whether the company issuing the securities, or the obligor, is controlled by the subsidiary.

2. This schedule should include all securities, open account advances, and other intangible

Line No.	Class No. (a)	Name of issuing company and security or other intangible thing in which investment is made (b)	INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR		
			Total par value (c)	Total book value (d)		Par value (e)	Book value (f)	
1	D-3	General Finance Corporation	\$ 555 000	\$ 552 626	\$ 5	469 671	\$ 5	448 426
2	D-3	Associates Corporation of North America	-	-		320 000		319 282
3	C-3	Canners Warehouse Corporation	89 455	89 455		-		-
4			644 455	642 081	5	739 671	5	767 708
5								
6	D-3	General Finance Corporation	985 000	978 715	9	304 549	9	266 058
7	D-3	Associates Corporation of North America	-	-		495 000		493 890
8			985 000	978 715	9	799 549	9	759 948
9								
10	D-3	General Finance Corporation	580 000	577 247	6	975 000	6	950 814
11	D-3	GAC Finance Corporation	240 000	238 925		815 000		811 391
12	D-3	Midland Mortgage Corporation	100 517	100 000		401 905		400 000
13	C-3	Capitol Bakers Supply	3 811	3 811		-		-
14			924 328	919 983	8	191 905	8	162 205
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								

NOTES AND REMARKS

200. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES—Continued

property owned or controlled by nonreporting companies shown in schedules 104A, 104B, and 205, as well as those owned or controlled by any other organization or individual whose action respondent is able to determine.

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

4. Column (a), Class No., should show classifications as provided in instructions 3 and 4, page 19.

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						Names of subsidiaries in connection with things owned or controlled through them (j)	Line No.
Fair value (g)		Book value (h)		Selling price (i)			
5	069 671	5	050 068	5	069 671	Richmond Land Corporation	1
	320 000		319 282		320 000	Richmond Land Corporation	2
	11 428		11 428		11 428	Richmond Land Corporation	3
5	401 099	5	380 778	5	401 099	Total	4
8	699 549	8	665 548	8	699 549	Richmond Holding Corporation	5
	495 000		493 890		495 000	Richmond Holding Corporation	6
9	194 549	9	159 438	9	194 549	Total	7
6	675 000	6	653 333	6	675 000	South Washington Land Corporation	8
	575 000		572 466		575 000	South Washington Land Corporation	9
	301 388		300 000		301 388	South Washington Land Corporation	10
	2 230		2 230		2 230	South Washington Land Corporation	11
7	553 618	7	528 029	7	553 618	Total	12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25

NOTES AND REMARKS

211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 32)

Line No.	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.....	889 297		
2	(2) Land for transportation purposes.....	1 687 948		
3	(3) Other right-of-way expenditures.....	35 831		
4	(3) Grading.....	6 873 743		
5	(5) Tunnels and subways.....			
6	(6) Bridges, trestles, and culverts.....	5 635 085		
7	(7) Elevated structures.....			
8	(8) Ties.....	1 581 282		
9	(9) Rails.....	3 623 667		
10	(10) Other track material.....	3 252 701		
11	(11) Ballast.....	1 397 661		
12	(12) Track laying and surfacing.....	2 513 839		
13	(13) Fences, snowsheds, and signs.....	128 089		
14	(16) Station and office buildings.....	1 677 369		
15	(17) Roadway buildings.....	149 416		
16	(18) Water stations.....	75 628		
17	(19) Fuel stations.....	134 236		
18	(20) Shops and enginehouses.....	2 918 282		
19	(21) Grain elevators.....			
20	(22) Storage warehouses.....			
21	(23) Wharves and docks.....			
22	(24) Coal and ore wharves.....			
23	(25) TOFC/COFC terminals.....	211 758		
24	(26) Communication systems.....	720 607		
25	(27) Signals and interlockers.....	4 690 844		
26	(29) Power plants.....	110 420		
27	(31) Power-transmission systems.....	394 053		
28	(35) Miscellaneous structures.....	114 153		
29	(37) Roadway machines.....	1 236 374		
30	(38) Roadway small tools.....	10 633		
31	(39) Public improvements—Construction.....	643 772		
32	(43) Other expenditures—Road.....			
33	(44) Shop machinery.....	1 113 511		
34	(45) Power-plant machinery.....	219 366		
35	Other (specify and explain).....			
36	Total expenditures for road.....	42 039 565		
37	(52) Locomotives.....	10 783 752		
38	(53) Freight-train cars.....	17 537 373		
39	(54) Passenger-train cars.....			
40	(55) Highway revenue equipment.....			
41	(56) Floating equipment.....			
42	(57) Work equipment.....	410 287		
43	(58) Miscellaneous equipment.....	281 270		
44	Total expenditures for equipment.....	29 012 682		
45	(71) Organization expenses.....			
46	(76) Interest during construction.....	596 423		
47	(77) Other expenditures—General.....			
48	Total general expenditures.....	596 423		
49	TOTAL.....	71 648 670		
50	(80) Other elements of investment (p. 33).....			
51	(90) Construction work in progress.....	447 592		
52	GRAND TOTAL.....	72 096 262		

CREDITS FOR PROPERTY REVISED DURING THE YEAR	Not changed during	Not changed during

[illegible]

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 211 ON PAGES 30 and 31

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in account No. 731, "Road and Equipment Property," and account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (h), inclusive. Column (j) is the aggregate of columns (b) to (h), inclusive. Grand totals of columns (b) and (j) 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 (e) and (f), should be included all entries covering expenditures for additions and betterments, as defined, whether replacing other property or not.

5. In column (f) show particulars for improvements made on property held under lease or other form of long-term contract and not charged to the owning company.

6. In columns (g) and (h) should be entered all credits representing property sold, abandoned, or otherwise retired.

7. 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.

8. 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.

9. Report on line 35 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.

10. 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.

11. If an amount of less than \$500 is used as the minimum debit or credit for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

NOTES AND REMARKS

211A. OTHER ELEMENTS OF INVESTMENT

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

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

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

Line No.	Item (a)	Contra account number (b)	Charges during the year (c)			Credits during the year (d)		
			\$			\$		
1								
2								
3								
4								
5								
6								
7								
8								
9	NONE							
10								
11								
12								
13								
14								
15								
16								
17								
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20								
21								
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23								
24								
25								
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211B. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (e), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used in computing the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. 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. 503 to 507, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be

shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3. Show in columns (e), (f), and (g), data applicable to property, used but not owned, when the rent therefor is included in account 542. Report data applicable to improvements to such property, the cost of which is included in account 732, in columns (b), (c) and (d).

4. If the depreciation base for accounts 1, 2 1/2, 3, 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.

Line No.	Account	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)			
	(a)	\$		\$		%	\$		\$		%		
1	ROAD												
2	(1) Engineering	949	715	885	252	0 95							
3	(2 1/2) Other right-of-way expenditures	35	832	35	832	1 65							
4	(3) Grading	6	558	609	6	561	815	0 08					
5	(5) Tunnels and subways												
6	(6) Bridges, trestles, and culverts	5	568	144	5	614	299	1 20					
7	(7) Elevated structures												
8	(13) Fences, snowsheds, and signs	127	669	127	669	3 25							
9	(16) Station and office buildings	1	649	444	1	628	363	2 30					
10	(17) Roadway buildings	148	027	152	881	2 10							
11	(18) Water stations	76	056	75	629	2 40							
12	(19) Fuel stations	131	448	106	043	2 20							
13	(20) Shops and enginehouses	2	949	365	2	910	807	1 85					
14	(21) Grain elevators												
15	(22) Storage warehouses												
16	(23) Wharves and docks												
17	(24) Coal and ore wharves												
18	(25) TOFC/COFC terminals	211	835	219	509	5 71							
19	(26) Communication systems	719	847	765	386	4 29							
20	(27) Signals and interlockers	4	549	269	4	568	818	3 39					
21	(29) Power plants	110	422	110	422	1 35							
22	(31) Power transmission systems	403	317	394	370	3 15							
23	(35) Miscellaneous structures	114	152	114	152	3 00							
24	(37) Roadway machines	1	222	683	1	185	288	4 75					
25	(39) Public improvements—Construction	637	358	527	244	1 45							
26	(44) Shop machinery	1	082	713	1	089	843	3 17					
27	(45) Power-plant machinery	220	248	221	126	2 80							
28	All other road accounts												
29	Amortization (other than defense projects)												
30	Total road	27	466	153	27	294	748	1 86					
31	EQUIPMENT	10	783	752	8	398	614	5 53					
32	(52) Locomotives	17	537	373	20	056	622	2 67					
33	(53) Freight-train cars												
34	(54) Passenger-train cars												
35	(55) Highway revenue equipment												
36	(56) Floating equipment												
37	(57) Work equipment	410	287	414	461	-							
38	(58) Miscellaneous equipment	281	270	296	986	-							
39	Total equipment	29	012	682	29	166	103	3 43					
40	GRAND TOTAL	56	478	835	56	460	851	3 43					

211C. 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 account No. 509.

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

3. In column (d) show the composite rates used in computing the depreciation for the month of December and on lines 29 and 38 of this column

show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used in computing the depreciation for December and dividing the total so computed by the depreciation base.

4. If the depreciation base for accounts 1, 2½, 3, 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.

Line No.	Account (a)	DEPRECIATION BASE				Annual composite rate (percent)	
		Beginning of year (b)		Close of year (c)		(d)	
		\$		\$			%
1	ROAD						
2	(1) Engineering.....						
3	(2½) Other right-of-way expenditures.....						
4	(3) Grading.....						
5	(5) Tunnels and subways.....						
6	(6) Bridges, trestles, and culverts.....						
7	(7) Elevated structures.....						
8	(13) Fences, snowsheds, and signs.....						
9	(16) Station and office buildings.....						
10	(17) Roadway buildings.....						
11	(18) Water stations.....						
12	(19) Fuel stations.....						
13	(20) Shops and enginehouses.....						
14	(21) Grain elevators.....						
15	(22) Storage warehouses.....						
16	(23) Wharves and docks.....						
17	(24) Coal and ore wharves.....						
18	(25) TOFC/COFC terminals.....						
19	(26) Communication systems.....						
20	(27) Signals and interlockers.....						
21	(29) Power plants.....						
22	(31) Power transmission systems.....						
23	(35) Miscellaneous structures.....						
24	(37) Roadway machines.....						
25	(39) Public improvements—Construction.....						
26	(44) Shop machinery.....						
27	(45) Power-plant machinery.....						
28	All other road accounts.....						
29	Total road.....						
30	EQUIPMENT						
31	(52) Locomotives.....						
32	(53) Freight-train cars.....						
33	(54) Passenger-train cars.....						
34	(55) Highway revenue equipment.....						
35	(56) Floating equipment.....						
36	(57) Work equipment.....						
37	(58) Miscellaneous equipment.....						
38	Total equipment.....						
39	GRAND TOTAL.....						

211D. DEPRECIATION RESERVE—ROAD AND EQUIPMENT OWNED AND USED

1. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment owned and used. This schedule should not include any entries for depreciation of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include entries for depreciation of equipment owned but not used when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. (See schedule 211F for the reserve relating to road and equipment owned but not used by the respondent.) If any

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

2. 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.

3. All credits or debits to the reserve representing amortization other than for defense projects, if a general amortization program has been authorized, should be entered on line 29.

Line No.	Account (e)	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)		
1	ROAD								
2	(1) Engineering	158	634	8	966	3	874	163	726
3	(24) Other right-of-way expenditures	12	148		591			12	739
4	(3) Grading	14	866	5	247		81	20	032
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts	1	492,183	66	989			1	559,172
7	(7) Elevated structures								
8	(13) Fences, snow sheds, and signs	111	582	4	150			115	732
9	(16) Station and office buildings	318	073	38	071	67	152	288	992
10	(17) Roadway buildings	59	102	3	151	3	765	58	488
11	(18) Water stations	6	513	1	824			8	337
12	(19) Fuel stations	19	722	2	716	28	375	()	937
13	(20) Shops and enginehouses	683	585	54	404	4	774	733	215
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(25) TOFC/COFC terminals	6	729	12	279			19	008
19	(26) Communication systems	309	414	32	261	67	572	274	103
20	(27) Signals and interlockers	2	778,661	154	509	6	179	2	926,991
21	(28) Power plants	4	514	1	490			6	004
22	(31) Power-transmission systems	238	726	12	689			251	415
23	(35) Miscellaneous structures	46	430	3	425			49	855
24	(37) Roadway machines	480	106	57	060	142	758	394	408
25	(39) Public improvements—Construction	193	336	8	458	112	614	89	180
26	(44) Shop Machinery *	533	713	36	824	38	320	532	217
27	(45) Power-plant machinery *	28	127	6	170			34	297
28	All other road accounts								
29	Amortization (other than defense projects)								
30	Total road	7	496,164	511	274	475	464	7	531,974
31	EQUIPMENT								
32	(52) Locomotives	6	772,784	452	406	4	016,011	3	209,179
33	(53) Freight-train cars	2	681,371	501	637	20	065	3	162,943
34	(54) Passenger-train cars								
35	(55) Highway revenue equipment								
36	(56) Floating equipment								
37	(57) Work equipment	352	042			4	251	347	791
38	(58) Miscellaneous equipment	163	033			25	772	137	261
39	Total equipment	9	969,230	954	043	4	066,099	6	857,174
40	GRAND TOTAL	17	465,394	1,465	317	4	541,563	14	389,148

*Chargeable to account 265.

Note: The credit in column (c), line 30, does not agree with the charge to account 265 shown in column (b), line 48, of Schedule 320 by \$1,976 which was erroneously charged to account 265 (correction will be made in 1973); nor does it agree with the charge to account 305 shown in column (b), line 72 of Schedule 320, by \$241 which was charged to AMTRAK. The credit in line 39 does not agree with the charge to account 331 shown on line 86 of Schedule 320 by \$7,174 which was credited to AMTRAK.

211E. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Give full particulars called for hereunder with respect to credits and debits to account No. 725, "Accrued depreciation—Leased property," during the year relating to road and equipment leased from others, the depreciation charges for which are includible in operating expenses of the respondent.

2. Show in column (c) amounts which were charged to operating expenses, and in column (f) show payments made to the lessor in settlement thereof. A full explanation should be given of all entries in columns (d) and (f).

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

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

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 725 are made by the accounting company, show in column (c) the charges to operating expenses and in column (f) show payments made to the lessor in settlement thereof.

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

*Chargeable to account 304.

211F. DEPRECIATION RESERVE—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 account No. 502.

2. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," 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 211D 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 column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

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					
					(c)			(d)			(e)			(f)					
	(a)	(b)			(c)			(d)			(e)			(f)			(g)		
		\$			\$			\$			\$			\$			\$		
1	ROAD																		
2	(1) Engineering																		
3	(2) Other right-of-way expenditures																		
4	(3) Grading																		
5	(5) Tunnels and subways																		
6	(6) Bridges, trestles, and culverts									NONE									
7	(7) Elevated structures																		
8	(13) Fences, snow sheds, and signs																		
9	(16) Station and office buildings																		
10	(17) Roadway buildings																		
11	(18) Water stations																		
12	(19) Fuel stations																		
13	(20) Shops and enginehouses																		
14	(21) Grain elevators																		
15	(22) Storage warehouses																		
16	(23) Wharves and docks																		
17	(24) Coal and ore wharves																		
18	(25) TOFC/COFC terminals																		
19	(26) Communication systems																		
20	(27) Signals and interlockers																		
21	(29) Power plants																		
22	(31) Power-transmission systems																		
23	(35) Miscellaneous structures																		
24	(37) Roadway machines																		
25	(39) Public improvements—Construction																		
26	(44) Shop machinery																		
27	(45) Power-plant machinery																		
28	All other road accounts																		
29	Total road																		
30	EQUIPMENT																		
31	(52) Locomotives																		
32	(53) Freight-train cars																		
33	(54) Passenger-train cars																		
34	(55) Highway revenue equipment																		
35	(56) Floating equipment																		
36	(57) Work equipment																		
37	(58) Miscellaneous equipment																		
38	Total equipment																		
39	GRAND TOTAL																		

211G. AMORTIZATION OF DEFENSE PROJECTS—ROAD AND EQUIPMENT OWNED AND LEASED FROM OTHERS

1. Show in columns (b) to (e) the amount of base of road and equipment property for which amortization reserve is provided in account No. 736, "Accrued amortization of defense projects—Road and Equipment" of the respondent. If the amortization base is other than the ledger value stated in the investment account, a full explanation should be given.

2. Show in columns (f) to (i) the balance at the close of the

year and all credits and debits during the year in reserve account No. 736, "Accrued amortization of defense projects—Road and Equipment."

3. The information requested for "Road" by columns (b) through (i) may be shown by projects amounting to \$100,000 or more, or by single entries as "Total road" in line 28. If

reported by projects, each project should be briefly described, stating kind, location, and authorization date and number. Projects amounting to less than \$100,000 should be combined in a single entry designated "Minor items, each less than \$100,000."

4. Any amounts included in columns (b) and (f), and in column (h) affecting operating expenses, should be fully explained.

Line No.	Description of property or account (a)	BASE												RESERVE											
		Debits during year (b)			Credits during year (c)			Adjustments (d)			Balance at close of year (e)			Credits during year (f)			Debits during year (g)			Adjustments (h)			Balance at close of year (i)		
		\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX
1	ROAD:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
2	Two lead tracks and																								
3	extension of 9 tracks in																								
4	Classification Yard; also																								
5	pile and frame trestle																								
6	for 9 tracks -																								
7	#WD-N-12704 - Mar. 31, 1943						838					515	701				838						515	701	
8																									
9	Construction of E.P. In-																								
10	terlocker and lead track																								
11	southbound to north end																								
12	of S.B. Yard -																								
13	#NC-2627 - April 3, 1944											121	951										121	951	
14																									
15	Installation of Car Re-																								
16	tarders, Southbound Hump-																								
17	#NC-8847 - April 7, 1945																								
18	35% Amortization											151	786										151	786	
19																									
20	Minor items, each less																								
21	than \$100,000											96	662										96	662	
22																									
23																									
24																									
25																									
26																									
27																									
28	TOTAL ROAD						838					886	100				838						886	100	
29	EQUIPMENT:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	
30	(52) Locomotives																								
31	(53) Freight-train cars																								
32	(54) Passenger-train cars																								
33	(55) Highway revenue equipment											N	O	N	E										
34	(56) Floating equipment																								
35	(57) Work equipment																								
36	(58) Miscellaneous equipment																								
37	TOTAL EQUIPMENT																								
38	GRAND TOTAL						838					886	100				838						886	100	

NOTES AND REMARKS

2111. 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 (c) 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 417. Locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit, and cars should be identified as to special construction or service characteristics, such as Multiple purpose diesel locomotive A units (B-B) 2500 HP.

Aluminum covered hopper cars, L.O. Steel boxcars—special service, XAP, etc., for TOFC/COFC show type of equipment as enumerated in Schedule 417, lines 70-81, and type of construction.

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 reportable in columns (c), (d), (e), and (f) of schedule 417, showing returns for new units in the upper section of this schedule and showing returns for rebuilt units acquired and rebuilt units rewritten into respondent's property investment account in the lower section. 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 box cars acquired in whole or in part with incentive per diem funds should be reported on separate lines and appropriately identified by footnote or sub-heading.

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)
1	Diesel locomotive freight A units (B-B),				
2	3000 HP, Model GP 40-2, Gear Ratio				
3	61:16	7	924	1 838 805	P
4					
5					
6					
7	XL - Box Cars, all steel, 50'6" inside, 20" travel				
8	hydraulic cushioned underframe, 4 load divider				
9	belts, double 8 foot flush plug-type sliding				
10	doors - 75 equipped with Breco roller bearings,				
11	25 with Hyatt roller bearings - capacity 70 tons	100	3 850	2 223 385	C
12	<i>open 1947-1948</i>				
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211N-1. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE (SEE INSTRUCTION 2)

1. Give particulars, as requested, of the investment in transportation property at the close of the year, as related to "Net railway operating income" of the respondent for the year.

2. The term "investment in railway property used in transportation service" means the aggregate of property owned, and property not owned but used by the respondent, in transportation service. (a) the investment in which is represented in accounts 731 and 732 of the respondent, including operating, lessor, and inactive railroads, (b) road and equipment property leased to or from others, the rentals of which are included in accounts 509 and 542, (c) equipment owned or leased, the lease-rental from which is included in accounts 508 to 507, inclusive, of the respondent, minus (d) investment in property leased to others the lease-rental from which is included in account 508. It does not include investment of others in equipment used by the respondent, rent for which is included in accounts 536 to 540, inclusive, nor does it include investment of other carriers in property jointly used by the respondent, such as trackage rights, rent for which is included in account 541 of the respondent. In column (e), 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, rentals from which are included in account 509.

4. In column (c) line-haul carriers should 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, explanation 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 735, 736 and 735 that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road owned (See Ins. 4) (c)		Investment in property (See Ins. 5) (d)			Depreciation and amortization of defense projects (See Ins. 6) (e)		
					\$			\$		
1	R	Richmond, Fredericksburg and Potomac								
2		Railroad Company	113	62	72	610	105	15	275	248
3										
4										
5										
6										
7		Deductions -								
8		Southern Railway Company	96		31	271		1	564	
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		TOTAL	113	66	72	578	834	15	273	684

211N-2. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE—Continued

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 53 herein, should correspond with the amount for respondent and with the aggregate amounts for each class of company and properties shown in schedule 211N-1 on page 42. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in this schedule.

3. Report on line 35 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property

leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain methods of estimating value of property of non-carriers or property of other carriers under "Notes and Remarks," page 40.

