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R-1

CLASS I RAILROADS

APPROVED BY GAO
B-180230 (R0470)
EXPIRES 3-31-83

annual report

ORIGINAL

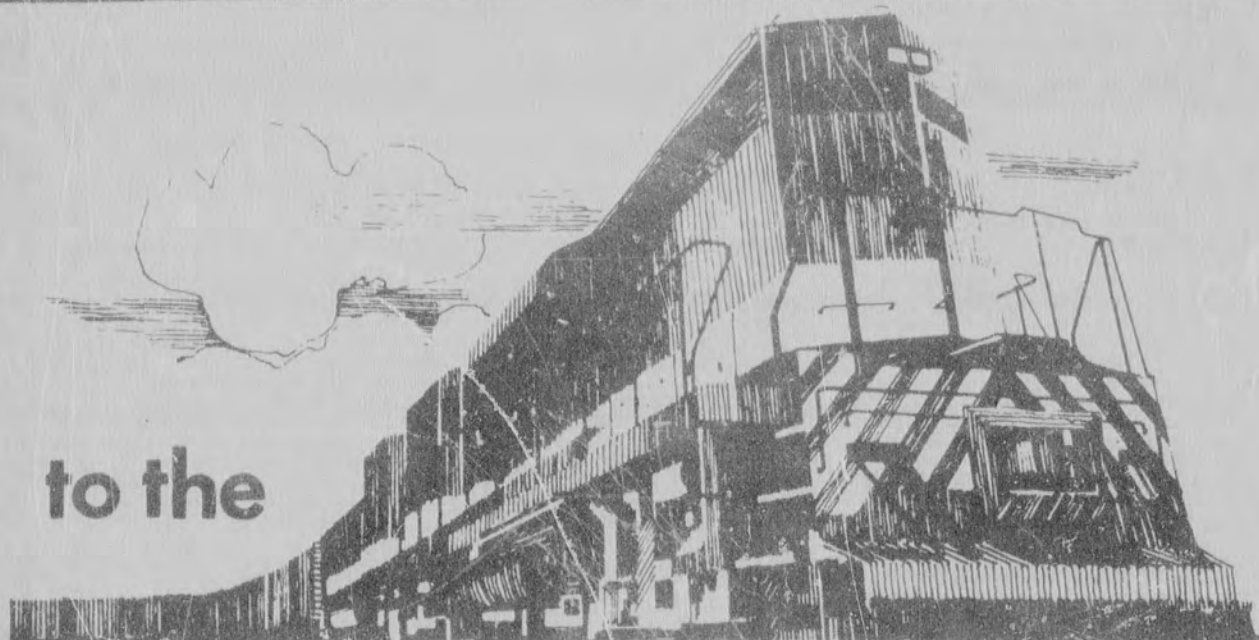
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	RC000388 SOO LINE 101137700 SOO LINE R.R. CO. P.O. BOX 530 MINNEAPOLIS, MN 55440
Correct name and address if different than shown.	Full name and address of reporting carrier (Use mailing label on original, copy in full on duplicate.)

to the



Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1980

NOTICE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Road Initials: SOO Year 19 80

ANNUAL REPORT

OF

SOO LINE RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1980

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

(Name) R. L. Murlowski (Title) Vice President - Accounting

(Telephone number) (612) 332-1261
(Area code) (Telephone number)

(Office address) P. O. Box 530 Minneapolis, Minnesota 55440
(Street and number, city, State, and ZIP code)

SPECIAL NOTICE

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

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

Docket

Title

Decision Date

ESTIMATE OF REPORTING BURDEN

In order to monitor carrier reporting burden and to satisfy GAO requirements pursuant to Section 409 of Public Law 93-153, it is requested that you voluntarily furnish your best estimate of the number of hours required to complete this report.

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

Total hours (Estimated) _____

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A. SCHEDULES OMITTED BY RESPONDENT

1. The respondent, at its option, may omit pages from this report provided there is nothing to report or the schedules are not applicable.

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

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

Page	Schedule No.	Title
- N O N E -		

B. IDENTITY OF RESPONDENT

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

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

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

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

1. Exact name of common carrier making this report Soo Line Railroad Company*
2. Date of incorporation October 19, 1949
3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees
Organized under the Minnesota Business Corporation Act, Chapter 300, Laws of Minnesota, 1933, as amended.
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars. Not applicable

* All applicable financial schedules within this report include Soo Line Equipment Company, a wholly-owned subsidiary, on a consolidated basis as authorized by the Interstate Commerce Commission in their letter dated February 25, 1981. This subsidiary has no earnings and its express purpose is supportive to Soo Line Railroad Company operations.

STOCKHOLDERS REPORTS

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

Check appropriate box:

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

C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$3-1/3 per share; first preferred, \$ _____ per share; second preferred, \$ _____ per share; debenture stock, \$ _____ per share.

2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Yes

3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.

4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency.

5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.

6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing _____
Stock list not closed. List compiled as of December 31, 1980.

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. 7,589,113.5 votes, as of December 31, 1980 (Date)

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. Approx. 5,200 stockholders.

9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED		
				Stocks		
				Common	PREFERRED	
(a)	(b)	(c)	(d)	(e)	(f)	
1	Canadian Pacific, Limited	Montreal, Que. Canada	4,229,718			
2	Merrill, Lynch, Pierce, Fenner & Smith, New York		154,712			
3	George S. Champlin	Providence, RI	97,938			
4	Trinity Universal Ins. Co.	Dallas, TX	74,000			
5	Smith, Barney & Co.	New York, NY	69,560			
6	Phoenix & Company	Los Angeles, CA	64,200			
7	Dean Witter Reynolds, Inc.	New York, NY	52,768			
8	Mellon Bank, N.A.	Pittsburgh, PA	52,100			
9	Bache, Halsey, Stuart & Shields, Inc.	New York, NY	44,299			
10	E.M. Dart Mfg. Co.	Providence, RI	39,000			
11	Midwest Securities Trust Co	Chicago, IL	34,386			
12	E.F. Hutton & Co., Inc.	New York, NY	32,910			
13	Shearson Loeb Rhodes, Inc.	New York, NY	32,092			
14	Thomson & McKinnon Sec. Inc.	New York, NY	29,865			
15	Saxon & Company	Philadelphia, PA	29,600			
16	Julia Courtn Campbell	Charlottesville, VA	28,200			
17	Bartman Brothers	Beverly Hills, CA	27,600			
18	Donaldson Lufkin & Jenrette	New York, NY	26,719			
19	Paine, Webber & Co., Inc.	New York, NY	25,865			
20	First National Bank Mpls.	Minneapolis, MN	24,357			
21	Wells Fargo Bank	San Francisco, CA	21,600			
22	Jato & Company	Minneapolis, MN	21,000			
23	T. Campbell Trust	Charlottesville, VA	20,400			
24	Link & Company	Cincinnati, OH	20,088			
25	Louise P. Thompson	Salinas, CA	16,050			
26	Sutro & Company	San Francisco, CA	15,130			
27	Arnhold & S. Bleichroeder, Inc.	New York, NY	14,600			
28	Fire Ins. Co. of Quaker City	Philadelphia, PA	14,300			
29	Irvine Robbins	Rancho Mirage, CA	13,530			
30	Kidder Peabody & Co.	New York, NY	13,159			

C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 6,463,423
votes cast.
11. Give the date of such meeting. April 16, 1980
12. Give the place of such meeting. Minneapolis, Minnesota

NOTES AND REMARKS

The difference between the total voting power of all stockholders at the close of the year and the number of shares of stock authenticated as reported in Schedule 230, Page 13, is due to 222,015 shares held by the respondent pledged under the M.St.P. & S.S.M. RR. Co. Mortgages, 2,022 shares reserved for exchange of M.St.P. & S.S.M. Ry. Co. Securities, 3,447 shares reserved for exchange of W.C. Ry. Co. Securities and 873 shares held for predecessor companies' stock still unexchanged in accordance with Plan of Merger, making a total of 228,557 shares of stock having no voting rights.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

Line No.	Account No.	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		<u>Current Asset</u>	\$	\$
1	701	Cash	(789)	1,491
2	702	Temporary Cash Investments (Sch. 300)	59,521	56,045
3	703	Special Deposits (Sch. 300)	529	300
		Accounts Receivable		
4	705	- Interline and Other Balances	12,967	13,920
5	706	- Customers	7,497	8,377
6	707, 704	- Other	1,804	2,420
7	709, 708	- Accrued Accounts Receivables	18,835	19,137
8	708.5	- Receivables from Affiliated Companies	-	-
9	709.5	- Less: Allowance for Uncollectible Accounts	-	-
10	710, 711, 714	Prepayments (and working funds) (Sch. 300)	4,398	4,405
11	712	Materials and Supplies	25,502	21,432
12	713	Other Current Assets (Sch. 300)	2,562	1,768
13		Total Current Assets	132,826	129,295
		<u>Other Assets</u>		
14	715, 716, 717, 722, 723, 724	Special Funds and Other Investments and advances (Sch. 315)	1,988	1,621
15	721, 721.5	Investments and Advances; Affiliated Companies (Sch. 310)	7,682	7,241
16	737, 738	Property used in other than Carrier Operations (less depreciation \$ 3,777). (Sch. 325)	978	1,032
17	739, 741	Other Assets (Sch. 329)	176	250
18	743, 744	Other Deferred Debits (Sch. 329)	1,390	1,098
19		Total Other Assets	12,214	11,242
		<u>Road and Equipment</u>		
20	731, 732	Road (Sch. 330 & 330A)	195,776	191,771
21		Equipment	261,616	226,857
22		Unallocated Items	-	-
23	733, 734, 735, 736	Accumulated Depreciation and amortization (Schs. 335, 351, 342, 339)	117,995	112,469
24		Net road and Equipment	339,397	306,159
25		Total Assets	484,437	446,696

NOTES AND REMARKS

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

Line No.	Account No.	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		<u>Current Liabilities</u>	\$	\$
26	751	Loans and Notes Payable (Sch. 370)	-	-
27	752	Accounts Payable; Interline and Other Balances	3,838	4,641
28	753, 754	Other Accounts Payable	10,674	6,788
29	755, 756	Interest and Dividends Payable	8,054	6,194
30	757	Payables to Affiliated Companies	5,993	5,063
31	759	Accrued accounts Payable (Sch. 370)	29,219	25,416
32	760, 761, 761.5, 762	Taxes Accrued	8,099	15,059
33	763	Other Current Liabilities (Sch. 370)	4,503	3,582
34	764	Equipment obligations and other long-term debt due within one year	10,180	9,160
35		Total Current Liabilities	80,560	75,903
		<u>Non Current Liabilities</u>		
36	765, 767	Funded debt unmatured	42,772	45,252
37	766	Equipment obligations	86,963	77,453
38	766.5	Capitalized Lease Obligations	409	811
39	768	Debt in default	-	-
40	769	Accounts payable; Affiliated Companies	-	-
41	770.1, 770.2	Unamortized debt premium	-	-
42	781	Interest in default	-	-
43	783	Deferred revenues-Transfers from Government Authorities	-	-
44	786	Accumulated deferred income tax credits	56,355	50,055
45	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits (Sch. 379)	5,582	3,520
46		Total Noncurrent Liabilities	192,081	177,091
		<u>Shareholders' Equity</u>		
47	791, 792	Capital Stock: (Sch. 230)	93,484	93,484
48		Common Stock	-	-
49		Preferred Stock	-	-
50	793	Discount on Capital Stock	-	-
51	794, 795	Additional Capital (230)	2,344	2,344
		Retained Earnings:		
52	797	Appropriated (221)	-	-
53	798	Unappropriated (220)	118,623	100,529
54	798.1	Net Unrealized loss on noncurrent marketable equity securities	-	-
55	798.5	Less Treasury Stock	2,655	2,655
56		Net Stockholders Equity	211,796	193,702
57		Total Liabilities and Shareholders Equity	484,437	446,696

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

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

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts \$ 301

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

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year: Pension expense included current year's payments to pensioners under the unfunded plan and normal cost plus 30-year amortization of past service costs (consistent with 1979).

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. \$ 4,466

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

(i) If funding is by insurance, give name of insuring company Not applicable

(ii) If funding is by trust agreement, list trustee(s) First National Bank of Minneapolis

Date of trust agreement or latest amendment December 30, 1960

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

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

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

Yes ☐ No ☒

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 ☒ No ☐ If yes, who determines how stock is voted? Trustee

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

5. State separately amounts of deferred maintenance and delayed capital improvements as reported to the Commission in Ex Parte No. 305 as of close of year:

(a) Deferred maintenance \$ NONE

(b) Delayed capital improvements \$ NONE

6. (a) The amount of employers contribution to employee stock ownership plans for the current year was \$ 1,300,000.

(b) The amount of investment tax credit used to reduce current income tax expense resulting from contributions to qualified employee stock ownership plans for the current year was \$ 1,300,000. (See Note 1)

Continued on following page

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

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

(a) Changes in Valuation Accounts -NONE-

	Cost	Market	Dr. (Cr) to Income	Dr. (Cr) to Stockholders Equity
(Current Yr.) Current Portfolio _____				XXXXX
as of / / Noncurrent Portfolio _____			XXXXX	\$ _____
(Previous Yr.) Current Portfolio _____			XXXXX	XXXXX
as of / / Noncurrent Portfolio _____			XXXXX	XXXXX

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

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

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

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

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

NOTES AND REMARKS

Note 1: An Employee Stock Ownership Plan adopted during the third quarter of 1980, effective retroactively to January 1, 1979, reduced the 1980 provision for income taxes by \$1.3 million and increased 1980 railway expenses by the same amount.

210. RESULTS OF OPERATIONS

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

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

3. List dividends from investments accounted for under the

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

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

5. Report dollars in thousands.

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)	Freight-Related Revenues & Expenses (d)	Passenger-Related Revenues & Expenses (e)
	ORDINARY ITEMS				
	OPERATING INCOME				
	Railway Operating Income				
1	(101) Freight **	\$ 307,362	\$ 283,432	\$ 307,362	\$
2	(102) Passenger **	-	-	-	
3	(103) Passenger-Related	-	-	-	
4	(104) Switching	3,045	2,875	3,045	
5	(105) Water Transfers	-	-	-	
6	(106) Demurrage	3,265	3,755	3,265	
7	(110) Incidental	415	328	415	
8	(121) Joint Facility-Credit	178	121	178	
9	(122) Joint Facility-Debit	-	-	-	
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities)	314,265	290,511	314,265	
11	(502) Railway operating revenues-Transfers from Government Authorities for current operations	-	-	-	
12	(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities	-	-	-	
13	Total railway operating revenues (lines 10-12)	314,265	290,511	314,265	
14	(531) Railway operating expenses	264,004	246,268	264,004	
15	*Net revenue from railway operations	50,261	44,243	50,261	
	OTHER INCOME				
16	(506) Revenue from property used in other than carrier operations	21	26		
17	(510) Miscellaneous rent income	1,808	1,500		
18	(512) Separately operated properties-Profit	-	-		
19	(513) Dividend Income	583	-		
20	(514) Interest income	6,889	5,087		
21	(516) Income from sinking and other funds	207	352		
22	(517) Release of premiums of funded debt	-	-		
23	(518) Contributions from other companies	-	-		
24	(519) Miscellaneous income	1,121	1,307		
	Income from affiliated companies:				
25	Dividends	-	-		
26	Equity in undistributed earnings (losses)	353	311		
27	Total other income (lines 16-26)	10,982	8,583		
28	Total income (lines 15, 27)	61,243	52,826		
	MISCELLANEOUS DEDUCTIONS FROM INCOME				
29	(534) Expenses of property used in other than carrier operations	-	-		
30	(535) Taxes on property used in other than carrier operations	-	-		
31	(543) Miscellaneous rent expense	2	3		
32	(544) Miscellaneous taxes	3	5		
33	(545) Separately operated properties-Loss	-	-		
34	(549) Maintenance of investment organization	-	-		
35	(550) Income transferred to other companies	-	-		
36	(551) Miscellaneous income charges	619	605		
37	(553) Uncollectible accounts	-	-		
38	Total miscellaneous deductions (lines 29-37)	624	613		
39	Income available for fixed charges (lines 28, 38)	60,619	52,213		

210. RESULTS OF OPERATIONS - Continued

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)
	FIXED CHARGES	\$	\$
	(546) Interest on funded debt:		
40	(a) Fixed interest not in default	10,073	7,783
41	(b) Interest in default	-	-
42	(547) Interest on unfunded debt	37	30
43	(548) Amortization of discount on funded debt	295	94
44	Total fixed charges (lines 40-43)	10,405	7,907
45	Income after fixed charges (lines 39, 44)	50,214	44,306
	OTHER DEDUCTIONS		
	(546) Interest on funded debt:		
46	(c) Contingent interest	1,205	1,213
	UNUSUAL OR INFREQUENT ITEMS		
47	(555) Unusual or infrequent items (debit) credit	-	-
48	Income (loss) for continuing operations (before income taxes)	49,009	43,093
	PROVISIONS FOR INCOME TAXES		
	(556) Income taxes on ordinary income:		
49	Federal income taxes	6,843	9,895
50	State income taxes	1,721	1,630
51	Other income taxes	-	-
52	(557) Provision for deferred income taxes	6,400	4,000
53	Income from continuing operations	34,045	27,568
	DISCONTINUED OPERATIONS		
54	(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)	-	-
55	(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)	-	-
55A	Income before extraordinary items	34,045	27,568
	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES		
56	(570) Extraordinary items (Net)	-	-
57	(590) Income taxes on extraordinary items	-	-
58	(591) Provision for deferred taxes - Extraordinary items	-	-
59	Total extraordinary items (lines 56-58)	-	-
60	(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)	-	-
61	Net income	34,045	27,568
	*Reconciliation of net railway operating income (NROI)		
62	Net revenues from railway operations	50,261	
63	(556) Income taxes on ordinary income	(8,564)	
64	(557) Provision for deferred income taxes	(6,400)	
65	Income from lease of road and equipment	(245)	
66	Rent for leased roads and equipment	71	
67	Net railway operating income	35,123	
	**Report hereunder the charges to the revenue accounts representing payments made to others for--		
68	Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates \$ 681		
	(a) Of the amount reported for "Net revenue from railway operations", % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (Check one): Actual () Estimated ()		
69	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 \$ 6,772		
	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):		
70	(a) Payments for transportation of persons \$ -		
71	(b) Payments for transportation of freight shipments \$ -		
	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):		
72	Charges for service for the protection against heat \$ 119		
73	Charges for service for the protection against cold \$ 4		

220. RETAINED EARNINGS—UNAPPROPRIATED

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

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

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

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

5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 61, column (b), Schedule 210.

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

Line No.	Item (a)	Retained earnings—Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)
1	Balances at beginning of year	\$ 96,321	\$ 4,208
2	(601.5) Prior period adjustments to beginning retained earnings	-	-
	CREDITS		
3	(602) Credit balance transferred from earnings	33,692	353
4	(603) Appropriations released	301	-
5	(606) Other credits to retained earnings	-	-
6	Total	33,993	353
	DEBITS		
7	(612) Debit balance transferred from income	-	-
8	(616) Other debits to retained income	-	-
9	(620) Appropriations for sinking and other reserve funds	301	-
10	(621) Appropriations for other purposes	-	-
11	(623) Dividends: Common stock	15,951	-
12	Preferred stock ¹	-	-
13	Total	16,252	-
14	Net increase (decrease) during year (Line 6 minus line 13)	17,741	353
15	Balances at close of year (Lines 1, 2 and 14)	114,062	4,561
16	Balance from line 15(c)	4,561	xxxxx
17	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	118,623	xxxxx
	REMARKS		
	Amount of assigned Federal income tax consequences:		
18	Account 606	-	xxxxx
19	Account 616	-	xxxxx

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

221. RETAINED EARNINGS—APPROPRIATED

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

Line No.	Class of appropriation (a)	Credits during year (b)	Debits during year (c)	Balance at close of year (d)
		\$	\$	\$
1	Additions to property through retained income	—	—	—
2	Funded debt retired through retained income	—	—	—
3	Sinking fund reserves	301	301	—
4	Incentive per diem funds	—	—	—
5	Miscellaneous fund reserves	—	—	—
6	Other appropriations (specify):	—	—	—
7		—	—	—
8				
9				
10				
11				
12				
13				
14				
15				
16	TOTAL	301	301	—

225. TRANSFERS FROM GOVERNMENT AUTHORITIES

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

Line No.	Description (a)	Amount (b)	Applied to current operations (c)	Deferred to future periods (d)	Applied to contributed capital (e)
	Source and description of transfers	\$	\$	\$	\$
1					
2					
3					
4			NONE		
5					
6					
7	Total received during year				
8	Cumulative total of Government transfers-beginning of year		XXXXX	XXXXX	XXXXX
9	Cumulative total of Government transfers-end of year		XXXXX	XXXXX	XXXXX

NOTES AND REMARKS

SCHEDULE 230 - Stock Liability for conversion of securities of other companies.

Pursuant to the provisions of the Plan of Reorganization of the M.St.P. & S.S.M. Ry. Co. approved by the Interstate Commerce Commission by its Order dated June 17, 1942, Finance Docket 11897, the respondent is obligated to issue its common stock in exchange for outstanding securities of the M.St.P. & S.S.M. Ry. Co. as follows:

96 Shares - Common Stock registered in the name of the respondent as Successor Deposit Trustee to be exchanged in the ratio of 46.98 shares for each \$1 of Second Mortgage 4% Bond presented for redemption.

1,926 Shares - Common Stock registered in the name of the respondent as Successor Trustee to be exchanged for each \$1 First Consolidated Mortgage Bond presented for redemption as follows:

First Consolidated Mortgage Guaranteed Bonds

Held by the Public - 4% and 5% Bonds 32.79 Shares per Bond

First Consolidated Mortgage Unguaranteed Bonds

Held by the Public - 5% Bonds 34.20 Shares per Bond

Pursuant to the provisions of the Plan of Reorganization of the Wisconsin Central Ry. Co. approved by the Interstate Commerce Commission by its Order dated February 16, 1954, Finance Docket 14720, the Respondent is obligated to issue its Common Stock in exchange for outstanding securities of the Wisconsin Central Ry. Co. as follows:

495 Shares - Common Stock, held by The Bank of New York as Transfer Agent, to be exchanged in the ratio of 123 shares for each \$1 of Superior and Duluth Division and Terminal 1st Mortgage 30 Year 4% Gold Bonds.

2,952 Shares - Common Stock, held by The Bank of New York as Transfer Agent, to be exchanged in the ratio of 61.5 shares of each \$1 of First and Refunding Mortgage 4% Gold Bonds.