4. Report on line 36 amounts not includable in the accounts shown, or in line 35. The items reported should be briefly identified and explained under "Notes and Remarks," page 40. 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.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary) companies (d)	Other leased properties (e)
1	(1) Engineering.....	\$ 885 453			\$ 320
2	(2) Land for transportation purposes.....	1 545 951			2 540
3	(24) Other right-of-way expenditures.....	35 831			
4	(3) Grading.....	6 862 240			4 734
5	(5) Tunnels and subways.....				
6	(6) Bridges, trestles, and culverts.....	5 666 736			3 248
7	(7) Elevated structures.....				
8	(8) Piers.....	1 586 011			1 696
9	(9) Rails.....	3 730 526			6 680
10	(10) Other track material.....	3 307 256			6 125
11	(11) Ballast.....	1 399 148			3 800
12	(12) Track laying and surfacing.....	2 566 072			1 534
13	(13) Fences, snowbeds, and signs.....	128 089			
14	(16) Station and office buildings.....	1 652 048			
15	(17) Roadway buildings.....	148 421			
16	(18) Water stations.....	75 628			
17	(19) Fuel stations.....	105 974			
18	(20) Shops and enginehouses.....	2 925 853			
19	(21) Grain elevators.....				
20	(22) Storage warehouses.....				
21	(23) Wharves and docks.....				
22	(24) Coal and ore wharves.....				
23	(25) TOFC/COFC terminals.....	220 419			
24	(26) Communication systems.....	775 479			5
25	(27) Signals and interlockers.....	4 697 755			589
26	(29) Power plants.....	110 420			
27	(31) Power-transmission systems.....	394 966			
28	(35) Miscellaneous structures.....	114 153			
29	(37) Roadway machines.....	1 226 576			
30	(38) Roadway small tools.....	10 633			
31	(39) Public improvements—Construction.....	533 658			
32	(43) Other expenditures—Road.....				
33	(44) Shop machinery.....	1 077 768			
34	(45) Power-plant machinery.....	220 245			
35	Leased property: capitalized rentals (explain).....				
36	Other (specify & explain).....				
37	Total expenditures for road.....	42 003 309			31 271
38	(52) Locomotives.....	8 313 964			
39	(53) Freight-train cars.....	20 222 504			
40	(54) Passenger-train cars.....				
41	(55) Highway revenue equipment.....				
42	(56) Floating equipment.....				
43	(57) Work equipment.....	416 066			
44	(58) Miscellaneous equipment.....	301 551			
45	Total expenditures for equipment.....	29 254 085			
46	(71) Organization expenses.....				
47	(76) Interest during construction.....	590 178			
48	(77) Other expenditures—General.....				
49	Total general expenditures.....	590 178			
50	TOTAL.....	71 847 572			
51	(80) Other elements of investment.....				
52	(90) Construction work in progress.....	762 533			
53	GRAND TOTAL.....	72 610 105			31 271

214. MISCELLANEOUS PHYSICAL PROPERTY

1. Give particulars of all investments of the respondent in physical property includible in account No. 727, "Miscellaneous physical property," together with the revenue, income, expense, taxes, and depreciation data on such property, as requested.

2. Show in column (a) a description and location of the physical property, and, if operated, the kind of business in which engaged, stating whether the respondent's title is that of owner-ship or whether the property is held under lease or other incomplete title. All peculiarities of title should be explained. Each item of property investment amounting to \$1,000,000 or more should be separately stated and each item whose net profit or net loss for the year (as per column (f), regardless of amount of investment) is \$20,000 or more should also be separately stated. All other items may be combined in a single entry designated "All other items."

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

4. If any property investment includible in this schedule, amounting to \$200,000 or more, was disposed of during the year, give particulars in a footnote.

Line No.	Item (Kind and location of property, and nature of business, if any) (a)	A. INVESTMENT (ACCOUNT 727)			
		Year of acquisition (b)	Charges during the year (c)	Credits during the year (d)	Balance at close of year (See Inst. 2) (e)
1	All other items		341 568	87 378	6 060 637
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3					
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TOTAL			341 568	87 378	6 060 637

NOTES AND REMARKS

214. MISCELLANEOUS PHYSICAL PROPERTY—Continued

5. In section B include in column (f) the gross amount of revenue or income included in accounts 503 and 511, in column (g) the gross amount of expenses (including depreciation) charged to accounts 511 and 524, in column (h) the amount of taxes charged to accounts 503 and 544 for the year, and in column (i) the net profit or loss of columns (f) minus (g) and (h).
6. Any difference between the total of column (A) and the totals of accounts 503 and 544, and difference between the total of column (i) and the net total of accounts 503, 511, 524, 553, and 564, of such accounts in Schedule 200, "Income Account for the Year," should be explained in a footnote.

7. In section C give an analysis of account 725, "Accrued depreciation—Miscellaneous physical property," for each item shown in column (a). Show in column (n) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account during the year. Any adjustments of importance included in columns (f) and (h) should be fully explained in a footnote.
8. The word "item" as herein used means a unit or composite of an investment in or operation of property such as a powerplant, a mine, an amusement park, etc., together with auxiliary property or operations.

B. REVENUE, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 503, 511, 524, 553 AND 564 DURING THE YEAR				C. DEPRECIATION RESERVE (ACCOUNT 725)					Line No.
Revenue or income (f)	Expense (g)	Taxes (h)	Net profit for year after taxes (i) (L loss)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rate (n)	
636 928	124 293	127 618	385 017	131 553	4 222	1 125 378	3 056 136	3.67	1
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636 928	124 293	127 618	385 017	131 553	4 222	1 125 378	3 056 136	=====	101

NOTES AND REMARKS

216. OTHER ASSETS AND DEFERRED CHARGES

Give description and particulars for each item or class of items of like description in accounts Nos. 741, "Other assets," and 743, "Other deferred charges," at the close of the year. Show debtor (or class of debtors) for deferred assets and appropriate description for items or class of items of deferred charges. Show each item (or the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be

combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200A. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)	
1	741	Note of the Richmond Land Corporation dated October 24, 1957 received	\$	
2		in connection with the sale of land on West Broad Street, Richmond,		
3		Virginia	400	000
4	741	AMTRAK Contribution Tax Consequence	360	419
5				
6	741	AMTRAK Protective Tax Consequence	136	732
7				
8	741	AMTRAK Richmond Terminal Tax Consequence	149	400
9				
10	741	Other items, each less than \$100,000	388	272
11				
12		Total Account 741	1	434 823
13				
14				
15	743	R and E Suspense	309	533
16				
17	743	Interstate I-95	550	000
18				
19	743	Other items, each less than \$100,000	275	678
20				
21		Total Account 743	1	135 211
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INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 218 ON PAGES 48, 49, 50 AND 51

Give particulars of the various issues of securities in accounts Nos. 765, "Funded debt unmatured," 766, "Debt in default," 767, "Receivers' and trustees' securities," 768, "Equipment obligations," and 764, "Equipment obligations and other debt due within 1 year," at the close of the year, together with interest accrued and interest paid during the year and total amount of matured interest in default. Include receipts outstanding for funded debt with their respective issues. List entries under captions of account numbers and titles, and insert total for each account.

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 Trustees').
 - (c) Conditional or deferred payment contracts.
- (5) MISCELLANEOUS OBLIGATIONS.
- (6) RECEIVERS' AND TRUSTEES' SECURITIES (Other than equipment obligations).
- (7) SHORT-TERM NOTES IN DEFAULT.

Columns (f), (g), (h), (i), and (j) are intended further to classify the obligations of the company and are to be answered "yes" or "no."

If an issue is a serial issue, the last date of maturity should be shown in column (c) preceded by the letter "S." If the payments required in the contracts for equipment obligations are unequal in amount (except for the last payment) or are to be made at irregular intervals, show a symbol against the entry made in column (c) opposite the name of such obligations and give particulars in a footnote.

If the issue is an income bond, the entry in column (d) should be the annual maximum rate of interest specified by the indenture. In column (h) show the approximate number of miles of road on which the mortgage is a direct first lien and in column (i) the approximate number of miles of road on which the mortgage is a direct junior lien. Do not consider any road or other property indirectly subject to either a first or junior lien through the pledge of collateral, leaseholds, or other contractual rights in making the returns required in columns (i), (j), (k), and (l).

In column (m) enter the amount of debt both nominally and actually issued up to the date of the report and not the amount authorized. In the event debt is assumed, column (m) should include the amount of debt issued by the original debtor.

No entries shall be made in this schedule with respect to issues of matured obligations nominally issued or nominally outstanding when no parts of such issues are actually outstanding.

For definitions of "nominally issued," "nominally outstanding," "actually issued," and "actually outstanding," see schedule 228.

Entries in columns (v) and (w) should include interest accrued on funded debt reacquired, matured during the year, even though no portion of the issue is outstanding at the close of the year.

In column (y) enter the total in account No. 781, "Interest in default," at the close of the year.

The grand totals of columns (a) and (r), when combined, should equal the sum of the amounts stated in short column (b) for accounts Nos. 764, 765, 766, 767, and 768 in schedule 200L, "Comparative General Balance Sheet—Liabilities and Shareholders' Equity."

On page 51 give particulars of changes during the year in funded debt and other obligations. In column (s), state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. Also, give the number and date of authorization by the public authority under whose control such issue was made, naming such authority. For nominally issued securities, show returns in columns (s) and (aa) only.

For each class of securities actually issued, the sum of the entries in columns (bb) and (cc), plus discounts or less premiums, such discounts or premiums to be shown in a footnote applicable to each issue, should equal the entry in column (aa). For definition of expense, reportable in column (cc), see Definition 10 in the Uniform System of Accounts for Railroad Companies.

For each class of securities actually issued or assumed, the sum of the entries in columns (bb) and (cc), plus discounts or less premiums, such discounts or premiums to be shown in a footnote applicable to each issue, should equal the entry in column (aa). For definition of expense, reportable in column (cc), see Definition 10 in the Uniform System of Accounts for Railroad Companies.

Particulars concerning the reacquisition of securities that were actually outstanding should be reported on pages 50 and 51, columns (a), (dd), and (ee). Include those securities that have been called for payment during the year for which liability has been transferred to account No. 763, "Other current liabilities."

NOTES AND REMARKS

Richmond, Fredericksburg and Potomac Railroad Company assumption of obligation and liability as guarantor in respect of a secured promissory note in the principal amount of \$762,568, which was issued on February 6, 1967 for purchase of 200 Flexi-van containers at an aggregate cost of \$919,626. Reference I.C.C. Finance Docket No. 24586 of July 27, 1967.

Richmond, Fredericksburg and Potomac Railroad Company entered into a purchase-lease arrangement with Missouri, Kansas and Texas Railroad Company assuming obligation and liability in respect to a secured long-term note in the principal amount of \$5,280,000 which was issued on November 6, 1969 for purchase of 500 gondolas at an aggregate cost of \$6,600,000.

715. FUNDED DEBT AND OTHER OBLIGATIONS

Line No.	Name and character of obligation	Nominal date of issue	Date of maturity	INTEREST PROVISIONS		DOES OBLIGATION PROVIDE FOR— (Answer "Yes" or "No")			Is OTHER PROPERTY (REAL OR PERSONAL OR LEASEHOLD) SUBJECT TO LIEN OF THIS OBLIGATION? (Answer "Yes" or "No")		APPROXIMATE NUMBER OF MILES OF LINE DIRECTLY SUBJECT TO—	
				Rate percent per annum (current year)	Dates due	Con- version	Call prior to maturity, other than for sinking fund	Sinking fund	First lien	Junior to first lien	First lien	Junior to first lien
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	764-766 Equip. obligations											
2	(4) (c) Chattel Mortgage											
3	Ohio Natl. Life Ins. Co.	2-6-67	2-6-76	6.375	FI&AI	No	Yes	No	Yes	No		
4	"A"											
5												
6												
7	764-766 Equip. obligations											
8	(4) (c) Chattel Mortgage											
9	Mellon National Bank and											
10	Trust Company	11-6-69	7-1-85	8.5	J1&J2	No	Yes	No	Yes	No		
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GRAND TOTAL..									XXXX	XXXX	XXXX	XXXX

RAILROAD CORPORATIONS—OPERATING—A.

218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Line No.	Name and character of obligation (List on same lines and in same order as on page 234)	AMOUNT OF INTEREST ACCRUED DURING YEAR								Total amount of interest in default
		Charged to income			Charged to investment accounts			Amount of interest paid during year		
		(v)			(w)			(x)		
	(a)	\$			\$			\$		(y)
1	764-766 Equip. Obligations									
2	(4) (c) Chattel Mortgage									
3	Ohio Nati. Life Ins. Co. "A"		22	432					24	794
4										
5										
6										
7	764-766 Equip. Obligations									
8	(4) (c) Chattel Mortgage									
9	Mellon National Bank and									
10	Trust Co.		420	440					428	957
11										
12										
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218. FUNDED DEBT AND OTHER OBLIGATIONS—Concluded

SECURITIES ISSUED OR ASSUMED DURING YEAR										SECURITIES REACQUIRED DURING YEAR						Line No.
Purpose of the issue and authority (a)	Par value (aa)			Net proceeds received for issue (cash or its equivalent) (bb)			Expense of issuing securities (c)			AMOUNT REACQUIRED						
										Par value			Purchase price			
		\$			\$			\$			\$			\$		
Purchase 200 Flexi-van Containers											88	947		88	947	1
																2
																3
																4
																5
																6
																7
																8
Purchase 500 Gondolas											200	402		200	402	9
																10
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GRAND TOTAL											289	349		289	349	56

219. EQUIPMENT COVERED BY EQUIPMENT OBLIGATIONS

Give the particulars called for regarding the equipment obligations included in schedule 218, "Funded Debt and Other Obligations" (accounts Nos. 764, "Equipment obligations and other debt due within 1 year" and 766, "Equipment obligations") at the close of the year. In column (a) show the name by which the equipment obligation is designated and in

column (b) show the classes of equipment and the number of units covered by the obligation. In column (c) show the contract price to the original debtor; in column (d) show the cash paid on acceptance of equipment by the original debtor; do not report the price paid on a subsequent sale and assumption of balance of debt.

Line No.	Designation of equipment obligation (List names in the same order as in schedule 218) (a)	Description of equipment covered (b)	Contract price of equip- ment acquired (c)			Cash paid on accept- ance of equipment (d)		
1	Ohio National Life							
2	Insurance							
3	Company	200 Flexi-van Containers	919	626		157	058	
4								
5								
6								
7								
8								
9	Mellon National Bank							
10	and Trust Company	500 Gondolas	6	600	000	1	320	000
11								
12								
13		6,042,568 (40)	7	519	626	1	477	058
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220. INTEREST ON INCOME BONDS

1. Give particulars concerning interest payable, accrued, paid, and accumulated and unpaid on the securities having contingent interest provisions classified as (1) Mortgage Bonds, (2) Collateral Trust Bonds, and (3) Unsecured Bonds (Debentures), in schedule 218, "Funded Debt and Other Obligations."

2. In columns (a), (b), and (c) state the name, amount, and nominal rate of interest shown in columns (a), (v), and (d), respectively, in schedule 218, for each security of the kind indicated. List the names of such securities in the same order as in schedule 218.

3. In column (d) show the amount of interest payable for the year at the nominal rate, if earned, on all of the bonds outstanding at the close of the year plus those retired during the year.

4. In column (e) show the amount of interest charged to the income account for the year.

5. In column (f) show the difference between columns (d) and (e).

6. In columns (h), (i), and (j) show the amounts of interest actually paid during the year, segregated in columns (h) and (i) between payments applicable to the current year's accruals, and those applicable to past accruals.

7. In column (k) enter the maximum accumulation of unpaid interest as provided for in the bonds.

8. In column (l) show the sum of unearned interest accumulated under the provisions of the security plus the earned interest unpaid at the close of the year.

9. In the second section of this schedule show the particulars of the several items on the same line and in the same order as in the first section.

Line No.	Name of issue (from schedule 218)	Amount actually outstanding (from schedule 218)	Nominal rate of interest (from schedule 218)	AMOUNT OF INTEREST					
				Maximum amount payable, if earned			Amount actually payable under contingent interest provisions, charged to income for the year		
				(d)			(e)		
	(a)	(b)	(c)						
1									
2									
3									
4									
5	NONE								
6									
7									
8									
9									
10									

AMOUNT OF INTEREST—Concluded

Line No.	DIFFERENCE BETWEEN MAXIMUM PAYABLE IF EARNED AND AMOUNT ACTUALLY PAYABLE						TOTAL PAID WITHIN YEAR						Maximum period or percentage, for which cumulative, if any	Total accumulated unearned interest plus earned interest unpaid at the close of year				
	Current year			All years to date			On account of current year			On account of prior years					Total			
	(f)			(g)			(h)			(i)					(j)			
	\$			\$			\$			\$			\$					
1																		
2																		
3																		
4																		
5				NONE														
6																		
7																		
8																		
9																		
10																		

222. AMOUNTS PAYABLE TO AFFILIATED COMPANIES

Give full particulars of amounts payable by the respondent to affiliated companies, as defined in connection with account No. 769, "Amounts payable to affiliated companies," in the Uniform System of Accounts for Railroad Companies. If any such amounts are evidenced by notes, each note should be separately shown in column (a). Entries in columns (e) and (f) should include interest accruals and interest payments on debt retired during the year, even though no portion of the debt remained outstanding at the close of the year. Show, also, in a footnote, particulars of interest charged to cost of property.

Line No.	Name of creditor company (a)	Rate of interest (b)	Balance at beginning of year (c)	Balance at close of year (d)	Interest accrued during year (e)	Interest paid during year (f)
1	NONE	%	\$	\$	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10		TOTAL				

NOTES AND REMARKS

223. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 751, "Loans and notes payable"; 759, "Accrued accounts payable"; and 763, "Other current liabilities," at the close of the year. Show character of loans and notes, with name of creditor (or class of creditors), dates of issue and maturity, and appropriate description for each class of accrued accounts payable and for the other current liabilities. Show each item (or the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class

of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200L. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)
1	759	Washington Terminal Company	\$ 137 025
2			
3	759	Estimated Hire of Equipment	265 000
4			
5	759	Vacation Pay	663 484
6			
7	759	Estimated Personal Injuries	133 000
8			
9	759	Freight Claim Estimate	311 300
10			
11	759	Other items, each less than \$100,000	863 994
12			
13		Total Account 759	2 373 803
14			
15			
16			
17			
18	763	Prepaid in Transit	580 486
19			
20		Total Account 763	580 486
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224. FEDERAL INCOME AND OTHER TAXES ACCRUED

Give the particulars called for with respect to the balance at close of year in accounts Nos. 760, "Federal income taxes accrued" and 761, "Other taxes accrued."

Line No.	Kind of tax (a)	Previous years (b)		Current year (c)		Balance at close of year (d)	
		\$		\$		\$	
1	Federal income taxes TOTAL (account 760)		661 649		168 200		829 849
2	Railway property State and local taxes (532).....					1 708	758
3	Old-age retirement (532).....					97	351
4	Unemployment insurance (.532).....					64	025
5	Miscellaneous operating property (535).....						
6	Miscellaneous tax accruals (544).....					127	219
7	All other taxes.....					16	609
8	TOTAL (account 761)					2 013	962

NOTES AND REMARKS

225. ITEMS IN SELECTED RESERVE AND OTHER LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 771, "Pension and welfare reserves"; 772, "Insurance reserves"; 774, "Casualty and other reserves"; 782, "Other liabilities"; and 784, "Other deferred credits," at the close of the year. Show creditor (or class of creditors) for deferred liabilities, and appropriate description of each class of operating reserve and for items of deferred credits. Show each item (or the aggregate of a class

of items of like description) amounting to \$100,000 or more. Each item or class of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200L. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)	
1	772	Insurance Reserves	\$ 168	519
2				
3		Total Account 772	168	519
4				
5	774	Freight Claim Estimate	253	643
6				
7	774	N.R.P.C. Reserve for Protective Payments	284	859
8				
9	774	N.R.P.C. Reserve for Loss on Richmond Terminal	311	300
10				
11	774	Personal Injury Claims	9	709
12				
13		Total Account 774	859	511
14				
15				
16				
17	782	Other items, each less than \$100,000	147	901
18				
19		Total Account 782	147	901
20				
21				
22	784	Unrealized Profit on Installment Sales of Real Estate	326	448
23				
24	784	Per Diem Contention	115	553
25				
26	784	Virginia Highway Department	550	000
27				
28	784	N.R.P.C. Contributions	750	874
29				
30	784	Other items, each less than \$100,000	12	902
31				
32		Total Account 784	1 755	777
33				
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NOTES AND REMARKS

228. CAPITAL STOCK

Give particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.

In the second section list particulars of the various issues on the same lines and in the same order as in the first section.

Identify the entries in columns (m) to (s), inclusive, in a manner which will indicate whether par value or the number of shares is shown.

In stating the date of an authorization the date of the latest assent or ratification necessary to its validity should be shown; e. g., in case an authorization is required to be ratified by stockholders after action by the board of directors, but is not required to be approved by any State or other governmental board or officer, give the date of approval by stockholders; if the assent

of a State railroad commission or other public board or officer is necessary, give the date of such assent, or if subsequent to such assent notice has to be filed with a secretary of state or other public officer and a tax or other fee has to be paid as a condition precedent to the validity of the issue, give the date of such payment. In case some condition precedent has to be complied with after the approval and ratification of the stockholders has been obtained, state, in a footnote, the particulars of such condition and of the respondent's compliance therewith.

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 for a valuable consideration, and such purchaser 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 under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be *nominally outstanding*.

Column (d) refers to the initial preference dividend payable before any common dividend; columns (k) and (l) to participations in excess of initial preference dividend; at a specified percentage or amount (nonpar stock) (column (k)) or a percentage or proportion of the profits (column (l)).