Pursuant to the provisions of the Plan of Merger approved by the Interstate Commerce Commission by its Order dated November 30, 1960, Finance Docket No. 21108, Common Stock of Predecessor Companies is to be exchanged for Common Stock of the Respondent as follows:

402 Shares - Common Stock to be exchanged in a ratio of 6 shares for 1 share of M.St.P. & S.S.M. RR. Co. - Common Stock.

471 Shares - Common Stock to be exchanged in a ratio of 12.3 shares for 1 share of Wisconsin Central RR. Co. - Common Stock.

230. CAPITAL STOCK

PART I. CAPITAL STOCK

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

5. Report dollars in thousands.

1. Disclose in column (a) the particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.

2. Present in column (b) the par or stated value of each issue. If none, so state.

3. Disclose in columns (c), (d), (e) and (f) the required information concerning the number of shares authorized, issued, in treasury and outstanding for the various issues.

4. For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for

Line No.	Class of Stock (a)	Par Value (b)	Authorized (c) shares	Number of Shares			Book Value at End of Year		
				Issued (d) shares	In Treasury (e) shares	Outstanding (f) shares	Outstanding (g) \$	In Treasury (h) \$	
1	Common	\$3-1/3	8,400,000 shares	7,817,470.5 shares	222,015 shares	7,595,455.5 shares	\$ 93,484	\$ 2,655	
2									
3									
4	Preferred								
5									
6									
7									
8									
9									
10	TOTAL	XXXXX	8,400,000 shares	7,817,470.5 shares	222,015 shares	7,595,455.5 shares	\$ 93,484	\$ 2,655	

PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR

1. The purpose of this part is to disclose capital stock changes during year.

2. Column (a) presents the items to be disclosed.

3. Columns (b), (d) and (f) require disclosures of the number of preferred, common and treasury stock, respectively, applicable to the items presented in column (a).

4. Columns (c), (e) and (g) requires the applicable disclosure of the book values of preferred, common and treasury stock.

5. Disclose in column (h) the additional paid-in capital realized from changes in capital stock during year.

6. Unusual circumstances arising from changes in capital stock changes shall be fully explained in footnotes to this schedule.

7. Report dollars in thousands.

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital (h)
		Number of Shares (b)	Amount (c)	Number of Shares (d)	Amount (e)	Number of Shares (f)	Amount (g)	
11	Balance at beginning of year	-	\$ -	7,595,455.5	\$ 93,484	222,015	\$ 2,655	\$ 2,344
12	Capital Stock Sold ¹							
13	Capital Stock Reacquired							
14	Capital Stock Canceled							
15	Stock Dividends							
16	Balance at Close of Year	-	-	7,595,455.5	93,484	222,015	2,655	2,344

¹ By footnote state the purpose of the issue and authority.

240. STATEMENT OF CHANGES IN FINANCIAL POSITION

Give the information as requested concerning the source and application of funds during the year. Funds for the purchase 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.

Report dollars in thousands.

Line No.	Description (a)	Current year (b)	Prior year (c)
SOURCES OF WORKING CAPITAL			
1	Working capital provided by operations:		
2	Net income (loss) before extraordinary items	\$ 34,045	\$ 27,568
3	Add expenses not requiring outlay of working capital; (subtract) credits not generating working capital:		
4	Retirement of nondepreciable property	522	76
5	Loss (gain) on sale or disposal of tangible property	(425)	(554)
6	Depreciation and amortization expenses	9,357	8,523
7	Net increase (decrease) in deferred income taxes	6,400	4,000
8	Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	(353)	(311)
9	Net increase (decrease) in noncurrent portion of estimated liabilities	(777)	1,223
10	Other (specify):		
11	Reclassification of Minnesota Income Tax from current to long-term	2,500	-
12	Write off organization expense	-	120
13	Increase (decrease) in current portion of deferred income taxes	(100)	500
14	Other expenses not requiring working capital (all less than \$100)	(32)	94
15	Total working capital from operations before extraordinary items	51,137	41,239

240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Continued

Line No.	Description (a)	Current year (b)	Prior year (c)
	SOURCES OF WORKING CAPITAL—Continued		
14	Add funds generated by reason of discontinued operations, extraordinary items, prior period adjustments, and changes in accounting principles	\$ —	\$ —
15	Total working capital from operations	51,137	41,239
	Working capital from sources other than operating:		
16	Proceeds from issuance of long-term liabilities	19,249	15,852
17	Proceeds from sale/disposition of carrier operating property	4,382	3,555
18	Proceeds from sale/disposition of other tangible property	—	—
19	Proceeds from sale/repayment of investments advances	—	—
20	Net decrease in sinking and other special funds	—	—
21	Proceeds from issue of capital stock	—	—
	Other (specify):		
22	Account 80 Write off	(267)	(65)
23	Proceeds from Disposition of Amortized Equipment	8	(39)
24	Other Items - Net	122	433
25			
26	Total working capital from sources other than operating	23,494	19,736
27		74,631	60,975
28	Total sources of working capital		

240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Concluded

Line No.	Description (a)	Current year (b)	Prior year (c)
	APPLICATION OF WORKING CAPITAL		
29	Amount paid to acquire/retire long-term liabilities	\$ 12,621	\$ 9,819
30	Cash dividends declared	15,951	13,596
31	Purchase price of carrier operating property	46,730	27,751
32	Purchase price of other tangible property	-	-
33	Purchase price of long-term investments and advances	88	83
34	Net increase in sinking or other special funds	367	96
35	Purchase price of acquiring treasury stock	-	-
	Other (specify):		
36			
37			
38			
39			
40			
41			
42			
43			
44		75,757	51,345
45	Total application of working capital	(1,126)	9,630
46	Net increase (decrease) in working capital		

241. CHANGES IN WORKING CAPITAL

Compute the net changes in each element of working capital.
(Thousand dollar Reporting Rule)

Line No.	Item (a)	Current year (b)	Prior year (c)	Increase (Decrease) (d)
1	Cash and temporary investments	\$ 58,732	\$ 57,536	\$ 1,196
2	Net receivables	41,103	43,854	(2,751)
3	Prepayments	4,398	4,405	(7)
4	Materials and supplies	25,502	21,432	4,070
5	Other current assets not included above	3,091	2,068	1,023
6	Notes payable and matured obligations	-	-	-
7	Accounts payable	43,731	36,845	(6,886)
8	Current equipment obligations and other debt	10,180	9,160	(1,020)
9	Other current liabilities not included above	26,649	29,898	3,249
10	Net increase (decrease) in working capital	-	-	(1,126)

245. WORKING CAPITAL INFORMATION

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

Line No.	Item (a)	Amount (b)
1	Construction and additions and betterments _____	\$ 4,320
2	Common-carrier operating purposes _____	55,884
3	Used by other than respondent's lessor companies _____	1,712
4	Total _____	61,916
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material _____	-
6	Account 707. Accounts receivable; other _____	1,415
7	Account 754. Accounts payable; other _____	-
8	Account 760. Federal income taxes accrued _____	3,739
9	Account 761. State and other income taxes accrued _____	331
10	Account 761.5 Other taxes accrued _____	-
11	Account 556. Income taxes on ordinary income _____	8,564
12	Account 762. Deferred Income tax credits _____	-

NOTES AND REMARKS

300. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)
1	702	Temporary Cash Investments	\$
2		Bank Certificates of Deposit	25,226
3		Commercial Paper	34,295
4		Total Account 702	\$ 59,521
5			
6	709	Accrued Accounts Receivable	
7		Estimated Freight Revenue Receivable	\$14,410
8		Estimated Recoveries of Major Accident Costs	1,818
9		Car Repairs Receivable	556
10		Others, each less than 5% of Current Assets	1,670
11		Total Account 709	\$18,454
12			
13	712	Materials and Supplies	
14		Cross and Switch Ties	\$ 5,929
15		Track and Switch Material	4,311
16		New and Second Hand Rail excluding Scrap	3,533
17		Others, each less than 5% of Current Assets	11,729
18		Total Account 712	\$25,502
19			
20			
21			
22			
23			
24			
25			
26			
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301. COMPENSATING BALANCES AND SHORT-TERM BORROWING ARRANGEMENTS

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

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

- NOT REQUIRED -

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A and 315

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

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

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

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

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

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

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

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

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

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

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

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

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

12. Report dollars in thousands.

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of control
	(a)	(b)	(c)	(d)	(e)
1	721	A-1	VII	Sault Ste. Marie Bridge Co.	(a) 50%
2	"	"	"	Minnesota Transfer Railway Co.	(b) 11.11%
3	"	"	"	St. Paul Union Depot Co.	(b) 14.95%
4	"	"	"	Belt Railway Co. of Chicago	(d) 7.69%
5	"	"	"	Lake Superior Terminal and Transfer Railway Co.	(c) 16-2/3%
6				TOTAL CLASS A-1	
7	"	A-3	VI	Tri-State Land Company	(e) 100%
8	"	"	"	Soo Line Equipment Company (10 shares)	100%
9				TOTAL CLASS A-3	
10				TOTAL CLASS A	
11					
12	721	E-1	VII	Sault Ste. Marie Bridge Co.	
13	"	"	"	Minnesota Transfer Railway Co.	
14	"	"	"	St. Paul Union Depot Co.	
15	"	"	"	Lake Superior Terminal and Transfer Railway Co.	
16	"	E-2	"	Belt Railway Co. of Chicago	
17	"	E-3	VI	Soo Line Equipment Co.	
18				TOTAL CLASS E	
19				TOTAL ACCOUNT 721	
20					
21				Notes:	
22			(a)	2,500 shares pledged under DSS & A First Mortgage	
23				and 2,500 shares pledged under M.St. P &	
24				S.S.M. RR. First Mortgage.	
25			(b)	Pledged under M. St. P & S.S.M. RR. Co. First	
26				Mortgage.	
27			(c)	Pledged under D.S.S. & A. RR. Co. First Mortgage	
28			(d)	" " W.C. RR. Co. First Mortgage	
29			(e)	" " M. St. P. & S.S.M. RR. Co.	
30				General Mortgage	
31					
32			Line1	Control Joint with Canadian Pacific Ltd. - 50%	
33			Line 2&3	" " " CMSt. P & P, CRI&P, BN Inc., C&NW	
34				Transp. Co.	
35			Line4	" " " AT & SF, C & EI, Conrail, GTW,	
36				ICG, N & W, BN Inc., C & O, L & N, and L & N	
37				(Monon Division).	
38			Line5	" " " C & NW Transp. 16-2/3%, BN Inc.	
39				66-2/3%	
40					

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

column (e). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In cases of joint control, give names of other parties and particulars of control.

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

8. Investments in companies in which neither the original cost or present equity in total assets is less than \$10,000 may be combined in one figure.

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

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

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

12. Report dollars in thousands.

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance	Additions	Deductions (if other than sale explain)	Closing balance				
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
\$ 1	\$ -	\$ -	\$ 1	\$	\$	\$	1
91	-	-	91				2
-	-	-	-				3
240	-	-	240				4
88	-	-	88				5
420	-	-	420				6
900	-	-	900				7
1	-	1*	-				8
901	-	1	900				9
1,321	-	1	1,320				10
-	-	-	-				11
103	-	5	98				12
121	-	-	121				13
183	-	9	174				14
24	-	5	19				15
1,227	162	-	1,389				16
54	-	54*	-				17
1,712	162	73	1,801				18
3,033	162	74	3,121				19
							20
							21
							22
							23
							24
							25
							26
							27
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* Soo Line Equipment Co. has been consolidated for reporting purposes beginning in 1980.

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
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310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded

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

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

(DOLLARS IN THOUSANDS)

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

Line No.	Name of issuing company and description of security held.	(a)	Balance at beginning of year	(b)	Adjustment for investments equity method	(c)	Equity in undistributed earnings (losses) during year	(d)	Amortization during year	(e)	Adjustment for investments disposed of or written down during year	(f)	Balance at Close of year	(g)
	Carriers: (List specifics for each company)		\$		\$		\$		\$		\$		\$	
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
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18														
19														
20														
21														
22														
23														
24														
25	Total Carriers			-	-	-	-	353	-	-	-	-	4,561	-
26	Total Noncarriers			4,208	-	-	-	353	-	-	-	-	4,561	-
27	Total			4,208	-	-	-	353	-	-	-	-	4,561	-

Road Initials: SOO

Year 19 80

25

NOTES AND REMARKS

315. SPECIAL FUNDS AND OTHER INVESTMENTS

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	Balance at close of year	Book value of investment made during the year
	(a)	(b)	(c)	(d)	(e)	(f)
1					\$	\$
2						
3				NOT REQUIRED		
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
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315. SPECIAL FUNDS AND OTHER INVESTMENTS—Continued

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

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

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

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

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

8. Report dollars in thousands.

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		Adjustment at end of year (Account 723)	Allowance for unrealized loss on noncurrent marketable equity securities (Account 724)		Dividends or interest during year credited to income	Line No.
Book value (g)	Profit or (Loss) (h)		Changes during year (j)	Balance at close of year (k)		
\$	\$	\$	\$	\$	\$	
						1
						2
						3
						4
						5
						6
						7
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319. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING SUBSIDIARIES

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

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

Line No.	Class No.	Name of issuing company and security or other intangible thing in which investment is made	Total book value of investments at close of year	Book value of investments made during year
	(a)	(b)	(c)	(d)
1			\$	\$
2				
3				
4				
5				
6				
7				
8				
9		N O N E		
10				
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319. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING SUBSIDIARIES--Continued

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

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

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

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		Extent of control (g)	Names of subsidiaries in connection with things owned or controlled through them (h)	Line No.
Book Value (e)	Selling price (f)			
\$	\$	%		1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
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				100

N O N E

325. PROPERTY USED IN OTHER THAN CARRIER OPERATIONS

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

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

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

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

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

NOTES AND REMARKS

325. PROPERTY USED IN OTHER THAN CARRIER OPERATIONS—Continued

506 and 534; in column (h), the amount of taxes charged to accounts 535 and 544 for the year; and in column (i), the net profit or loss of columns (f) minus (g) and (h).

5. Any differences between the total of column (h) and the totals of accounts 535 and 544, and differences between the total of column (i) and the net total of accounts 506, 534, 535, and 544, of such accounts in Schedule 210, "Results of Operations", should be explained in a footnote.

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

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

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

8. Report dollars in thousands.

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

NOT REQUIRED

XXXXX

NOTES AND REMARKS

329. OTHER ASSETS AND OTHER DEFERRED DEBITS

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

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

Line No.	Account No. (a)	Item (b)	Amount (c) \$
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16		NOT REQUIRED	
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
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31			
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45			

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

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in account No. 731, "Road and Equipment Property," and account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. If account No. 732 for road or for equipment is less than 5% of account No. 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

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

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

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

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

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

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

10. If an amount of less than \$2000 is used as the minimum 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.

11. Show dollars in thousands.

NOTES AND REMARKS

Note 1: Figures in Col. (f) include the retirement on an estimated basis of the abandonment of the line from Nestoria to Bergland, Michigan, a distance of 67.21 miles, in the amount of \$2,012 and a debit to Account 80 Writeoff in the amount of \$261. The abandonment authorized under Finance Docket No. AB-57 (Sub No. 9F) in order dated November 28, 1980 from Agatha L. Mergenovich, Secretary, Interstate Commerce Commission.

Note 2: Account 53 Col. (f) includes a credit of \$612 which was debited to Account 57 Col. (f) due to reclassifying Transportation Equipment to Work Equipment.

Soo Line Railroad Company uses a \$500 minimum for additions and betterments per Interstate Commerce Commission letter, File ACA-LH, dated July 10, 1973.

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

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in account No. 731, "Road and Equipment Property," and account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. If account No. 732 for road or for equipment is less than 5% of account No. 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

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

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

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

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

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

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

10. If an amount of less than \$2000 is used as the minimum 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.

11. Show dollars in thousands.

NOTES AND REMARKS

Note 1: Figures in Col. (f) include the retirement on an estimated basis of the abandonment of the line from Nestoria to Bergland, Michigan, a distance of 67.21 miles, in the amount of \$2,012 and a debit to Account 80 Writeoff in the amount of \$261. The abandonment authorized under Finance Docket No. AB-57 (Sub No. 9F) in order dated November 28, 1980 from Agatha L. Mergenovich, Secretary, Interstate Commerce Commission.

Note 2: Account 53 Col. (f) includes a credit of \$612 which was debited to Account 57 Col. (f) due to reclassifying Transportation Equipment to Work Equipment.

Soo Line Railroad Company uses a \$500 minimum for additions and betterments per Interstate Commerce Commission letter, File ACA-LH, dated July 10, 1973.

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Line No.	Account (Dollars in thousands)	Balance at beginning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.
	(a)	(b)	(c)	(d)
		\$ 4,566	\$	\$
1	(1) Engineering	8,811		
2	(2) Land for transportation purposes	41,326		
3	(3) Grading	364		
4	(4) Other right-of-way expenditures	-		
5	(5) Tunnels and subways	19,898		
6	(6) Bridges, trestles, and culverts	-		
7	(7) Elevated structures	10,375		
8	(8) Ties	33,800		
9	(9) Rails	29,657		
10	(10) Other track material	8,718		
11	(11) Ballast	14,719		
12	(12) Track laying and surfacing	1,888		
13	(13) Fences, snowsheds, and signs	5,296		
14	(16) Station and office buildings	540		
15	(17) Roadway buildings	164		
16	(18) Water stations	624		
17	(19) Fuel stations	6,544		
18	(20) Shops and enginehouses	-		
19	(22) Storage warehouses	494		
20	(23) Wharves and docks	-		
21	(24) Coal and ore wharves	1,014		
22	(25) TOFC/COFC terminals	3,458		
23	(26) Communication systems	8,522		
24	(27) Signals and interlockers	136		
25	(29) Power plants	229		
26	(31) Power-transmission systems	216		
27	(35) Miscellaneous structures	7,587		
28	(37) Roadway machines	4,388		
29	(39) Public improvements—Construction	3,160		
30	(44) Shop machinery	652		
31	(45) Power-plant machinery	-		
32	Other (specify and explain)	217,146		
33	Total expenditures for road	59,573		
34	(52) Locomotives	162,280		
35	(53) Freight-train cars	-		
36	(54) Passenger-train cars	525		
37	(55) Highway revenue equipment	-		
38	(56) Floating equipment	2,691		
39	(57) Work equipment	1,685		
40	(58) Miscellaneous equipment	226,754		
41	Total expenditures for equipment	-		
42	(76) Interest during construction	-		
43	(77) Other expenditures—General	-		
44	Total general expenditures	443,900		
45	Total	(25,628)		
46	(80) Other elements of investment	-		
47	(90) Construction work in progress	418,272	-	-
48	Grand Total			

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ --	\$ 149	\$ (149)	\$ 4,417	1
--	18	(18)	8,793	2
--	600	(600)	40,726	3
2	2	--	364	4
--	--	--	--	5
682	316	366	20,264	6
--	--	--	--	7
33	101	(68)	10,307	8
1,252	304	948	34,748	9
2,307	193	2,114	31,771	10
6	148	(142)	8,576	11
129	212	(83)	14,636	12
--	28	(28)	1,860	13
68	203	(135)	5,161	14
20	3	17	557	15
--	--	--	164	16
7	7	--	624	17
150	10	140	6,684	18
--	--	--	--	19
--	--	--	494	20
--	--	--	--	21
40	--	40	1,054	22
169	82	87	3,545	23
318	135	183	8,705	24
--	(71)	71	207	25
42	10	32	261	26
--	--	--	216	27
954	144	810	8,397	28
52	22	30	4,418	29
191	4	187	3,347	30
--	105	(105)	547	31
--	--	--	--	32
6,422	2,725	3,697	220,843	33
12,838	3,056	9,782	69,355	34
26,244	2,801	23,443	185,723	35
--	--	--	--	36
--	--	--	525	37
--	--	--	--	38
682	(367)	1,049	3,740	39
475	15	460	2,145	40
40,239	5,505	34,734	261,488	41
--	--	--	--	42
--	--	--	--	43
--	--	--	--	44
46,661	8,230	38,431	482,331	45
--	(265)	265	(25,363)	46
43	--	43	43	47
46,704	7,965	38,739	457,011	48

330A. IMPROVEMENTS ON LEASED PROPERTY (See Instruction)

Line No.	Account (Dollars in thousands)	Balance at beginning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.
	(a)	(b)	(c)	(d)
1	(1) Engineering	\$ 3	\$	\$
2	(2) Land for transportation purposes	-		
3	(3) Grading	3		
4	(4) Other right-of-way expenditures	-		
5	(5) Tunnels and subways	-		
6	(6) Bridges, trestles, and culverts	-		
7	(7) Elevated structures	-		
8	(8) Ties	2		
9	(9) Rails	2		
10	(10) Other track material	1		
11	(11) Ballast	3		
12	(12) Track laying and surfacing	29		
13	(13) Fences, snowsheds, and signs	-		
14	(16) Station and office buildings	41		
15	(17) Roadway buildings	-		
16	(18) Water stations	2		
17	(19) Fuel stations	31		
18	(20) Shops and enginehouses	99		
19	(22) Storage warehouses	-		
20	(23) Wharves and docks	-		
21	(24) Coal and ore wharves	-		
22	(25) TOFC/COFC terminals	-		
23	(26) Communication systems	-		
24	(27) Signals and interlockers	-		
25	(29) Power plants	6		
26	(31) Power-transmission systems	2		
27	(35) Miscellaneous structures	2		
28	(37) Roadway machines	-		
29	(39) Public improvements—Construction	-		
30	(44) Shop machinery	27		
31	(45) Power-plant machinery	-		
32	Other (specify and explain)	-		
33	Total expenditures for road	253		
34	(52) Locomotives	9		
35	(53) Freight-train cars	49		
36	(54) Passenger-train cars	-		
37	(55) Highway revenue equipment	-		
38	(56) Floating equipment	-		
39	(57) Work equipment	-		
40	(58) Miscellaneous equipment	45		
41	Total expenditures for equipment	103		
42	(76) Interest during construction	-		
43	(77) Other expenditures—General	-		
44	Total general expenditures	-		
45	Total	356		
46	(80) Other elements of investment	-		
47	(90) Construction work in progress	-		
48	Grand Total	356	-	-