PREFERRED STOCK															
Line No.	Class of stock	Date issue was authorized	Par value per share (if non-par, so state)	Dividend rate specified in contract	Total amount of accumulated dividends			CUMULATIVE			OTHER PROVISIONS OF CONTRACT				
								To amount earned ("Yes" or "No")	Fixed % rate or percent specified by contract	Noncumulative ("Yes" or "No")	Convertible ("Yes" or "No")	Callable or redeemable ("Yes" or "No")	PARTICIPATING DIVIDENDS		
													Fixed amount or percent (Specify)	Fixed ratio with common (Specify)	
	(a)	(b)	(c)	(d)	(e)			(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	Common	Various	\$ 25	XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
2	Dividend Obligations	Various	25	XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
3				XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
4				XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
5	Preferred														
6															
7															
8	Debt														
9	Guaranteed Stock	Various	25												
10	Receipts outstanding for installments paid*														
11															
12															
13															
14	TOTAL			XXXXX	XXXXX			XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

PAR VALUE OF PAR-VALUE STOCK OR NUMBER OF SHARES OF NONPAR STOCK															STOCK ACTUALLY OUTSTANDING AT CLOSE OF YEAR																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Line No.	Authorized			Authenticated			NOMINALLY ISSUED AND						REACQUIRED AND						Number of shares		Par value of par-value stock		Book value of stock without par value																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
							Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")			Canceled			Actually issued			Canceled										Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	(cd)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)	(ck)	(cl)	(cm)	(cn)	(co)	(cp)	(cq)	(cr)	(cs)	(ct)	(cu)	(cv)	(cw)	(cx)	(cy)	(cz)	(da)	(db)	(dc)	(dd)	(de)	(df)	(dg)	(dh)	(di)	(dj)	(dk)	(dl)	(dm)	(dn)	(do)	(dp)	(dq)	(dr)	(ds)	(dt)	(du)	(dv)	(dw)	(dx)	(dy)	(dz)	(ea)	(eb)	(ec)	(ed)	(ee)	(ef)	(eg)	(eh)	(ei)	(ej)	(ek)	(el)	(em)	(en)	(eo)	(ep)	(eq)	(er)	(es)	(et)	(eu)	(ev)	(ew)	(ex)	(ey)	(ez)	(fa)	(fb)	(fc)	(fd)	(fe)	(ff)	(fg)	(fh)	(fi)	(fj)	(fk)	(fl)	(fm)	(fn)	(fo)	(fp)	(fq)	(fr)	(fs)	(ft)	(fu)	(fv)	(fw)	(fx)	(fy)	(fz)	(ga)	(gb)	(gc)	(gd)	(ge)	(gf)	(gg)	(gh)	(gi)	(gj)	(gk)	(gl)	(gm)	(gn)	(go)	(gp)	(gq)	(gr)	(gs)	(gt)	(gu)	(gv)	(gw)	(gx)	(gy)	(gz)	(ha)	(hb)	(hc)	(hd)	(he)	(hf)	(hg)	(hh)	(hi)	(hj)	(hk)	(hl)	(hm)	(hn)	(ho)	(hp)	(hq)	(hr)	(hs)	(ht)	(hu)	(hv)	(hw)	(hx)	(hy)	(hz)	(ia)	(ib)	(ic)	(id)	(ie)	(if)	(ig)	(ih)	(ii)	(ij)	(ik)	(il)	(im)	(in)	(io)	(ip)	(iq)	(ir)	(is)	(it)	(iu)	(iv)	(iw)	(ix)	(iy)	(iz)	(ja)	(jb)	(jc)	(jd)	(je)	(jf)	(jg)	(jh)	(ji)	(jj)	(jk)	(jl)	(jm)	(jn)	(jo)	(jp)	(jq)	(jr)	(js)	(jt)	(ju)	(jv)	(jw)	(jx)	(jy)	(jz)	(ka)	(kb)	(kc)	(kd)	(ke)	(kf)	(kg)	(kh)	(ki)	(kj)	(kk)	(kl)	(km)	(kn)	(ko)	(kp)	(kq)	(kr)	(ks)	(kt)	(ku)	(kv)	(kw)	(kx)	(ky)	(kz)	(la)	(lb)	(lc)	(ld)	(le)	(lf)	(lg)	(lh)	(li)	(lj)	(lk)	(ll)	(lm)	(ln)	(lo)	(lp)	(lq)	(lr)	(ls)	(lt)	(lu)	(lv)	(lw)	(lx)	(ly)	(lz)	(ma)	(mb)	(mc)	(md)	(me)	(mf)	(mg)	(mh)	(mi)	(mj)	(mk)	(ml)	(mm)	(mn)	(mo)	(mp)	(mq)	(mr)	(ms)	(mt)	(mu)	(mv)	(mw)	(mx)	(my)	(mz)	(na)	(nb)	(nc)	(nd)	(ne)	(nf)	(ng)	(nh)	(ni)	(nj)	(nk)	(nl)	(nm)	(nn)	(no)	(np)	(nq)	(nr)	(ns)	(nt)	(nu)	(nv)	(nw)	(nx)	(ny)	(nz)	(oa)	(ob)	(oc)	(od)	(oe)	(of)	(og)	(oh)	(oi)	(oj)	(ok)	(ol)	(om)	(on)	(oo)	(op)	(oq)	(or)	(os)	(ot)	(ou)	(ov)	(ow)	(ox)	(oy)	(oz)	(pa)	(pb)	(pc)	(pd)	(pe)	(pf)	(pg)	(ph)	(pi)	(pj)	(pk)	(pl)	(pm)	(pn)	(po)	(pp)	(pq)	(pr)	(ps)	(pt)	(pu)	(pv)	(pw)	(px)	(py)	(pz)	(qa)	(qb)	(qc)	(qd)	(qe)	(qf)	(qg)	(qh)	(qi)	(qj)	(qk)	(ql)	(qm)	(qn)	(qo)	(qp)	(qq)	(qr)	(qs)	(qt)	(qu)	(qv)	(qw)	(qx)	(qy)	(qz)	(ra)	(rb)	(rc)	(rd)	(re)	(rf)	(rg)	(rh)	(ri)	(rj)	(rk)	(rl)	(rm)	(rn)	(ro)	(rp)	(rq)	(rr)	(rs)	(rt)	(ru)	(rv)	(rw)	(rx)	(ry)	(rz)	(sa)	(sb)	(sc)	(sd)	(se)	(sf)	(sg)	(sh)	(si)	(sj)	(sk)	(sl)	(sm)	(sn)	(so)	(sp)	(sq)	(sr)	(ss)	(st)	(su)	(sv)	(sw)	(sx)	(sy)	(sz)	(ta)	(tb)	(tc)	(td)	(te)	(tf)	(tg)	(th)	(ti)	(tj)	(tk)	(tl)	(tm)	(tn)	(to)	(tp)	(tq)	(tr)	(ts)	(tt)	(tu)	(tv)	(tw)	(tx)	(ty)	(tz)	(ua)	(ub)	(uc)	(ud)	(ue)	(uf)	(ug)	(uh)	(ui)	(uj)	(uk)	(ul)	(um)	(un)	(uo)	(up)	(uq)	(ur)	(us)	(ut)	(uu)	(uv)	(uw)	(ux)	(uy)	(uz)	(va)	(vb)	(vc)	(vd)	(ve)	(vf)	(vg)	(vh)	(vi)	(vj)	(vk)	(vl)	(vm)	(vn)	(vo)	(vp)	(vq)	(vr)	(vs)	(vt)	(vu)	(vv)	(vw)	(vx)	(vy)	(vz)	(wa)	(wb)	(wc)	(wd)	(we)	(wf)	(wg)	(wh)	(wi)	(wj)	(wk)	(wl)	(wm)	(wn)	(wo)	(wp)	(wq)	(wr)	(ws)	(wt)	(wu)	(wv)	(ww)	(wx)	(wy)	(wz)	(xa)	(xb)	(xc)	(xd)	(xe)	(xf)	(xg)	(xh)	(xi)	(xj)	(xk)	(xl)	(xm)	(xn)	(xo)	(xp)	(xq)	(xr)	(xs)	(xt)	(xu)	(xv)	(xw)	(xx)	(xy)	(xz)	(ya)	(yb)	(yc)	(yd)	(ye)	(yf)	(yg)	(yh)	(yi)	(yj)	(yk)	(yl)	(ym)	(yn)	(yo)	(yp)	(yq)	(yr)	(ys)	(yt)	(yu)	(yv)	(yw)	(yx)	(yy)	(yz)	(za)	(zb)	(zc)	(zd)	(ze)	(zf)	(zg)	(zh)	(zi)	(zj)	(zk)	(zl)	(zm)	(zn)	(zo)	(zp)	(zq)	(zr)	(zs)	(zt)	(zu)	(zv)	(zw)	(zx)	(zy)	(zz)
1	1	316	900	1	316	900				1	316	900					11	525		52	215	\$	1	305	375	\$																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										</																																																																																																																														

*State the class of capital stock covered by the receipts.

229. CAPITAL STOCK CHANGES DURING THE YEAR

Give full particulars of stocks actually or nominally issued (either original issues or reissues) and of stocks reacquired or canceled during the year.

In the second section of the schedule show the particulars of the several issues on the same lines and in the same order as in the first section.

In column (c) state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. If an issue of securities was authorized for more than one purpose, state amount applicable to each purpose. Also

give the number and date of the authorization by the public authority under whose control such issue was made, naming such authority. In column (e) include as cash all money, checks, drafts, bills of exchange and other commercial paper payable at par on demand. For nominally issued stock, show returns in columns (a), (b), (c), and (d) only. For each class of stock actually issued, the sum of the entries in columns (e), (f), and (h), plus discounts or less premiums in column (g), should equal the total par value or the book value represented by the total number of shares reported in column (d).

Particulars concerning the reacquirement of stock that was actually outstanding should be given in columns (a), (i), and (j).

Line No.	Class of stock	STOCKS ISSUED DURING YEAR				
		Date of issue	Purpose of the issue and authority	Par value (for nonpar stock show the number of shares)		
	(a)	(b)	(c)	(d)		
			NONE	\$		\$
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
TOTAL						

Line No.	STOCKS ISSUED DURING YEAR—Concluded			STOCKS REACQUIRED DURING YEAR		Remarks
	Cash value of other property acquired or services received as consideration for issue	Net total discounts (in black) or premiums (in red). Excludes entries in column (b)	Expense of issuing capital stock	Par value (For nonpar stock show the number of shares)	Purchase price	
	(f)	(g)	(h)	(i)	(j)	(k)
1	\$	\$	\$	\$	\$	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						

230. STOCK LIABILITY FOR CONVERSION OF SECURITIES OF OTHER COMPANIES

If at the close of the year respondent was subject to any liability to issue its own capital stock in exchange for outstanding securities of constituent of other companies, give full particulars thereof hereunder, including names of parties to contracts and abstracts of terms of contracts whereunder such liability exists.

NONE

231. CAPITAL SURPLUS

Give an analysis in the form called for below of capital surplus accounts. In column (a) give a brief description of the item added or deducted and in column (b) insert the contra account number at which the amount stated in columns (c), (d) or (e) was charged or credited.

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.					
			794. Premiums and Accumulations on Capital Stock (c)			794. Paid-In Surplus (d)		794. Other Capital Surplus (e)
1	Balance at beginning of year.....	X X X	\$			\$	532 751	\$
2	Additions during the year (describe):							
3								
4								
5								
6								
7	Total additions during the year....	X X X						
8	Deductions during the year (describe):							
9								
10								
11								
12	Total deductions....	X X X					532 751	
13	Balance at close of year.....	X X X						

232. RETAINED INCOME—APPROPRIATED

Give an analysis in the form called for below of account No. 797, "Retained income—Appropriated."

Line No.	Class of appropriation (a)	Credits during year (b)			Debits during year (c)			Balance at close of year (d)		
		\$			\$			\$		
31	Additions to property through retained income.....									
32	Funded debt retired through retained income.....									
33	Sinking fund reserves.....									
34	Incentive per diem funds.....									
35	Miscellaneous fund reserves.....									
36	Retained income—Appropriated not specifically invested.....							1 790 725		
	Other appropriations (specify):									
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47	TOTAL.....							1 790 725		

233. CONTINGENT ASSETS AND LIABILITIES

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

ble 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 other schedules provided for those items and not in this schedule.

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.

Line No.	Item (a)	Amount (b)	
		\$	
1	NONE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
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RICHMOND FREDERICKSBURG & POTOMAC RAILROAD CO.

234. PROPRIETARY COMPANIES

Give particulars called for regarding inactive proprietary companies, as defined in Schedule No. 411, page 94. The separation of accounts 731 and 732 into the various subdivisions shown below should be estimated, if not actually shown on respondent's books. Enter brief designations of the several proprietary companies at the heads of their respective columns.

Line No.	Item
1	Mileage owned:
2	Road, State of _____
3	Road, State of _____
4	Road, State of _____
5	Second and additional main tracks.....
6	Passing tracks, cross-overs, and turn-outs.....
7	Way switching tracks.....
8	Yard switching tracks.....
9	Road and equipment property:
10	Road.....
11	Equipment.....
12	General expenditures.....
13	Other property accounts.....
14	Total (account 731).....
15	Improvements on leased property:
16	Road.....
17	Equipment.....
18	General expenditures.....
19	Total (account 732).....
20	Depreciation and amortization (accounts 735, 736, and 785).....
21	Capital stock (account 791).....
22	Funded debt unmatured (account 765).....
23	Debt in default (account 768).....
24	Amounts payable to related companies (account 769).....

Line No.	Item
1	Mileage owned:
2	Road, State of _____
3	Road, State of _____
4	Road, State of _____
5	Second and additional main tracks.....
6	Passing tracks, cross-overs, and turn-outs.....
7	Way switching tracks.....
8	Yard switching tracks.....
9	Road and equipment property:
10	Road
11	Equipment.....
12	General expenditures.....
13	Other property accounts.....
14	Total (account 731).....
15	Improvements on leased property:
16	Road.....
17	Equipment.....
18	General expenditures.....
19	Total (account 732).....
20	Depreciation and amortization (accounts 735, 736, and 785)
21	Capital stock (account 791).....
22	Funded debt unmatured (account 765).....
23	Debt in default (account 768).....
24	Amounts payable to affiliated companies (account 769).....

*Includes account Nos. 80, "Other elements of investment," and 90, "Construction work in progress."

NO. INCOME ACCOUNT FOR THE YEAR

1. Give the Income Account of the respondent for the year in accordance with the rules prescribed in the Uniform System of Accounts for Railroad Operating Companies.

2. In column (d) show against the appropriate account the amount of income that is offset by deductions in other income accounts of respondent so far as they relate to companies the operations of which are covered by this operating report, the amount of such deductions or dispositions to be also shown against appropriate accounts. For example, road (A) operates road (B) under lease for a

rental of \$1,000,000, but road (A) owns 50 percent of the stock of road (B) on which it receives \$250,000 in dividends. The entries in column (d) should be: Account No. 512, "Dividend income," \$250,000; Account No. 542, "Rent for leased roads and equipment," \$250,000. Again, if road (C) has issued its own securities to acquire a part or all of the securities of road (D), a separately operated carrier, no entries should be made in column (d) by road (C) even though dividends or interest be received on such securities held by road (C). But if road (D) is a

Line No.	Item (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		\$	xx	xx	\$	xx	xx	\$	xx	xx
	ORDINARY ITEMS									
	OPERATING INCOME	xx	xx	xx	xx	xx	xx	xx	xx	xx
	RAILWAY OPERATING INCOME	xx	xx	xx	xx	xx	xx	xx	xx	xx
1		25	192	484	25	219	355			
2	(501) Railway operating revenues (p. 69)-----	14	598	555	14	691	266			
3	(531) Railway operating expenses (p. 75)-----	10	593	929	10	578	089			
4	Net revenue from railway operations-----	5	666	230	5	793	537			
5	(532) Railway tax accruals (p. 82)-----	4	927	699	4	734	552			
6	Railway operating income-----									
7	RENT INCOME	xx	xx	xx	xx	xx	xx	xx	xx	xx
8	(503) Hire of freight cars and highway revenue equipment—	6	785		41	591				
9	Credit balance (p. 88)-----	678	7		4159	256	362			
10	(504) Rent from locomotives (p. 89)-----				256	362				
11	(505) Rent from passenger-train cars (p. 89)-----	29	574		30	767				
12	(506) Rent from floating equipment-----	29	574		30	767				
13	(507) Rent from work equipment-----	1	390	494	1	186	347			
14	(508) Joint facility rent income-----	1	426	860	1	515	067			
15	Total rent income-----									
16	RENTS PAYABLE	xx	xx	xx	xx	xx	xx	xx	xx	xx
17	(536) Hire of freight cars and highway revenue equipment—	701	890		839	141				
18	Debit balance (p. 88)-----	87	182		69	596				
19	(537) Rent for locomotives (p. 89)-----	1	460		290	762				
20	(538) Rent for passenger-train cars (p. 89)-----									
21	(539) Rent for floating equipment-----									
22	(540) Rent for work equipment-----	52	154		226	126				
23	(541) Joint facility rents-----	842	686		1	425	625			
24	Total rents payable-----	584	174		89	442				
25	Net rents (lines 15, 23)-----	5	511	873	4	823	994			
26	Net railway operating income (lines 7, 24)-----									
27	OTHER INCOME	xx	xx	xx	xx	xx	xx	xx	xx	xx
28	(502) Revenues from miscellaneous operations (p. 45)-----	2	275		1	526				
29	(509) Income from lease of road and equipment (p. 36)-----	233	484		226	545				
30	(510) Miscellaneous rent income (p. 86)-----	512	635		495	575				
31	(511) Income from nonoperating property (p. 45)-----									
32	(512) Separately operated properties—Profit (p. 87)-----	279	177		272	120				
33	(513) Dividend income-----	483	417		378	900				
34	(514) Interest income-----	2	419		1	916				
35	(516) Income from sinking and other reserve funds-----									
36	(517) Release of premiums on funded debt-----									
37	(518) Contributions from other companies-----	106	293		445	693				
38	(519) Miscellaneous income (p. 92)-----	1	619	700	1	822	275			
39	Total other income-----	7	131	573	6	646	269			
40	Total income (lines 25, 38)-----									
41	MISCELLANEOUS DEDUCTIONS FROM INCOME	xx	xx	xx	xx	xx	xx	xx	xx	xx
42	(534) Expenses of miscellaneous operations (p. 45)-----									
43	(535) Taxes on miscellaneous operating property (p. 45)-----									
44	(543) Miscellaneous rents (p. 91)-----	127	618		126	003				
45	(544) Miscellaneous tax accruals (p. 45)-----									
46	(545) Separately operated properties—Loss (p. 87)-----									
47	(549) Maintenance of investment organization-----									
48	(550) Income transferred to other companies-----	185	672		120	214				
49	(551) Miscellaneous income charges (p. 92)-----	313	290		246	217				
50	Total miscellaneous deductions-----	6	818	283	6	400	052			
51	Income available for fixed charges (lines 39, 49)-----									

300. INCOME ACCOUNT FOR THE YEAR—Continued

"proprietary" company for which no separate operating report is rendered, appropriate entries in column (d) should be made by road (C). If a leased road is assigned to another company for operation, the rent paid should be offset by the rent received. The examples indicated should not be taken to exclude others of a similar nature.

3. Returns for the year reported on lines 1 to 25, inclusive, should be analyzed in columns (e) to (h) in accordance with the Commission's rules governing the separation of operating

expenses between freight and passenger service; railroads.

4. Any unusual accruals involving substantial amounts included in column (h) on lines 9 to 25, inclusive, should be fully explained in a footnote.

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

RAIL-LINE, INCLUDING WATER TRANSFERS																		Line No.		
Related solely to freight service (e)			Apportioned to freight service (f)			Total freight service (g)			Related solely to passenger and allied services (h)			Apportioned to passenger and allied services (i)			Total passenger service (j)				Other items not related to either freight or to passenger and allied services (k)	
\$			\$			\$			\$			\$			\$			\$		
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
25	154	304				25	154	304		38	180				38	180				
9	289	661	4	987	486	14	277	147	(	41	687		363	095	328	408				
xx	xx	xx	xx	xx	xx	10	877	157	xx	xx	xx	xx	xx	xx	(	283	228			
2	529	909	3	067	322	5	597	231					68	999	68	999				
xx	xx	xx	xx	xx	xx	5	279	926	xx	xx	xx	xx	xx	xx	(	352	227			
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	
	6	785					6	785												
	29	574					29	574												
1	231	227			237	1	231	464		159	030				159	030				
xx	xx	xx	xx	xx	xx	1	267	823	xx	xx	xx	xx	xx	xx	159	030				
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	
	701	890					701	890												
	87	112					87	112			70					70				
										1	460					1	460			
										52	154					52	154			
xx	xx	xx	xx	xx	xx		789	002	xx	xx	xx	xx	xx	xx		53	684			
xx	xx	xx	xx	xx	xx		478	821	xx	xx	xx	xx	xx	xx		105	353			
xx	xx	xx	xx	xx	xx		5	758	747	xx	xx	xx	xx	xx	(	246	874			

If this report is made for a system, list hereunder the names of all companies included in the system returns:

300. INCOME ACCOUNT FOR THE YEAR - Concluded

Line No.	Item (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		\$			\$			\$		
51	FIXED CHARGES	xx	xx	xx	xx	xx	xx	xx	xx	xx
52	(542) Rent for leased roads and equipment (p. 90).....		1	050			915			
53	(546) Interest on funded debt:	xx	xx	xx	xx	xx	xx	xx	xx	xx
54	(a) Fixed interest not in default.....		464	990		487	245			
55	(b) Interest in default.....									
56	(547) Interest on unfunded debt.....									
57	(548) Amortization of discount on funded debt.....									
58	Total fixed charges.....		466	040		488	160			
59	Income after fixed charges (lines 50, 58).....	6	352	243	5	911	892			
60	OTHER DEDUCTIONS	xx	xx	xx	xx	xx	xx	xx	xx	xx
61	(546) Interest on funded debt:	xx	xx	xx	xx	xx	xx	xx	xx	xx
62	(c) Contingent interest.....									
63	Ordinary income (lines 59, 32).....	6	352	243	5	911	892			
64	EXTRAORDINARY AND PRIOR PERIOD ITEMS	xx	xx	xx	xx	xx	xx	xx	xx	xx
65	(570) Extraordinary items - Net Credit (Debit)(p. 92).....	3	400	026	3	184	765			
66	(580) Prior period items - Net Credit (Debit)(p. 92).....									
67	(590) Federal income taxes on extraordinary and prior period items- Debit (Credit)(p. 92).....		450	000		1	141	728		
68	Total extraordinary and prior period items - Credit (Debit).....	2	950	026	2	043	038			
69	Net income transferred to Retained Income-Unappropriated (lines 63, 68).....	9	302	269	3	868	854			

NOTE.--See page 301B for explanatory notes, which are an integral part of the Income Account for the Year.