330A. IMPROVEMENTS ON LEASED PROPERTY—Continued

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ -	\$ -	\$ -	\$ 3	1
-	-	-	-	2
-	-	-	3	3
-	-	-	-	4
-	-	-	-	5
-	-	-	-	6
-	-	-	-	7
-	-	-	2	8
-	-	-	2	9
-	-	-	1	10
-	-	-	3	11
-	-	-	29	12
-	-	-	-	13
-	-	-	41	14
-	-	-	-	15
-	-	-	2	16
-	-	-	31	17
-	-	-	99	18
-	-	-	-	19
-	-	-	-	20
-	-	-	-	21
-	-	-	-	22
-	-	-	-	23
-	-	-	-	24
-	-	-	6	25
-	-	-	2	26
-	-	-	2	27
-	-	-	-	28
-	-	-	-	29
-	-	-	27	30
-	-	-	-	31
-	-	-	-	32
-	-	-	253	33
-	-	-	9	34
15	1	14	63	35
-	-	-	-	36
-	-	-	-	37
-	-	-	-	38
-	-	-	-	39
11	-	11	56	40
26	1	25	128	41
-	-	-	-	42
-	-	-	-	43
-	-	-	-	44
26	1	25	381	45
-	-	-	-	46
-	-	-	-	47
26	1	25	381	48

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

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

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

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

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

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

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

Line No.	(Dollars in thousands) Account (a)	OWNED AND USED			LEASED FROM OTHERS		
		Depreciation Base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)	
	ROAD	\$	\$	%	\$	\$	%
1	(1) Engineering	4,566	4,490	1.97			
2	(3) Grading	382	382	1.39			
3	(4) Other right-of-way expenditures	300	302	2.00			
4	(5) Tunnels and subways	—	—	—			
5	(6) Bridges, trestles, and culverts	19,897	20,515	1.66			
6	(7) Elevated structures	—	—	—			
7	(13) Fences, snowsheds, and signs	1,887	1,886	0.00			
8	(16) Station and office buildings	5,296	5,168	2.11			
9	(17) Roadway buildings	540	558	2.56			
10	(18) Water stations	163	163	2.50			
11	(19) Fuel stations	624	630	3.10			
12	(20) Shops and enginehouses	6,544	6,666	1.61			
13	(22) Storage warehouses	—	—	—	- N O N E -		
14	(23) Wharves and docks	494	494	0.00			
15	(24) Coal and ore wharves	—	—	—			
16	(25) TOFC/COFC terminals	573	573	6.13			
17	(26) Communications systems	3,458	3,578	1.29			
18	(27) Signals and interlockers	8,503	8,683	2.88			
19	(29) Power plants	136	207	1.39			
20	(31) Power transmission systems	229	261	2.58			
21	(35) Miscellaneous structures	216	216	2.28			
22	(37) Roadway machines	4,772	4,772	3.00			
23	(39) Public improvements—Construction	2,781	3,545	6.00			
24	(44) Shop machinery	2,051	2,041	3.10			
25	(45) Power plant machinery	3,159	3,341	1.73			
26	All other road accounts	652	547	2.07			
27	Amortization (other than defense projects)	—	—	—			
28	Total road	67,663	69,499	2.29			
	EQUIPMENT						
29	(52) Locomotives	57,050	66,831	See			
30	(53) Freight-train cars	161,983	185,540	Note 5			
31	(54) Passenger-train cars	—	—	—			
32	(55) Highway revenue equipment	—	—	—	-NONE-		
33	(56) Floating equipment	—	—	—			
34	(57) Work equipment	2,691	3,691	3.08			
35	(58) Miscellaneous equipment	177	637	12.86			
36	Total equipment	221,901	256,699	2.93			
37	GRAND TOTAL	289,564	326,198				

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

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

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

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

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

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

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

Line No.	(Dollars in thousands) Account (a)	OWNED AND USED			LEASED FROM OTHERS		
		Depreciation Base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)	
	ROAD	\$	\$	%	\$	\$	%
1	(1) Engineering						
2	(3) Grading						
3	(4) Other right-of-way expenditures						
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts						
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs						
8	(16) Station and office buildings						
9	(17) Roadway buildings						
10	(18) Water stations						
11	(19) Fuel stations						
12	(20) Shops and enginehouses						
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals						
17	(26) Communications systems						
18	(27) Signals and interlockers						
19	(29) Power plants						
20	(31) Power transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines						
23	(39) Public improvements—Construction						
24	(44) Shop machinery						
25	(45) Power plant machinery						
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road						
	EQUIPMENT *						
29	(52) Locomotives	2,523	2,523	6.67			
30	(53) Freight-train cars	-	-	-			
31	(54) Passenger-train cars	-	-	-			
32	(55) Highway revenue equipment	525	525	10.16			
33	(56) Floating equipment	-	-	-			
34	(57) Work equipment	-	-	-			
35	(58) Miscellaneous equipment	1,508	1,508	18.84			
36	Total equipment	4,556	4,556	4.03			
37	GRAND TOTAL	294,120	330,754				

* Capital leases.

NOTES AND REMARKS

Schedule 332

Note 1: Account 1, Engineering, includes depreciable and non-depreciable property; the depreciation rate is weighted to represent the rates applicable to depreciable elements represented in that account.

Note 2: As requested in letter of June 21, 1955, from Mr. C. W. Emken, Director, Bureau of Accounts, Cost Finding and Valuation, we discontinued accruing depreciation on property included in Account 13 until such time as the acquisition of additional property warrants further accruals.

Note 3: As requested in letter of July 14, 1967, from Mr. M. Paolo, Director, Bureau of Accounts, we discontinued accruing depreciation on property included in Account 23 until such time as the acquisition of additional property warrants further accruals.

Note 4: Accruals on the Diamond Crusher in Account 37 were discontinued in April 1970, account fully depreciated in March 1970.

Note 5: All figures are in thousands.

Owned and Used

	At beginning of year	At close of year	Rate (percent)
<u>Account 52:</u>			
Diesel Road and Multi-Purpose	\$ 54,211	\$ 64,177	3.24
Diesel Switch	2,839	2,654	3.48
	<u>\$ 57,050</u>	<u>\$ 66,831</u>	
<u>Account 53:</u>			
Plain box cars 40'	\$10,172	\$ 9,123	3.55
Plain box cars 50' and larger	37,436	35,970	3.17
Equipped box cars	7,518	8,707	2.55
Plain gondola cars	17,711	21,429	2.70
Equipped gondola cars	4,981	4,980	2.96
Covered hopper cars	53,960	71,284	2.63
Open top hopper cars-General service	9,119	8,834	2.53
Open top hopper cars-Special service	398	224	2.53
Refrigerator cars-Non-mechanical	9,515	9,500	3.50
Refrigerator cars-Mechanical	305	305	2.30
Flat cars - TOFC/COFC	1,343	1,311	3.21
Flat cars-General service	780	701	1.93
Flat cars-Other	4,729	9,166	1.93
Tank cars-Under 22,000 gal.	5	-	-
All other freight cars	92	92	3.95
Cabooses	3,919	3,914	2.42
	<u>\$161,983</u>	<u>\$185,540</u>	

NOTES AND REMARKS

Schedule 335

- Note 1: Amount show in Col. (f) Account 1 represents the transfer of depreciation reserve from Account 735 to Account 738, Ashland Ore Dock, Ashland, Wisconsin and Marquette Ore Dock, Marquette, Michigan.
- Note 2: Account 37 Col. (f) includes a debit of \$9 which was credited to Account 58 Col. (d) due to a transfer of property.
- Note 3: Account 53 Col. (f) includes a debit of \$1,144, which was credited to Account 57 Col. (f) due to reclassifying transportation equipment to work equipment.

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

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

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

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

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

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

6. Thousand dollar Reporting Rule.

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	ROAD						
1	(1) Engineering	1,182	89		13	65	1,193
2	(3) Grading	255	5		-	-	260
3	(4) Other, right-of-way	289	6		1	-	294
4	(5) Tunnels and subways	-	-		-	-	-
5	(6) Bridges, trestles, and culverts	12,907	333		245	-	12,995
6	(7) Elevated structures	-	-		-	-	-
7	(13) Fences, snow sheds, and signs	1,965	-		28	-	1,937
8	(16) Station and office buildings	2,318	110		198	-	2,230
9	(17) Roadway buildings	330	14		3	-	341
10	(18) Water stations	19	4		-	-	23
11	(19) Fuel stations	379	20		7	-	392
12	(20) Shops and enginehouses	3,260	106		9	-	3,357
13	(22) Storage warehouses	-	-		-	-	-
14	(23) Wharves and docks	501	-		-	-	501
15	(24) Coal and ore wharves	-	-		-	-	-
16	(25) TOFC/COFC terminals	189	45		-	-	234
17	(26) Communication systems	2,767	45		(17)	-	2,829
18	(27) Signals and interlockers	3,564	248		105	-	3,707
19	(29) Power plants	60	2		(5)	-	67
20	(31) Power-transmission systems	216	7		10	-	213
21	(35) Miscellaneous structures	95	5		-	-	100
22	(37) Roadway machines	2,784	335		131	9	2,979
23	(39) Public improvements—Construction	1,911	54		10	-	1,955
24	(44) Shop machinery*	824	56		4	-	876
25	(45) Power-plant machinery*	20	12		6	-	26
26	All other road accounts	-	-		-	-	-
27	Amortization (other than defense projects)	-	-		-	-	-
28	Total road	35,835	1,496	-	748	74	36,509
	EQUIPMENT						
29	Amortization equipment	31,248	2,118	-	1,657	-	31,709
30	(52) Locomotives	41,559	5,128	-	1,156	1,144	44,387
31	(53) Freight-train cars	-	-	-	-	-	-
32	(54) Passenger-train cars	402	53	-	-	-	455
33	(55) Highway revenue equipment	-	-	-	-	-	-
34	(56) Floating equipment	1,776	103	1,144	107	-	2,916
35	(57) Work equipment	1,036	368	9	16	-	1,397
36	(58) Miscellaneous equipment	76,021	7,770	1,153	2,936	1,144	80,864
37	Total equipment	111,856	9,266	1,153	3,684	1,218	117,373
38	GRAND TOTAL						

*Chargeable to account 305.

339. ACCRUED LIABILITY - LEASED PROPERTY

1. Disclose the required information relating to credits and debits of Account 772, "Accrued liability-leased property," during the year concerning road and equipment leased from others.

2. In column (c), enter amounts charged to operating expenses; in column (e), enter debits to account arising from retirements; in column (f), enter amounts paid to lessor.

3. Any inconsistencies between credits to account, charges to operating expenses and payments to lessors should be fully explained.

4. Required disclosure may be omitted if leased road and equipment property represents 5% or less of total property owned and used.

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 772 are made by the accounting company, show in column (c) the charges to operating expenses and in column (f) show payments made to the lessor in settlement thereof.

6. Dollars in thousands.

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

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

1. Show in column (b) for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in column (c) show the depreciation base used in computing the depreciation charges for the month of December; in column (d) show the composite rates used in computing the depreciation charges for the month of December; and on lines 29 and 37 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to account 732, "Improvements on leased property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized

rates. If any charges in rates were effective during the year, give full particulars in a footnote.

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

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

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

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

Line No.	(Dollars in thousands) Account (a)	Depreciation base		Annual composite rate (percent) (d)
		At beginning of year (b)	At close of year (c)	
		\$	\$	%
	ROAD			
		3	3	1.97
1	(1) Engineering	—	—	—
2	(3) Grading	—	—	—
3	(4) Other right-of-way expenditures	—	—	—
4	(5) Tunnels and subways	—	—	—
5	(6) Bridges, trestles and culverts	—	—	—
6	(7) Elevated structures	—	—	—
7	(13) Fences, snowsheds, and signs	41	41	2.11
8	(16) Station and office buildings	—	—	—
9	(17) Roadway buildings	2	2	2.50
10	(18) Water stations	31	31	3.10
11	(19) Fuel stations	99	99	1.61
12	(20) Shops and enginehouses	—	—	—
13	(22) Storage warehouses	—	—	—
14	(23) Wharves and docks	—	—	—
15	(24) Coal and ore wharves	—	—	—
16	(25) TOFC/COFC terminals	—	—	—
17	(26) Communications systems	—	—	—
18	(27) Signals and interlockers	—	—	—
19	(29) Power plants	6	6	1.39
20	(31) Power transmission systems	2	2	2.58
21	(35) Miscellaneous structures	2	2	2.28
22	(37) Roadway machines	—	—	—
23	(39) Public improvements—Construction	—	—	—
24	(44) Shop machinery	27	27	1.73
25	(45) Power plant machinery	—	—	—
26	All other road accounts	—	—	—
27	Amortization (other than defense projects)	—	—	—
28	Total road	213	213	1.95
	EQUIPMENT			
29	(52) Locomotives	9	9	See Note 1
30	(53) Freight-train cars	49	63	See Note 1
31	(54) Passenger-train cars	—	—	—
32	(55) Highway revenue equipment	—	—	—
33	(56) Floating equipment	—	—	—
34	(57) Work equipment	45	54	12.86
35	(58) Miscellaneous equipment	103	126	6.89
36	Total equipment	—	—	—
37	GRAND TOTAL	316	339	—

NOTES AND REMARKS
Schedule 340

Note 1: All figures in thousands

	Leased Equipment		Rate
	At beginning of year	At close of year	
Account 52			
Diesel road	<u>\$ 9</u>	<u>\$ 9</u>	3.24
Account 53			
Equipped box	\$-	\$11	2.55
Covered hoppers	29	28	2.63
Refrigerator - Non-mechanical	-	4	3.50
Cabooses	<u>20</u>	<u>20</u>	2.42
	<u>\$49</u>	<u>\$63</u>	

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

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

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

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

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

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

6. Thousand dollar Reporting Rule.

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 (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ROAD	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 2
1	(1) Engineering	-	-	-	-	-	-
2	(3) Grading	-	-	-	-	-	-
3	(4) Other right-of-way expend.	-	-	-	-	-	-
4	(5) Tunnels and subways	-	-	-	-	-	-
5	(6) Bridges, trestles, and culverts	-	-	-	-	-	-
6	(7) Elevated structures	-	-	-	-	-	-
7	(13) Fences, snow sheds, and signs	-	-	-	-	-	-
8	(16) Station and office buildings	20	1	-	-	-	21
9	(17) Roadway buildings	-	-	-	-	-	-
10	(18) Water stations	1	-	-	-	-	1
11	(19) Fuel stations	21	1	-	-	-	22
12	(20) Shops and enginehouses	79	2	-	-	-	81
13	(22) Storage warehouses	-	-	-	-	-	-
14	(23) Wharves and docks	-	-	-	-	-	-
15	(24) Coal and ore wharves	-	-	-	-	-	-
16	(25) TOFC/COFC terminals	-	-	-	-	-	-
17	(26) Communication systems	-	-	-	-	-	-
18	(27) Signals and interlockers	-	-	-	-	-	-
19	(29) Power plants	4	-	-	-	-	4
20	(31) Power-transmission systems	2	-	-	-	-	2
21	(35) Miscellaneous structures	-	-	-	-	-	-
22	(37) Roadway machines	-	-	-	-	-	-
23	(39) Public improvements-Construction	-	-	-	-	-	-
24	(44) Shop machinery	12	1	-	-	-	13
25	(45) Power-plant machinery	-	-	-	-	-	-
26	All other road accounts	-	-	-	-	-	-
27	Total road	141	5	-	-	-	146
	EQUIPMENT	4	-	-	-	-	4
28	(52) Locomotives	10	1	-	1	-	10
29	(53) Freight-train cars	-	-	-	-	-	-
30	(54) Passenger-train cars	-	-	-	-	-	-
31	(55) Highway revenue equipment	-	-	-	-	-	-
32	(56) Floating equipment	-	-	-	-	-	-
33	(57) Work equipment	-	-	-	-	-	-
34	(58) Miscellaneous equipment	34	7	-	-	-	41
35	Total equipment	48	8	-	1	-	55
36	GRAND TOTAL	189	13	-	1	-	201

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

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

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

3. In column (d) show the composite rates used in computing

the depreciation for the month of December and on lines 28 and 36 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used in computing the depreciation for December and dividing the total so computed by the depreciation base.

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

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

6. If total road leased to others is less than 5% of total road owned; omit. If total equipment leased to others is less than 5% of total equipment owned; omit.

Line No.	Account (a)	DEPRECIATION BASE		Annual composite rate (percent) (d)
		Beginning of year (b)	Close of year (c)	
	(Dollars in thousands)			
	ROAD	\$	\$	\$
1	(1) Engineering			
2	(3) Grading			
3	(4) Other right-of-way expenditures			
4	(5) Tunnels and subways			
5	(6) Bridges, trestles, and culverts			
6	(7) Elevated structures			
7	(13) Fences, snowsheds, and signs			
8	(16) Station and office buildings			
9	(17) Roadway buildings		- NONE -	
10	(18) Water stations			
11	(19) Fuel stations			
12	(20) Shops and enginehouses			
13	(22) Storage warehouses			
14	(23) Wharves and docks			
15	(24) Coal and ore wharves			
16	(25) TOFC/COFC terminals			
17	(26) Communication systems			
18	(27) Signals and interlockers			
19	(29) Power plants			
20	(31) Power transmission systems			
21	(35) Miscellaneous structures			
22	(37) Roadway machines			
23	(39) Public improvements—Construction			
24	(44) Shop machinery			
25	(45) Power-plant machinery			
26	All other road accounts			
27	Total road			
	EQUIPMENT			
28	(52) Locomotives			
29	(53) Freight-train cars			
30	(54) Passenger-train cars		- NONE -	
31	(55) Highway revenue equipment			
32	(56) Floating equipment			
33	(57) Work equipment			
34	(58) Miscellaneous equipment			
35	Total equipment			XXXX
36	GRAND TOTAL			

351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS

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

2. Disclose credits and debits to Account 735, "Accumulated depreciation-road and equipment property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 350 for the reserve relating to road and equipment owned and used by the respondent).

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

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

5. Thousand dollar Reporting Rule.

Line No.	Account	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)	
	ROAD	\$	\$	\$	\$	\$	\$
1	(1) Engineering						
2	(3) Grading						
3	(4) Other right-of-way expen.						
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts						
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs						
8	(16) Station and office buildings						
9	(17) Roadway buildings						
10	(18) Water stations						
11	(19) Fuel stations						
12	(20) Shops and enginehouses			- NONE -			
13	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals						
17	(26) Communications systems						
18	(27) Signals and interlockers						
19	(29) Power plants						
20	(31) Power-transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines						
23	(39) Public improvements—Construction						
24	(44) Shop machinery						
25	(45) Power-plant machinery						
26	All other road accounts						
27	Total road						
	EQUIPMENT						
28	(52) Locomotives						
29	(53) Freight-train cars						
30	(54) Passenger-train cars						
31	(55) Highway revenue equipment			- NONE -			
32	(56) Floating equipment						
33	(57) Work equipment						
34	(58) Miscellaneous equipment						
35	Total equipment						
36	GRAND TOTAL						

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

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

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

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

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

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

6. In column (e), show the amount of depreciation and amortization accrued as of the close of the year in accounts 735, 736, and 785, that is applicable to the property of the carrier whose names are listed in column (b), regardless of where the reserves therefor are recorded.

7. Report dollars in thousands.

Do not Key

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)
	(a)	(b)	(c)	(d)	(e)
1	R	SOO LINE RAILROAD COMPANY	4,445	\$ 482,755	\$ 117,995
2	O	CENTRAL TERMINAL RAILWAY COMPANY		3,888	1,257
3					
4	Notes:			Col. (d)	Col. (e)
5	Line 1	Amount shown represents the following:			
6		Respondents investment carried in			
7		Acct 731 (excluding Acct. 80)		482,374	117,794
8					
9		Acct. 732 - representing investment in			
10		equipment leased from various Railway			
11		Equipment Leasing Companies and deprecia-			
12		tion thereon accrued in Acct. 733		128	55
13					
14		Acct. 732 - representing investment in			
15		property leased from B.N., Inc. at			
16		Ashland, Wisconsin. Depreciation thereon			
17		accrued in Acct. 733		184	126
18					
19		Acct. 732 - representing investment in			
20		property leased from B.N., Inc. at St.			
21		Paul, Minnesota. Depreciation thereon			
22		accrued in Acct. 733		35	-
23					
24		Acct. 732 - representing investment in property			
25		leased from C.T.Ry. Co. at Chicago, Illinois.			
26		Depreciation thereon accrued in Acct. 733.		34	20
27				482,755	117,995
28	Line 2	The respondent, effective January 1, 1971			
29		leases the entire C.T. Ry. Co. properties.			
30		The amount shown represents the portion			
31		of the facilities previously used and			
32		still used in transportation service and			
33		is 64.53% of the total C.T. Ry. Co.			
34		investment of \$6,025. The remainder of			
35		the property is subleased, the rental			
36		from which is credited to Acct. 531		3,888	1,257
37					
38					
39		TOTAL		486,643	119,252

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

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

2. The amounts for respondent and for each group or class of companies and properties on line 50 herein, should correspond with the amounts for each class of company and properties shown in schedule 335. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.

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

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

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

5. Report dollars in thousands.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other leased properties (e)
1	(1) Engineering	\$ 4,420	\$	\$	\$ 33
2	(2) Land for transportation purposes	8,793			2,150
3	(3) Grading	40,729			2
4	(4) Other right-of-way expenditures	364			-
5	(5) Tunnels and subways	-			-
6	(6) Bridges, trestles, and culverts	20,264			-
7	(7) Elevated structures	-			994
8	(8) Ties	10,309			10
9	(9) Rails	34,750			15
10	(10) Other track material	31,772			11
11	(11) Ballast	8,579			11
12	(12) Track laying and surfacing	14,665			9
13	(13) Fences, snowsheds, and signs	1,860			-
14	(16) Station and office buildings	5,202			326
15	(17) Roadway buildings	557			-
16	(18) Water stations	166			-
17	(19) Fuel stations	655			-
18	(20) Shops and enginehouses	6,783			-
19	(22) Storage warehouses	-			3
20	(23) Wharves and docks	494			-
21	(24) Coal and ore wharves	-			-
22	(25) TOFC/COFC terminals	1,054			-
23	(26) Communication systems	3,545			-
24	(27) Signals and interlockers	8,705			1
25	(29) Power plants	213			-
26	(31) Power-transmission systems	263			-
27	(35) Miscellaneous structures	218			-
28	(37) Roadway machines	8,397			-
29	(39) Public improvements—Construction	4,418			27
30	(44) Shop machinery	3,374			-
31	(45) Power-plant machinery	547			-
32	Leased property capitalized rentals (explain)	-			-
33	Other (specify & explain)	-			-
34	Total expenditures for road	221,096	-	-	3,592
35	(52) Locomotives	69,364			
36	(53) Freight-train cars	185,786			
37	(54) Passenger-train cars	-			
38	(55) Highway revenue equipment	525			
39	(56) Floating equipment	-			
40	(57) Work equipment	3,740			
41	(58) Miscellaneous equipment	2,201			
42	Total expenditures for equipment	261,616	-	-	-
43	(76) Interest during construction	-			269
44	(77) Other expenditures—General	-			27
45	Total general expenditures	-			296
46	Total	482,712	-	-	3,888
47	(80) Other elements of investment	-			-
48	(90) Construction work in progress	43			-
49	Grand Total	482,755	-	-	3,888

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355. OTHER ELEMENTS OF INVESTMENT

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

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

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

(Dollars in thousands)

Line No.	Item (a)	Contra account number (b)	Charges during the year (c)	Credits during the year (d)
1	Write-off representing application of percentage		\$	\$
2	factors on all retirements of non-depreciable road			
3	property as approved in Mr. C.W. Emken's letter of			
4	June 1, 1962, File AH	519	267	-
5				
6				
7	To record adjustment relating to the retirement of			
8	5.16 track miles of railroad between Lawler and			
9	East Lake, Minnesota, granted in Finance Docket			
10	No. 21581, order dated October 21, 1961, Mr. C. W.			
11	Emken's letter dated December 6, 1961, File AD	707	-	2
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46				
47				
48				
49				
50	TOTALS	X X X	267	2
51	NET CHANGES	X X X	265	

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

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

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

Under Docket No. 36604, "Accounting for Leases," the Commission established guidelines for capitalizing all leases entered into after 1/1/77, which meet the criteria of a capital lease. (See 49 CFR 1201, Instruction 2-26). These leases shall be properly disclosed in Schedule 361, "Capitalized Capital Leases." However, for all leases in effect on 12/31/76, respondents may either capitalize these leases immediately or phase in the capitalization requirements through 12/31/80. Thereafter, all capital leases must be capitalized. Noncapitalized capital leases, if any, for this reporting year shall properly be disclosed in Schedule 362, "Noncapitalized Capital Leases."

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

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

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

B. Definitions

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

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

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

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

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

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

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

361. CAPITALIZED CAPITAL LEASES

PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing explanation indicating how the rate of interest was derived for computing present value shall be included in Schedule 364. Report dollars in thousands.

(1) executory costs and (2) interest to derive the present value of minimum lease payments. An

Line No.	Item (a)	Current year * (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later Years (g)	Total (h)
1	Lease payments	\$ 467	\$ 370	\$ 72	\$ 20	\$ -	\$ -	\$ 929
	Less: Executory costs:							
2	- Taxes							
3	- Maintenance							
4	- Insurance							
5	- Other							
6	Total executory costs (2-5)	467	370	72	20	-	-	929
7	Minimum lease payments (1, 6)	46	21	5	2	-	-	74
8	Less: Amount representing interest	421	349	67	18	-	-	855
9	Present value of minimum lease payments (line 7, 8)							

PART II. TOTAL RENTAL EXPENSES

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

leases for the current year. Also, show amounts expected to be received on all noncancelable sub-

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
10	Present value of minimum lease payments from Part I above	\$ NOT APPLICABLE	\$ XXXX	\$ XXXX	\$ XXXX	\$ XXXX	\$ XXXXX	\$ XXXXX
11	Contingent rentals		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX
12	Minimum noncancelable sublease rentals		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX
13	Net rental expense		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX

PART III. CLASSES OF CAPITAL LEASES

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

Line No.	Classes of leased property (a)	Present value	
		Current year (b)	Prior year (c)
14	Structures		
15	Revenue equipment		
16	Shop and garage equipment		
17	Service cars and equipment		
18	Noncarrier operating property		
19	Other: (Specify)		
20			
21	Gross capitalized assets	4,556	4,556
22	Less: Accumulated amortization	3,786	3,280
23	Net capitalized lease assets	770	1,276

362. NONCAPITALIZED CAPITAL LEASES

PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing (1) executory costs and (2) interest to derive the present values of minimum lease payments. An explanation indicating how the rate of interest was derived for computing present value shall be included in Schedule 364. Report dollars in thousands.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Lease payments	\$	\$ - NONE -	\$	\$	\$	\$	\$
2	Less: Executory costs:							
3	- Taxes							
4	- Maintenance							
5	- Insurance							
6	- Other							
7	Total executory costs (2-5)							
8	Minimum lease payments (1-6)							
9	Less: Amount representing interest							
	Present value of minimum lease payments (line 7, 8)							

PART II. TOTAL RENTAL EXPENSES

Complete this part if gross rental expense in the most recent reporting year exceeds one percent of operating revenue. Otherwise, show total rental expenses reduced by rentals from subleases for the current year. Also, show amounts expected to be received on all noncancelable sublease rentals for the year beginning after the current year as required.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
10	Present value of minimum lease payments from Part I above	\$ - NONE -	\$	\$	\$	\$	\$	\$
11	Contingent rentals		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX
12	Minimum noncancelable sublease rentals		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX
13	Net rental expense		XXXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX

362. NONCAPITALIZED CAPITAL LEASES—Continued

PART III. INCOME IMPACT

1. If the impact on net income is less than three percent of the average net income for the most recent three years, a statement to this effect will suffice to complete this schedule. Otherwise, show the impact on net income for each period for which an income statement is presented if all noncapitalized financing leases were capitalized, related assets were amortized on a straight-line basis and interest cost was accrued on the basis of the outstanding lease liability. The amounts of amortization and interest cost shall be separately identified.

2. In calculating average net income, loss-years should be excluded. If losses were incurred in each of the most recent three years, the average loss shall be used for purposes of this test.

Line No.	Item (a)	Current year (b)	Prior year (c)
14	Amortization of lease rights		
15	Interest	\$	\$
16	Rent expense		
17	Income tax expense		
18	Impact (reduction) on net income		

PART IV. CLASSES OF CAPITAL LEASES

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

Line No.	Classes of leased property (a)	Present value	
		Current year (b)	Prior year (c)
19	Structures	\$	\$
20	Revenue equipment		
21	Shop and garage equipment		
22	Service cars and equipment		
23	Noncarrier operating property		
24	Other: (Specify)		
25			
26			

363. OPERATING LEASES

PART I. FUTURE MINIMUM RENTAL PAYMENTS

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

Line No.	Items (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Minimum lease payments required *1981	\$ 3,046*	\$ 2,518	\$ 1,722	\$ 1,647	\$ 1,621	\$ 3,234	\$ 13,788
2	Minimum noncancelable sublease rentals							
3	Net minimum lease payments	3,046	2,518	1,722	1,647	1,621	3,234	13,788

PART II. TOTAL RENTAL

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

Line No.	Expense (a)	Current year (b)	Prior year (c)
4	Minimum lease payments required	\$ 5,600	\$ 6,100
5	Contingent rentals		
6	Less: Sublease rentals		
7	Total rental expense	5,600	6,100

364. LESSEE DISCLOSURE

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

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

Line
No.

(a)

1 -NONE-

2

3

4

5

6

7

8

(b)

9 Purchase options exist for certain leased computer equipment at fair
10 market value. Existing renewal options are generally on a month-to-month
11 or year-to-year basis.

12

13

14

15

16

(c)

17 We assume liability for damage due to negligence and return of equipment
18 in the condition it was received allowing for normal wear and tear.

19

20

21

22

23

24

(d)

25 -NONE-

26

27

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29

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31

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(e)

33 -NONE-

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370. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

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

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

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)
1	759	Accrued Accounts Payable	\$
2		Vacation Pay	8,302
3		Accident Accruals	6,503
4		Joint Facility Accruals	2,637
5		Others, each less than 5% of Total Current Liabilites	11,777
6			<u>\$29,219</u>
7			
8	763	Other Current Liabilities	
9		Prepaid charges on waybills in transit	\$4,374
10		Funds on deposit for application on the exchange of predecessor	
11		company securities	94
12		Current Portion of Special Assessments	35
13			<u>\$4,503</u>
14			
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379. OTHER LONG-TERM LIABILITIES AND OTHER DEFERRED CREDITS

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)
1			\$
2			
3			
4			
5			
6			
7			
8		-NOT REQUIRED-	
9			
10			
11			
12			
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410. RAILWAY OPERATING EXPENSES

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

Line No.	Name of railway operating expense account (a)	Freight						Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	(g)		(h)
		\$	\$	\$	\$	\$	\$	\$	\$
WAY AND STRUCTURES:									
ADMINISTRATION:									
1	Track	1,608	18	49	169	1,844	-	-	1,844
2	Bridge and Building	562	14	28	51	655	-	-	655
3	Signal	251	8	9	26	294	-	-	294
4	Communication	122	3	7	14	146	-	-	146
5	Other	82	2	4	53	141	-	-	141
REPAIR AND MAINTENANCE:									
6	Roadway - Running	2,739	21	169	434	3,363	-	-	3,363
7	Roadway - Switching	231	3	248	-	482	-	-	482
8	Tunnels and Subways - Running	-	-	-	-	-	-	-	-
9	Tunnels and Subways - Switching	-	-	-	-	-	-	-	-
10	Bridges and Culverts - Running	972	335	377	152	1,836	-	-	1,836
11	Bridges and Culverts - Switching	26	11	1	-	38	-	-	38
12	Ties - Running	N/A	3,304	N/A	N/A	3,304	-	-	3,304
13	Ties - Switching	N/A	384	N/A	N/A	384	-	-	384
14	Rail - Running	N/A	4,712	N/A	N/A	4,712	-	-	4,712
15	Rail - Switching	N/A	(40)	N/A	N/A	(40)	-	-	(40)
16	Other Track Material - Running	N/A	3,932	N/A	N/A	3,932	-	-	3,932
17	Other Track Material - Switching	N/A	209	N/A	N/A	209	-	-	209
18	Ballast - Running	N/A	3,037	N/A	N/A	3,037	-	-	3,037
19	Ballast - Switching	N/A	57	N/A	N/A	57	-	-	57
20	Track laying and surfacing - Running	10,859	522	35	454	11,870	-	-	11,870
21	Track laying and surfacing - Switching	1,339	6	38	2	1,385	-	-	1,385
22	Road Property Damaged - Running	816	220	90	1	1,127	-	-	1,127
23	Road Property Damaged - Switching	199	92	5	-	296	-	-	296
24	Road Property Damaged - Other	21	(4)	-	-	17	-	-	17
25	Signals and Interlockers - Running	1,077	425	(761)	175	916	-	-	916
26	Signals and Interlockers - Switching	-	-	(1)	-	(1)	-	-	(1)
27	Communications Systems	794	266	5	86	1,151	-	-	1,151
28	Electric Power Systems	14	7	2	-	23	-	-	23
29	Highway Grade Crossings - Running	640	195	320	-	1,155	-	-	1,155
30	Highway Grade Crossings - Switching	6	2	4	-	12	-	-	12
31	Station and Office Buildings	301	96	280	10	687	-	-	687
32	Shop Buildings - Locomotives	410	208	121	-	739	-	-	739
33	Shop Buildings - Freight Cars	52	23	5	-	80	-	-	80
34	Shop Buildings - Other Equipment	77	38	3	-	118	-	-	118

410. RAILWAY OPERATING EXPENSE - Continued

Road Initials: 800

Year 19 80

Line No.	Name of railway operating expense account (a)	Freight					Passenger	Total
		Salaries and wages (b)	Materials, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES - Continued:							
	REPAIR AND MAINTENANCE - Continued:							
101	Locomotive Servicing Facilities	18	6	3	-	27	-	27
102	Miscellaneous Buildings and Structures	160	145	5	-	310	-	310
103	Coal Terminals	-	-	-	-	-	N/A	-
104	Ore Terminals	-	1	-	-	1	N/A	1
105	Other Marine Terminals	14	1	8	-	23	N/A	23
106	TOFC/COFC - Terminals	7	17	124	-	148	N/A	148
107	Motor Vehicle Loading and Distribution Facilities	-	-	-	-	-	N/A	-
108	Facilities for Other Specialized Service Operations	-	-	-	-	-	N/A	-
109	Roadway Machines	1,449	1,921	208	-	3,578	-	3,578
110	Small Tools and Supplies	39	1,757	98	1	1,895	-	1,895
111	Snow Removal	659	71	49	1	780	-	780
112	Fringe Benefits - Running	N/A	N/A	N/A	4,301	4,301	-	4,301
113	Fringe Benefits - Switching	N/A	N/A	N/A	427	427	-	427
114	Fringe Benefits - Other	N/A	N/A	N/A	1,738	1,738	-	1,738
115	Casualties and Insurance - Running	N/A	N/A	N/A	831	831	-	831
116	Casualties and Insurance - Switching	N/A	N/A	N/A	184	184	-	184
117	Casualties and Insurance - Other	N/A	N/A	N/A	65	65	-	65
118	Lease Rentals - Debit - Running	N/A	N/A	82	N/A	82	-	82
119	Lease Rentals - Debit - Switching	N/A	N/A	6	N/A	6	-	6
120	Lease Rentals - Debit - Other	N/A	N/A	98	N/A	98	-	98
121	Lease Rentals - (Credit) - Running	N/A	N/A	-	N/A	-	-	-
122	Lease Rentals - (Credit) - Switching	N/A	N/A	-	N/A	-	-	-
123	Lease Rentals - (Credit) - Other	N/A	N/A	(245)	N/A	(245)	-	(245)
124	Joint Facility Rent - Debit - Running	N/A	N/A	716	N/A	716	-	716
125	Joint Facility Rent - Debit - Switching	N/A	N/A	32	N/A	32	-	32
126	Joint Facility Rent - Debit - Other	N/A	N/A	-	N/A	-	-	-
127	Joint Facility Rent - (Credit) - Running	N/A	N/A	(12)	N/A	(12)	-	(12)
128	Joint Facility Rent - (Credit) - Switching	N/A	N/A	(1)	N/A	(1)	-	(1)
129	Joint Facility Rent - (Credit) - Other	N/A	N/A	-	N/A	-	-	-
130	Other Rents - Debit - Running	N/A	N/A	59	N/A	59	-	59
131	Other Rents - Debit - Switching	N/A	N/A	1	N/A	1	-	1
132	Other Rents - Debit - Other	N/A	N/A	12	N/A	12	-	12
133	Other Rents - (Credit) - Running	N/A	N/A	-	N/A	-	-	-

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account (a)	Freight						Passenger	Total
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	(g)		
		\$	\$	\$	\$	\$	\$	\$	(h)
	WAY AND STRUCTURES - Continued:								
	REPAIR AND MAINTENANCE - Continued:								
134	Other Rents - (Credit) - Switching	N/A	N/A	-	N/A	-	-	-	-
135	Other Rents - (Credit) - Other	N/A	N/A	-	N/A	-	-	-	-
136	Depreciation - Running	N/A	N/A	N/A	407	407	-	-	407
137	Depreciation - Switching	N/A	N/A	N/A	-	-	-	-	-
138	Depreciation - Other	N/A	N/A	N/A	1,115	1,115	-	-	1,115
139	Joint Facility - Debit - Running	N/A	N/A	597	N/A	597	-	-	597
140	Joint Facility - Debit - Switching	N/A	N/A	2,038	N/A	2,038	-	-	2,038
141	Joint Facility - Debit - Other	N/A	N/A	73	N/A	73	-	-	73
142	Joint Facility - (Credit) - Running	N/A	N/A	(187)	N/A	(187)	-	-	(187)
143	Joint Facility - (Credit) - Switching	N/A	N/A	(12)	N/A	(12)	-	-	(12)
144	Joint Facility - (Credit) - Other	N/A	N/A	-	N/A	-	-	-	-
145	Dismantling Retired Road Property - Running	601	-	4	-	605	-	-	605
146	Dismantling Retired Road Property - Switching	7	-	1	-	8	-	-	8
147	Dismantling Retired Road Property - Other	44	-	39	-	83	-	-	83
148	Other - Running	133	8	1	470	612	-	-	612
149	Other - Switching	5	-	-	5	10	-	-	10
150	Other - Other	26	-	-	(4)	22	-	-	22
151	Total Way and Structures	26,360	22,033	4,835	11,168	64,396	-	-	64,396
	EQUIPMENT:								
	LOCOMOTIVES:								
201	Administration	418	13	14	43	488	-	-	488
202	Repair and Maintenance	4,186	3,295	1,557	12	9,050	-	-	9,050
203	Machinery Repair	80	133	29	-	242	-	-	242
204	Equipment Damaged	83	(299)	(1)	-	(217)	-	-	(217)
205	Fringe Benefits	N/A	N/A	N/A	1,167	1,167	-	-	1,167
206	Other Casualties and Insurance	N/A	N/A	N/A	300	300	-	-	300
207	Lease Rentals - Debit	N/A	N/A	495	N/A	495	-	-	495
208	Lease Rentals - (Credit)	N/A	N/A	(248)	N/A	(248)	-	-	(248)
209	Joint Facility Rent - Debit	N/A	N/A	29	N/A	29	-	-	29
210	Joint Facility Rent - (Credit)	N/A	N/A	-	N/A	-	-	-	-
211	Other Rents - Debit	N/A	N/A	-	N/A	-	-	-	-
212	Other Rents - (Credit)	N/A	N/A	(27)	N/A	(27)	-	-	(27)
213	Depreciation	N/A	N/A	N/A	2,152	2,152	-	-	2,152
214	Joint Facility - Debit	N/A	N/A	639	N/A	639	-	-	639
215	Joint Facility - (Credit)	N/A	N/A	(9)	N/A	(9)	-	-	(9)
216	Repairs Billed to Others - (Credit)	N/A	N/A	(150)	N/A	(150)	-	-	(150)

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
		\$	\$	\$	\$	\$	\$	\$	\$
LOCOMOTIVES—Continued:									
217	Dismantling Retired Property	3	—	—	—	3	—	—	3
218	Other	44	6	—	—	50	—	—	50
219	Total Locomotives	4,814	3,118	2,328	3,674	13,964	—	—	13,964
FREIGHT CARS:									
220	Administration	605	11	13	43	672	N/A	—	672
221	Repair and Maintenance	7,227	5,829	4,629	36	17,721	N/A	—	17,721
222	Machinery Repair	40	28	14	—	82	N/A	—	82
223	Equipment Damaged	433	353	1,411	—	2,197	N/A	—	2,197
224	Fringe Benefits	N/A	N/A	N/A	1,932	1,932	N/A	—	1,932
225	Other Casualties and Insurance	N/A	N/A	N/A	1,657	1,657	N/A	—	1,657
226	Lease Rentals - Debit	N/A	N/A	2,622	N/A	2,622	N/A	—	2,622
227	Lease Rentals - (Credit)	N/A	N/A	(12)	N/A	(12)	N/A	—	(12)
228	Joint Facility Rent - Debit	N/A	N/A	—	N/A	—	N/A	—	—
229	Joint Facility Rent - (Credit)	N/A	N/A	—	N/A	—	N/A	—	—
230	Other Rents - Debit	N/A	N/A	31,280	N/A	31,280	N/A	—	31,280
231	Other Rents - (Credit)	N/A	N/A	(17,495)	N/A	(17,495)	N/A	—	(17,495)
232	Depreciation	N/A	N/A	N/A	5,143	5,143	N/A	—	5,143
233	Joint Facility - Debit	N/A	N/A	3	N/A	3	N/A	—	3
234	Joint Facility - (Credit)	N/A	N/A	(5,519)	N/A	(5,519)	N/A	—	(5,519)
235	Repairs Billed to Others - (Credit)	N/A	N/A	—	—	—	N/A	—	—
236	Dismantling Retired Property	54	—	—	—	54	N/A	—	54
237	Other	68	5	—	8	81	N/A	—	81
238	Total Freight Cars	8,427	6,226	16,946	8,819	40,418	N/A	—	40,418
OTHER EQUIPMENT:									
301	Administration	120	3	2	70	195	—	—	195
302	Repair and Maintenance:	71	—	261	—	332	N/A	—	332
303	Trucks, Trailers, and Containers - Revenue Service	—	—	—	—	—	N/A	—	—
304	Floating Equipment - Revenue Service	—	—	—	—	—	—	—	—
305	Passenger and Other Revenue Equipment	—	—	—	—	—	—	—	—
306	Computers and Data Processing Systems	—	—	—	—	—	—	—	—
307	Machinery	100	67	11	—	178	—	—	178
308	Work and Other Non-Revenue Equipment	189	240	405	(2)	832	—	—	832
309	Equipment Damaged	—	—	22	—	22	—	—	22
310	Fringe Benefits	N/A	N/A	N/A	121	121	—	—	121
311	Other Casualties and Insurance	N/A	N/A	N/A	87	87	—	—	87
312	Lease Rentals - Debit	N/A	N/A	2,456	N/A	2,456	—	—	2,456
313	Lease Rentals - (Credit)	N/A	N/A	—	N/A	—	—	—	—

4:0. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$	\$	\$	\$	\$	\$	\$
OTHER EQUIPMENT—Continued:									
313	Joint Facility Rent - Debit	N/A	N/A	N/A	(8)	N/A	(8)	-	(8)
314	Joint Facility Rent - (Credit)	N/A	N/A	N/A	352	N/A	352	-	352
315	Other Rents - Debit	N/A	N/A	N/A	(611)	N/A	(611)	-	(611)
316	Other Rents - (Credit)	N/A	N/A	N/A	N/A	540	540	-	540
317	Depreciation	N/A	N/A	N/A	86	N/A	86	-	86
318	Joint Facility - Debit	N/A	N/A	N/A	(15)	N/A	(15)	-	(15)
319	Joint Facility - (Credit)	N/A	N/A	N/A	(1)	N/A	(1)	-	(1)
320	Repairs Billed to Others - (Credit)	N/A	N/A	N/A	-	-	-	-	-
321	Dismantling Retired Property	1	-	-	-	-	1	-	1
322	Other	7	-	3	-	(1)	9	-	9
323	Total Other Equipment	488	313	2,190	815	-	4,576	-	4,576
324	Total Equipment	13,729	9,687	22,234	13,308	-	58,958	-	58,958
TRANSPORTATION:									
TRAIN OPERATIONS:									
401	Administration	3	6	-	-	-	9	-	9
402	Engine Crews	8,620	1	95	407	-	9,123	-	9,123
403	Train Crews	14,399	201	115	911	-	15,626	-	15,626
404	Dispatching Trains	1,309	-	10	1	-	1,320	-	1,320
405	Operating Signals and interlockers	248	97	139	-	-	484	-	484
406	Operating Drawbridges	61	-	(18)	-	-	43	-	43
407	Highway Crossing Protection	115	-	(1)	-	-	114	-	114
408	Train Inspection and Lubrication	3,088	514	67	-	-	3,669	-	3,669
409	Locomotive Fuel	249	25,008	3	-	-	25,260	-	25,260
410	Electric Power Purchased or Produced for Motive Power	-	-	-	-	-	-	-	-
411	Servicing Locomotives	1,738	689	116	-	-	2,543	-	2,543
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	731	-	731	-	731
413	Clearing Wrecks	428	129	900	8	-	1,465	-	1,465
414	Fringe Benefits	N/A	N/A	N/A	N/A	-	6,053	-	6,053
415	Other Casualties and Insurance	N/A	N/A	N/A	2,782	-	2,782	-	2,782
416	Joint Facility - Debit	N/A	N/A	N/A	912	N/A	912	-	912
417	Joint Facility - (Credit)	N/A	N/A	N/A	(55)	N/A	(55)	-	(55)
418	Other	544	66	419	-	-	1,029	-	1,029
419	Total Train Operations	30,802	26,411	2,702	10,893	-	70,808	-	70,808
YARD OPERATIONS:									
420	Administration	13	-	-	-	-	14	-	14
421	Switch Crews	12,334	-	(58)	4	-	12,780	-	12,780