NOTES AND REMARKS

* Includes \$ 22, 119 interest on guaranteed stock.

INCOME ACCOUNT FOR THE YEAR—EXPLANATORY NOTES

The space below is provided for the purpose of disclosing additional information concerning items of income for the current year. Each carrier shall give the particulars of items hereon. Enter in separate notes with suitable explanation, amounts included in income accounts in connection with any unusual and material accrual or changeover in accounting practice, and other matters of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles. Minor items which have no consequential

effect on net income for the year need not be reported. If carrier has nothing to report, insert the word "None". The tax consequences of use of accelerated depreciation and tax guideline service lives, the investment tax credit, as well as other unusual and significant tax items and matters, are to be disclosed in Schedule 350, under Section C pertaining to analysis of Federal income taxes. The explanation of items included in accounts 570, "Extraordinary items"; 580, "Prior period items"; and 590, "Federal income taxes on extraordinary and prior period items" are to be disclosed in Schedule 396, page 92.

NONE

2. All contra entries hereunder should be indicated in parentheses.
3. Indicate under "Remarks" the amount of assigned Federal income tax consequences, accounts 606 and 616.

Line No.	Item (a)	Amount (b)			Remarks (c)
	CREDITS				
1	(602) Credit balance transferred from Income (p. 66) -----	\$ 9	302	269	
2	(606) Other credits to retained income -----				Net of Federal income taxes ----- \$
3	(622) Appropriations released -----				
4	Total -----	9	302	269	
	DEBITS				
5	(612) Debit balance transferred from Income (p. 66) -----				
6	(616) Other debits to retained income -----				Net of Federal income taxes ----- \$
7	(620) Appropriations for sinking and other reserve funds -----				
8	(621) Appropriations for other purposes -----				
9	(623) Dividends (p. 68) -----	3	269	924	
10	Total -----	3	269	924	
11	Net increase during year* -----	6	032	345	
12	Balance at beginning of year (p. 11)* -----	53	437	890	
13	Balance at end of year (carried to p. 11)* -----	59	470	235	

Note.—See p. 92, schedule 396, for analysis of Retained Income accounts.

308. DIVIDEND APPROPRIATIONS

2. If an obligation of any character has been incurred for the purpose of procuring funds for the payment of any dividend or for the purpose of

3. The sum of the dividends stated in column (c) should equal the amount shown in schedule No. 305.

Line No.	Name of security on which dividend was declared	Rate percent (par value stock) or rate per share (nonpar stock)		Total par value of stock or total number of shares of nonpar stock on which dividend was declared	Dividends (account 623)		DATES	
		Regular (b)	Extra (c)		(e)		Declared (f)	Payable (g)
	6% Guaranteed Stock		3%	\$ 10 300	\$	309	3-31-72	5- 1-72
41	7% Guaranteed Stock		2%	307 150		6 143	3-31-72	5- 1-72
42	Common Stock	9%		1 305 375		117 484	3-31-72	5- 1-72
43	Dividend obligations	9%		7 421 250		667 912	3-31-72	5- 1-72
44	Common Stock	9%		130 5 375		117 484	5-26-72	8- 1-72
45	Dividend Obligations	9%		7 421 250		667 912	5-26-72	8- 1-72
46	6% Guaranteed Stock		9%	10 300		927	5-26-72	8- 1-72
47	7% Guaranteed Stock		9%	307 150		27 643	5-26-72	8- 1-72
48	Common Stock	9%		1 305 375		117 484	9-29-72	11- 1-72
49	Dividend Obligations	9%		7 421 250		667 912	9-29-72	11- 1-72
50	6% Guaranteed Stock		9%	10 300		927	9-29-72	11- 1-72
51	7% Guaranteed Stock		9%	307 150		27 644	9-29-72	11- 1-72
52	Common Stock	9%		1 305 375		122 705	11-17-72	12-29-72
53	Dividend Obligations	9%		7 421 250		697 598	11-17-72	12-29-72
	6% Guaranteed Stock		9%	10 300		968	11-17-72	12-29-72
	7% Guaranteed Stock		9%	307 150		28 872	11-17-72	12-29-72

total \$ 3 269 924 ✓

Guaranteed Stock received returns not reported in this schedule but charged to "Interest on Funded Debt".

6% Guaranteed Stock	\$ 618
7% Guaranteed Stock	\$ 21,501

310. RAILWAY OPERATING REVENUES

1. State the railway operating revenues of the respondent for the year classifying them in accordance with the Uniform System of Accounts for Railroad Companies and distribute the amounts among the classes of service as indicated. In the absence of records separating revenues between freight and passenger trains, the distribution should be estimated on the basis of the best data available.

2. Assign rail-line revenues, including revenues from water transfers and highway motor vehicle operations, to "Freight service" or to "Passenger and allied services" according to the type of train (or other equipment) by which the traffic moved.

3. Incidental revenues should be assigned as provided for in the schedule.

4. Revenues which are not assignable to freight service or to passenger and allied services are includible in column (e) only in cases where the related operating expenses are reportable in column (i) of schedule No. 320. If the expenses are assigned to the classes of service mentioned, the revenues, likewise, should be distributed on an equitable basis.

5. Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.

Line No.	Class of railway operating revenues	Amount of revenue for the year			RAIL-LINE REVENUES, INCLUDING WATER TRANSFERS						Other revenues not assignable to freight or to passenger and allied services			Remarks
					Assignable to freight service			Assignable to passenger and allied services						
	(a)	(b)			(c)			(d)			(e)			(f)
	TRANSPORTATION—RAIL LINE	\$			\$			\$			\$			
1	(101) Freight*	23	729	738	23	729	738							
2	(102) Passenger*	(	25	588)				(	25	588)				
3	(103) Baggage													
4	(104) Sleeping car	(	2	389)				(	2	389)				
5	(105) Parlor and chair car													
6	(106) Mail		212	528		212	528							
7	(107) Express													
8	(108) Other passenger-train [†]													
9	(109) Milk													
10	(110) Switching*		758	797		758	797							
11	(113) Water transfers													
12	Total rail-line transportation revenue	24	673	086	24	701	063	(	27	977)				
	INCIDENTAL													
13	(131) Dining and buffet													
14	(132) Hotel and restaurant													
15	(133) Station, train, and boat privileges	(		287)				(		287)				
16	(135) Storage—Freight													
17	(137) Demurrage		331	809		331	809							
18	(138) Communication			231			231							
19	(139) Grain elevator													
20	(141) Power													
21	(142) Rents of buildings and other property		32	782		32	782							
22	(143) Miscellaneous		163	230		92	680		70	550				
23	Total incidental operating revenue		527	765		457	502		70	263				
	JOINT FACILITY													
24	(151) Joint facility—Cr		8	150		8	606	(		456)				
25	(152) Joint facility—Dr		16	517		12	867		3	650				
26	Total joint facility operating revenue	(	8	367)	(	4	261)	(	4	106)				
27	Total railway operating revenues	25	192	484	25	154	304		38	180				

*Report hereunder the charges to these accounts representing:

A. Payments made to others for—

- Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates: \$ 125,637 26
(a) Of the amount reported for item A.1, _____ % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported in (check one):
Actual () Estimated ()
- Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement: \$ 228,103 29
- Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates):
(a) Payments for transportation of persons: NONE 30
(b) Payments for transportation of freight shipments: NONE 31

†Governmental aid for providing passenger commuter or other passenger-train service included in account 108, as provided in item (d) of that account. NONE B.2

NOTE.—Gross charges for protective services to perishable freight, without deduction for any proportion thereof credited to account No. 101, "Freight" (not required from switching and terminal companies):

- Charges for service for the protection against heat: \$ 1,657 33
- Charges for service for the protection against cold: \$ 27 31

320. 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 analyzing them in accordance with the Commission's rules governing the separation of operating expenses between freight and passenger service; railroads. The returns to accounts 202-221 should be classified as provided for by instructions pertaining to those accounts in the effective rules. The designations shown in column (a) for these accounts are defined as follows:

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	xx	xx
1	MAINTENANCE OF WAY AND STRUCTURES			
2	(201) Superintendence.....		353	471
3	(202) Roadway maintenance—Yard switching tracks.....		62	506
4	Roadway maintenance—Way switching tracks.....			
5	Roadway maintenance—Running tracks.....		108	199
6	(206) Tunnels and subways—Yard switching tracks.....			
7	Tunnels and subways—Way switching tracks.....			
8	Tunnels and subways—Running tracks.....		10	101
9	(208) Bridges, trestles, and culverts—Yard switching tracks.....			
10	Bridges, trestles, and culverts—Way switching tracks.....		164	065
11	Bridges, trestles, and culverts—Running tracks.....			
12	(210) Elevated structures—Yard switching tracks.....			
13	Elevated structures—Way switching tracks.....			
14	Elevated structures—Running tracks.....		30	748
15	(212) Ties—Yard switching tracks.....	423,372		
16	Ties—Way switching tracks.....			
17	Ties—Running tracks.....		392	624
18	(214) Rails—Yard switching tracks.....		6	834
19	Rails—Way switching tracks.....	93,610		
20	Rails—Running tracks.....		86	776
21	(216) Other track material—Yard switching tracks.....		33	690
22	Other track material—Way switching tracks.....			
23	Other track material—Running tracks.....		127	447
24	(218) Ballast—Yard switching tracks.....		17	339
25	Ballast—Way switching tracks.....			
26	Ballast—Running tracks.....		123	549
27	(220) Track laying and surfacing—Yard switching tracks.....		159	764
28	Track laying and surfacing—Way switching tracks.....			
29	Track laying and surfacing—Running tracks.....		655	880
30	(221) Fences, snowsheds, and signs—Yard switching tracks.....			
31	Fences, snowsheds, and signs—Way switching tracks.....		7	961
32	Fences, snowsheds, and signs—Running tracks.....		52	781
33	(227) Station and office buildings.....		4	866
34	(229) Roadway buildings.....		2	251
35	(231) Water stations.....		5	311
36	(233) Fuel stations.....		160	500
37	(235) Shops and engine houses.....			
38	(237) Grain elevators.....			
39	(239) Storage warehouses.....			
40	(241) Wharves and docks.....			
41	(243) Coal and ore wharves.....		49	092
42	(244) TOFC/COFC terminals.....		119	068
43	(247) Communication systems.....		536	998
44	(249) Signals and interlockers.....			
45	(253) Power plants.....			736
46	(257) Power-transmission systems.....		47	686
47	(265) Miscellaneous structures.....		10	099
48	(266) Road property—Depreciation (p. 78).....		466	304
49	(267) Retirements—Road (p. 78).....		24	749
50	(269) Roadway machines.....		162	853
51				
52				
53				

220. RAILWAY OPERATING EXPENSES—Continued

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

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

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

Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS												Other expenses not related to either freight or to passenger and allied services												Line No.
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			(i)						
\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX				
127	939		212	586		340	525					12	946		12	946					1			
62	506					62	506														2			
11	215		88	391		99	606					8	593		8	593					3			
																					4			
10	101					10	101														5			
4	242		145	663		149	905					14	160		14	160					6			
																					7			
30	748					30	748														8			
7	608		287	106		364	714					27	910		27	910					9			
6	834					6	834														10			
10	194		69	797		79	991					6	785		6	785					11			
33	690					33	690														12			
36	322		83	051		119	373					8	074		8	074					13			
17	339					17	339														14			
18	363		95	867		114	230					9	319		9	319					15			
159	764					159	764														16			
155	028		456	477		611	505					4	375		44	375					17			
																					18			
3	181		4	356		7	537						424			424					19			
52	455			325		52	781														20			
1	775		2	905		4	680						186			186					21			
2	251					2	251														22			
5	311					5	311														23			
113	375		44	901		158	276					2	224		2	224					24			
																					25			
																					26			
49	092					49	092														27			
75	378		42	506		117	884					1	184		1	184					28			
332	381		160	706		493	087					43	911		43	911					29			
	736						736														30			
27	341		15	979		43	320					4	366		4	366					31			
8	067			1 596			9 663						436			436					32			
			441	538		441	538					24	766		24	766					33			
			23	419		23	419					1	330		1	330					34			
18	175		135	968		154	143					8	710		8	710					35			
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320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	xx	xx
MAINTENANCE OF WAY AND STRUCTURES—Continued				
34	(270) Dismantling retired road property.....		26	964
35	(271) Small tools and supplies.....		114	062
36	(272) Removing snow, ice, and sand.....		22	613
37	(273) Public improvements—Maintenance.....		34	896
38	(274) Injuries to persons.....		48	898
39	(275) Insurance.....		15	446
40	(276) Stationery and printing.....		4	605
41	(277) Employees' health and welfare benefits.....		121	816
42	(281) Right-of-way expenses.....			
43	(282) Other expenses.....		8	870
44	(278) Maintaining joint tracks, yards, and other facilities—Dr.....		43	343
45	(279) Maintaining joint tracks, yards, and other facilities—Cr.....	1	265	854
46	Total—All road property depreciation (account 266).....		466	374
47	Total—All other maintenance of way and structures accounts.....	2	693	603
48	Total maintenance of way and structures.....	3	159	907
MAINTENANCE OF EQUIPMENT				
49	(301) Superintendence.....		306	251
50	(302) Shop machinery.....		101	335
51	(304) Power-plant machinery.....		30	543
52	(305) Shop and power-plant machinery—Depreciation (p. 80).....		43	235
53	(306) Dismantling retired shop and power-plant machinery.....			268
54	(311) Locomotives—Repairs, Diesel locomotives—Yard.....		113	946
55	Locomotives—Repairs, Diesel locomotives—Other.....		799	962
56	Locomotives—Repairs, Other than Diesel—Yard.....			
57	Locomotives—Repairs, Other than Diesel—Other.....			
58	(314) Freight-train cars—Repairs*.....	1	135	585
59	(317) Passenger-train cars—Repairs.....		28	975
60	(318) Highway revenue equipment—Repairs.....		11	932
61	(323) Floating equipment—Repairs.....			
62	(326) Work equipment—Repairs.....		29	641
63	(328) Miscellaneous equipment—Repairs.....		49	144
64	(329) Dismantling retired equipment.....		17	493
65	(330) Retirements—Equipment (p. 80).....			
66	(331) Equipment—Depreciation (p. 80).....		946	869
67	(332) Injuries to persons.....		121	787
68	(333) Insurance.....		240	302
69	(334) Stationery and printing.....		7	650
70	(335) Employees' health and welfare benefits.....		84	937
71	(339) Other expenses.....		23	504
72	(336) Joint maintenance of equipment expenses—Dr.....		1	403
73	(337) Joint maintenance of equipment expenses—Cr.....		679	043
74	Total—All equipment depreciation (accounts 305 and 331).....		990	104
75	Total—All other maintenance of equipment accounts.....	2	425	615
76	Total maintenance of equipment.....	3	415	719
TRAFFIC				
77	(351) Superintendence.....		175	250
78	(352) Outside agencies.....		176	115
79	(353) Advertising**.....		7	440
80	(354) Traffic associations.....		15	012
81	(355) Fast freight lines.....			
82	(356) Industrial and immigration bureaus.....			
83	(357) Insurance.....		1	353
84	(358) Stationery and printing.....		32	547
85	(359) Employees' health and welfare benefits.....		27	596
86	(360) Other expenses.....			
87	Total traffic.....		435	353
88	*Includes debits of \$ 65,000 for charges on account of work done by others and includes credits of \$ 762,151 on account of work charged to others.			
89	**Value of transportation issued in exchange for advertising, \$ none			

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																					
Expenses related solely to freight service (e)			Common expenses apportioned to freight service (d)			Total freight expense (c)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
10	187		10	905		21	092					5	872		5	872					54
21	196		87	275		108	471					5	591		5	591					55
16	280		5	952		22	232						381			381					56
23	212		10	981		34	193						703			703					57
2	546		43	691		46	237					2	661		2	661					58
	350		14	229		14	579						867			867					59
	802		3	585		4	387						218			218					60
43	570		73	755		117	325					4	491		4	491					61
1	787		6	676		8	463						407			407					62
(	53)		(	851)		(	904)		44	299		(	52)		44	247					63
1	028	067		223	395	1	251	462		788		13	604		14	392					64
				441	538		441	538					24	766		24	766				65
	543	221	1	904	403	2	447	624	43	511		202	468		245	979					66
	543	221	2	345	941	2	889	162	43	511		227	234		270	745					67
161	060		139	478		300	538			744		4	969		5	110					68
85	395		15	432		100	827						508			508					69
30	533			8		30	541						2			2					70
	268		43	050		43	050						185			185					71
113	946					113	946														72
684	760		77	820		762	610		3	844		33	508		37	352					73
1	135	585				1	135	585													74
									28	975					28	975					75
11	932					11	932														76
15	465		13	351		28	814						827			827					77
23	634		24	984		48	618						526			526					78
9	812					9	812		7	681					7	681					79
620	016		312	217		932	233		1	322		13	314		14	636					80
130	483		(8	634)		121	849			246		(	308)		(	62)					81
75	175		159	447		234	622					5	680		5	680					82
4	593		2	952		7	545						105			105					83
81	701		3	125		84	326						111			111					84
8	413		1	254		9	567		13	792			45		13	637					85
	320						320		1	083					1	083					86
675	123		(	480)		674	543		4	415		(	15)		4	400					87
620	016		355	267		975	283		1	322		13	499		14	821					88
1	897	950	429	727		2	327	577	51	950		45	988		97	938					89
2	517	966		784	994	3	302	960	53	272		59	487		112	759					90
175	290					175	290														97
176	115					176	115														98
7	440					7	440														99
15	012					15	012														100
1	353					1	353														101
32	547					32	547														102
27	596					27	596														103
435	353					435	353														104

325. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account	Amount of operating expenses for the year	
	(a)	(b)	
	TRANSPORTATION—RAIL LINE		
110	(371) Superintendence.....	215	794
111	(372) Dispatching trains.....	23	354
112	(373) Station employees.....	335	363
113	(374) Weighing, inspection, and demurrage bureaus.....	9	606
114	(375) Coal and ore wharves.....		
115	(376) Station supplies and expenses.....	19	750
116	(377) Yardmasters and yard clerks.....	1	261
117	(378) Yard conductors and brakemen.....	1	919
118	(379) Yard switch and signal tenders.....	186	158
119	(380) Yard enginemen.....	862	295
120	(382) Yard switching fuel.....	84	700
121	(383) Yard switching power produced.....		
122	(384) Yard switching power purchased.....		
123	(388) Servicing yard locomotives.....	93	372
124	(389) Yard supplies and expenses.....	122	197
125	(392) Train enginemen.....	455	119
126	(394) Train fuel.....	552	492
127	(395) Train power produced.....		
128	(396) Train power purchased.....	13	283
129	(400) Servicing train locomotives.....	161	487
130	(401) Trainmen.....	974	434
131	(402) Train supplies and expenses*.....	319	42
132	(403) Operating sleeping cars.....	2	513
133	(404) Signal and interlocker operation.....	83	154
134	(405) Crossing protection.....		
135	(406) Drawbridge operation.....		
136	(407) Communication system operation.....	61	986
137	(408) Operating floating equipment.....		
138	(409) Employees' health and welfare benefits.....	378	250
139	(410) Stationery and printing.....	205	774
140	(411) Other expenses.....	5	156
141	(414) Insurance.....	179	936
142	(415) Clearing wrecks.....	62	553
143	(416) Damage to property.....	6	299
144	(417) Damage to livestock on right of way.....		
145	(418) Loss and damage—Freight.....	491	592
146	(419) Loss and damage—Baggage.....		52
147	(420) Injuries to persons.....	55	455
148	(421) TOFC/COFC terminals.....	209	330
149	(422) Other highway transportation expenses.....		
150	(390) Operating joint yards and terminals—Dr.....	5	805
151	(391) Operating joint yards and terminals—Cr.....	3	332
152	(412) Operating joint tracks and facilities—Dr.....	(	69)
153	(413) Operating joint tracks and facilities—Cr.....	43	528
154	Total transportation—Rail line.....	5	988
	*Includes gross charges and credits for heater and refrigerator service as follows:		
155	Freight train cars: Refrigerator—Charges.....	34	964
156	—Credits.....	1	574
157	Heater—Charges.....		668
158	—Credits.....		
159	TOFC trailers: Refrigerator—Charges.....	4	606
160	—Credits.....		
161	Heater—Charges.....		
162	—Credits.....		

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS														Line No.							
Expenses related solely to freight service (e)			Common expenses apportioned to freight service (d)			Total freight expense (c)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			
\$			\$			\$			\$			\$			\$			\$			
49	396		163	376		212	772		1	887		1	135		3	022					110
	22		18	325		18	347					5	007		5	007					111
294	053			196		294	249		41	092			27		41	119					112
9	606					9	606														113
17	017		2	514		19	531		191			28			219						114
1	261 688					1	261 688														115
1	913 554		5	796		1	919 350					301			301						116
186	158					186	158														117
862	255					862	295														118
84	700					84	700														119
																					120
93	372					93	372														121
128	197					128	197														122
432	474					432	474		22	645					22	645					123
552	492					552	492														124
																					125
13	283					13	283														126
160	003					160	003		1	484					1	484					127
949	476					949	476		24	958					24	958					128
305	688					305	688		13	738					13	738					129
									2	513					2	513					130
11	350		56	395		67	745					15	409		15	409					131
																					132
61	450			521		61	971					15			15						133
																					134
297	243		80	448		377	691					559			559						135
193	652		12	039		205	691					83			83						136
4	922			232		5	154					2			2						137
41	546		133	246		174	792		1	221		3	923		5	144					138
62	553					62	553														139
3	431		2	868		6	299														140
																					141
491	592					491	592														142
									52						52						143
132	017		(5	330)		126	687		(71	232)				(71	232)						144
209	330					209	330														145
																					146
									5	805					5	805					147
3	327 702					3	327 702		4	630					4	630					148
	47		(	113)		(	66)					(	3)		(	3)					149
5	378		37	181		42	559					969			969						150
5	489 527		433	332		5	922 859		39	724		25	517		65	241					151

320. RAILWAY OPERATING EXPENSES—Continued

21

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	xx	xx
	MISCELLANEOUS OPERATIONS			
153	(441) Dining and buffet service.....		(	574)
154	(442) Hotels and restaurants.....			
155	(443) Grain elevators.....			
156	(445) Producing power sold.....			
157	(446) Other miscellaneous operations.....			
158	(449) Employees' health and welfare benefits.....		(	195)
159	(447) Operating joint miscellaneous facilities—Dr.....			
160	(448) Operating joint miscellaneous facilities—Cr.....			
171	Total miscellaneous operations.....		(	769)
	GENERAL			
172	(451) Salaries and expenses of general officers.....		378	848
173	(452) Salaries and expenses of clerks and attendants.....		843	326
174	(453) General office supplies and expenses.....		170	822
175	(454) Law expenses.....		104	278
176	(455) Insurance.....		1	255
177	(456) Employees' health and welfare benefits.....		84	224
178	(457) Pensions.....		203	643
179	(458) Stationery and printing.....		50	426
180	(459) Other expenses.....		(46	817)
181	(461) General joint facilities—Dr.....		2	705
182	(462) General joint facilities—Cr.....		192	465
183	Total general expenses.....		1	600
184	Grand total railway operating expenses.....		14	598
185	Operating ratio (ratio of operating expenses to operating revenues) 57.95 percent. (Two decimal places required)		57	95

186. Amount of employee compensation† (applicable to the current year) chargeable to operating expenses: \$ 15,391,549

*Give description and amount of charges to account No. 460, "Other expenses," for severance payments made to employees. This includes payments made as a result of agreements with employee organizations and awards pursuant to decisions of arbitration boards or by specific orders of this Commission or by voluntary action on the part of respondent. This also includes severance payments in cases relating to mergers and situations involving reduction in employees because of abandonment or consolidation of facilities.

DESCRIPTION OF PAYMENTS
NONE

AMOUNT

†Includes "straight time paid for" in train and engine service, and "time actually worked" and paid for at straight time rates" in other services; all overtime in train and engine service, and overtime paid for at punitive rates in other services; and "constructive allowances, including vacations and holidays" in train and engine service and "vacations, holidays, and other allowances" in other services. (Compensation chargeable to operating expenses applicable to prior years, which was paid or is payable under labor awards of the current year or for other reasons, should be shown in Schedule 301C and not included in this return.)

33 45 69 21 33

20. RAILWAY OPERATING EXPENSES—Concluded

RAIL-LINE EXPENSES, INCLUDING WATER TRANSPORTS

Expenses related solely to freight service (e)			Common expenses apportioned to freight service (d)			Total freight expense (a)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx	
											(574)						(574)				133
																					134
																					135
																					136
											(195)						(195)				137
																					138
											(769)						(769)				139
																					140
	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	141
		39	714		327	434		367	148				11	700		11	700				142
		345	947		477	602		823	549		2	711		17	066		19	777			143
		5	820		159	309		165	129					5	693		5	693			144
		9	201		91	797		100	998					3	280		3	280			145
			714			522			1	236					19			19			146
		7	540		74	038		81	578					2	646		2	646			147
		65	123		133	741		198	864					4	779		4	779			148
			636		48	072		48	708					1	718		1	718			149
		15	854		114	045		129	899		(180	791)		4	075		(176	716)			150
											2	705					2	705			151
		186	955		3	341		190	296		2	050			119		2	169			152
		303	594		1	423	219	1	726	813	(177	425)		50	857		(126	563)			153
	9	289	661		4	987	486	14	277	147	(41	687)		363	095		321	408			154
								56	76								841	82			155

322. ROAD PROPERTY—DEPRECIATION

Give the particulars called for with respect to the amount charged to account 266, "Road property—Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)	
		\$	
301	(1) Engineering.....	8	932
302	(2½) Other right-of-way expenditures.....		591
303	(3) Grading.....	5	241
304	(5) Tunnels and subways.....		
305	(6) Bridges, trestles, and culverts.....	66	972
306	(7) Elevated structures.....		
307	(13) Fences, snowsheds, and signs.....	4	150
308	(16) Station and office buildings.....	38	071
309	(17) Roadway buildings.....	3	151
310	(18) Water stations.....	1	824
311	(19) Fuel stations.....	2	573
312	(20) Shops and enginehouses.....	52	799
313	(21) Grain elevators.....		
314	(22) Storage warehouses.....		
315	(23) Wharves and docks.....		
316	(24) Coal and ore wharves.....		
317	(25) TOFC/COFC terminals.....	12	279
318	(26) Communication systems.....	32	214
319	(27) Signals and interlockers.....	154	482
320	(29) Power plants.....	1	490
321	(31) Power-transmission systems.....	12	635
322	(35) Miscellaneous structures.....	3	383
323	(37) Roadway machines.....	57	060
324	(39) Public improvements—Construction.....	8	457
325	All other road accounts.....		
326	Total (account 266).....	466	304

324. RETIREMENTS—ROAD

Give the particulars called for with respect to the amount included in account 267, "Retirements—Road," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)	
		\$	
341	(1) Engineering.....		
342	(2½) Other right-of-way expenditures.....		
343	(3) Grading.....		
344	(5) Tunnels and subways.....		
345	(8) Ties.....		580
346	(9) Rails.....		(212)
347	(10) Other track material.....	11	918
348	(11) Ballast.....		730
349	(12) Track laying and surfacing.....	6	557
350	(38) Roadway small tools.....		
351	(39) Public improvements—Construction.....		
352	(43) Other expenditures—Road.....		
353	(76) Interest during construction.....	5	176
354	(77) Other expenditures—General.....		
355	(80) Other elements of investment.....		
356	All other road accounts.....		
357	Total (account 267).....	24	749

13 45 51 21 33 45

322. ROAD PROPERTY—DEPRECIATION

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFER

Expenses related solely to freight service (e)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to freight or to passenger and allied services (i)			Line No.
				8	591		8	591						341		341					301
					568			568						23		23					302
				4	977		4	977						264		264					303
																					304
				61	527		61	527					5	445		5	445				305
				3	929		3	929						221		221					306
				38	071		38	071													307
				3	031		3	031						120		120					308
				1	824		1	824													309
				2	573		2	573													310
				52	065		52	065						734		734					311
																					312
																					313
																					314
																					315
				12	279		12	279													316
				31	895		31	895						319		319					317
				141	845		141	845					12	637		12	637				318
				1	354		1	354						136		136					319
				11	478		11	478					1	157		1	157				320
				3	237		3	237						146		146					321
				54	007		54	007					3	053		3	053				322
				8	287		8	287						170		170					323
																					324
				441	538		441	538					24	766		24	766				325
																					326

324. RETIREMENTS—ROAD

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFER

Expenses related solely to freight service (e)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
																					341
																					342
																					343
																					344
					542			542						38		38					345
				(	197)		(	197)					(	15)		(	15)				346
				11	321		11	321						597		597					347
					682			682						48		48					348
				6	200		6	200						357		357					349
																					350
																					351
																					352
				4	871		4	871						305		305					353
																					354
																					355
																					356
				23	419		23	419					1	330		1	330				357

325. SHOP AND POWER-PLANT MACHINERY--DEPRECIATION

Give the particulars called for with respect to the amount charged to account 305, "Shop and power-plant machinery--Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
301	(44) Shop machinery.....		36	824
302	(45) Power-plant machinery.....		6	411
303	Total (account 305).....		43	235

328. RETIREMENTS--EQUIPMENT

Give the particulars called for with respect to the amount included in account 330, "Retirements--Equipment," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
401	(52) Locomotives.....			
402	(53) Freight-train cars.....			
403	(54) Passenger-train cars.....			
404	(55) Highway revenue equipment.....			
405	(56) Floating equipment.....			
406	(57) Work equipment.....			
407	(58) Miscellaneous equipment.....			
408	(76) Interest during construction.....			
409	(77) Other expenditures--General.....			
410	(80) Other elements of investment.....			
411	Total (account 330).....			

330. EQUIPMENT--DEPRECIATION

Give the particulars called for with respect to the amount charged to account 331, "Equipment--Depreciation," for the year.

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
431	(52) Locomotives--Yard.....		118	379
432	(52) Locomotives--Other.....		326	853
433	(53) Freight-train cars.....		501	637
434	(54) Passenger-train cars.....			
435	(55) Highway revenue equipment.....			
436	(56) Floating equipment.....			
437	(57) Work equipment.....			
438	(58) Miscellaneous equipment.....			
439	Total (account 331).....		946	869

326. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS														Other expenses not related to either freight or to passenger and allied services			Line No.				
Expenses related solely to freight service (a)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)						Total passenger expense (h)			
\$			\$			\$			\$			\$			\$			\$			
				36	640		36	640					184			184					391
				6	410		6	410					1			1					392
				43	050		43	050					185			185					393

328. RETIREMENTS—EQUIPMENT—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS														Other expenses not related to either freight or to passenger and allied services			Line No.				
Expenses related solely to freight service (a)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)						Total passenger expense (h)			
\$			\$			\$			\$			\$			\$			\$			
																					401
																					402
																					403
																					404
																					405
																					406
																					407
																					408
																					409
																					410
																					411

330. EQUIPMENT—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																	Other expenses not related to either freight or to passenger and allied services	Line No.			
Expenses related solely to freight service (a)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)						
\$			\$			\$			\$			\$			\$			\$			
	118	379					118	379													431
				312	217		312	217		1	322			13	314		14	636			432
	501	637					501	637													433
																					434
																					435
																					436
																					437
																					438
	620	016		312	217		932	233		1	322			13	314		14	636			439

350. RAILWAY TAX ACCRUALS

1. In Sections A and B show the particulars called for with respect to net accruals of taxes on railroad property, and U.S. Government taxes charged to account 532, "Railway tax accruals" of the re-

spondent's Income account for the year.

2. In Section C show an analysis and distribution of Federal income taxes.

A. Other Than U.S. Government Taxes				B. U.S. Government Taxes			
Line No.	State (a)	Amount (b)		Kind of tax (c)	Amount (d)		Line No.
		\$			\$		
1	Alabama			Income taxes:	x x 2	529 909	
2	Alaska			Normal tax and surtax			58
3	Arizona			Excess profits			59
4	Arkansas			TOTAL—Income taxes	2	529 909	60
5	California			Old-age retirement*	1	081 234	61
6	Colorado			Unemployment insurance		200 495	62
7	Connecticut			All other United States taxes		6 253	63
8	Delaware			Total—U.S. Government taxes	3	817 891	64
9	Florida			GRAND TOTAL—Railway Tax Accruals			
10	Georgia			(account 532)	5	666 230	65
11	Hawaii						
12	Idaho			C. Analysis of Federal Income Taxes			
13	Illinois			Provision for income taxes based on taxable net income recorded in the accounts for the year	\$ 4	178 958	66
14	Indiana			Net decrease (or increase) because of use of accelerated depreciation under section 167 of the Internal Revenue Code and guideline lives pursuant to Revenue Procedure 62-21 and different basis used for book depreciation		(296 060)	67
15	Iowa			Net increase (or decrease) because of accelerated amortization of facilities under section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation		59 300	68
16	Kansas			Net decrease (or increase) because of investment tax credit authorized in Revenue Act of 1962		420 439	69
17	Kentucky			Net decrease (or increase) because of accelerated amortization of certain rolling stock under section 164 of the Internal Revenue Code and basis used for book depreciation		823 554	70
18	Louisiana			Net decrease or (or increase) because of amortization of certain rights-of-way investment under section 185 of the Internal Revenue Code			71
19	Maine						72
20	Maryland						73
21	Massachusetts						74
22	Michigan						75
23	Minnesota						76
24	Mississippi						77
25	Missouri						78
26	Montana						79
27	Nebraska						80
28	Nevada						81
29	New Hampshire						82
30	New Jersey						83
31	New Mexico						84
32	New York						85
33	North Carolina						86
34	North Dakota						87
35	Ohio						
36	Oklahoma						
37	Oregon						
38	Pennsylvania						
39	Rhode Island						
40	South Carolina						
41	South Dakota						
42	Tennessee						
43	Texas						
44	Utah						
45	Vermont						
46	Virginia	1	846 683				
47	Washington						
48	West Virginia						
49	Wisconsin						
50	Wyoming						
51	District of Columbia		1 412				
52	OTHER	x x	x x x x				
53	Canada						
54	Mexico		244				
55	Puerto Rico						
56							
57	TOTAL—Other than U.S. Government taxes	1	848 339				

C. Analysis of Federal Income Taxes			
Provision for income taxes based on taxable net income recorded in the accounts for the year	\$ 4	178 958	66
Net decrease (or increase) because of use of accelerated depreciation under section 167 of the Internal Revenue Code and guideline lives pursuant to Revenue Procedure 62-21 and different basis used for book depreciation		(296 060)	67
Net increase (or decrease) because of accelerated amortization of facilities under section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation		59 300	68
Net decrease (or increase) because of investment tax credit authorized in Revenue Act of 1962		420 439	69
Net decrease (or increase) because of accelerated amortization of certain rolling stock under section 164 of the Internal Revenue Code and basis used for book depreciation		823 554	70
Net decrease or (or increase) because of amortization of certain rights-of-way investment under section 185 of the Internal Revenue Code			71
			72
			73
			74
			75
			76
			77
Net applicable to the current year	2	698 205	78
Adjustments applicable to previous years (net debit or credit), except carry-backs and carry-overs		(168 296)	79
Adjustments for carry-backs			80
Adjustments for carry-overs			81
Total	2	529 909	82
Distribution:	x x	x x x x	
Account 532	2	529 909	83
Account 590			84
Other (Specify)			85
			86
Total	2	529 909	87

Note.—The amount shown on line 60 should equal line 83; the amount shown on line 82 should equal line 87.

*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:

Hospital insurance	\$ 54 787	88
Supplemental annuities	172 658	89

351. RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report hereunder a reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount.

2. If the respondent is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating however, intercompany amounts to be eliminated in such consolidated return.

Line No.		
1	Net income for year from Schedule 300 (p. 66)-----	\$ -----
	Reconciling amounts (list additional income and unallowable deductions followed by additional deductions and nontaxable income)	
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	Federal tax net income-----	
31	Amount taxed as ordinary income -----	XXXXXXXXXX
32	Amount taxed as capital gains -----	XXXXXXXXXX
33	Total (should be same as line 30)-----	XXXXXXXXXX

352. COMPUTATION OF FEDERAL INCOME TAXES

All carriers who are not members of a group which files a consolidated Federal tax return shall complete parts 1 and 3. Carriers who are members of a group which files a consolidated Federal tax return shall complete parts 2 and 3. All carriers shall furnish information requested at bottom of schedule.

Line No.		
	1. Computation of tax accrual on a separate return:	
1	Tax on ordinary income	\$
2	Tax on capital gains .....	.....
3	Total tax .....	.....
4	Less tax credits .....	.....
5	Tax accrual for year .....	.....
	2. If respondent is a member of an affiliated group which files a consolidated tax return, compute tax accrual in (a) as if filing on a separate return basis. Also compute tax accrual in (b) to reflect tax liability as allocated to respondent on consolidated tax return and complete Schedule 353.	
	(a) Computation of tax on separate return basis:	
6	Tax on ordinary income	\$
7	Tax on capital gains .....	.....
8	Total tax .....	.....
9	Less tax credits .....	.....
10	Tax accrual for year .....	.....
	(b) Allocation of tax on consolidated return:	
11	Allocated tax on ordinary income	\$
12	Allocated tax on capital gains .....	.....
13	Total tax .....	.....
14	Less tax credits allocated to respondent .....	.....
15	Tax accrual for year .....	.....
	3. Distribution of tax accrual:	
16	Account 532	\$
17	Account 590 .....	.....
18	Other (Specify) .....	.....
19	.....	.....
20	Tax accrual for year .....	.....
21	Net decrease (or increase) in tax because of computing book depreciation under Commission rules and computing tax depreciation using the items listed below.....	\$
	-Accelerated depreciation under section 167 of the Internal Revenue Code,	
	-Guideline lives pursuant to Revenue Procedure 62-21.	
	-Guideline lives under Class Life System (Asset Depreciation Range) as provided in the Revenue Act of 1971.	
22	Net increase (or decrease) in tax because of accelerated amortization of facilities under Section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation.....	\$
23	(a) Indicate method elected by carrier, as provided in the Revenue Act of 1971, to account for the investment tax credit.	
	Flow-through Deferral	
24	(b) If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit.....	\$
25	(c) If deferral method was elected, indicate amount of investment tax credit utilized as a reduction of tax liability for current year.....	\$
26	Deduct amount of current year's investment tax credit applied to reduction of tax liability but deferred for accounting purposes.....	\$
27	Balance of current year's investment tax credit used to reduce current year's tax accrual.....	\$
28	Add amount of prior years' deferred investment tax credits being amortized and used to reduce current year's tax accrual.....	\$
29	Total decrease in current year's tax accrual resulting from use of investment tax credits.....	\$
30	Net decrease (or increase) in tax because of accelerated amortization of certain rolling stock under Section 184 of the Internal Revenue Code and basis used for book depreciation.....	\$
31	Net decrease (or increase) in tax because of amortization of certain rights-of-way investment under Section 185 of the Internal Revenue Code.....	\$

353. CONSOLIDATED FEDERAL INCOME TAX INFORMATION

To be completed by carriers who are members of a group which files a consolidated Federal tax return. Give particulars for latest consolidated return filed.

Line No.				
1	1. Schedule of affiliated companies included in consolidated return and allocation of tax liability for tax year ended, 19....			
	Name of Company	Book Income	Taxable Income	Tax liability on separate return basis
				Tax allocated on consolidated return
	Carriers regulated by ICC:			
2	Respondent:-----	\$.....	\$.....	\$.....
	Other carriers:			
3	.....	.....	.....	.....
4	.....	.....	.....	.....
5	.....	.....	.....	.....
6	.....	.....	.....	.....
7	.....	.....	.....	.....
8	.....	.....	.....	.....
9	.....	.....	.....	.....
10	Totals-ICC regulated carriers	.....	.....	.....
	Other affiliates:			
11	.....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
12	.....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13	.....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14	.....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15	.....	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
16	.....	.....	.....	.....
17	Totals-Other affiliates	.....	.....	.....
18	Grand totals	=====	=====	=====
	2. Indicate method of allocating the consolidated tax liability to the affiliated companies as elected under the provisions of Internal Revenue Code Section 1552 by specifying subsection 1, 2, 3 or 4. If subsection 4 is designated, describe method of allocation.			
19	Consolidated tax liability is allocated under Section 1552 (a) (....)			
20	.....			
21	.....			
22	.....			
23	3. (a) Are tax loss companies paid by the group for the tax benefits arising from the inclusion of their losses in the consolidated return? Specify. Yes.... No....			
	(b) If loss companies are paid for tax benefits, describe method of allocating the tax savings and the method of payment.			
24	.....			
25	.....			

371. INCOME FROM LEASE OF ROAD AND EQUIPMENT

1. Give particulars called for with respect to road and equipment leased to others during the year, the rent of which is includible in account No. 509, "Income from lease of road and equipment."

2. If the respondent leased to others during all or any part of the year any road and equipment upon which no rent receivable accrued, give particulars in a footnote. Properties leasing at less than \$100,000 per annum may be combined under a single entry designated, "Minor items, each less than \$100,000 per annum."

Line No.	Description of property (a)	Name of lessee (b)	Total rent accrued during year (account 509) (c)
1	Minor items, each less than \$100,000		\$ 2 275
2			
3			
4			
5			
6		Total	2 275

371A. ABSTRACT OF TERMS AND CONDITIONS OF LEASES

Give brief abstracts of the terms and conditions of the leases under which the above-stated rents are derived, showing particularly (1) the date of the grant, (2) the chain of title (in case of assignment or subletting) and dates of transfer connecting the original parties with the present parties, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease will terminate, or, if the date of termination has not yet been fixed, the provisions governing the termination of the lease. Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefor.

Copies of leases may be filed in lieu of abstracts above called for. References to copies filed in prior years should be specific.

If the respondent has any reversionary interest in railroad property from which it derives no rent, give the particulars hereunder; if it has no such reversionary interest, state that fact.

NOTE.—Only changes during the year are required.—Indicate the year in which reference was made to the original lease, and also the year or years in which any change in lease was mentioned.

As explained in detail on Pages 19 - 27.

371. MISCELLANEOUS RENT INCOME

Give particulars of rents receivable accrued for use of all properties not otherwise specified under rents receivable. This account is for rent income from property not operated by the respondent but the cost of which is properly included in cost of road and equipment. It should not be confused with operating revenue account No. 142, "Rents of buildings and other property", which is for rent revenue from operated property

in road and equipment the cost of operation of which cannot be separately stated.

Properties renting at less than \$100,000 per annum may be combined under a single entry designated "Minor items, each less than \$100,000 per annum."

Line No.	Name (a)	Location (b)	Name of lessee (c)	Amount of rent (d)
31	Minor items, each less than \$100,000			\$ 233 483
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46			Total	233 483

375. SEPARATELY OPERATED PROPERTIES—PROFIT OR LOSS

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

erties, each having a profit or loss accrued to respondent of less than \$100,000 during the year, may be combined under a single entry designated "Minor items, each less than \$100,000."

No dividends or other returns on securities held by or for the respondent should be shown hereunder nor any interest on construction advances or other loans.