410. RAILWAY OPERATING EXPENSE - Continued

Road Initials: 800

Year 19 80

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
		\$	\$	\$	\$	\$	\$	\$	\$
422	YARD OPERATIONS - Continued:								
423	Controlling Operations	1,131	-	-	4	1,135	-	-	1,135
424	Yard and Terminal Clerical	3,375	70	94	1	3,540	-	-	3,540
425	Operating Switches, Signals, Retarders and Humps	19	-	-	-	19	-	-	19
426	Locomotive Fuel	48	2,170	(28)	-	2,190	-	-	2,190
427	Electric Power Purchased or Produced for Motive Power	-	-	-	-	-	-	-	-
428	Servicing Locomotives	735	390	12	-	1,137	-	-	1,137
429	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	122	122	-	-	122
430	Clearing Wrecks	74	6	41	-	121	-	-	121
431	Fringe Benefits	N/A	N/A	N/A	3,657	3,657	-	-	3,657
432	Other Casualties and Insurance	N/A	N/A	N/A	772	772	-	-	772
433	Joint Facility - Debit	N/A	N/A	3,703	N/A	3,703	-	-	3,703
434	Joint Facility - (Credit)	N/A	N/A	(21)	N/A	(21)	-	-	(21)
435	Other	226	-	38	1	265	-	-	265
	Total Yard Operations	18,455	2,637	3,781	4,561	29,434	-	-	29,434
501	TRAIN AND YARD OPERATIONS COMMON:								
502	Cleaning Car Interiors	270	4	9	N/A	283	-	-	283
503	Adjusting and Transferring Loads	103	11	126	N/A	240	N/A	-	240
504	Car Loading Devices and Grain Doors	59	400	17	N/A	476	N/A	-	476
505	Freight Lost or Damaged - all other	N/A	N/A	N/A	1,230	1,230	-	-	1,230
506	Fringe Benefits	N/A	N/A	N/A	85	85	-	-	85
	Total Train and Yard Operations Common	432	15	152	1,315	2,314	-	-	2,314
507	SPECIALIZED SERVICE OPERATIONS:								
508	Administration	449	12	30	7	498	N/A	-	498
509	Pickup & Delivery and Marine Line Haul	-	-	-	-	-	N/A	-	-
510	Loading & Unloading and Local Marine	220	32	426	1	679	N/A	-	679
511	Protective Services	28	52	(22)	-	58	N/A	-	58
512	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	29	29	N/A	-	29
513	Fringe Benefits	N/A	N/A	N/A	154	154	N/A	-	154
514	Casualties and Insurance	N/A	N/A	N/A	106	106	N/A	-	106
515	Joint Facility - Debit	N/A	N/A	-	N/A	-	N/A	-	-
516	Joint Facility - (Credit)	N/A	N/A	-	N/A	-	N/A	-	-
	Other	20	1	-	-	21	N/A	-	21
517	Total Specialized Services Operations	717	97	434	297	1,545	N/A	-	1,545
518	ADMINISTRATIVE SUPPORT OPERATIONS:								
	Administration	2,353	330	104	158	2,945	-	-	2,945

410. RAILWAY OPERATING EXPENSE - Concluded

Line No.	Name of railway operating expense account	Freight						Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			\$	\$	\$	\$	\$	\$	\$
	ADMINISTRATIVE SUPPORT OPERATIONS - Cont.								
519	Employees Performing Clerical and Accounting Functions		5,141	322	532	178	6,173	-	6,173
520	Communication Systems Operation		1,480	3	16	24	1,523	-	1,523
521	Loss and Damage Claims Processing		168	-	3	17	188	-	188
522	Fringe Benefits		N/A	N/A	N/A	2,062	2,062	-	2,062
523	Casualties and Insurance		N/A	N/A	N/A	2	2	-	2
524	Joint Facility - Debit		N/A	N/A	360	N/A	360	-	360
525	Joint Facility - (Credit)		N/A	N/A	(14)	N/A	(14)	-	(14)
526	Other		73	6	15	17	111	-	111
527	Total Administrative Support Operations		9,215	661	1,016	2,458	13,350	-	13,350
528	Total Transportation		59,621	30,221	8,085	19,524	117,451	-	117,451
	GENERAL AND ADMINISTRATIVE:								
601	Officers - General Administration		1,084	20	158	660	1,922	-	1,922
602	Accounting, Auditing and Finance		3,204	88	152	178	3,623	-	3,623
603	Management Services and Data Processing		1,701	76	285	80	2,142	-	2,142
604	Marketing		989	30	297	550	1,866	-	1,866
605	Sales		2,585	23	272	269	3,249	-	3,249
606	Industrial Development		232	2	4	19	257	N/A	257
607	Personnel and Labor Relations		307	5	54	62	428	-	428
608	Legal and Secretarial		662	26	314	86	1,088	-	1,088
609	Public Relations and Advertising		39	11	39	104	193	-	193
610	Research and Development		105	-	-	4	109	-	109
611	Fringe Benefits		N/A	N/A	N/A	4,026	4,026	-	4,026
612	Casualties and Insurance		N/A	N/A	N/A	56	56	-	56
613	Write-down of Uncollectible Accounts		N/A	N/A	N/A	-	-	-	-
614	Property Taxes		N/A	N/A	N/A	2,066	2,066	-	2,066
615	Other Taxes Except on Corporate Income or Payrolls		N/A	N/A	N/A	1,642	1,642	-	1,642
616	Joint Facility - Debit		N/A	N/A	385	N/A	385	-	385
617	Joint Facility - (Credit)		N/A	N/A	-	N/A	-	-	-
618	Other		30	20	84	13	147	-	147
619	Total General and Administrative		11,038	301	2,045	9,815	23,199	-	23,199
620	Total Carrier Operating Expenses		110,748	62,242	37,199	53,815	264,004	-	264,004

412. WAY AND STRUCTURES

1. Report freight expenses only.

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

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

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

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

5. Report dollars in thousands.

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

Line No.	Property account	Category (a)	Depreciation (b)	Retirement (c)	Lease/Rentals (net) (d)
1	1	Engineering	\$ 89	\$ 66	\$ (2)
2	2	Land for transportation purposes	N/A	N/A	(104)
3	3	Grading	5	516	-
4	4	Other right-of-way expenditures	6	-	2
5	5	Tunnels and subways	-	-	-
6	6	Bridges, trestles and culverts	333	N/A	2
7	7	Elevated structures	-	N/A	(49)
8	8	Ties	N/A	72	-
9	9	Rails	N/A	(413)	(2)
10	10	Other track material	N/A	(77)	2
11	11	Ballast	N/A	148	-
12	12	Track laying and surfacing	N/A	211	88
13	13	Fences, snowsheds and signs	-	N/A	-
14	16	Station and office buildings	111	N/A	(14)
15	17	Roadway buildings	14	N/A	-
16	18	Water stations	4	N/A	-
17	19	Fuel stations	21	N/A	-
18	20	Shops and enginehouses	107	N/A	15
19	22	Storage warehouses	-	N/A	-
20	23	Wharves and docks	-	N/A	-
21	24	Coal and ore wharves	78	N/A	-
22	25	TOFC/COFC terminals	45	N/A	-
23	26	Communications systems	45	N/A	-
24	27	Signals and interlockers	248	N/A	-
25	29	Power plants	3	N/A	-
26	31	Power transmission systems	7	N/A	-
27	35	Miscellaneous structures	5	N/A	-
28	37	Roadway machines	335	N/A	31
29	39	Public improvements; construction	54	(1)	17
30	45	Power plant machines	12	N/A	-
31	76	Interest during construction	N/A	-	N/A
32	77	Other expenditures; general	N/A	-	N/A
33	80	Other elements of investment	N/A	-	N/A
34	-	Other lease/rentals	-	-	27
35	-	Total	1,522	522	13

413. RENT FOR LEASED ROADS AND EQUIPMENT

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

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

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

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

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (b)	Classification of Amount Column (b)		
			Interest on bonds (c)	Dividends on stocks (d)	Cash (e)
1		\$	\$	\$	\$
2					
3					
4					
5					
6	-NOT REQUIRED-				
7					
8					
9					
10	Total				

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

1. Report freight expenses only.

2. Report in this supporting schedule rental information by car type and other freight carrying equipment relating to the interchange of railroad equipment, privately owned equipment and equipment leased for less than 30 days.

3. The gross amounts receivable and payable for freight-train cars (line 19 columns (b) through (e) and; line 19 columns (f) through (i) respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for "other equipment" which is reported in Schedule 415 column (e). The balancing of Schedule 410, 414 and 415 "other equipment" is outlined in note 6 to Schedule 415.

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

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

6. Report in Columns (e) and (i) the incentive per diem payments for Box and Gondola General Service—Un-equipped cars prescribed by the Commission in Ex Parte No. 252. Basic per diem payments for these cars are to be reported in Columns (c), (d), (g), and (h).

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

7. Thousand dollar reporting rule.

Line No.	Type of Equipment	GROSS AMOUNTS RECEIVABLE Per Diem Basis				GROSS AMOUNTS PAYABLE Per Diem Basis			
		Private Line Cars (b)	Mileage (c)	Time		Private Line Cars (f)	Mileage (g)	Time	
				Basic (d)	Incentive (e)			Basic (h)	Incentive (i)
CAR TYPES:									
1	Box-Plain 40 Foot	\$ -	\$ 181	\$ 329	\$ 26	\$ -	\$ 842	\$ 912	\$ 34
2	Box-plain 50 Foot and Longer	-	948	2,966	436	718	1,233	4,090	618
3	Box-Equipped	-	351	750	-	-	672	1,818	-
4	Gondola-Plain	-	381	1,453	317	19	431	918	183
5	Gondola-Equipped	-	62	163	xxx	3	130	247	xxx
6	Hopper-Covered	54	1,407	5,319	xxx	3,529	1,722	2,978	xxx
7	Hopper-Open Top-General Service	-	35	125	xxx	-	137	342	xxx
8	Hopper-Open Top-Special Service	-	-	-	xxx	-	9	19	xxx
9	Refrigerator-Mechanical	-	11	25	xxx	20	18	41	xxx
10	Refrigerator-Non-Mechanical	-	301	801	xxx	190	333	699	xxx
11	Flat TOFC/COFC	-	61	151	xxx	868	17	42	xxx
12	Flat Multi-Level	-	-	-	xxx	1	-	1	xxx
13	Flat-General Service	-	27	50	xxx	20	183	226	xxx
14	Flat-Other	-	150	601	xxx	199	755	1,300	xxx
15	Tank-Under 22,000 Gallons	-	-	-	xxx	2,706	-	-	xxx
16	Tank-22,000 Gallons and Over	-	-	-	xxx	1,764	-	-	xxx
17	All Other Freight Cars	-	-	-	xxx	40	85	110	xxx
18	Total Freight Train Cars	54	3,915	12,733	779	10,077	6,567	13,743	835
19	Auto Racks	-	-	-	xxx	-	-	5	xxx
OTHER FREIGHT CARRYING EQUIPMENT									
20	Refrigerated trailers	-	-	56	xxx	-	-	1	xxx
21	Other trailers	77	-	454	xxx	-	-	315	xxx
22	Refrigerated containers	-	-	-	xxx	-	-	-	xxx
23	Other containers	-	-	-	xxx	-	-	-	xxx
24	Total Trailers & containers	77	-	510	xxx	-	-	316	xxx
25	Grand Total (Lines 19, & 24)	131	3,915	13,243	779	10,077	6,567	14,064	835

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

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

Note: Due to the insignificant amount of leasehold improvements a supplemental schedule was not used for Account 732 and 733 equipment or the related depreciation. These amounts are included in the following pages 65A and 65B.

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 65

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Retirements (e)
			Owned (c)	Capitalized lease (d)	
LOCOMOTIVES:					
1	Diesel Locomotive - Yard	\$ 949	\$ 208	\$ 18	\$ -
2	Diesel Locomotive - Road	7,951	1,742	150	-
3	Other Locomotive - Yard	-	-	-	-
4	Other Locomotive - Road	-	-	-	-
5	TOTAL	8,900	1,950	168	-
FREIGHT TRAIN CARS:					
6	Box-Plain 40 Foot	1,529	338	-	(9)
7	Box-Plain 50 Foot and Longer	2,096	1,177	-	-
8	Box-Equipped	1,014	194	-	(1)
9	Gondola-Plain	988	563	-	-
10	Gondola-Equipped	284	147	-	-
11	Hopper-Covered	3,818	1,813	-	-
12	Hopper-Open Top-General Service	417	227	-	(3)
13	Hopper-Open Top-Special Service	(3)	8	-	-
14	Refrigerator-Mechanical	62	7	-	-
15	Refrigerator-Nonmechanical	829	333	-	-
16	Flat TOFC/COFC	135	43	-	-
17	Flat Multi-level	-	-	-	-
18	Flat-General Service	288	14	-	21
19	Flat-Other	198	166	-	-
20	All Other Freight Cars	194	1	-	-
21	Cabooses	353	95	-	-
22	Auto Racks	-	-	-	-
23	Miscellaneous Accessories	-	3	-	-
24	TOTAL FREIGHT TRAIN CARS	12,202	5,129	-	8
OTHER EQUIPMENT-REVENUE FREIGHT					
HIGHWAY EQUIPMENT					
25	Refrigerated Trailers	122	-	-	-
26	Other Trailers	157	-	43	-
27	Refrigerated Containers	4	-	-	-
28	Other Containers	4	-	-	-
29	Bogies	-	-	-	-
30	Chasis	44	-	10	-
31	Other Highway Equipment (Freight)	-	-	-	-
32	TOTAL HIGHWAY EQUIPMENT	331	-	53	-
FLOATING EQUIPMENT-REVENUE SERVICE					
33	Marine Line-Haul	-	-	-	-
34	Local Marine	-	-	-	-
35	TOTAL FLOATING EQUIPMENT	-	-	-	-
OTHER EQUIPMENT					
36	Passenger and Other Revenue Equipment (Freight Portion)	-	-	-	-
37	Computer & Data Processing Equipment	-	-	6	-
38	Machinery - Locomotives ¹	242	34	-	-
39	Machinery - Freight Cars ²	82	14	-	-
40	Machinery - Other Equipment ³	178	9	-	-
41	Work & Other Non-revenue Equipment	832	194	278	-
42	TOTAL OTHER EQUIPMENT	1,334	251	284	-
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	22,767	7,330	505	8

¹The data to be reported on line 38, in column (b) is the amount reported in Schedule 410, column (f), line 203 reduced by the allocable portion of line 216.²The data to be reported on line 39, in column (b) is the amount reported in Schedule 410, column (f), line 222 reduced by the allocable portions of line³The data to be reported on line 40, in column (b) is the amount reported in Schedule 410, column (f), line 302 reduced by the allocable portion of line 320.

Lease and rentals (Net) (f)	Depreciation base as of 12/31		Accumulated depreciation as of 12/31		Depreciation Adjustment net during year (k)
	Owne (g)	Capitalized lease (h)	Owne (i)	Capitalized lease (j)	
\$ 23	7,126	\$ 269	3,155	\$ 226	-
197	59,714	2,254	26,441	1,891	-
-	-	-	-	-	-
-	-	-	-	-	-
220	66,840	2,523	29,596	2,117	-
-	9,123	-	6,081	-	-
(12)	35,970	-	9,507	-	-
249	8,718	-	3,784	-	-
-	21,429	-	4,412	-	-
-	4,980	-	1,913	-	-
2,179	71,312	-	9,917	-	-
-	8,834	-	2,597	-	-
50	224	-	191	-	-
52	305	-	133	-	-
86	9,504	-	2,580	-	-
46	1,311	-	604	-	-
-	-	-	-	-	-
-	701	-	404	-	-
-	9,166	-	1,221	-	-
(6)	39	-	27	-	-
20	3,934	-	995	-	-
5	-	-	-	-	-
-	53	-	31	-	-
2,649	185,603	-	44,397	-	-
2610	-	-	-	-	-
108	-	-	-	-	-
607	-	25 436	-	369	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
120	-	20 89	-	86	-
-	-	-	-	-	-
835	-	32 525	-	455	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
951	-	33 18	-	9	-
-	2,002	-	528	-	-
-	833	-	216	-	-
-	533	-	145	-	-
682	4,382	4 1,490	3,140	1,205	-
1,633	7,750	4 1,508	4,029	1,214	-
5,337	260,193	4 4,556	78,022	3,786	-

The data to be reported on lines 38, 39, and 40 in columns (f), (g), and (h), is the investment recorded in property account 44 allocated to Locomotives, Freight Cars, and Other Equipment.

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

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417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION

Instructions:

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

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

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

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

8. Report in column (i) total expenses incurred in public utility service, other highway revenue service, LCL terminal operations, work of accountants, etc., in support of grain elevator terminal operations and livestock feeding operations only.

9. Thousand dollar Reporting Rule.

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Line No.	Items	TOFC/COFC Terminal	Floating Equipment	Coal Marine Terminal	Ore Marine Terminal	Other Marine Terminal	Motor Vehicle Load and Distribution	Protective Services Refrigerator Car	Other Special Services	Total Columns (b-i)
1	Administration									
2	Pick up & delivery, marine line haul	\$ 455	\$	\$	\$	\$	\$	\$ 18	\$ 25	\$ 498
3	Loading and unloading and local marine	678						N/A		
4	Protective services							33	25	58
5	Freight lost or damaged solely related	29								29
6	Fringe benefits	140						6	8	154
7	Casualty and insurance	106								106
8	Joint facility - Debit									
9	Joint facility - Credit	1							20	21
10	Other									
11	Total	1,409						57	78	1,545

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION

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

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

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION--Continued

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

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

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

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

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

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Concluded

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

430. MISCELLANEOUS RENT INCOME

1. This may be omitted if the total represents less than 10% of net income.

2. 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 rents of buildings and other property in Account 110, which is for rent revenue from operated property in road and equipment the cost of operation of which cannot be separately stated.

3. Show amount of rent from three properties producing largest income, and any other property producing income exceeding 10% of net income.

4. Report dollars in thousands.

*See text of Account 510, "Miscellaneous rent income".

Line No.	Description of Property		Name of lessee (c)	Amount of Rent (d)
	Name (a)	Location (b)		
1				
2				\$
3				
4				
5				
6				
7				
8				
9				
10				
			Total	

- NOT REQUIRED -

440. MISCELLANEOUS RENTS (EXPENSE)

This schedule may be omitted if total miscellaneous rents is less than 10% of net income before extraordinary items.

Show the three largest items regardless of the dollar amount and all other items amounting to 10% or more of net income.

Give particulars of all properties the rents on which were charged

by the respondent during the year to Income under the heading "Miscellaneous rents," showing for each item the total charge therefor to Income. See Account 543.

(Dollars in thousands)

Line No.	Description of Property		Name of lessor (c)	Amount charged to Income (d)
	Name (a)	Location (b)		
1				\$
2				
3				
4				
5	-NOT REQUIRED -			
6				
7				
8				
9				
10			Total	

445. SEPARATELY OPERATED PROPERTIES - PROFIT OR LOSS

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

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

(Dollar in thousands)

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

450. ANALYSIS OF FEDERAL INCOME TAXES

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

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

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

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

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

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

Report dollars in thousands.

Line No.	Particulars (a)	Beginning of Year Balance (b)	Net Credits (Charges) for Current Year (c)	Adjustments (d) **	End of Year Balance (e)
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	\$ 42,481	\$ 7,444	\$ -	\$ 49,925
2	Accelerated amortization of facilities Sec. 168, I.R.C.	2,697	(385)	-	2,312
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	4,930	(363)	-	4,567
4	Amortization of rights of way, Sec. 185 I.R.C.	(652)	(368)	-	(1,020)
5	Other (Specify)	-	-	-	-
6	Expense reserves	(2,538)	(480)	119	(2,899)
7	Profit on Bonds	2,665	65	(19)	2,711
8	Other	(2,428)	487	(100)	(2,041)
9	Investment tax credit*	-	-	-	-
10	TOTALS	47,155	6,400	-	53,555

*Footnotes:

11. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \$ 9,000,000***
12. If deferral method for investment tax credit was elected:
- (1) Indicate amount of credit utilized as a reduction of tax liability for current year \$
- (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \$
- (3) Balance of current year's credit used to reduce current year's tax accrual \$
- (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \$
- (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \$

** Correction of prior year's estimated amounts.

*** Includes \$1,300,000 of investment tax credits taken under an Employee Stock Ownership Plan which was established during 1980, retroactive to 1979.

2. Report dollars in thousands.

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.

A. Other than U.S. Government Taxes					
Line No.	State (a)	Amount (b)	State (a)	Amount (b)	Line No.
		\$		\$ (4)	
1	Alabama		South Dakota		41
2	Alaska		Tennessee		42
3	Arizona		Texas		43
4	Arkansas		Utah		44
5	California	1	Vermont		45
6	Colorado		Virginia	1	46
7	Connecticut		Washington		47
8	Delaware		West Virginia	1,864	48
9	Florida		Wisconsin		49
10	Georgia		Wyoming		50
11	Hawaii		District of Columbia		51
12	Idaho				
13	Illinois	216	Other	6	52
14	Indiana		Canada	19	53
15	Iowa		Mexico		54
16	Kansas	1	Puerto Rico		55
17	Kentucky		Total—Other than U.S. Government Taxes	5,429	56
18	Louisiana				
19	Maine		B. U.S. Government Taxes		
20	Maryland		Kind of tax (a)	Amount (b)	
21	Massachusetts			\$	
22	Michigan	142	Income taxes:		57
23	Minnesota	2,720	Normal tax and surtax	4,843	58
24	Mississippi		Excess profits	6,843	59
25	Missouri	14	Total—Income taxes	15,922	60
26	Montana		Old-age retirement*	1,273	61
27	Nebraska		Unemployment insurance	—	62
28	Nevada		All other United States Taxes	24,038	63
29	New Hampshire		Total—U.S. Government Taxes		
30	New Jersey		Grand Total—Railway Tax Accruals	29,467	64
31	New Mexico				
32	New York				
33	North Carolina	446			
34	North Dakota				
35	Ohio				
36	Oklahoma	2	*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:		
37	Oregon	1	Hospital insurance	\$ 1,057	65
38	Pennsylvania		Supplemental annuities	1,328	66
39	Rhode Island				
40	South Carolina				

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

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

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

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

(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)
1	620	Appropriations for Sinking and Other Reserve Funds	\$	\$
2		Wisconsin Central RR. Co. General Mortgage	102	
3		M.St.P. & S.S.M. RR. Co. General Mortgage	101	
4		Wisconsin Central RR. Co. First Mortgage	73	
5		D.S.S.&A. RR. Co. First Mortgage	25	
6			<u>\$301*</u>	
7				
8				
9				
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11				
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MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

* Released prior to December 31, 1980.