Line No.	Description of property operated (a)	Location of property (b)	Name of operator (c)	ACCRUED TO RESPONDENT					
				Profit (d)			Loss (e)		
1				\$			\$		
2		NONE							
3									
4									
5									
6									
7									
8									
9									
10			TOTAL						

376. HIRE OF FREIGHT CARS

1. Show a recapitulation of the total amounts credited and charged during the year to hire of freight cars on account of freight cars leased, freight cars interchanged, private and individual cars, auto racks and highway trailers. The difference between the total amount receivable and the total amount payable should be entered as a balance, receivable or payable as the case may be, and should be consistent with the entry for hire of freight cars in the Income Account, on page 300.

2. Column (b) show the total car-miles, both loaded and empty with paid for on loaded and empty basis or loaded basis only. Car-miles, loaded and empty, reported in column (b), lines 1 through 4, relate to total car-miles incurred on lines of respondent by cars rented on a mileage basis, for which payments are reported in columns (d) and (f). Exclude from lines 1 through 4, data applicable to TOFC and COFC cars and cars rented on a combination mileage and per diem basis. Those exclusions should be reported in lines 5 and 6 through 16.

3. On line 5, column (b), enter the total miles, loaded plus empty, incurred on lines of respondent by TOFC and COFC cars for which payments are reported in columns (d) and (f). In columns (c) through (f), as applicable, enter the rentals paid for TOFC and COFC cars regardless of basis for charges.

4. On lines 6, 7, and 8 report data applicable to all cars the rentals for which are charged only on a combination mileage and per diem basis. Car-miles loaded and empty, reported in column (b), lines 6, 7, and 8, relate to total car-miles incurred on lines of respondent by cars rented on a combination mileage and time basis* for which payments are reported in columns (d) and (f). Exclude from lines 6, 7, and 8, data reported on lines 1 through 5 and 9 through 16.

5. On lines 9 through 14 report the per diem (time portion) charges applicable to cars rented on a combination mileage and per diem basis for which the mileage portion was reported on lines 6, 7, and 8. Report on line 15, columns (c) and (d), the car-days paid for and for which payments were received applicable to the unequipped boxcar charges reported on lines 9 through 12. Report on line 16, columns (c) and (d), the car-days paid for and for which payments were received applicable to cars, other than unequipped box cars, for which charges are reported on line 13.

6. Amounts payable to insurance companies and to other non-carrier companies for lease rental of cars should be included on line 17, column (f). Amounts receivable from railroads or other carriers for per diem rental of these cars should be reported on lines 6 through 16, column (c).

7. Line 21 refers to the auto racks separate and apart from the cars on which the racks are installed.

*Combination mileage and per diem refers to cars moving at rates per mile and per day prescribed by the Commission in Docket No. 31358 or updated computations thereof.

Line No.	Item (a)	Car-miles (loaded and empty) See Instructions 2, 3, and 4 (b)	CARS OF RESPONDENT OR OTHER CARRIERS (Excluding cars of private car lines)		CARS OF INDIVIDUALS AND COMPANIES NOT CARRIERS (Including cars of private car lines)	
			Gross amount receivable (c)	Gross amount payable (d)	Gross amount receivable (e)	Gross amount payable (f)
	FREIGHT CARS					
	Mileage Basis:					
1	Tank cars-----	2 457 546				\$ 193 962
2	Refrigerator cars-----	1 032 288		7 197		35 301
3	All other cars-----	840 507				40 700
4	Total (Lines 1-3)-----	4 330 341		7 197		289 963
5	TOFC and/or COFC Cars-----	8 459 078		7 197		386 768
	Combination Mileage and Per Diem Basis:					
	Mileage Portion:					
6	Unequipped box cars-----	8 546 581	17 804	175 638		
7	All other per diem cars-----	22 989 913	338 272	537 358		
8	Total (Lines 6 and 7)-----	31 536 494	356 076	712 996		
	Per Diem Portion:					
	Unequipped Box Cars:					
	U.S. Ownership:					
9	Basic-----		21 639	155 930		
10	Incentive-----		14 426	76 117		
	Canadian Ownership:					
	Basic-----		198	12 845		
	Incentive-----		132	4 549		
11	All Other Per Diem Cars-----		921 594	732 178		
12	Total Per Diem Portion (Lines 9-13)-----		957 989	981 619		
13	Car-days Paid For Unequipped Box Cars-----		11 235	35 770		
14	Car-days Paid For, All Other Per Diem Cars-----		202 574	248 054		
15	Leased Rental-Railroad, Insurance and Other Companies-----		\$ 753 000		\$ 17 035	\$ 28 734
16	Other Basis-----					
	OTHER FREIGHT CARRYING EQUIPMENT					
17	Refrigerated Highway Trailers-----					55 196
18	Other Highway Trailers-----			107 139		339 311
19	Auto Racks-----		150 993			23 060
20	GRAND TOTAL (Lines 4, 5, 8, 14 & 17-21)-----		2 218 053	1 808 951	12 035	1 123 032
21	NET BALANCE CARRIED TO INCOME ACCOUNT: CREDIT \$			or	DEBIT \$	701 890
	Net Balance of Unequipped box car rentals included in Line 23:					
22	Basic-----		Credit \$		or Debit \$	146 938
23	Incentive-----		Credit \$		or Debit \$	66 108

377. LOCOMOTIVE RENTALS

Give an analysis as requested of amounts credited to account 504, "Rent from locomotives," and amounts charged to account 537, "Rent for locomotives," on account of locomotives leased or otherwise rented.

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Locomotives of respondent or other carriers:	x x	x x	x x	x x	x x	x x	
2	Mileage basis.....					87	182	
3	Per diem basis.....							
4	Other basis.....		6	785				
5	Locomotives of individuals and companies not carriers:	x x	x x	x x	x x	x x	x x	
6	Mileage basis.....							
7	Per diem basis.....							
8	Lease rental—insurance and other companies.....							
9	Other basis.....							
10	Total.....		6	785		87	182	

378. PASSENGER-TRAIN CAR RENTALS

Show a recapitulation of the total amounts credited to account 505, "Rent from passenger-train cars," and amounts charged to account 538, "Rent for passenger-train cars," on account of passenger cars leased, passenger cars interchanged, and private or individual cars.

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Cars of respondent or other carriers:	x x	x x	x x	x x	x x	x x	
2	Mileage basis.....			7		1	460	
3	Per diem basis.....							
4	Other basis.....							
5	Cars of individuals and companies not carriers:	x x	x x	x x	x x	x x	x x	
6	Mileage basis.....							
7	Per diem basis.....							
8	Lease rental—insurance and other companies.....							
9	Other basis.....							
10	Total.....			7		1	460	

333. RENT FOR LEASED ROADS AND EQUIPMENT

1. Give particulars called for with respect to roads and equipment leased from others during the year, the rent for which is includible in account No. 542, "Rent for leased roads and equipment."

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

3. If the respondent held under lease during all or any part of the

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

4. Properties rented for less than \$100,000 per annum may be combined under a single entry designated, "Minor items, each less than \$100,000 per annum."

Line No	Name of lessor or reversioner and description of property	Total rent accrued during year (Acct. 542)		CLASSIFICATION OF AMOUNT IN COLUMN (b)							
				Interest on bonds		Dividends on stocks		Cash			
	(a)	(b)		(c)		(d)		(e)			
1	Minor items, each less than \$100,000	\$	1 050	\$		\$		\$		1 050	
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20	TOTAL		1 050							1 050	

333A. ABSTRACTS OF LEASEHOLD CONTRACTS

1. Give brief abstracts of the terms and conditions of the leases under which the respondent holds the properties above named, showing particularly (1) the date of the lease, (2) the chain of title and dates of transfers connecting the original lessee with the respondent in case of assignment or subletting, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease is to terminate, or, if such

date has not yet been determined, the provisions governing its determination. Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefor.

2. In lieu of the abstracts here called for, the respondent may file copies of lease agreements and give specific references to copies heretofore filed with the Commission.

NOTE.—Only changes during the year are required.

334. MISCELLANEOUS RENTS

Give particulars of all properties the rents on which were charged by the respondent during the year to Income, under the head "Miscellaneous rents," showing for each item the total charge therefor to Income. Items amounting to less than \$100,000 for the year may be combined into a single entry designated "Minor items, each less than \$100,000."

Line No.	Description of Property		Name of lessee (c)	Amount charged to Income (d)	
	Name (a)	Location (b)			
31		NONE		\$	
32					
33					
34					
35					
36					
37					
38					
39					
40					
				TOTAL	

394. ITEMS IN SELECTED INCOME AND RETAINED INCOME ACCOUNTS FOR THE YEAR

Give a brief description for all items, regardless of amount, included during the year in accounts 570, "Extraordinary Items"; 580, "Prior period items"; 590, "Federal income taxes on extraordinary and prior period items"; 600, "Other credits to retained income"; 610, "Other debits to retained income"; 620, "Appropriations for sinking and other reserve funds"; 631, "Appropriations for other purposes"; and 632, "Appropriations released". Give brief description of each item amounting to \$100,000 or more included during the year in accounts 519,

"Miscellaneous income", and 551, "Miscellaneous income charges"; items less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the total for each account shall be shown corresponding to the amounts in Schedules 300 and 305, as appropriate. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Debits (c)		Credits (d)	
			\$		\$	
1	570	Sale of Land - Interstate I-95			3,359	521
2						
3	570	Damages, Mt. Vernon Apartments (By Expressway)			40	505
4						
5		Total Account 570			3,400	026
6						
7	590	Federal Income Tax Extraordinary		450,000		
8						
9						
10	519	Other items, each less than \$100,000			106	293
11						
12						
13	551	Charge off Bankrupt Railroads		127,378		
14						
15	551	Other items, each less than \$100,000		58,294		
16						
17		Total Account 551		185,672		
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED INCOME ACCOUNTS

397. 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.

Line No.			
	Sources of funds:		
1	Net income (page 66, line 69)	\$ 9,302,269	
2	Add non-cash charges for -		
	Depreciation and amortization	1,567,805	
3	Retirements of nondepreciable property	28,147	
	Add non-cash charges for additions (deduct for decreases) to reserves:		
4	Pension and welfare reserves	88,577	
5	Insurance reserves	(43,467)	
6	Casualty and other reserves		
7	Interest in default		
8	Other important items (specify)		
9			
10	Funds provided by operations		\$ 10,943,331
11	Proceeds from sale of capital stock of own issue		
12	Proceeds from sale of funded debt and other obligations of own issue (except equipment obligations)		
13	Proceeds from sale of equipment obligations of own issue		
14	Book value of depreciable transportation property retired during year	\$ 4,950,539	
15	Less service value charged to accrued depreciation account	4,465,190	485,349
16	Net book value of miscellaneous physical property disposed of during year		80,755
17	Net book value of investment securities disposed of during year		
18	Advances, notes and other debts repaid by affiliated companies		
19	Advances, notes and other debts repaid by other companies		
20	Net decrease in sinking and other reserve funds		
21	Net decrease in working capital (total current assets less total current liabilities)*		
22	Other sources (specify)		45,690
23	Increase in Other Liabilities		
24	Decrease in Other Assets		222,946
25			
26	Total Sources of funds (should be same as line 43)		\$ 11,778,071
	Application of funds:		
27	Investment in transportation property (excluding donations and grants)		\$ 5,470,324
28	Investment in miscellaneous physical property		409,517
29	Investments and advances, affiliated ICC regulated carriers	\$ 1,230,000	
30	Investments and advances, other affiliated companies		1,230,000
31	Investments in nonaffiliated companies		
32	Advances, notes and other debts repaid to other companies		
33	Capital stock of own issue reacquired		
34	Funded debt and other obligations paid or reacquired, (except equipment obligations)		310,216
35	Equipment obligations paid or reacquired		2,667
36	Net increase in sinking and other reserve funds		3,269,925
37	Payment of dividends (other than stock dividends)		165,912
38	Net increase in working capital*		
39	Other applications (specify)		
40	Decrease in Other Deferred Credits		24,863
41	Increase in Other Deferred Charges		894,647
42			
43	Total Application of funds (should be same as line 26)		\$ 11,778,071

* For the purpose of this schedule, account 764, Long-term Debt Due Within One Year, shall be classified as a current liability in the determination of working capital.

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 411

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 should be stated to the nearest hundredth of a 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 (A) 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 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 rests 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 case 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.

411-A. 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	1	Cameron Run	M	96						96
2										
3										
4										
5										
6										
7										
8										
9										
10										
11		TOTAL	M	96						96

412. MILES OF ROAD AT CLOSE OF YEAR—BY STATES AND TERRITORIES (SINGLE TRACK)

(For other than switching and terminal companies)

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement,

should be shown in columns (b), (c), (e), or (f), as may be appropriate. The remainder of jointly operated mileage should be shown in column (g). Respondent's proportion of road jointly owned, not operated, should be shown in columns (i) and (j), as

may be appropriate. Tracks which have been permanently abandoned should not be included in columns (i) and (j). Lengths should be stated to the nearest hundredth of a 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)	LINE OWNED, NOT OPERATED BY RESPONDENT							
		Main line (b)	Branch lines (c)						Main line (i)	Branch lines (j)						
1	Virginia	112	66	3				1	48	1	114	14	4	96	1	
2																
3	D. C.								3	43	4	3	43	4		
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16	TOTAL MILEAGE (single track)	112	66	3					4	91	5	117	57	8	96	1

761
113.624

113

1

414. TRACKS OPERATED AT CLOSE OF YEAR

(For switching and terminal companies only)

Give particulars of all tracks operated by the respondent at the close of the year.

Classify the tracks, as follows:

- (1) Tracks owned by the respondent;
- (2) Tracks operated by the respondent but owned by the respondent's proprietary corporations;
- (3) Tracks operated under lease for a specified sum, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (4) Tracks operated under contract or agreement, or where the rent is contingent upon earnings or other consideration, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (5) Tracks operated under trackage rights.

Name all the tracks of each class before any of a later class, and insert in column (a) before the name of each owner the figure (and letter, if any) indicating its class in accordance with the preceding classification.

Give subtotals for each of the several numbered classes.

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

Class (2) includes each line full title to which is in an inactive proprietary corporation of the respondent (i. e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rests 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 conditioned upon earnings or other fact.

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

Lengths should be stated to the nearest hundredth of a mile.

Tracks belonging to an industry for which no rent is payable should not be reported.

Tracks 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, and full particulars showing all of the joint or common title holders, and the extent of their respective interests should be shown in a memorandum attached to the schedule.

Line No.	Class (a)	Name of owner (b)	Location (c)	Character of business (d)	Total mileage operated (e)		
1			Not Applicable				
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
TOTAL							
Miles of road or track electrified (included in each preceding total)							

TRACKS OPERATED AT COST FOR JOINT BENEFIT—INCLUDED ABOVE

15			Not Applicable				
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
TOTAL							

30 Are the tracks of the respondent operated primarily in the interest of any industrial, manufacturing, or other corporation, firm, or individual?

If so, give name, address, and character of business of corporation, firm, or individual. Name Address

Character of business

417. INVENTORY OF EQUIPMENT

Instructions for reporting locomotive and passenger-train car data, pages 100 and 101:

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 (i); 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" unit includes all units other than die-

sel 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.

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), or tractive effort of steam locomotive units; 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.

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 AT CLOSE OF YEAR				
			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 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)
1	Diesel-Freight-----A units-----	15	7					22		22	62 000	
2	Diesel-Freight-----B units-----											
3	Diesel-Passenger-----A units-----	15					15					
4	Diesel-Passenger-----B units-----							4		4	6 000	
5	Diesel-Multiple purpose--A units-----	7					3					
6	Diesel-Multiple purpose--B units-----							15		15	20 500	
7	Diesel-Switching-----A units-----	17					2					
8	Diesel-Switching-----B units-----											
9	Total (lines 1 to 8)-----	54	7				20	41		41	88 500	
10	Electric-Freight-----											
11	Electric-Passenger-----											
12	Electric-Multiple purpose-----											
13	Electric-Switching-----											
14	Total (lines 10 to 13)-----	3						3		3	122 500	
15	Other-----											
16	Grand total (lines 9, 14, 15)-----	57	7				20	44		44	XXXX	

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

							DURING CALENDAR YEAR					
Type or design of units (a)	Before Jan. 1, 1950 (b)	Between Jan. 1, 1950, and Dec. 31, 1954 (c)	Between Jan. 1, 1955, and Dec. 31, 1959 (d)	Between Jan. 1, 1960, and Dec. 31, 1964 (e)	Between Jan. 1, 1965, and Dec. 31, 1969 (f)	1970 (g)	1971 (h)	1972 (i)	1973 (j)	1974 (k)	TOTAL (l)	
17 Diesel-----	1	4			29			7			41	
18 Electric-----												
19 Other-----	3										3	
20 Total (lines 17 to 19)-----	4	4			29			7			44	

417. INVENTORY OF EQUIPMENT—Continued

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

Line No.	Class of equipment and car designations (a)	Units in service of respondent at beginning of year (b)	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h) + (i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)
			New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units, including reclassification and second hand units purchased or leased from others (f)	Units retired from service of respondent whether owned or leased, including reclassification (g)					
	PASSENGER-TRAIN CARS <i>Non-Self-Propelled</i>	21				109	21	5		5	(Seating capacity)	
21	Couches [PA, PB, PBO]-----											
22	Combined cars [All class C, except CSB]-----											
23	Parlor cars [PBC, PC, PL, PO]-----											
24	Sleeping cars [PS, PT, PAS, PDS]-----											
25	Dining, grill and tavern cars [All class D, PD]-----										XXXX	
26	Postal cars [All class M]-----										XXXX	
27	Non-passenger carrying cars [All class B, CSB, PSA, IA]-----										XXXX	
28	Total (lines 21 to 27)-----											
	Self-Propelled Rail Motorcars											
29	Electric passenger cars [EP, ET]-----											
30	Electric combined cars [EC]-----											
31	Internal combustion rail motorcars [ED, EG]-----											
32	Other self-propelled cars (Specify type)-----											
33	Total (lines 29 to 32)-----											
34	Total (lines 28 and 33)-----											
	COMPANY SERVICE CARS											
35	Business cars [PV]-----	1						1		1	XXXX	
36	Boarding outfit cars [MX]-----	7						7		7	XXXX	
37	Derrick and snow removal cars [MWU, MWV, MWW, MWK]-----	2						2		2	XXXX	
38	Dump and ballast cars [MWB, MWD]-----	21						21		21	XXXX	
39	Other maintenance and service equipment cars-----	65				3	4	64		64	XXXX	
40	Total (lines 35 to 39)-----	96				3	4	95		95	XXXX	

417. INVENTORY OF EQUIPMENT--Continued

Instructions for reporting freight-train car data, pages 102 and 103:

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
 2. In column (p) give the number of units purchased or built in company shops. In column (q) 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 (z); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (u); units rented from others for a period less than one year should not be included in column (v).

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

Line No.	Class of equipment and car designations (m)	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 (t)
		Per diem (n)	Non-per diem (o)	UNITS INSTALLED				
				New units purchased or built ¹ (p)	New units leased from others ¹ (q)	Rebuilt units acquired and rebuilt units rewritten into property accounts ¹ (r)	All other units, including reclassification and second hand units purchased or leased from others (s)	
FREIGHT-TRAIN CARS								
41	Box-General Service (unequipped) (All B, L070, R-00, R-01)-----	103						1
42	Box-General Service (equipped) (A-20, A-30, A-40, A-50, R-06, R-07)-----	495		100		1		1
43	Box-Special Service (A-00, A-10)-----							
44	Gondola-General Service (All G (except G-9))-----	50						
45	Gondola-Special Service (G-9, J-00, all C, all E)-----							
46	Hopper (open top)-General Service (All H (except H-70))-----	149					70	
47	Hopper (open top)-Special Service (H-70, J-10, J-20, all K)-----							
48	Hopper (covered) (L-5)-----	3						
49	Tank, under 12,000 gallons (T-0, T-1, T-2, T-3)-----							
50	Tank, 12,000-18,999 gallons (T-4)-----							
51	Tank, 19,000-24,999 gallons (T-5, T-6)-----							
52	Tank, 25,000 gallons and up (T-7, T-8, T-9)-----							
53	Refrigerator (meat)-Mechanical (R-11, R-12)-----							
54	Refrigerator (other than meat) -Mechanical (R-04, R-10)-----							
55	Refrigerator (meat)-Non-Mechanical (R-02, R-08, R-09, R-14, R-15, R-17)-----							
56	Refrigerator (other than meat) -Non-Mechanical (R-03, R-05, R-13, R-16)-----							
57	Stock (All S)-----	65			25			
58	Autorack (F-5, F-6)-----							
59	Flat-General Service (F-0)-----							
60	Flat-Special Service (F-1, F-20, F-30, F-40, F-9, L-2, L-3)-----	70						
61	Flat-TOFC (F-7, F-8)-----	47						
62	All other (L-0, L-1, L-4, L080, L090)-----							
63	Total (lines 41 to 62)-----	982		100	25	1	70	2
64	Caboose (All N)-----	XXXX	15					
65	Total (lines 63 and 64)-----	982	15	100	25	1	70	2
66	Grand total, all classes of cars (lines 34, 40 and 65)-----	1 078	15	100	25	1	73	6
		New units purchased or built		Units rebuilt or acquired				
		General funds		Incentive funds		General funds		Incentive funds
1 Box, unequipped (which relates to incentive per diem order)								

¹ Box, unequipped (which relates to incentive per diem order)

417. INVENTORY OF EQUIPMENT—Continued

4. Column (y) should show aggregate capacity for all units reported in columns (w) and (x), 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. Freight-train car type codes shown in column (m) correspond to the AAR Multilevel Per Diem Master List. Dashes are used in appropriate places to

permit a single code to represent several car type codes. Descriptions of car codes and designations are published in *The Official Railway Equipment Register*.

6. Per diem cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangement by U. S. Class I line-haul railroads, whose interline rental is settled on a per diem basis under the code of per diem rules, or would be so settled if used by another railroad.

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

UNITS AT CLOSE OF YEAR

Owned and used (u)	Leased from others (v)	Total in service of respondent (col. (u) + (v))		Aggregate capacity of units reported in col. (w) + (x) (see ins. 4) (y)	Leased to others (z)	Line No.
		Per diem (w)	Non-per diem (x)			
				Tons		
97	5	102		5 193		41
587	8	595		41 101		42
50		50		3 500		43
219		219		12 350		44
3		3		150		45
						46
						47
						48
						49
						50
						51
						52
						53
						54
						55
	90	90		7 935		56
70		70		4 900		57
	47	47		3 075		58
						59
1 026	150	1 176		78 204		60
15		XXXX	15	XXXXXXXXXXXX		61
1 041	150	1 176	15	78 204		62
1 136	150	1 271	15	78 204		63
						64
						65
						66
						67
						68
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						77
						78
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						93
						94
						95
						96
						97
						98
						99
						100

117. INVENTORY OF EQUIPMENT—Concluded

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

Line No.	Class of equipment and car designations (m)	Units in service of respondent at beginning of year		CHANGES OF THE YEAR					Units retired from service of respondent whether owned or leased, including reclassification (t)
		Per diem (n)	Non-per diem (o)	UNITS INSTALLED					
				New units purchased or built ¹ (p)	New units leased from others (q)	Rebuilt units acquired and rebuilt units rewritten into property accounts (r)	All other units, including reclassification and second hand units purchased or leased from others (s)		
	FLOATING EQUIPMENT								
67	Self-propelled vessels (Tugboats, car ferries, etc.)-----	XXXX							
68	Non-self-propelled vessels (Car floats, lighters, etc.)-----	XXXX							
69	Total (lines 67 and 68)-----	XXXX							
	HIGHWAY REVENUE EQUIPMENT								
70	Bogie-chassis-----	XXXX							
71	Dry van-----	XXXX							
72	Flat bed-----	XXXX							
73	Open top-----	XXXX							
74	Mechanical refrigerator-----	XXXX							
75	Bulk-----	XXXX							
76	Insulated-----	XXXX							
77	Platform, removable sides-----	XXXX							
78	Other trailer or container-----	XXXX							
79	Tractor-----	XXXX							
80	Truck-----	XXXX							
81	Total (lines 70 to 80)-----	XXXX							

NOTES AND REMARKS

417. INVENTORY OF EQUIPMENT—Concluded

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

UNITS AT CLOSE OF YEAR

Owned and used (u)	Leased from others (v)	Total in service of respondent (col. (u) + (v))		Aggregate capacity of units reported in col. (w) + (x) (see ins. 4) (v)	Leased to others (z)	Line No.
		Per diem (w)	Non- per diem (x)			
				(Tons)		
		XXXX				67
		XXXX				68
		XXXX				69
		XXXX				70
		XXXX				71
		XXXX				72
		XXXX				73
		XXXX				74
		XXXX				75
		XXXX				76
		XXXX				77
		XXXX				78
		XXXX				79
		XXXX				80
		XXXX				81

NOTES AND REMARKS

421. HIGHWAY MOTOP 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 8; the mileage of trucks and of bogies, trailers and semitrailers with trucks on line 9; and the mileage of tractors and of bogies, trailers and semitrailers with tractors on line 10. Vehicle miles in terminal service should be reported on lines 12 and 13.

In reporting traffic carried and traffic handled 1 mile on lines 14 to 21, and on lines 40 to 45, both inclusive, show the total number of tons and ton-miles of revenue freight in column (b) 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)
REVENUE SERVICE				
1	Vehicles owned or leased:			
2	Number available at beginning of year -----			
3	Number installed during the year -----			
4	Number retired during the year -----			
5	Number available at close of year -----			
6	Vehicle miles (including loaded and empty):			
7	Line haul (station to station):			
8	Passenger vehicle miles -----	XXXXXX		XXXXXX
9	Truck miles -----		XXXXXX	XXXXXX
10	Tractor miles -----		XXXXXX	XXXXXX
11	Terminal service:			
12	Pick-up and delivery -----			
13	Transfer service -----			
14	Traffic carried:			
15	Tons—Revenue freight—Line haul -----	XXXXXX	XXXXXX	XXXXXX
16	Tons—Revenue freight—Terminal service only -----	XXXXXX	XXXXXX	XXXXXX
17	Revenue passengers—Line haul -----	XXXXXX		XXXXXX
18	Revenue passengers—Terminal service only -----	XXXXXX		XXXXXX
19	Traffic handled 1 mile:			
20	Ton-miles—Revenue freight—Line haul -----	XXXXXX	XXXXXX	XXXXXX
21	Revenue passenger-miles—Line haul -----	XXXXXX		XXXXXX
NONREVENUE SERVICE				
22	Vehicles owned or leased:			
23	Number available at beginning of year -----			
24	Number installed during the year -----			
25	Number retired during the year -----			
26	Number available at close of year -----			

*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)
40	Traffic carried:			
41	Tons—Revenue freight -----	XXXXXX	XXXXXX	XXXXXX
42	Revenue passengers -----	XXXXXX		XXXXXX
43	Traffic handled 1 mile:			
44	Ton-miles—Revenue freight -----	XXXXXX	XXXXXX	XXXXXX
45	Revenue passenger-miles -----	XXXXXX		XXXXXX

421. 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) <i>69</i>	Tractors (g) <i>21</i>	Trailers (h)	Trucks (i) <i>45</i>	Combination bus-trucks (j)	Line No.
						1
						2
						3
						4
						5
						6
						7
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		8
XXXXXX		XXXXXX			XXXXXX	9
XXXXXX				XXXXXX	XXXXXX	10
						11
						12
						13
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	14
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	15
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	16
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	17
						18
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		19
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	20
						21
	10	1		39		22
				7		23
				7		24
	10	1		39		25
						26

B. OPERATED BY OTHERS - Concluded
(Revenue service)

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Truck (i)	Combination bus-trucks (j)	Line No.
						40
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	41
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	42
						43
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	44
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	45

422. 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 (excluding Railway Express Agency, Inc.) 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 interest 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	Nature of respondent's interest	Date on which respondent's direct or indirect interest was originally acquired
	(a)	(b)	(c)
1	Greyhound Corporation	Direct Stock Ownership	Sept. 15, 1960
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
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510. GRADE CROSSINGS **A—RAILROAD WITH RAILROAD**

1. A crossing of a railroad with a railroad means the intersection of all the tracks on one right-of-way with all of the tracks on another right-of-way, whether or not owned or operated by the same company; thus, the intersection of one double-track line with another double-track line shall be reported as one crossing. Each such crossing shall be reported only by the carrier who performs the actual maintenance of the signal or interlocking protection, if so provided, or by the carrier who maintains the crossing from where no protection exists. The carrier which actually performs the maintenance shall be the reporting carrier, even though other party, or parties, assume a part or all of the expense of such maintenance. Where portions of the apparatus are maintained by two or more companies, as for example—the condition where one crossing frog is maintained by one company and the second frog by the other company, agreement should be made between carriers as to which shall report. Report should be made of each crossing, whether main line, branch line, or switching tracks are involved, so long as separate rights-of-way are involved, regardless of whether or not the rights-of-way involved are owned or leased

by the same company. A cross-over from one track to another on the same right-of-way, or the use of a crossing frog for the intersection of two tracks in the same right-of-way, is not to be considered as a crossing in this connection. If one right-of-way intersects two or more rights-of-way in the same vicinity a separate crossing shall be reported for each such intersection, even though all are controlled by one interlocking plant. In such case, this fact should be explained in a footnote in order that the interlocking plant may not be counted more than once.

2. The term "Protection" as used in this connection should include all signaling or derailing devices which may restrict the use of the crossing by either carrier. It shall not include stationary or other cautionary signs which merely indicate the proximity of a crossing. Where crossings are protected by more than one of the types of protection shown in columns (b) to (d) inclusive, the kind of protection, etc., should be reported in only one classification and that of the more elaborate type.

Line No.	Number of crossings (a)	Interlocking (b)	Automatic signals (automatic interlocking) (c)	Derails on one line, no protection on other (d)	Hand-operated signals, without interlocking (e)	Other (f)	Total specially protected (g)	Total not specially protected (h)	Grand total (i)
1	Number at beginning of year	1					1		1
2	Crossings added: New crossings								
3	Change in protection								
4	Crossings eliminated: Separation of grade								
5	Change in protection								
6	Other causes								
7	Number at close of year	1					1		1
	NUMBER AT CLOSE OF YEAR BY STATES:								
8	Virginia	1					1		1
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									

510. GRADE CROSSINGS - Continued

B-RAILROAD WITH HIGHWAY

1. A highway grade crossing is to be regarded as a single crossing of all of the tracks within the adjacent owned or leased right(s) of way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at the same grade to the extent that the tracks are located within the limits of a single set of grade crossing signs or protective devices having an integrated set of actuating circuits.

2. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads or driveways not dedicated to public use. All crossings of tracks at grade with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad right-of-way.

3. A private grade crossing which becomes public during the year should be reported as a new grade crossing. A grade crossing of a dual or multi-lane highway should be reported as one crossing. In the classification of protection, a crossing having more than one of the classes of protection listed below should be reported once only, using the furthest left column that

applies. To avoid duplicate reporting of jointly owned, jointly maintained or jointly used crossings, one railroad shall be designated the reporting road by mutual agreement of the interested parties.

4. In columns (b) and (c) include grade crossings with or without audible signals. In columns (d) and (e) include grade crossings with or without any type of audible or visible supplemental device. Exclude from columns (f) and (g) those crossings where train movement is protected only by a member of the train crew. Audible signals reportable in column (h) include any train-actuated bell, whistle, siren or other audible device located adjacent to the crossing. Other automatic signals reportable in column (i) include wigwags, Highway Traffic Signals or special types of train-activated devices with or without audible supplements. Include in column (j), in addition to "Railroad Crossing" crossbuck, any other static sign (except "Number of Tracks" sign) or any non-train-actuated signal such as amber continuous-flashing lights. In column (m) report other than railroad crossbuck. Totals in column (o), lines 38 and 39, should be equal, resulting in no change in the total number of crossings.

TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE															
Line No.	Item of Annual Change	Automatic gates with flashing lights	Automatic flashing light signals	Gates manually operated		Watchmen only		Audible signals only	Other automatic signals	Total indicating warning of train approach	"Railroad Crossing" crossbuck signs only	Crossbuck signs with other fixed signs	Other fixed signs only	No signs or signals	Total crossings at grade
				24 hours per day	Less than 24 hours per day	24 hours per day	Less than 24 hours per day								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
30	Number at beginning of year-----	24	3							27	15				42
31	Added: By new, extended or relocated highway-----														
32	By new, extended or relocated railroad-----														
33	Total added-----														
34	Eliminated: By closing or relocation of highway-----														
35	By relocation or abandonment of railroad-----														
36	By separation of grades-----														
37	Total eliminated-----														
38	Changes in protection: Number of each type added-----		4						2*	6					6
39	Number of each type deducted-----		2*							2	4				6
40	Net of all changes-----		2						2	4	-4				
41	Number at close of year-----	24	5						2	31	11				42
42	Number at close of year by States:														
43	Line 38(c) 4 xings - Dahlgren	24	5						2	31	11				42
44	Br. Et. 218-1107-607 & 606														
45															
46	Line 39(c) 2 xings Restated to														
47	Col. (i) (Bowe St. & Allen Ave.)														
48															
49															
50															
51															
52															
53															
54															
55															
56															

511. GRADE SEPARATIONS

HIGHWAY-RAILROAD

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

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

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

be the reporting railroad.

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

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

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

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

Line No.	Items of Annual Change (a)	Types and numbers of highway-railroad grade separations		
		Overpass (Highway above railroad) (b)	Underpass (Railroad above highway) (c)	TOTAL (d)
1	Number at beginning of year -----	40-35	24-18	64-53
2	Added: By new, extended or relocated highway -----			
3	By new, extended or relocated railroad -----			
4	By elimination of grade crossing ¹ -----			
5	Total added -----			
6	Deducted: By closing or relocation of highway -----			
7	By relocation or abandonment of railroad -----			
8	Total deducted -----			
9	Net of all changes -----	40	24	64
10	Number at close of year -----			
	Number at close of year by States:			
11	Virginia VA	40	24	64
12				
13	Note: No physical changes during 1972.			
14	Restatement of existing properties.			
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

¹Total in column (d) should correspond to total number of grade crossings eliminated "By separation of grades", Schedule 510-B, line 30, column (c).

513. TIES LAID IN REPLACEMENT

Give particulars of ties laid during the year in previously constructed tracks maintained by the respondent. Do not include any ties used in any new tracks or in track extensions.

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.

The sum of entries on lines 21, 22, and 23 should equal the total of columns (d) and (g).

Any material difference between the return on line 22 and the charge to operating expense account No. 212, or between the sum of charges to additions and betterments shown in schedules Nos. 513 and 514 and the related charge to investment account No. 8, should be explained in a footnote.

Line No.	Class of ties	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks	
		Total number of ties applied		Average cost per tie	Total cost of crossties laid in previously constructed tracks during year	Number of feet (board measure) applied	Average cost per M feet (board measure)		Total cost of switch and bridge ties laid in previously constructed tracks during year
	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
1	T	54	056	7 05	381 163	230 878	197 03	45 489	New
2									
3									
4									
5									
6	T	91		1 04	95	903	100 78	91	S.H.
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	54	147	7 04	381 258	231 781	196 65	45 580	

21 Amount of salvage on ties withdrawn..... \$ 2 113

22 Amount chargeable to operating expenses..... \$ 422 732

23 Amount chargeable to additions and betterments..... \$ 1 993

24 Estimated number of crossties in all maintained tracks:

	Numt	Percent of Total
(a) Wooden ties.....	1 384 783	100.00
(b) Other than wooden ties (steel, concrete, etc.).....		
TOTAL.....	1 384 783	100.00

Line 22 above 422 732
 Inventory & Other Adjustments 640
 Total Account 212 423 372

514. TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of ties laid during the year in new construction, following the instructions given in the preceding schedule, so far as applicable.

Line No.	Class of line (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of cross-ties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per 100 feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1	New T	880	6 05	5 328	11 120	169 78	1 888	
2	New T	5	6 00	30				Additional ties placed in existing track
3								
4								
5								
6								
7								
8								
9	S.H. T	824	1 02	840	4 024	86 73	349	
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	1 709	3 63	6 198	15 144	147 72	2 237	

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 .772

The difference between the sum of the charges in Schedules 513 and 514 and the related charge to Account 8, Schedule 211, is due to reduction of the cost of ties in a track built on a deposit-refund basis, representing the unrefunded amount of \$3,090 which was credited to this account.

515. RAILS LAID IN REPLACEMENT

Give particulars of all rails applied during the year in connection with replacement of rails in previously constructed tracks maintained by the respondent.

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.

The sum of entries on lines 22, 23, and 24 should equal the total of columns (d) and (h).

Any material difference between the return on line 23 and the charge to operating expense account No. 214, or between the sum of charges to additions and betterments shown in schedules Nos. 515 and 516 and the related charge to investment account No. 9, should be explained in a footnote.

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TRAIN, INDUSTRY, AND OTHER SWITCHING TRACKS			
		WEIGHT OF RAIL		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, train, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	2	140	325	54 973	180 24	140	20	2 690	134 50
2	4	140	3 212	363 114	113 05	140	26	1 908	75 69
3	2	131	16	2 945	184 06				
4	4	131	177	16 154	91 27	131	2	120	60 00
5	2	130	1	149	149 00	130	28	5 200	185 71
6	4	130	20	974	48 70	130	72	3 856	53 56
7	2	100				100	5	618	123 60
8	4	100				100	33	1 430	43 33
9	4	85				85	4	120	30 00
10									
11									
12									
13			2	322	50 67		53	5 508	
14			4	3 409	310 342		137	7 494	
15									
16									
17									
18									
19									
20	TOTAL	XXXX	3 731	438 309	117 48	XXXX	190	16 002	84 22

- 21 Number of tons (2,000 lb.) of relayers and scrap rail taken up. 3 908
- 22 Salvage value of rails released. \$ 273 642
- 23 Amount chargeable to operating expenses. \$ 76 643
- 24 Amount chargeable to additions and betterments. \$ 104 026
- 25 Miles of new rails laid in replacement (all classes of tracks) † 3.09 (rail-miles).
- 26 Miles of new and second-hand rails laid in replacement (all classes of tracks) : 32.10 (rail-miles).
- 27 Average weight per yard of new rails laid in replacement (running, passing, and cross-over tracks, etc.) * 138 (pounds).
- 28 Tons of rail sold as scrap and amount received therefor 269 (tons of 2,000 lb.); \$ 7 449
- 29 Track-miles of welded rail installed this year 14.64; total to date 110.38

Line 23 above 76 643

Profit on scrap sold and other adjustments Cr. 5 695

Inventory Adjustments 9 252

Building up Joints 13 410

Total Account 214 93 610

†Classes 1, 2, and 3 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in all classes of tracks; divide the total number of yards of new rails laid in all classes of tracks by 1,760; state the quotient with two decimal places.

*Classes 1, 2, 3, and 4 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new and second-hand rail laid in all classes of tracks; divide the total number of yards of new and second-hand rails laid in all classes of tracks by 1,760; state the quotient with two decimal places.

†Classes 1, 2, and 3 rails.—Reduce tonnage in columns (c) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in running, passing, and cross-over tracks, etc.; divide the total number of pounds of new rails laid in running tracks, etc. by the total number of yards of new rails laid in such tracks.

516. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of rails applied during the year in the construction of new tracks, following the instructions given in the preceding schedule, so far as applicable.

Line No.	Class of rail (a)	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 (c)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (d)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	2			\$	\$	140	1	\$ 121	\$ 121 00
2	4					140	29	2 240	77 24
3	4					131	1	37	37 00
4	4					130	42	2 110	50 24
5	4					100	81	3 332	41 14
6									
7									
8									
9									
10									
11									
12									
13						2	1	121	
14						4	153	7719	
15									
16									
17									
18									
19									
20	TOTAL	XXXX				XXXX	154	7 840	50 91

21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid

22 Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid .772

Line 20, above \$ 7,840

Reduction in cost of track built on
refund basis - cost not refunded (2,182)

\$ 5,658

517. GAGE OF TRACK AND 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. If any part of the road operated at the close of the year is other than standard

gage, 4 feet 8½ inches, show the gage of each part in column (d). Road and track occupied under track lease right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
1	Pounds 140	216 73		
2	131	18 84		
3	130	10 92		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

531. STATISTICS OF RAIL-LINE OPERATIONS

1. Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Train-miles, car-miles and other particulars are to be reported in accordance with the classification of train-miles and car-miles prescribed in the Uniform System of Accounts for Railroad Companies (Mileage Accounts 800 to 805 and 820 to 825). Locomotive unit-miles should include all miles made by each locomotive unit.

2. Per diem cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangement by U.S. class I line-haul railroads, whose interline rental is settled on a per diem basis under the code of per diem rules, or would be so settled if used by another railroad.

3. Item No. 1 includes miles of road operated under trackage rights.

4. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Item 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 28 and 29 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in transportation trains. Use 150 pounds as the

average weight per passenger and four tons as the average weight of contents of each head-end car.

5. Item No. 35 should represent the ton-miles of revenue freight in water transfer service on the Great Lakes involving a rail-line haul, the revenue from which is includible in account No. 101, "Freight." Ton-miles of revenue freight in water transfer service which was moved on the basis of lawful local tariff rates, the revenue from which is creditable to account No. 113, "Water transfers," should be excluded. Item 36, Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS-B, Item 2.

6. For net ton-miles, Item 40, compute from conductors' train reports. This item represents the number of tons of revenue and non-revenue freight moved one mile in transportation trains. Include a reasonable proportion of the weight of exclusive work equipment moved one mile. Include net ton-miles in motorcar trains. Exclude LCL shipments handled in mixed baggage-express cars.

7. The mileage of company service equipment, designed exclusively for work service and moved in transportation trains, should be classed as loaded freight car-miles.

8. Highway vehicle operations should not be included in Schedule 531 but particulars thereof given in a footnote on page 17.

Item No.	Item (a)	Freight trains (b)	Passenger trains (c)	Total transportation service (d)	Work trains (e)
1	Average mileage of road operated (State in whole numbers)	110		110	
	TRAIN-MILES				
2	Diesel locomotives	654 846		654 846	
3	Other locomotives				
4	Total locomotives	654 846		654 846	12 047
5	Motorcars				
6	Total train-miles	654 846		654 846	12 047
	LOCOMOTIVE UNIT-MILES				
7	Road service	1 910 982		1 910 982	
8	Train switching	33 300		33 300	
9	Yard switching	722 060		722 060	
10	Total locomotive unit-miles	2 666 342		2 666 342	
	CAR-MILES				
11	Total motorcar car-miles				
12	Loaded per diem freight cars	25 036 398		25 036 398	
13	Loaded non-per diem freight cars	2 682 381		2 682 381	
14	Empty per diem freight cars	18 351 973		18 351 973	
15	Empty non-per diem freight cars	2 451 478		2 451 478	
16	Caboose	657 943		657 943	
17	Total freight car-miles (lines 12, 13, 14, 15 and 16)	49 180 173		49 180 173	
18	Passenger coaches	1 783		1 783	
19	Combination passenger cars (mail, express, or baggage, etc., with passenger)				
20	Sleeping and parlor cars	152		152	
21	Dining, grill and tavern cars				
22	Head-end cars				
23	Total (lines 18, 19, 20, 21, and 22)	1 935		1 935	
24	Business cars				
25	Crew cars (other than caboose)				
26	Grand total car-miles (lines 11, 17, 23, 24 and 25)	49 182 108		49 182 108	
	GROSS TON-MILES AND TRAIN-HOURS IN ROAD SERVICE				
27	Gross ton-miles of locomotives and tenders (thousands)	224 752		224 752	
28	Gross ton-miles of freight-train car, contents, and caboose (thousands)	2 883 062		2 883 062	
29	Gross ton-miles of passenger-train cars and contents (thousands)	126		126	
30	Train-hours—Total	23 541		23 541	
	REVENUE AND NONREVENUE FREIGHT TRAFFIC				
31	Tons of revenue freight			29 023 731	
32	Tons of nonrevenue freight			44 000	
33	Total tons revenue and nonrevenue freight			29 067 731	
34	Ton-miles—Revenue freight in road service (thousands)			1 140 963	
35	Ton-miles—Revenue freight in lake transfer service (thousands)				
36	Total ton-miles—Revenue freight (thousands)			1 140 553	
37	Ton-miles—Nonrevenue freight in road service (thousands)			3 663	
38	Ton-miles—Nonrevenue freight in lake transfer service (thousands)				
39	Total ton-miles—Nonrevenue freight (thousands)			3 663	
40	Net ton-miles of freight—Revenue and nonrevenue (thousands)	1 144 626		1 144 626	
	REVENUE PASSENGER TRAFFIC				
41	Passengers carried—Total				
42	Passenger-miles—Total				

532. SWITCHING AND TERMINAL TRAFFIC AND CAR STATISTICS

(For switching and terminal companies only)

1. Give particulars of cars handled during the year. For descriptions of kinds of services included in switching operations, and in terminal operations, reference is made to the "Notice" on the inside of the front cover of this form. With respect to the term "cars handled" it should be observed that, when applied to switching operations, the movement of a car from the point at which a switching company receives it, whether loaded or empty, to the point where it is loaded or unloaded or delivered to another connecting line is to be counted as one car handled. The return of a car, whether loaded or empty, from the point where it is loaded or unloaded, to

the point of delivery is to be counted as one car handled. No incidental movement is to be considered, unless such incidental movement involves the receipt of additional revenue. When applied to terminal operations, such as union station, bridge, ferry, or other joint facility terminal operations, the term "cars handled" includes all cars for which facilities are furnished.