NOTES AND REMARKS

500. CONTINGENT ASSETS AND LIABILITIES

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

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

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

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

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

(Dollars in thousands)

Line No.	Item (a)	Amount (b)
1		\$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13	-NONE-	
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
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501. GUARANTIES AND SURETYSHIPS

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

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1	AT&SF, C&O, BN INC.,	Belt Railway of Chicago	\$ 22,190	Joint
2	C&EI, GTW, ICG,	First Mortgage 4-5/8%		
3	L&N, L&N Monon Div.,	Sinking Fund Bonds-Series		
4	N&W, and Soo Line RR	"A", 1987, Finance Docket		
5		22140.		
6				
7				
8				
9				
10	Note: In addition, the legal status of CRI&P, E-L,			
11	PC, and CR as guarantors is not known to the			
12	Soo Line.			
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
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38				

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

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

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount of contingent liability of guarantors (c)	Sole or joint contingent liability (d)
1			\$	
2				
3				
4		-NONE-		
5				
6				
7				
8				
9				

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
1			
2			
3			
4			
5		- NOT REQUIRED -	
6			
7			
8			
9			
10			
11			
12			
13			

700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turnouts			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	100	M	1,385	25	-	179	100	246	1,935
2										
3	1-J	50	M	27	-	-	5	1	4	37
4	1-J	33-1/3	M	-	-	-	-	-	1	1
5		Total CL. 1-J	M	27	-	-	5	1	5	38
6		Total CL. 1	M	1,412	25	-	184	101	251	1,973
7										
8	1	100	B	2,752	3	-	161	169	152	3,237
9										
10	1-J	50	B	113	1	-	8	37	6	165
11	1-J	33-1/3	B	5	-	-	-	7	-	12
12		Total CL. 1-J	B	118	1	-	8	44	6	177
13		Total CL. 1	B	2,870	4	-	169	213	158	3,414
14										
15		Total CL. 1		4,282	29	-	353	314	409	5,387
16										
17	3-A	100	M	-	-	-	-	-	6	6
18	3-B	100	M	-	-	-	-	-	3	3
19										
20		Total CL. 3		-	-	-	-	-	9	9
21										
22	5	100	M	45	44	-	3	-	23	115
23										
24	5	100	B	118	19	-	14	1	50	202
25										
26		Total CL. 5		163	63	-	17	1	73	317
27										
28										
29										
30										
31										
32										
33										
34										
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48										
49										
50										
51										
52										
53										
54										
55		Total Main Line	XXX	1,457	69	-	187	101	283	2,097
56		Total Branch Lines	XXX	2,988	23	-	183	214	208	3,616
57		Grand Total	XXX	4,445	92	-	370	315	491	5,713
58		Miles of road or track electrified included in preceding grand total	XXX							

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

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

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

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

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

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

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

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

Line No.	State or territory (a)	ROAD OPERATED BY RESPONDENT										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)	BY RESPONDENT			
		Main line (b)	Branch lines (c)						Main line (i)	Branch lines (j)		
1	Michigan	-	496				18	514				
2	Wisconsin	521	777				58	1,356				
3	Minnesota	476	480				85	1,041				
4	North Dakota	353	934				34	1,321				
5	South Dakota	-	66				-	66				
6	Montana	-	57				-	57				
7	Illinois	49	-				41	90				
8												
9												
10												
11												
12												
13												
14												
15												
16	Total Mileage (single track)	1,399	2,810				236			4,445		

705. CHANGES DURING THE YEAR

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

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

(Class 1) Line owned by respondent.

(Class 2) Line owned by proprietary companies.

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

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

(Class 5) Line operated under trackage rights.

2. For changes in miles of road, give dates of beginning or abandonment of operations. 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 turn-outs				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13	Total Increase									

DECREASES IN MILEAGE

14	1	M	-	-	-	-	-	-	-	
15	1-J	M	-	-	-	-	-	-	-	
16	1	B	67	-	-	3	5	-	75	(1)
17	1-J	B	-	-	-	-	-	-	-	
18	3-A	M	-	-	-	-	-	-	-	
19	3-B	M	-	-	-	-	-	-	-	
20	5	M	-	-	-	-	-	-	-	
21	5	B	-	-	-	-	2	-	2	
22										
23										
24										
25	Total Decrease		67	-	-	3	7	-	77	

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 67

Owned by proprietary companies:

Miles of road constructed - Miles of road abandoned -

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

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

NOTES AND REMARKS

(1) Decrease in miles of road due to:

- (a) The abandonment of the Bergland-Nestoria line consisting of 67.21 miles per Interstate Commerce Commission order under Docket No. AB-57 (Sub-No. 9)

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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

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

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

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

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

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

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

Line No.	Type or design of units	Units in service of respondent at beginning of year	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassified	Units at Close of Year			
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units including reclassified and second hand units purchased or leased from others		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)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Locomotive Units											
1	Diesel-Freight A units	16	-	-	-	-	11	5	-	5	(H.P.) 7,500
2	Diesel-Freight B units	3	-	-	-	-	3	-	-	-	-
3	Diesel-Passenger A units	-	-	-	-	-	-	-	-	-	-
4	Diesel-Passenger B units	-	-	-	-	-	-	-	-	-	-
5	Diesel-Multiple purpose A units	188	20	-	-	-	2	196	10	206	488,300
6	Diesel-Multiple purpose B units	-	-	-	-	-	-	-	-	-	-
7	Diesel-Switching A units	26	-	-	-	-	2	24	-	24	28,800
8	Diesel-Switching B units	-	-	-	-	-	-	-	-	-	-
9	Total (lines 1 to 8)	233	20	-	-	-	18	225	10	235	524,600
10	Electric-Locomotives	-	-	-	-	-	-	-	-	-	-
11	Other self-powered units	-	-	-	-	-	-	-	-	-	-
12	Total (lines 9, 10 and 11)	233	20	-	-	-	18	225	10	235	524,600
13	Auxiliary units	-	-	-	-	-	-	-	-	-	XXXX
14	Total Locomotive Units (lines 12 and 13)	233	20	-	-	-	18	225	10	235	XXXX

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

Line No.	Type or design of units	Before Jan. 1, 1960	Between Jan. 1, 1960, and Dec. 31, 1969				Between Jan. 1, 1970, and Dec. 31, 1979	During Calendar Year			
			(b)	(c)	(d)	(e)		1980	1981	1982	1983
15	Diesel	79	26	29	40	41	20	-	-	-	-
16	Electric	-	-	-	-	-	-	-	-	-	-
17	Other self-powered units	-	-	-	-	-	-	-	-	-	-
18	Total (lines 15 to 17)	79	26	29	40	41	20	-	-	-	-
19	Auxiliary units	-	-	-	-	-	-	-	-	-	-
20	Total Locomotive Units (lines 18 and 19)	79	26	29	40	41	20	-	-	-	-
								20	225	10	235

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	Changes During the Year					Units at Close of Year					
			Units Installed					Units retired from service whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including reclassification and second hand units purchased or leased from others	(f)						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	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												
26	[All class D, PD]										XXXX		
27	Non-passenger carrying cars										XXXX		
	[All class B, CSB, M, PSA, IA]												
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]	-	-								XXXX		
36	Boarding outfit cars [MWX]	159	-			1	6	154		154	XXXX		
37	Derrick and snow removal cars												
	[MWU, MWV, MWW, MWK]	42	-			1	4	39		39	XXXX		
38	Dump and ballast cars [MWB, MWD]	-	-								XXXX		
39	Other maintenance and service equipment cars	316	2			175	69	424		424	XXXX		
40	Total (lines 35 to 39)	517	2			177	79	617		617	XXXX		

710. INVENTORY OF EQUIPMENT—Continued

Instructions for reporting freight-train car data:

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

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

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

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
		Time-mileage cars	All others	Units Installed			
				New units purchased or built ¹	New or rebuilt units leased from others ¹	Rebuilt units acquired and rebuilt units rewritten into property accounts ¹	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
FREIGHT TRAIN CARS							
41	Plain Box Cars - 40' (B100-129)	1,719		-			19
42	Plain Box Cars - 50' (B200-229; B300-329)	2,130		-			1,684
43	Equipped Box Cars (All Code A)	830		-			104
44	Plain Gondola Cars (G092-392; G401-492)	1,098		100			15
45	Equipped Gondola Cars (All Codes C and E)	351		-			21
46	Covered Hopper Cars (L151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)	3,601		434			140
47	Open Top Hopper Cars-General Service (All Code H)	635		-			2
48	Open Top Hopper Cars-Special Service (All Codes J and K)	94		-			-
49	Refrigerator Cars - Non-mechanical (R100, 101, 102, 103, 105, 106, 107, 108, 109, 113, 114, 115, 116, R200, 201, 202, 203, 205, 206, 207, 208, 209, 213, 214, 215, 216)	438		-			-
50	Refrigerator Cars - Mechanical (R104, 110, 111, 112, 117, 118, R204, 210, 211, 212, 217, 218)	19		-			-
51	Flat Cars - TOFC/COFC (F071-078; F871-978)	103		-			-
52	Flat Cars - Multi-level (All Code V)	-		-			-
53	Flat Cars - General Service (F101-109; F201-209)	191		-			-
54	Flat Cars - Other (F111-189; 211-289; 301-389; 401-540)	248		90			1
55	Tank Cars - Under 22,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)	4		-			-
56	Tank Cars - 22,000 Gallons & Over (T-6, T-7, T-8, T-9)	-		-			-
57	All Other Freight Cars (F191-199; 291; 391; L006-048; L070, L080, L090 - All "L" with second numeric 6; L161-L764; T-770; All Class S)	4		-			-
58	Total (lines 41 to 57)	11,465		624			1,986
59	Caboose (All N)	XXXX	157	-			-
60	Total (lines 58, 59)	11,465	157	624			1,986
'Box unequipped, XF boxcars and plain gondolas (which relate to incentive per diem orders).		New units purchased or built				Units rebuilt or acquired	
		General funds		Incentive funds		General funds	Incentive funds

710. INVENTORY OF EQUIPMENT—Continued

4. Column (m) should show aggregate capacity for all units reported in columns (k) and (l), as follows: for freight-train cars, report the nominal capacity (in tons of 2,000 lbs) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.

5. Time-mileage cars refers to freight cars, other than cabooses, owned or held under lease arrangement, whose interline rental is settled on a per diem and line haul mileage basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

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

Changes during year (Concluded)	Units At Close of Year						Line No.
	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Time-mileage cars	All other			
Units retired from service of respondent whether owned or leased in- cluding re- classification	(i)	(j)	(k)	(l)	(m)	(n)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
237	1,501	-	1,501	-	81,540		41
1,815	1,999	-	1,999	-	154,403		42
30	708	196	904	-	59,243		43
49	1,164	-	1,164	-	107,500		44
19	353	-	353	-	30,230		45
185	2,705	1,285	3,990	-	389,161		46
69	568	-	568	-	53,643		47
41	53	-	53	-	3,710		48
2	386	50	436	-	30,520		49
-	10	9	19	-	1,256		50
2	81	20	101	-	6,770		51
-	-	-	-	-	-		52
33	158	-	158	-	10,258		53
5	334	-	334	-	26,118		54
4	-	-	-	-	-		55
-	-	-	-	-	-		56
-	4	-	4	-	280		57
2,491	10,024	1,560	11,584	-	954,632		58
6	141	10	xxxx	151	xxxxxxxxxxx		59
2,497	10,165	1,570	11,584	151	954,632		60

710. INVENTORY OF EQUIPMENT—Concluded

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
		Per diem	All other	Units Installed			
				New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	FLOATING EQUIPMENT						
61	Self-propelled vessels [Tugboats, car ferries, etc.]	X X X X	N - O - N - E				
62	Non-self-propelled vessels [Car floats, lighters, etc.]	X X X X					
63	Total (lines 61 and 62)	X X X X					
	HIGHWAY REVENUE EQUIPMENT						
64	Bogie-chassis						
65	Dry van						
66	Flat bed						
67	Open top						
68	Mechanical refrigerator						
69	Bulk		N - O - N - E				
70	Insulated						
71	Platform removable sides						
72	Other trailer or container						
73	Tractor						
74	Truck						
75	Total (lines 64 to 74)						

NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT—Concluded

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

Changes during year (Concluded)	Units At Close of Year						Line No.
Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Pier diem	All other			
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
			X X X X				61
			X X X X				62
			X X X X				63
							64
							65
							66
			- N O N E -				67
							68
							69
							70
							71
							72
							73
							74
							75

- N O N E -

NOTES AND REMARKS

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

1. Give particulars as requested, separately, for the various classes of new units and rebuilt units of equipment installed by Respondent during the year. If information regarding the cost of any units installed is not complete at time of filing of report, the units should be omitted, but reference to the number of units omitted should be given in a footnote, the details as to cost to be given in the report of the following year. The cost of units under construction at the close of the year should not be reflected in this schedule even though part of the cost appears in the property account for the year. Indicate in column (e) whether an installation represents equipment purchased, (P); built or rebuilt by contract in outside railroad shops, (C); or built or rebuilt in company or system shops, (S).
2. In column (a) list each class or type of locomotive unit, car, or TOFC/COFC equipment on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars or other equipment adopted by the Association of American Railroads; and should include physical characteristics requested by Schedule 710; locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit; such as Multiple purpose diesel locomotive A units (B-B), 2500 HP; and cars should be identified as to special construction or service characteristics such as Aluminum covered hopper cars, LO; Steel boxcars-special service, XAP, etc., for TOFC/COFC show type of equipment as enumerated in Schedule 710.
3. In column (c) show the total weight in tons of 2,000 pounds. The weight of the equipment acquired should be the weight empty.
4. The cost should be the complete cost as entered on the ledger, including foreign line freight charges and handling charges.
5. Data for this schedule should be confined to the units reported in Schedule 710, columns (c) and (e) for locomotive units, passenger train cars and company service cars; columns (d) and (f) for freight train cars, floating equipment and highway revenue equipment. Disclose new units in the upper section of this schedule and in the lower section disclose rebuilt units acquired or rewritten into the Respondent's accounts. The term "new" as used herein shall refer to and mean a unit or units placed in service for the first time on any railroad.
6. All unequipped boxcars acquired in whole or in part with incentive per diem funds should be reported on separate lines and appropriately identified by footnote or sub-heading.
7. Report dollars in thousands.

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)
1	<u>LOCOMOTIVES</u>				
2	* Road Switch Multipurpose				
3	"A" Units (C-C) 3000 H.P.	2	367.5	1,310	P
4	Road Switch Multipurpose				
5	"A" Units (B-B) 2000 H.P.	8	1,068.0	4,503	P
6	Road Switch Multipurpose				
7	"A" Units (C-C) 3000 H.P.	12	2,205.0	8,338	P
8					
9	<u>FREIGHT TRAIN CARS</u>				
10	* Steel Covered Hopper Cars (LO) L153	141	4,237.1	5,788	P
11	Steel Flat Cars (FMS) F212	50	1,507.5	2,357	P
12	Steel Bulkhead Flat Cars (FB) F331	40	1,392.0	2,116	P
13	Steel Gondola Cars (GB) G312	100	3,035.0	3,866	P
14	Steel Covered Hopper Cars (LO) L153	434	13,041.7	17,946	P
15					
16	<u>WORK EQUIPMENT</u>				
17	American Locomotive Crane				
18	Pile Driver	1	132.9	547	P
19	Whiting 9-TM Trackmobile	1	12.5	89	P
20					
21	* Installed in 1979.				
22					
23					
24					
25	TOTAL	789	XXXX	46,860	XXXX

REBUILT UNITS

26					
27					
28					
29					
30	- N O N E -				
31					
32					
33					
34					
35					
36					
37					
38	TOTAL		XXXX		XXXX
39	GRAND TOTAL		XXXX		XXXX

Road Initials:

SOO

Year 19 80

95

NOTES AND REMARKS

715. HIGHWAY MOTOR VEHICLE OPERATIONS

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

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

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

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

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

A. OPERATED BY RESPONDENT
(Revenue and nonrevenue service)

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

715. HIGHWAY MOTOR VEHICLE OPERATIONS—Concluded

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

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

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

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Trucks (i)	Combination bus-trucks (j)	Line No.
						1
						2
						3
						4
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		5
XXXXXX		XXXXXX			XXXXXX	6
XXXXXX				XXXXXX	XXXXXX	7
						8
						9
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	10
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	11
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	13
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	14
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15
		2		244		16
		-		38		17
		-		61		18
-	-	2	-	221		19

B. OPERATED BY OTHERS—Concluded
(Revenue service)

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

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

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

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

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

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

Line No.	Name and address of highway motor-vehicle enterprise (a)	Nature of respondent's interest (b)	Date on which respondent's direct or in- direct interest was originally acquired (c)
1			
2			
3			
4			
5			
6			
7			
8			
9		- N O N E -	
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

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

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

*Track category

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

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

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

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

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

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

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

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

720. TRACK AND TRAFFIC CONDITIONS

1. Disclose the requested information pertaining to track and traffic conditions.

2. Average speed reduction per slow order mile in column (e) shall be based on reduction from the maximum authorized timetable train speeds.

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

Line No.	Track category (a)	Mileage of tracks at end of period (b)	Average annual traffic density in millions of gross ton-miles per mile** (c)	Average running speed limit (d)	Average speed reduction per slow order track mile (e)	Track miles under slow orders at end of period (f)
1	A	233	23.53	43.1	-	-
2	B	1,520	10.23	40.2	11.9	13.0
3	C	925	3.05	33.3	10.8	155.4
4	D	1,528	.37	26.7	11.0	619.4
5	E	658	N/A	-	-	-
6	F	-	XXXXXXXXXX	XXXXX	XXXXX	-
7	Potential abandonments	393	XXXXXXXXXX	21.7	13.4	118.2
8	Total	5,257	5.81	32.6	11.3	906.0

721. TIES LAID IN REPLACEMENT

(1) Disclose the requested information concerning ties laid in replacement.

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

(E)

Line No.	Track Category (a)	Number of crossties laid in replacement								Total (i)	Switch and Bridge Ties (Board feet) (j)	% of Spot Maintenance (k)
		New Ties				Second-hand ties						
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)				
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)					
1	A	55,158				37			55,195	108,702	16.2%	
2	B	116,415				1,035			117,450	264,474	21.1%	
3	C	29,173				1,552			30,725	200,694	64.8%	
4	D	52,179				1,275			53,454	136,687	40.7%	
5	E	28,169				2,534			30,703	301,408	94.7%	
6	F											
7	Potential Abandonments	1,130				443			1,573	4,829	100.0%	
8	Total	282,224				6,876			289,100	1,016,794	37.6%	

Remarks

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

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

In column (a) classify the ties as follows:

(U) Wooden ties untreated when applied.

(T) Wooden ties treated before application.

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

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of ties (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1	T	1,335	\$ 11.10	\$ 15	33,465	\$ 311.71	\$ 10	NEW
2	T	183	1.00	-	-	-	-	S.H.
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	1,518	9.79	15	33,465	311.71	10	

21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid .2240

22 Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid .2248

723. RAILS LAID IN REPLACEMENT

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

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

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)					Total		Percent of spot maintenance (h)
		New rail		Relay rail		Welded rail (d)	Bolted rail (e)	Welded rail (f)	Bolted rail (g)
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)				
1 A		.74	.47	.48	4.66			1.22	5.13
2 B		163.05	4.29	58.68	30.52			221.73	34.81
3 C		.23	.20	.81	47.64			1.04	47.84
4 D		1.29	.11	.69	20.51			1.98	20.62
5 E		-	.20	6.49	23.98			6.49	24.18
6 F		-	-	-	-			-	-
7 Potential Abandonments		-	-	-	2.57			-	2.57
8 Other		-	-	-	-			-	-
9 TOTAL		165.31	5.27	67.15	129.88			232.46	135.15

Remarks

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

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

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

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		Weight of Rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb.)	Weight of Rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb.)
		Pounds per yard of rail	Number of tons (2,000 lb.)			Pounds per yard of rail	Number of tons (2,000 lb.)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	2	115	3	1	391.85	-	-	-	-
2	4	100	12	1	33.28	-	-	-	-
3	4	85	27	1	35.72	85	54	2	36.40
4	4	-	-	-	-	80	2	-	36.00
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	X X X	42	3	60.76	X X X	56	2	36.39
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid								.2240
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								.2248
19	Track-miles of welded rail installed this year : total to date								

725. WEIGHT OF RAIL

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

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
	<i>Pounds</i>			
1	56	.55		
2	60	238.48		
3	65	9.61		
4	70	18.20		
5	72	60.86		
6	75	8.81		
7	80	1,179.92		
8	85	550.73		
9	90	907.41		
10	100	498.57		
11	112	.09		
12	115	763.24		
13	131	.17		
14				
15		4,236.64		
16				

726. SUMMARY OF TRACK MAINTENANCE

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

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

Line No.	Track category (a)	Ties		Rail		Ballast		Track surfacing	
		Number of ties replaced (b)	Switch and Bridge Ties (Board Feet) (c)	Percent replaced (d)	Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
1	A	55,195	108,702	7.4%	6.35	1.4%	18,164	92.0	39%
2	B	117,450	264,474	2.6%	256.54	8.4%	226,892	707.8	47%
3	C	30,725	200,694	1.1%	48.88	2.6%	208,236	264.7	29%
4	D	53,454	136,687	1.2%	22.60	.7%	85,828	184.4	12%
5	E	30,703	301,408	2.0%	30.67	2.5%	26,175	25.8	4%
6	F	-	-	-	-	-	-	-	-
7	Potential abandonments	1,573	4,829	.1%	2.57	.3%	-	-	-
8	Total	289,100	1,016,794	1.9%	367.61	3.5%	565,295	1,274.7	24%

727. TEN-YEAR SUMMARY OF TRACK MAINTENANCE

1. Report in appropriate columns total numbers of replacements for all categories of track.

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

Line No.	Year (a)	Ties		Rail		Ballast		Track surfacing	
		Number of ties replaced (b)	Switch and Bridge Ties (Board Feet) (c)	Percent replaced (d)	Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
1	Current year	289,100	1,016,794	1.9%	367.61	3.5%	565,295	1,274.7	24%
2	First preceding	303,709	845,801	2.0%	277.46	2.6%	500,262	860.4	16%
3	Second preceding	329,644	664,041	2.1%	320.05	3.0%	592,040	831.5	16%
4	Third preceding	317,282	633,528	2.0%	305.62	2.6%	516,000	726.1	13%
5	Fourth preceding	274,775	777,245	1.8%	260.24	2.2%	407,700	635.4	12%
6	Fifth preceding	214,115	832,484	1.4%	168.94	1.4%	418,500	508.2	9%
7	Sixth preceding	231,915	403,278	1.5%	471.39	4.0%	441,100	590.9	11%
8	Seventh preceding	213,780	517,579	1.4%	331.05	2.8%	297,100	488.0	9%
9	Eighth preceding	236,428	548,798	1.5%	290.99	2.4%	234,700	404.6	7%
10	Ninth preceding	251,572	786,433	1.6%	173.39	1.4%	207,500	618.7	11%

REMARKS

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728. DEFERRED MAINTENANCE-TRACKS

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

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

Remarks

The Company does not have "accrued deterioration or deficiency in the physical operating condition" of its fixed plant or equipment which "produces an adverse effect on railroad operations to an extent that services to shippers have been rendered partially or wholly inadequate" or diminished the Company's "competitive ability". See statement attached to Form 350-A-6 which was incorporated in the information filed September 10, 1974 for Ex Parte 305.

750. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

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

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

A. LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel	Electric	Other (Steam, Gas Turbine, Etc.)	
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)
1	Freight _____	30,837,739			
2	Passenger _____	-			
3	Yard switching _____	2,569,420			
4	Total _____	33,407,159			
5	Cost of Fuel* _____	\$ 27,450	\$	\$	\$
6	Work Train _____	710,315			

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
7	Freight _____			
8	Passenger _____			
9	Yard switching _____			
10	Total _____		- NONE -	
11	Cost of Fuel* _____	\$	\$	\$
12	Work Train _____			

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

766. 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 (f) 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 (auto-matic in-locking) (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	11	17	-	-	4	32	61	93
2	Crossing added: New crossings								
3	Change in protection								
4	Crossings eliminated: Separation of grade								
5	Change in protection								
6	Other causes							-3	-3
7	Number at close of year	11	17	-	-	4	32	58	90
8	Number at Close of Year by States:								
9	Montana								-
10	South Dakota								-
11	North Dakota	-	2			1	3	15	18
12	Minnesota	3	5			-	8	17	25
13	Wisconsin	8	10			3	21	22	43
14	Illinois	-	-			-	-	4	4
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

760. 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 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-actuated 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 9 and 10 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	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								
1	Number at beginning of year	85	573				1	9	27	695	3,740	453		51	4,939
2	Added: By new, extended or relocated highway	1	1				-	-	-	2	1	-		-	3
3	By new, extended or relocated railroad	-	-				-	-	-	-	-	-		-	-
4	Total added	1	1				-	-	-	2	1	-		-	3
5	Eliminated: By closing or relocation of highway	-	-				-	-	-	-	(1)	-		-	(1)
6	By relocation or abandonment of railroad	-	-				-	-	-	-	(1)	(6)		-	(7)
7	By separation of grades	-	-				-	-	-	-	-	-		-	-
8	Total eliminated	-	-				-	-	-	-	(2)	(6)		-	(8)
9	Changes in protection: Number of each type added	31	2				-	-	-	33	-	-		-	33
10	Number of each type deducted	-	-				-	-	(5)	(5)	(19)	(9)		-	(33)
11	Net of all changes	32	3				-	-	(5)	30	(20)	(15)		-	(5)
12	Number at close of year	117	576				1	9	22	725	3,720	438		51	4,934
13	Number at close of year by States:														
14	Montana	-	-				-	-	-	-	37	-		1	38
15	South Dakota	-	1				-	-	-	1	138	-		-	139
16	North Dakota	17	47				-	-	1	65	1,476	44		17	1,602
17	Minnesota	26	104				-	-	-	130	855	107		20	1,112
18	Wisconsin	43	292				1	9	21	366	1,021	55		1	1,443
19	Michigan	3	93				-	-	-	96	175	232		12	515
20	Illinois	28	39				-	-	-	67	18	-		-	85
21															
22															
23															
24															
25															
26															

761. GRADE SEPARATIONS Highway-Railroad

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

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

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

2. All separate 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)	Underpass (Railroad above highway)	TOTAL
		(b)	(c)	(d)
1	Number at beginning of year	147	143	290
2	Added: By new, extended or relocated highway	2	-	2
3	By new, extended or relocated railroad	-	-	-
4	By elimination of grade crossing	-	-	-
5	Total added	2	-	2
6	Deducted: By closing or relocation of highway	-	-	-
7	By relocation or abandonment of railroad	-	-	-
8	Total deducted	-	-	-
9	Net of all changes	2	-	2
10	Number at close of year	149	143	292
11	Number at close of year by States:			
141	South Dakota	1	-	1
134	North Dakota	19	5	24
123	Minnesota	42	54	96
149	Wisconsin	71	56	127
122	Michigan	11	14	25
113	Illinois	5	14	19
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

800. CONTRACTS, AGREEMENTS, ETC.

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

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

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

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

4. Under item 1(g), give particulars of arrangements, written or

oral with affiliated companies for routing of traffic. Through route arrangements for handling of traffic interchanged with carrier affiliates should not be reported.

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

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

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

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

9. Compliance with the requirements of this schedule does not relieve the respondent of the duty placed upon common carriers by 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."

Item 1 (f) - Agreement as of January 15, 1980 covering lease and purchase of:
40 - 50-foot 0-inch 100-ton bulkhead flat cars with end-of-car cushions and nailable steel floors. Soo Line road numbers 5050 to 5089, inclusive. Estimated Cost: \$53,369 each.

50 - 54-foot 11-inch flat cars with 100-ton underframes and 70-ton trucks, end-of-car cushions, nailable steel floors and special tie downs. Soo Line road numbers 5000 to 5049, inclusive. Estimated Cost: \$47,509 each.

35 - 52-foot 6-inch 100-ton gondola cars. Soo Line road numbers 63954 to 63988, inclusive. Estimated Cost: \$38,469 each.

400 - 100-ton 4750 cu. ft. capacity covered hopper cars. Soo Line Road numbers 75359 to 75758, inclusive. Estimated Cost: \$42,463 each.

175 - 100-ton 4750 cu. ft. capacity covered hopper cars. Soo Line road numbers 75184 to 75358, inclusive. Estimated Cost: \$42,118 each.

5 - 52-foot 6-inch 100-ton gondola cars, bearing Soo Line Road numbers 64025 to 64029 inclusive. Estimated Cost: \$38,653 each.

from the Mercantile-Safe Deposit and Trust Company. The cost of the railroad equipment above specifically described, when completed, is estimated by the Company to be approximately \$30,405,740. The respondent is to pay the Mercantile-Safe

Deposit and Trust Company an aggregate amount of approximately \$30,405,740. The lease shall continue in force until the rent paid hereunder shall furnish monies sufficient to meet, discharge, and cancel all interests of the Trustee and the holders of the Trust Certificates in said Soo Line Railroad Equipment Trust of 1980 created in respect of the Trust Equipment. At the termination of this lease and after all payments due or to become due from the Company hereunder and under said agreement shall have been completed and fully made to the Trustee, such payments shall be applied and treated as purchase money and as the full purchase price of the Trust Equipment. (Contract #18534)

850. COMPETITIVE BIDDING-CLAYTON ANTITRUST ACT

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

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

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

	Nature of bid (a)	Date Published (b)	Contract number (c)	No. of bidders (d)	Method of awarding bid (e)	Date filed with the Commission (f)	Company awarded bid (g)
1							
2							
3							
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36							

- N O N E -

900. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

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

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

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

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

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

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

Commissions, bonuses, shares in profits;

Contingent compensation plans;

Monies paid or accrued for any pension, retirement, savings, retirement annuities, deferred compensation, or similar plan; Premiums on life insurance where the respondent is not the beneficiary. Do not report premiums on group life insurance for benefits less than \$50,000.

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

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

Line No.	Name of person (a)	Position or Title (b)	Salary per annum as of close of year (see instructions) (c)	Other compensation during the year (1) (d)
1	T. M. Beckley	President	\$ 160	\$ 98
2				
3	R. H. Smith	Vice Pres.-Traffic	104	46
4				
5	C. H. Clay	Executive Vice Pres.	99	46
6				
7	D. M. Cavanaugh	Vice Pres.-Operations	95	49
8				
9	R. L. Murlowski	Vice Pres.-Accounting	93	44
10				
11	B. D. Olsen	Vice President and General Counsel	75	22
12				
13				
14	L. H. Murray	Director and Chairman of the Executive Committee	-	119
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	(1) Includes 1980 Incentive Deferred Compensation Plan cash and deferred awards, dividend credits on deferred units, Supplemental Cash Bonus Plan awards, and the market value of shares of stock allocated under the Employee Stock Ownership Plan. These plans are described on Pages 117A and 117B. L. H. Murray received compensation as Chairman of the Executive Committee of the Board of Directors, other directors fees, and shares of stock under the Employee Stock Ownership Plan relative to the year 1979.			
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				

NOTES AND REMARKS

Incentive-Deferred Compensation Plan:

On June 13, 1973, an Incentive-Deferred Compensation Plan effective January 1, 1973, was approved by the Board of Directors to provide for participation by key management employees in the profits of the Company through Incentive Compensation Awards. The Plan, administered by the Salary Committee of the Board of Directors, provides for awards based on an employee's performance and the results obtained by the Company from its operation. Under the Plan, the fund is determined by the Company's income before federal income taxes, adjusted as defined in the Plan, subject to a maximum of a specified percentage of participants' salaries.

A participant in the Plan, prior to a year for which an award is made, is permitted to elect whether or not he will receive his award in cash or have all or part thereof deferred. The deferred portion of an award is converted into Units equal to the number of shares of the Company's common stock which could have been purchased with the deferred portion of the award at the Fair Market Value of the Company's common stock on the date the award is made. A participant, receiving Units under said Plan, receives credit for dividends, thereafter paid upon the Company's common stock in the form of additional Units, the number of which is determined in the same manner as the number of Units is determined in connection with the deferred portion of a participant's award.

Upon termination of employment of a participant, the Units credited to his account are valued on the succeeding February 1, and the value of each Unit is determined by the Fair Market Value of the Company's common stock on said date subject to certain limitations of appreciation or depreciation as prescribed in the Plan. The payment of the value of said Units is made to the employee, or his designated beneficiary, either in cash or in installments over a period of years (with interest) in accordance with the election made by the employee at the time he made an election to receive his award either in cash or deferred payments.

Supplemental Cash Bonus Plan:

On December 10, 1980, a Supplemental Cash Bonus Plan was approved by the Board of Directors to provide additional means with which to reward management employees for exceptional contributions to the success of the Company. The Plan is administered by the Salary Committee of the Board of Directors and any awards are at the discretion of the Committee. The Plan provides for a fund determined in relation to the Company's income before federal income taxes, adjusted as defined in the Plan.

Pursuant to the above plans, \$535,000 was charged to expense in 1980.

Employee Stock Ownership Plan:

An Employee Stock Ownership Plan was adopted for the Company by the Board of Directors on August 13, 1980, with a retroactive effective date of January 1, 1979. The Plan is completely funded by income tax credits provided under the Internal Revenue Code. At present all employees with more than one year of service, whose wages and hours of service are not determined by collective bargaining agreements, are eligible to participate.

Shares of Soo Line stock are acquired by an independent trustee through open market purchase on the New York Stock Exchange. These shares are allocated to participants in proportion to covered salaries paid during a year. Covered salaries are limited to a maximum of \$100,000 each and exclude all bonus payments. The shares are held by the trustee for the benefit of participants, to be distributed upon death or retirement. Alternatively, a participant may elect to withdraw allocated shares after seven years. The participants receive dividend distributions currently and may direct the voting of allocated shares while held by the trustee.

\$1,300,000 was recorded as compensation in 1980 accounts, including retroactive amounts for 1979. The Company's 1980 income tax provision was reduced by the same amount.

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SOO LINE R.R. CO.

1980

305. OTHER ELEMENTS OF INVESTMENT

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

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

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

(Dollars in thousands)

Line No.	Item (a)	Contra account number (b)	Charges during the year (c)	Credits during the year (d)
1	Write-off representing application of percentage		\$	\$
2	factors on all retirements of non-depreciable road			
3	property as approved in Mr. C.W. Eken's letter of			
4	June 1, 1962, File AH	519	267	-
5				
6				
7	To record adjustment relating to the retirement of			
8	5.16 track miles of railroad between Lawler and			
9	East Lake, Minnesota, granted in Finance Docket			
10	No. 21581, order dated October 21, 1961, Mr. C. W.			
11	Eken's letter dated December 6, 1961, File AD	707	-	2
12				
13				
14				
15				
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42				
43				
44				
45				
46				
47				
48				
49				
50	TOTALS	XXX	267	2
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MR. LEASES - GENERAL INSTRUCTIONS AND DEFINITIONS**A. General Instructions**

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

- Schedule 361 - Capitalized Capital Leases
- 362 - Noncapitalized Capital Leases
- 363 - Operating Leases
- 364 - Lessee Disclosures

Under Docket No. 36604, "Accounting for Leases," the Commission established guidelines for capitalizing all leases entered into after 1/1/77, which meet the criteria of a capital lease. (See 49 CFR 1201, Instruction 2-26). These leases shall be properly disclosed in Schedule 361, "Capitalized Capital Leases." However, for all leases in effect on 12/31/76, respondents may either capitalize these leases immediately or phase in the capitalization requirements through 12/31/80. Thereafter, all capital leases must be capitalized. Noncapitalized capital leases, if any, for this reporting year shall properly be disclosed in Schedule 362, "Noncapitalized Capital Leases."

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

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

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

B. Definitions

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

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

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

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

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

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

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

361. CAPITALIZED CAPITAL LEASES

PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing explanation indicating how the rate of interest was derived for computing present value shall be included in Schedule 364. Report dollars in thousands.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later Years (g)	Total (h)
1	Lease payments	\$ 467	\$ 370	\$ 72	\$ 20	\$ -	\$ -	\$ 929
2	Less: Excavatory costs:							
3	- Taxes							
4	- Maintenance							
5	- Insurance							
6	- Other							
7	Total excavatory costs (2-5)	467	370	72	20	-	-	929
8	Minimum lease payments (1-6)							
9	Less: Amount representing interest	66	21	5	2	-	-	94
10	Present value of minimum lease payments (line 7, 8)	401	349	67	18	-	-	835

PART II. TOTAL RENTAL EXPENSES

Complete this part if gross rental expense in the most recent reporting year exceeds one percent of operating revenue. Otherwise, show total rental expenses reduced by rentals received from sub-leases for the current year. Also, show amounts expected to be received in all immediately subsequent years for the year beginning after the current year as required.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later Years (g)	Total (h)
10	Present value of minimum lease payments from Part I above	\$ 401	\$ 349	\$ 67	\$ 18	\$ -	\$ -	\$ 835
11	Contingent rentals							
12	Minimum noncancelable sublease rentals							
13	Net rental expense							

PART III. CLASSES OF CAPITAL LEASES

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

Line No.	Class of leased property (a)	Current year (b)	Year 2 (c)	Year 3 (d)
14	Structures			
15	Revenue equipment			
16	Shop and garage equipment			
17	Service cars and equipment			
18	Noncancelable leasing property			
19	Other (Specify)			
20	Gross capitalized assets	4,556	3,280	1,236
21	Less: Accumulated depreciation	3,786	770	
22	Net capitalized lease assets	770		

36-2. NONCAPITALIZED CAPITAL LEASES Part I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing (1) executory costs and (2) interest to have the present value of minimum lease payments. An explanation indicating how the rate of interest was derived for computing present value shall be included in Schedule 363. Report dollars in thousands.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Lease payments	\$	\$ - NONE -	\$	\$	\$	\$	\$
2	Less: Executory costs							
3	- Taxes							
4	- Maintenance							
5	- Insurance							
6	- Other							
7	Total executory costs (2-5)							
8	Minimum lease payments (1-6)							
9	Less: Amount representing interest							
10	Present value of minimum lease payments (see 7, 8)							

PART II. TOTAL RENTAL EXPENSES

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

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

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

362. NEW CAPITALIZED CAPITAL LEASES - (continued)

PART III. INCOME IMPACT

1. If the impact on net income is less than three percent of the average net income for the most recent three years, a statement to this effect will suffice to complete this schedule. Otherwise, show the impact on net income for each period for which a income statement is presented if all noncapitalized financing leases were capitalized, related assets were amortized on a straight-line basis and interest cost was accrued on the basis of the outstanding lease liability. The amounts of amortization and interest cost shall be separately identified.

2. In calculating average net income, loss years should be excluded. If losses were incurred in each of the most recent three years, the average loss shall be used for purposes of this test.

Line No.	Item (a)	Current year (b)	Prior year (c)
14	Amortization of lease rights		
15	Interest	\$	\$
16	Rent expense		
17	Income tax expense		
18	Impact (reduction) on net income		

PART IV. CLASSES OF CAPITAL LEASES

1. Complete this part only if the present value of the lease payments are more than five percent of the sum of the long-term debt due after one year. Otherwise, attach the present value of minimum lease commitments in the aggregate for the classes of properties mentioned.

Line No.	Class of leased property (a)	Current year (b)	Prior year (c)	Present value
19	Structures			
20	Revenue equipment			
21	Ship and garage equipment			\$
22	Service cars and equipment			
23	Nonrevenue operating property			
24	Other: (Specify)			
25				
26				

363. OPERATING LEASES

PART V. FUTURE MINIMUM RENTAL PAYMENTS

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

Line No.	Lease (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Minimum lease payments required \$1981	\$ 3,046	\$ 2,518	\$ 1,722	\$ 1,647	\$ 1,621	\$ 3,234	\$ 13,788
2	Minimum payments, sublease rentals							
3	Net minimum lease payments	\$ 3,046	\$ 2,518	\$ 1,722	\$ 1,647	\$ 1,621	\$ 3,234	\$ 13,788

PART VI. TOTAL RENTAL

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

Line No.	Expenses (a)	Current year (b)	Prior year (c)
4	Minimum lease payments required		
5	Contingent rentals		
6	Less: Sublease rentals	\$ 5,600	\$ 6,100
7	Total rental expense	\$ 5,600	\$ 6,100

364. LESSEE DISCLOSURE

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

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

Line No.

(a)

-NONE-

(b)

Purchase options exist for certain leased computer equipment at fair market value. Existing renewal options are generally on a month-to-month or year-to-year basis.

(c)

We assume liability for damage due to negligence and return of equipment in the condition it was received allowing for normal wear and tear.

(d)

-NONE-

(e)

-NONE-

170. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

1. For accounts Nos. 751, "Loans and notes payable", 759, "Accrued accounts payable", and 767, "Other current liabilities", if the total of any such account exceeds 5% of total current liabilities, report the three largest items, and any other items which exceed 5% of current liabilities.

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

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)
1	759	Accrued Accounts Payable	5
2		Vacation Pay	8,302
3		Accident Accruals	6,503
4		Joint Facility Accruals	2,557
5		Others, each less than 5% of Total Current Liabilities	11,277
6			\$29,219
7			
8	763	Other Current Liabilities	
9		Prepaid charges on waybills in transit	\$4,374
10		Funds on deposit for application on the exchange of predecessor	
11		company securities	94
12		Current Portion of Special Assessments	35
13			\$4,503
14			
15			
16			
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370. OTHER LONG-TERM LIABILITIES AND OTHER DEFERRED CREDITS

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)
1			\$
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-NOT REQUIRED-

410. RAILWAY OPERATING EXPENSES

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

Line No.	Name of railway operating expense account (a)	Freight						Passenger (d)	Total
		Salaries and wages	Material, tools, supplies, fuel, and lubricants	Purchased services	General	Total freight expenses			
		\$	\$	\$	\$	\$	\$	\$	\$
WAY AND STRUCTURES:									
ADMINISTRATION:									
1	Track	1,608	18	19	169	1,814			1,814
2	Bridge and Building	562	14	28	51	655			655
3	Signal	251	8	9	26	294			294
4	Communication	122	3	7	14	146			146
5	Other	82	2	1	53	141			141
REPAIR AND MAINTENANCE:									
6	Roundway - Running	2,739	27	169	431	3,366			3,366
7	Roundway - Switching	231	3	248		482			482
8	Tunnels and Subways - Running								
9	Tunnels and Subways - Switching								
10	Bridges and Culverts - Running								
11	Bridges and Culverts - Switching	972	385	377	152	1,886			1,886
12	Ties - Running	26	11			37			37
13	Ties - Switching	N/A	3,304	N/A	N/A	3,304			3,304
14	Rail - Running	N/A	384	N/A	N/A	384			384
15	Rail - Switching	N/A	4,712	N/A	N/A	4,712			4,712
16	Other Track Material - Running	N/A	(10)	N/A	N/A	(10)			(10)
17	Other Track Material - Switching	N/A	3,972	N/A	N/A	3,972			3,972
18	Ballast - Running	N/A	205	N/A	N/A	205			205
19	Ballast - Switching	N/A	2,051	N/A	N/A	2,051			2,051
20	Track laying and surfacing - Running	10,859	571	35	454	11,919			11,919
21	Track laying and surfacing - Switching	1,339	6	35		1,380			1,380
22	Road Property Damaged - Running	816	390	96	1	1,303			1,303
23	Road Property Damaged - Switching	199	25	5		230			230
24	Road Property Damaged - Other	31	141			172			172
25	Signals and Interlockers - Running	1,017	125	(761)	175	456			456
26	Signals and Interlockers - Switching			(1)		(1)			(1)
27	Communications Systems	724	268	5	86	1,083			1,083
28	Electric Power Systems	14	7	2		23			23
29	Highway Grade Crossings - Running	640	195	396		1,231			1,231
30	Highway Grade Crossings - Switching								
31	Station and Office Buildings	301	2	4	10	317			317
32	Shop Buildings - Locomotives	41	208	131		380			380
33	Shop Buildings - Freight Cars	52	23	2		77			77
34	Shop Buildings - Other Equipment	17	39	3		59			59