2. The number of locomotive-miles in yard switching service should be computed in accordance with account No. 816, "Yard Switching Locomotive-miles."

Item No.	Item (a)	Switching operations (b)			Terminal operations (c)			Total (d)		
FREIGHT TRAFFIC										
201	Number of cars handled earning revenue—Loaded.....									
202	Number of cars handled earning revenue—Empty.....									
203	Number of cars handled at cost for tenant companies—Loaded.....									
204	Number of cars handled at cost for tenant companies—Empty.....									
205	Number of cars handled not earning revenue—Loaded.....									
206	Number of cars handled not earning revenue—Empty.....									
207	Total number of cars handled.....									
PASSENGER TRAFFIC										
208	Number of cars handled earning revenue—Loaded.....	Not Applicable								
209	Number of cars handled earning revenue—Empty.....									
210	Number of cars handled at cost for tenant companies—Loaded.....									
211	Number of cars handled at cost for tenant companies—Empty.....									
212	Number of cars handled not earning revenue—Loaded.....									
213	Number of cars handled not earning revenue—Empty.....									
214	Total number of cars handled.....									
215	Total number of cars handled in revenue service (items 207 and 214).....									
216	Total number of cars handled in work service.....									

Number of locomotive-miles in yard switching service: Freight,; passenger,

561C. COMPENSATION APPLICABLE TO PRIOR YEARS

Show hereunder, for each group of employees, the amount of compensation applicable to prior years, which was paid or is payable under labor awards of the current year or for other reasons. Additional compensation for the current year under labor awards or for other reasons is includible in I.C.C. Wage Statistics Form A and B, "Report of Employees, Service, and Compensation," for the calendar year. For purposes of this report, labor awards are intended to cover adjustments resulting from the decisions of Wage Boards and voluntary awards by the respondent incident thereto. Explain the nature of any amounts in excess of \$10,000 included in column (c) in a footnote.

Line No.	Group No.	Class of employees (a)	AMOUNT OF COMPENSATION					
			Under labor awards (b)			Other back pay (c)		
			\$			\$		
1	I	Executives, officials, and staff assistants				14	883	14 883
2	II	Professional, clerical, and general				26	370	26 370
3	III	Maintenance of way and structures				86	458	86 458
4	IV	Maintenance of equipment and stores						
5	V	Transportation (other than train, engine, and yard)				140		140
6	VI (a)	Transportation (yardmasters, switch tenders, and hostlers)				117	970	119 012
7	VI (b)	Transportation (train and engine service)	1	042		245	821	246 863
8		TOTAL						
9	Amount of foregoing compensation that is chargeable to operating expenses: \$ 234,520							

II - III - IV - VI(b) - Sick pay adjustment January 1, 1971 thru December 31, 1971 for Professional, Clerical and General, Maintenance of Way and Structures, Maintenance of Equipment and Stores and Transportation (Train and Engine Service Employees under mediation agreement).

562. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

1. In columns (a) and (b) enter the name and position of each of the five persons named in Schedules 102 and 103 of this report to whom the respondent paid the largest amount during the year as compensation for current or past service over and above necessary expenses incurred in discharge of duties. In addition, list all other officers, directors, pensioners or employees, if any, to whom the respondent paid \$40,000 or more in total compensation during the year.

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

3. If an officer, director, etc., receives compensation from one or more of the affiliated companies listed in Schedule 104, reference to this fact should be made if the aggregate compensation from all companies amounts to \$40,000 or more. The detail as to division of the compensation should be reported in schedule 564.

4. Other compensation to be entered in column (d) includes, but is not limited to, commissions; bonuses; shares in profits; contingent compensation; moneys paid, set aside or accrued pursuant to any pension, retirement, savings, deferred compensation, or similar plan including premiums paid for retirement annuities, or life insurance where the respondent is not the beneficiary (Premiums on group life insurance for benefits less than \$50,000 need not be reported.), or any other arrangement which constitutes a form of compensation. Give the details of any plan not previously reported, the basis of determining the ultimate benefits payable, and the payments or provisions made during the year.

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

Line No.	Name of person (a)	Position or Title (b)	Salary per annum as of close of year (see instructions) (c)			Other compensation during the year (d)		
			\$			\$		
1	Stuart Shumate	President		53	025		13	579
2								
3	W. E. Turner	Vice President - Traffic and Industrial Development		33	444		3	782
4								
5	J. J. Newbauer, Jr.	Assistant to President, Secretary & Treasurer		26	004		4	399
6								
7	U. B. Ellis	General Counsel		26	004		3	832
8								
9	H. T. Rainey, Jr.	Chief Mechanical Officer		24	999		3	400
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563. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES AND AFFILIATES

1. In the form below give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowance for expenses, or any form of payments amounting in the aggregate to \$50,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person, except:

(a) Payments to employees of the respondent shall be reported in Schedule 562.

(b) Payments for services rendered by affiliates shall be reported in Schedule 564.

2. The aggregate of payments to be reported in column (c) shall include amounts paid and/or accrued during the year which are applicable to the year.

3. When contributions under \$50,000 are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, each such contribution shall be reported, irrespective of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the sum of \$100,000 or more.

4. Payments to the independent public accountant reporting on the respondent's annual report shall be subdivided to show separately the amount paid for auditing and the total amount paid for other types of management services such as, but not limited to, compensation plans, pension plans, forecasts and budgets, and tax advice. All carriers, whether payments aggregate more or less than \$50,000, shall answer the following question.

Did the independent accountant reporting on the respondent's annual report provide any management services other than auditing?

Specify. Yes... No...

Tax Advice

5. To be included are, among others, payments, directly or indirectly, for legal, medical, engineering, advertising, valuation, accounting, statistical, financial, educational, entertainment, charitable, advisory, defensive, detective, developmental, research, appraisal, registration, purchasing, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. Payments to the various railroad associations, commissions, committees, bureaus, boards, and other organizations maintained jointly by railroads shall also be included. The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.

6. To be excluded are: Rent of buildings or other property, taxes payable to the Federal, State, or local Governments, payments for heat, light, power, telegraph, and telephone services, and payments to other carriers on the basis of lawful tariff charges or for the interchange of equipment between carriers, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a railroad, but any special and unusual payments for services should be reported. Payments of \$50,000 or more to organizations maintained jointly by railroads with other railroads are not to be excluded even if their services are regarded as routine.

7. If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads.

8. If any doubt exists in the mind of the reporting officer as to the reportability of any type of payment, request should be made for a ruling before filing this report.

Line No.	Name of recipient (a)	Description of service (b)	Amount of payment (c)	
1	Association of American Railroads	General	23	745
2				
3	Association of Southeastern Railroads	General	21	261
4				
5	Traffic Executive Association Eastern Railroads	Expenses	19	150
6				
7	Southwestern Freight Bureau	General	1	579
8				
9	Railroad Perishable Inspection Agency	Expenses	7	175
10				
11	National Railway Labor Conference	Joint Negotiations with Labor Organizations	4	387
12				
13	DeLew, Cather Associates	Engineering and Design Work	101	256
14				
15	Royall, Koegel & Wells	Legal Services	1	430
16				
17	WOFAC Associates	Consulting Fees	98	400
18				
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**564. TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT
FOR SERVICES RECEIVED OR PROVIDED**

122

1. Furnish the information called for below concerning each contract, agreement or arrangement (written or unwritten) in effect at any time during the year between the respondent and the affiliated companies listed in Schedule 104, or persons affiliated with the respondent including officers, directors, stockholders, owners, partners or their wives and other close relatives, or their agents. Examples of transactions are, but not restricted to, management, legal, accounting, purchasing or other type of service including the furnishing of materials, supplies, purchase of equipment, leasing of structures, land and equipment, and agreements relating to allocation of officers salaries and other common costs between affiliated companies.

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

- (a) Lawful tariff charges for transportation services.
- (b) Payments to or from other railroads for interline services and interchange of equipment.
- (c) Payments to or from other railroads for services which may reasonably be regarded as ordinarily connected with routine operation, maintenance, or construction of a railroad, but any special or unusual transactions should be reported.
- (d) Agreements relating to allocation of Federal income taxes between affiliated companies should be reported in Schedule 353 (p. 85)
- (e) Agreements relating to joint pension plans with affiliated companies should be reported in explanatory notes section of Schedule 200 (p. 13)

2. In column (a) enter the name of the affiliated company, person, or agent with which respondent received or provided services aggregating \$30,000 or more for the year. If an affiliated company provides services to more than one affiliate, and the aggregate compensation amounts to \$30,000 or more for the year, list all the affiliates included in the agreement and describe the allocation of charges in column (d). If the respondent provides services to more than one affiliate, and the aggregate compensation amounts to \$30,000 or more for the year, reference to this fact should be made and the detail as to the allocation of charges should be stated. For those affiliates providing services to the respondent, also enter in column (a) the percent of affiliate's gross income derived from transactions with respondent.

Attach a balance sheet and income statement for each affiliate with which respondent had reportable transactions during the year. These statements should be prepared on the same accounting year basis and in conformity with the balance sheet and income statement in annual report form A, and should be noted to indicate method of depreciating property, if any, furnished to the respondent. Balance sheet and income statement are not required for affiliated carriers filing annual reports with the Commission.

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

- (a) If respondent directly controls affiliate insert the word "direct".
- (b) If respondent controls through another company insert the word "indirect".
- (c) If respondent is under common control with affiliate insert the word "common".
- (d) If respondent is controlled directly or indirectly by the company listed in column (a) insert the word "controlled".
- (e) If control is exercised by other means such as a management contract or other arrangement of whatever kind insert the word "other" and footnote to describe such arrangements.

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

5. In column (d) fully describe the basis for computing charges under each contract, agreement, etc.

6. In columns (e) and (f) indicate the date and term of each contract or arrangement. If oral contract, indicate with symbol "O".

7. In column (g) report the total amount received, paid, or accrued during the year which is applicable to the year, for each type of service listed in column (c). Indicate purchase items with the symbol "P" and sales items with the symbol "S". Do not report net figures when services are both provided and received between the respondent and an affiliate.

Line No.	Name of Company or Individual and percent of gross income from respondent carrier		Form of Affiliation	Character of Service	Basis of Charge	Contract		Total Charges for Year	
	(a)	%				Date (e)	Term (f)	(P)(S)	(g)
1.	Aggregate compensation not in excess of \$30,000.								
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
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15.									

565. OTHER TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT

1. Furnish the information called for below concerning transactions between the respondent and the affiliated companies listed in Schedule 104, or persons affiliated with the respondent including officers, directors, stockholders, owners, partners or their wives and other close relatives, or their agents. Examples of transactions are, but not limited to, purchase, sale or transfer of equipment, land, structures, securities or other assets aggregating \$30,000 in value for the year.
2. In column (a) enter the name of the affiliated company, person, or agent with which respondent transacted purchase, sale or transfer.
3. In column (b) indicate form of affiliation or control between the respondent and company or person identified in column (a) in accord with instruction No. 3 to Schedule 564.
4. In column (c) briefly describe the kind of asset purchased, sold or transferred.
5. In column (d) report the total of all purchases, sales or transfers of property with a value of \$30,000 or more. If individual items are less than that amount, report the total of all purchases or sales with the company or individual named in column (a) when the aggregate of such items is \$30,000 for the year. Indicate purchase items with the symbol "P" and sales items with the symbol "S".
6. In column (e) summarize the book cost, less accrued depreciation if applicable, for each item reported in column (d).
7. In column (f) report the net profit or loss for each item (column (d) less column (e)).
8. Answer all questions at bottom of schedule.

Line No.	Name of Company or Individual (a)	Form of Affiliation (b)	Description of Item (c)	Sales or Purchase Price (d)	Net Book Value (e)	Gain or (Loss) (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						

With respect to the transactions listed above, were any gains or losses incurred by other affiliated companies in the six (6) accounting years preceding this report year on the transfer of the item to the company or individual named in column (a)? Specify. Yes.... No.... If yes, give particulars of prior transaction such as sales price, and gain or loss.

Management services for all companies listed in Schedule 104A.

Where any services provided or assets transferred between respondent and affiliated companies or individuals during the year for which no charges were assessed? Specify. Yes.... No..... If yes, explain.

**566 A. TRANSACTIONS BETWEEN NONCARRIER SUBSIDIARIES OF RESPONDENT AND OTHER AFFILIATED COMPANIES OR PERSONS
FOR SERVICES RECEIVED OR PROVIDED**

1. Furnish the information called for below concerning transactions between noncarrier subsidiaries of the respondent and other affiliated companies for services received or provided in accord with instruction No. 1 to Schedule 564.
2. In column (a) enter the name of the noncarrier subsidiary of respondent.
3. In column (b) enter the name of other affiliated company with which the noncarrier subsidiary received or provided services aggregating \$30,000 or more for the year.
4. In column (c) indicate form of affiliation or control between noncarrier subsidiary and other affiliated company identified in column (b) in accord with instruction No. 3 to Schedule 564.
5. In column (d) fully describe the character of service involved such as management fees, lease of building, purchase of material, etc. If more than one type of service is provided, list each type of service separately. When services are both provided and received between the noncarrier subsidiary and other affiliate they should be listed separately and the amounts shown separately in column (h).
6. In column (e) fully describe the basis for computing charges under each contract, agreement, etc.
7. In columns (f) and (g) indicate the date and term of each contract or arrangement. If oral contract, indicate with symbol "O".
8. In column (h) report the total amount received, paid, or accrued during the year which is applicable to the year, for each type of service listed in column (d). Indicate purchase items with the symbol "P" and sales items with the symbol "S". Do not report net figures when services are both provided and received between the noncarrier subsidiary and other affiliate.

Line No.	Name of Respondent's Noncarrier Subsidiary Company (a)	Name of Other Affiliated Company (b)	Form of Affiliation (c)	Character of Service (d)	Basis of Charge (e)	Contract		Total Charges for Year	
						Date (f)	Term (g)	(P)(S)	(h)
1	<u>N O N E</u>								
2									
3									
4									
5									
6									
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566 B. OTHER TRANSACTIONS BETWEEN NONCARRIER SUBSIDIARIES OF RESPONDENT AND OTHER AFFILIATED COMPANIES OR PERSONS

1. Furnish the information called for below concerning other transactions between noncarrier subsidiaries of the respondent and other affiliated companies in accord with instruction No. 1 to Schedule 565.
2. In column (a) enter the name of the noncarrier subsidiary of respondent.
3. In column (b) enter the name of other affiliated company with which the noncarrier subsidiary transacted a purchase, sale or transfer of equipment, land, structures, securities or other assets aggregating \$30,000 in value for the year.
4. In column (c) indicate form of affiliation or control between noncarrier subsidiary and other affiliated company identified in column (b) in accord with instruction No. 3 to Schedule 564.
5. In column (d) briefly describe the kind of asset purchased, sold or transferred.
6. In column (e) report the total of all purchases, sales or transfers of property with a value of \$30,000 or more. If individual items are less than that amount, report the total of all purchases or sales when the aggregate of such items is \$30,000 for the year. Indicate purchase items with the symbol "P" and sales items with the symbol "S".
7. In column (f) summarize the book cost, less accrued depreciation if applicable, for each item reported in column (e).
8. In column (g) report the net profit or loss for each item (column (e) less column (f)).
9. Answer all questions at bottom of schedule.

Line No.	Name of Respondent's Noncarrier Subsidiary Company (a)	Name of Other Affiliated Company (b)	Form of Affiliation (c)	Description of Item (d)	Sales or Purchase Price (e)	Net Book Value (f)	Gain or (Loss) (g)
1	NONE						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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With respect to the transactions listed above, were any gains or losses incurred by other affiliated companies in the six (6) accounting years preceding this report year on the transfer of the item to the company or individual named in column (b)? Specify. Yes.... No.... If yes, give particulars of prior transaction such as sales price, and gain or loss.

Were any services provided or assets transferred between noncarrier subsidiaries of respondent and other affiliated companies or individuals for which no charges were assessed? If so, explain.

Yes. Management services for all companies listed in Schedule 104A

571. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motor 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 (A) 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.....	5 205 006	1 344 926		
2	Passenger.....	2 221 679			
3	Yard switching.....	697 429			
4	Total.....	8 124 114	1 344 926		
5	Work train.....	7 743			
6	GRAND TOTAL.....	8 131 857	1 344 926		
7	Total cost of fuel*	789 385	13 283		

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	DIESEL	ELECTRIC	GASOLINE
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
11	Freight.....			
12	Passenger.....			
13	Yard switching.....			
14	Total.....	NONE		
15	Work train.....			
16	GRAND TOTAL.....			
17	Total cost of fuel*			

*Show cost of fuel charged to train and yard service (accounts Nos. 322 and 324, for other than electric, and accounts Nos. 325, 324, 326, and 328, for electric). 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.

NOTES AND REMARKS

* remove - should be reported
by Amtrak

591. 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 transportation of persons or things 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) Express companies.
- (b) Mail.
- (c) Sleeping, parlor, and dining-car companies.
- (d) Freight or transportation companies or lines.
- (e) Other railway companies.
- (f) Steamboat or steamship companies.
- (g) Telegraph companies.
- (h) Telephone companies.
- (i) Equipment purchased under conditional sales contracts.
- (j) Routing traffic of affiliated companies.
- (k) Other contracts.

2. Under item 1(e), 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(i), 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 num-

ber of units of each class of equipment covered, and the terms and conditions of payment.

4. Under item 1(j) 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(k), Other contracts, describe briefly the particulars of all contracts or agreements, including estimates/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 \$25,000 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 requirements 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 section 6(6), Part I, of the Interstate Commerce Act, which reads as follows:

"Every common carrier subject to this part shall also file with said Commission copies of all contracts, agreements, or arrangements with other common carriers in relation to any traffic affected by the provisions of this part to which it may be a party. Provided, however, that the Commission, by regulations, may provide for exceptions from the requirements of this paragraph in the case of any class or classes of contracts, agreements, or arrangements, the filing of which, in its opinion, is not necessary in the public interest."

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118900

RICHMOND FREDERICKSBURG & POTOMAC RAILROAD CO.

591. 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 hundredth of a 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. If any changes reportable in this schedule occurred

under authority granted by the Commission in certificates of convenience and necessity, issued under paragraphs (18) to (22) of section 1 of the Interstate Commerce Act or otherwise, specific reference to such authority should in each case be made by docket number or otherwise, 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 C. & O. tracks				
1	1	M				0 08	0 36	0 17	0 61	
2										
3	5	M					0 28	0 13	0 41	
4										
5										
6										
7										
8										
9										
10										
11										
12										
13	TOTAL INCREASE					0 08	0 64	0 30	1 02	

DECREASES IN MILEAGE

21	1	M	0 02	0 35	0 78	0 01	0 14	0 36	1 65	C. & E. (See Sch. 4)	
22											
23	5	M					0 01	0 74	0 75		
24											
25											
26											
27											
28											
29											
30											
31											
32	TOTAL DECREASE		0 02	0 35	0 78	0 01	0 14	1 10	2 40		

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.

VERIFICATION

The foregoing report must be verified by the oath of the officer having control of the accounting of the respondent. It should be verified, also, by the oath of the president or other chief officer of the respondent, under the respondent's stamp of the last preceding page of this report that such chief officer has no control over the accounting of the respondent. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

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

State of Virginia
City Richmond
County Richmond

F. A. Crovo, Jr.

(Insert here the name of the officer)

makes oath and says that he is

Comptroller

(Insert here the official title of the officer)

Richmond, Fredericksburg and Potomac Railroad Company

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

It is his duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Interstate Commerce Commission, effective during the said period; that he has carefully examined the said report and to the best of his knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he believes that all other 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 during the period of time from and including

January 1, 1972, to and including December 31, 1972

F. A. Crovo, Jr.
(Signature of officer)

Subscribed and sworn to before me, a Notary Public

county above named, this 31st day of March, 1973

My commission expires June 19, 1976

Use an
L. S.
Impression seal

Raymond Carter
(Signature of officer authorized to administer oath)

SUPPLEMENTAL OATH

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

State of _____
County of _____

_____ makes oath and says that he is _____
(Insert here the name of the officer) (Insert here the official title of the officer)

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

that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the period of time from and including _____, 19____, to and including _____, 19____

(Signature of officer)

Subscribed and sworn to before me, a _____, in and for the State and

county above named, this _____ day of _____, 19____

My commission expires _____

Use an
L. S.
Impression seal

(Signature of officer authorized to administer oath)

The President is chief executive of the respondent Company but as such does not exercise any detail supervision of the accounting.

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