Line Item	Name of item operating expense account	Freight					Total freight expense	Percentage	Total
		Admitted freight	Through freight	Switching freight	Portland freight	Other freight			
101	WAY AND STRUCTURES - Continued	\$	\$	\$	\$	\$	\$		\$
102	REPAIR AND MAINTENANCE - Continued								
103	Laboratory Servicing Facilities	16	6	3			25		27
104	Maintenance Buildings and Structures	160	145	5			310		310
105	Coal Terminals	-	-	-	-	-	-	N/A	-
106	Over Terminals	-	1	-	-	-	1	N/A	1
107	Other Marine Terminals	14	1	8			23	N/A	23
108	TOPEX/COFC - Terminals	7	17	121			145	N/A	145
109	Motor Vehicle Leasing and Distribution Facilities	-	-	-	-	-	-	N/A	-
110	Facilities for Other Specialized Service Operations	-	-	-	-	-	-	N/A	-
111	Railway Machines	1,142	1,921	908			3,971	N/A	3,971
112	Small Tools and Supplies	39	1,757	98			1,894		1,894
113	Scrap Removal	659	71	19			749		749
114	Fringe Benefits - Running	N/A	N/A	N/A			N/A		N/A
115	Fringe Benefits - Switching	N/A	N/A	N/A			N/A		N/A
116	Fringe Benefits - Other	N/A	N/A	N/A			N/A		N/A
117	Commuters / All Insurance - Running	N/A	N/A	N/A			N/A		N/A
118	Commuters and Insurance - Switching	N/A	N/A	N/A			N/A		N/A
119	Commuters and Insurance - Other	N/A	N/A	N/A			N/A		N/A
120	Lease Rentals - Debit - Running	N/A	N/A	N/A			N/A		N/A
121	Lease Rentals - Debit - Switching	N/A	N/A	N/A			N/A		N/A
122	Lease Rentals - Debit - Other	N/A	N/A	N/A			N/A		N/A
123	Lease Rentals - (Credit) - Running	N/A	N/A	N/A			N/A		N/A
124	Lease Rentals - (Credit) - Switching	N/A	N/A	N/A			N/A		N/A
125	Lease Rentals - (Credit) - Other	N/A	N/A	N/A			N/A		N/A
126	Joint Facility Rent - Debit - Running	N/A	N/A	N/A			N/A		N/A
127	Joint Facility Rent - Debit - Switching	N/A	N/A	N/A			N/A		N/A
128	Joint Facility Rent - Debit - Other	N/A	N/A	N/A			N/A		N/A
129	Joint Facility Rent - (Credit) - Running	N/A	N/A	N/A			N/A		N/A
130	Joint Facility Rent - (Credit) - Switching	N/A	N/A	N/A			N/A		N/A
131	Joint Facility Rent - (Credit) - Other	N/A	N/A	N/A			N/A		N/A
132	Other Revenues - Debit - Running	N/A	N/A	N/A			N/A		N/A
133	Other Revenues - Debit - Switching	N/A	N/A	N/A			N/A		N/A
134	Other Revenues - Debit - Other	N/A	N/A	N/A			N/A		N/A
135	Other Revenues - (Credit) - Running	N/A	N/A	N/A			N/A		N/A

440. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight							Passenger
		Salaries and wages	Material, tools, supplies, fuel, and lubricants	Purchased services	General	Total freight expense	(c)		
		\$	\$	\$	\$	\$	\$	\$	
WAY AND STRUCTURES - Continued									
REPAIR AND MAINTENANCE - Continued									
134	Other Rents - (Credit) - Switching	N/A	N/A	-	N/A	-	-	407	
135	Other Rents - (Credit) - Other	N/A	N/A	N/A	107	-	-	-	
136	Depreciation - Running	N/A	N/A	N/A	-	-	-	1,115	
137	Depreciation - Switching	N/A	N/A	N/A	-	-	-	567	
138	Depreciation - Other	N/A	N/A	-	-	-	-	2,034	
139	Joint Facility - Debit - Running	N/A	N/A	2,034	-	-	-	33	
140	Joint Facility - Debit - Switching	N/A	N/A	72	-	-	-	751	
141	Joint Facility - Debit - Other	N/A	N/A	(187)	-	-	-	112	
142	Joint Facility - (Credit) - Running	N/A	N/A	-	-	-	-	-	
143	Joint Facility - (Credit) - Switching	N/A	N/A	-	-	-	-	-	
144	Joint Facility - (Credit) - Other	N/A	N/A	-	-	-	-	605	
145	Dismantling Retired Road Property - Running	7	-	-	-	-	-	-	
146	Dismantling Retired Road Property - Switching	14	-	-	-	-	-	-	
147	Dismantling Retired Road Property - Other	133	-	-	-	-	-	612	
148	Other - Running	5	-	-	-	-	-	10	
149	Other - Switching	26	-	-	-	-	-	22	
150	Other - Other	24,369	-	-	-	-	-	61,946	
151	Total Way and Structures		22,033	4,835	11,168	-	-	-	
EQUIPMENT:									
LOCOMOTIVES:									
201	Administration	418	10	14	43	43	43	488	
202	Repairs and Maintenance	4,186	3,203	1,357	12	2,058	2,058	9,559	
203	Machinery Repair	46	154	29	-	242	242	213	
204	Equipment Damaged	83	(269)	11	-	(217)	(217)	(217)	
205	Fringe Benefits	N/A	N/A	N/A	1,167	1,167	1,167	1,167	
206	Other Circulation and Income	N/A	N/A	N/A	390	390	390	390	
207	Lease Rentals - Debit	N/A	N/A	195	-	195	195	195	
208	Lease Rentals - (Credit)	N/A	N/A	(248)	-	(248)	(248)	(248)	
209	Joint Facility Rent - Debit	N/A	N/A	29	-	29	29	29	
210	Joint Facility Rent - (Credit)	N/A	N/A	-	-	-	-	-	
211	Other Rents - Debit	N/A	N/A	(27)	-	(27)	(27)	(27)	
212	Other Rents - (Credit)	N/A	N/A	N/A	2,152	2,152	2,152	2,152	
213	Depreciation	N/A	N/A	N/A	-	-	-	539	
214	Joint Facility - Debit	N/A	N/A	639	-	639	639	(9)	
215	Joint Facility - (Credit)	N/A	N/A	(9)	-	(9)	(9)	(150)	
216	Repairs - Related to Others - (Credit)	N/A	N/A	(150)	-	(150)	(150)	(150)	

400. RAILWAY OPERATING EXPENSE - Continued

Line	Name of activity operating expense	Freight					Total freight expense	Passenger	Total
		Salaries and wages	Wrecking, track, supplies, fuel, and lubrication	Permitted accidents	General	Other			
313	OTHER EQUIPMENT—Continued:								
314	Joint Facility Rent - Debit	N/A	N/A	(8)	N/A				(8)
315	Joint Facility Rent - (Credit)	N/A	N/A	352	N/A		352		352
316	Other Rents - Debit	N/A	N/A	(611)	N/A		(611)		(611)
317	Other Rents - (Credit)	N/A	N/A	N/A	N/A				
318	Depreciation	N/A	N/A	86	N/A		86		86
319	Joint Facility - Debit	N/A	N/A	(15)	N/A		(15)		(15)
320	Joint Facility - (Credit)	N/A	N/A	(1)	N/A		(1)		(1)
321	Repairs - Other - (Credit)	1					1		1
322	Dismantling Railroad Property	5	3		(1)		5		9
323	Other	488	313	2,950	815		4,566		4,566
324	Total Other Equipment	13,729	9,687	22,734	13,308		58,958		58,958
401	TRANSPORTATION								
402	Engine Cares	8,620	1	95	407		9,123		9,123
403	Train Cares	14,399	201	115	911		15,626		15,626
404	Dispatching Trains	1,309		10	1		1,320		1,320
405	Operating Signals and Instruments	248	97	13			358		358
406	Operating Switches	61		(18)			43		43
407	Highway Crossing Protection	115		(7)			114		114
408	Train Inspection and Lubrication	3,068	211	67			3,346		3,346
409	Locomotive Fuel	249	25,006	3			25,258		25,258
410	Electric Power Purchased or Produced for Motor Power								
411	Switching Locomotives	1,738	689	116			2,543		2,543
412	Freight Loss or Damage - Safety Related	N/A	N/A	N/A	731		731		731
413	Freight Loss or Damage - Safety Related	428	129	990			1,547		1,547
414	Freight Loss or Damage - Safety Related	N/A	N/A	N/A	6,053		6,053		6,053
415	Other Carcasses and Instruments	N/A	N/A	N/A	2,782		2,782		2,782
416	Joint Facility - Debit	N/A	N/A	912	N/A		912		912
417	Joint Facility - (Credit)	N/A	N/A	(55)	N/A		(55)		(55)
418	Other	514	66	419			1,029		1,029
419	Total Train Operations	30,802	26,411	2,702	10,893		70,808		70,808
420	Administration	13	1				14		14
421	Switch Cares	12,834		(58)			12,780		12,780

Name of activity requiring expense account	Freight					Total Freight expense	Total
	Freight and storage	Material, tools, supplies, fuel, and lubricants	Freight and storage	General			
YARD OPERATIONS - Continued:							
Overhauling Operations	\$ 1,131	-	-	4	1,135	1,135	1,135
Yard and Terminal Cleaning	3,375	70	94	1	3,540	3,540	3,540
Operating Buildings, Equipment, Structures and Storage	19	-	-	-	19	19	19
Operating Buildings, Equipment, Structures and Storage	48	2,170	(28)	-	2,190	2,190	2,190
Laboratory Fuel	-	-	-	-	-	-	-
Electric Power Consumed or Produced for Station Power	735	399	12	-	1,137	1,137	1,137
Building Maintenance	N/A	N/A	N/A	122	122	122	122
Freight Lost or Damaged - Safety Related	74	6	41	-	121	121	121
Operating Buildings, Equipment, Structures and Storage	N/A	N/A	N/A	3,657	3,657	3,657	3,657
Operating Buildings, Equipment, Structures and Storage	N/A	N/A	N/A	772	772	772	772
Operating Buildings, Equipment, Structures and Storage	N/A	N/A	N/A	3,703	3,703	3,703	3,703
Operating Buildings, Equipment, Structures and Storage	N/A	N/A	N/A	(21)	(21)	(21)	(21)
Laboratory Fuel	N/A	N/A	N/A	1	1	1	1
Laboratory Fuel	226	-	-	-	226	226	226
Other	18,455	2,637	3,781	4,561	29,434	29,434	29,434
Total Yard Operations							
	250	4	9	N/A	263	263	263
	103	11	126	N/A	240	240	240
	59	190	17	N/A	476	476	476
	N/A	N/A	N/A	1,330	1,330	1,330	1,330
	N/A	N/A	N/A	85	85	85	85
	432	415	132	1,315	2,314	2,314	2,314
Total Train and Yard Operations							
	149	12	39	-	198	198	198
	-	-	-	-	-	-	-
	220	31	426	1	678	679	679
	28	52	(22)	-	58	58	58
	N/A	N/A	N/A	39	39	39	39
	N/A	N/A	N/A	154	154	154	154
	N/A	N/A	N/A	106	106	106	106
	N/A	N/A	N/A	N/A	-	-	-
	N/A	N/A	-	N/A	-	-	-
	N/A	N/A	-	N/A	-	-	-
	20	1	-	-	21	21	21
	717	97	434	197	1,545	1,545	1,545
Total Specified Service Operations							
	2,353	330	104	158	2,945	2,945	2,945
ADMINISTRATIVE SUPPORT OPERATIONS:							
Administration							

401 RAILWAY OPERATING EXPENSE - Continued

602. RAILWAY OPERATING EXPENSE - Continued										
Line No.	Name of railway operating expense account	Freight					Passenger	Total freight expense	Total	
		Subsidiary wages	Material, tools, supplies, fuel, and lubricants	Purchased services	General					
ADMINISTRATIVE SUPPORT OPERATIONS - Cont.										
519	Employment Reimbursing Charge and Accounting Functions	5,141	322	532	178	6,173	-	-	6,173	
520	Communication Systems Operation	1,480	3	16	24	1,523	-	-	1,523	
521	Lease and Storage Charge Processing	168	-	3	17	188	-	-	188	
522	Freight Benefits	N/A	N/A	N/A	2,062	2,062	-	-	2,062	
523	Canadian and Insurance	N/A	N/A	N/A	2	2	-	-	2	
524	Joint Facility - Debt	N/A	N/A	360	N/A	360	-	-	360	
525	Joint Facility - (Credit)	N/A	N/A	111	N/A	111	-	-	111	
526	Other	73	6	15	77	111	-	-	111	
	Total Administrative Support Operations	9,215	661	1,016	2,438	13,350	-	-	13,350	
527	Total Transportation	59,821	30,221	8,085	19,834	117,951	-	-	117,951	
GENERAL AND ADMINISTRATIVE:										
601	Office - General Administration	1,084	20	138	60	1,922	-	-	1,922	
602	Accounting, Auditing and Finance	3,204	58	51	178	3,623	-	-	3,623	
603	Management Services and Data Processing	1,101	76	265	80	2,112	-	-	2,112	
604	Marketing	989	30	267	50	1,856	-	-	1,856	
605	Sales	2,585	23	272	32	3,219	-	-	3,219	
606	Industrial Development	232	2	4	19	257	N/A	-	257	
607	Personnel and Labor Relations	307	5	51	88	428	-	-	428	
608	Legal and Secretarial	662	26	311	86	1,088	-	-	1,088	
609	Public Relations and Advertising	39	11	39	104	193	-	-	193	
610	Research and Development	105	-	-	4	109	-	-	109	
611	Freight Benefits	N/A	N/A	N/A	1,026	1,026	-	-	1,026	
612	Canadian and Insurance	N/A	N/A	N/A	56	56	-	-	56	
613	Withdrawals of Unavailable Accounts	N/A	N/A	N/A	-	-	-	-	-	
614	Property Taxes	N/A	N/A	N/A	2,066	2,066	-	-	2,066	
615	Other Taxes Except on Corporate Income or Payroll	N/A	N/A	N/A	1,612	1,612	-	-	1,612	
616	Joint Facility - Debt	N/A	N/A	365	N/A	365	-	-	365	
617	Joint Facility - (Credit)	N/A	N/A	-	N/A	-	-	-	-	
618	Other	30	20	84	7	147	-	-	147	
	Total General and Administrative	11,038	301	2,045	9,815	23,199	-	-	23,199	
619	Total Center Operating Expenses	110,748	62,242	37,199	53,815	264,004	-	-	264,004	
620										

412. WAY AND STRUCTURES

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 35 should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines 136, 137, and 138. The total retirement charges changes reported in column (c) line 35 will not balance to any line in schedule 410. Retirement is included in but does not totally comprise the expenses reported in schedule 410, lines 148, 149 and 150.
3. Report in column (d) the lease/rentals for the various property categories of Way and Structures. The total net lease/rentals reported in column (d), line 35 should balance the net amount reported in schedule 410, column (f) lines 118 through 123, plus lines 130 through 135.
- If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases (or property bases for nondepreciable property) to the sum of (1) the depreciation bases for all categories of depreciable leased property plus (2) the property bases for nondepreciable leased property. Use schedule 350 of this report for obtaining the depreciation bases of the categories of leased property.
4. Report on line 34 all other lease rentals not apportioned to any category listed on lines 1-33.
5. Report dollars in thousands.
6. Line 14, account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Property account	Category (a)	Depreciation	Retirement	Lease/Rentals
1	1	Engineering	89	66	(2)
2	2	Land for transportation purposes	N/A	N/A	(104)
3	3	Grading	5	516	-
4	4	Other right-of-way expenditures	6	-	2
5	5	Tunnels and subways	-	-	-
6	6	Bridges, trestles and culverts	333	N/A	2
7	7	Elevated structures	-	N/A	(49)
8	8	Ties	N/A	72	-
9	9	Rolls	N/A	(413)	(2)
10	10	Other track material	N/A	(77)	2
11	11	Ballast	N/A	148	-
12	12	Track laying and surfacing	N/A	211	88
13	13	Fences, snow sheds and signs	-	N/A	-
14	16	Station and office buildings	111	N/A	(14)
15	17	Roadway buildings	14	N/A	-
16	18	Water stations	4	N/A	-
17	19	Fuel stations	21	N/A	-
18	20	Shops and enginehouses	107	N/A	15
19	22	Storage warehouses	-	N/A	-
20	23	Wharves and docks	-	N/A	-
21	24	Coal and ore wharves	78	N/A	-
22	25	TOFC/COFC terminals	45	N/A	-
23	26	Communications systems	45	N/A	-
24	27	Signals and interlockers	248	N/A	-
25	29	Power plants	3	N/A	-
26	31	Power transmission systems	7	N/A	-
27	35	Miscellaneous structures	5	N/A	-
28	37	Roadway machines	335	N/A	31
29	39	Public improvements; construction	54	(1)	17
30	45	Power plant machines	12	N/A	-
31	76	Interest during construction	N/A	-	N/A
32	77	Other expenditures; general	N/A	-	N/A
33	80	Other elements of investment	N/A	-	N/A
34	-	Other lease/rentals	-	-	27
35	-	Total	1,522	522	13

413. RENT FOR LEASED ROADS AND EQUIPMENT

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

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

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

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

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (b)	Classification of Amount Column (b)		
			Interest on bonds (c)	Dividends on stocks (d)	Cash (e)
1		\$	\$	\$	\$
2					
3					
4					
5					
6	-NOT REQUIRED-				
7					
8					
9					
10	Total				

444. REPORT FOR UNRECORDED FREIGHT TRUCK CARS AND OTHER VEHICLES CARRYING PASSENGERS

- Report freight revenue only.
- Report in this reporting schedule all information by car type and other freight carrying equipment adding to the interchange of railroad equipment, privately owned equipment and equipment leased for less than 30 days.
- The gross amounts receivable and payable for freight-train cars (line 19 columns (a) through (e)) and line 19 columns (f) through (j) respectively should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container receipts in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container receipts in this schedule will not balance to lines 315 and 316 of Schedule 410 because these lines include items for "other equipment" which is reported in Schedule 415 column (a). The balancing of Schedules 410, 414 and 415 "other equipment" is outlined in note 6 to Schedule 445.
- Report in Columns (a) and (f) receipts for private-line cars (whether rail, off-road motor or other motor or other).
- Report in Columns (c), (d), (g), (h), and (i) receipts for railroad owned cars provided by the Commission in Ex Parte No. 334, for which receipts are entered on a consolidated billings and the billings (double per diem) include railroad owned per diem bills on line 17.
- Report in Columns (a) and (f) the amounts per diem payments for Box and General Freight Service-Dispatched cars provided by the Commission in Ex Parte No. 252. Include per diem payments for these cars on to be reported in Columns (c), (d), (g), (h), and (i).
- Thousand dollar reporting rate.

GROSS AMOUNTS RECEIVABLE Per 24-Hour Basis

GROSS AMOUNTS PAYABLE Per 24-Hour Basis

Type of Equipment		Private Line Cars			Inventories			Private Line Cars			Inventories			Time		
		Receipts	Payments	Balance	Receipts	Payments	Balance	Receipts	Payments	Balance	Receipts	Payments	Balance	Receipts	Payments	Balance
CAR TYPES:																
1	Box-Car 40 Foot	-	181	329	-	26	-	-	842	912	-	34	-	-	-	-
2	Box-Car 50 Foot and Longer	-	948	2,946	-	436	-	716	1,233	4,090	-	618	-	-	-	-
3	Box-Car 60 Foot	-	351	750	-	-	-	-	672	1,818	-	-	-	-	-	-
4	Box-Car 70 Foot	-	381	1,453	-	317	-	19	431	918	-	183	-	-	-	-
5	Box-Car 80 Foot	-	62	163	-	XXX	-	3	130	247	-	XXX	-	-	-	-
6	Box-Car 90 Foot	54	1,407	5,319	-	XXX	-	3,529	1,722	2,978	-	XXX	-	-	-	-
7	Box-Car 100 Foot	-	35	125	-	XXX	-	-	137	342	-	XXX	-	-	-	-
8	Box-Car 110 Foot	-	-	-	-	XXX	-	-	9	19	-	XXX	-	-	-	-
9	Box-Car 120 Foot	-	11	25	-	XXX	-	20	18	41	-	XXX	-	-	-	-
10	Box-Car 130 Foot	-	301	801	-	XXX	-	190	333	699	-	XXX	-	-	-	-
11	Box-Car 140 Foot	-	61	151	-	XXX	-	868	17	42	-	XXX	-	-	-	-
12	Box-Car 150 Foot	-	-	-	-	XXX	-	-	-	-	-	XXX	-	-	-	-
13	Box-Car 160 Foot	-	27	50	-	XXX	-	20	183	226	-	XXX	-	-	-	-
14	Box-Car 170 Foot	-	120	601	-	XXX	-	199	755	1,300	-	XXX	-	-	-	-
15	Box-Car 180 Foot	-	-	-	-	XXX	-	2,706	-	-	-	XXX	-	-	-	-
16	Box-Car 190 Foot	-	-	-	-	XXX	-	1,764	-	-	-	XXX	-	-	-	-
17	Box-Car 200 Foot	-	-	-	-	XXX	-	40	-	-	-	XXX	-	-	-	-
18	Box-Car 210 Foot	56	3,915	12,753	-	779	-	10,077	6,567	13,743	-	835	-	-	-	-
19	Box-Car 220 Foot	54	-	-	-	XXX	-	-	-	5	-	XXX	-	-	-	-
OTHER TYPES OF CARRYING EQUIPMENT																
20	Refrigerated trailers	-	-	56	-	XXX	-	-	-	1	-	XXX	-	-	-	-
21	Other trailers	-	-	451	-	XXX	-	-	-	315	-	XXX	-	-	-	-
22	Refrigerated containers	77	-	-	-	XXX	-	-	-	-	-	XXX	-	-	-	-
23	Other containers	-	-	-	-	XXX	-	-	-	-	-	XXX	-	-	-	-
24	Total Trailers & containers	77	-	510	-	XXX	-	-	-	316	-	XXX	-	-	-	-
25	Grand Total (Lines 1-24)	131	3,915	13,363	779	XXX	-	10,077	6,567	14,866	-	XXX	-	-	-	-

Road Initials: 800

Nov 19 1952

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchases services, and general).
3. Report in column (b) net repairs, the detail for the items listed in column (a) from the freight expenses reported in Schedule 410 in column (f) lines 202, 203, 216, 221, 222, 235, 302 through 307 and 320. When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types: a. VAR Car Repair Billing (CRB) Standards; b. A carrier conducted study to determine car repair expenses by car types; and c. Other available standards valid for the respondent carrier. *Do not report in this schedule equipment damaged expenses from Schedule 410 lines 204, 225 and 308, or, the damages billed to others which is contained in but does not form the bulk of the expense reported in Schedule 410 lines 216, 235 and 320.* Column (b) repair expenses should balance to Schedule 410 column (f) expenses as follows (note any imbalance will be attributable to the exclusion from Schedule 415 of damages billed to these as contained in Schedule 410 lines 216, 235 and 320): (1) locomotives: line 5 plus line 38 compared to the sum of Schedule 410 lines 202, 203 plus 216, (2) Freight Cars: line 24 plus line 39 compared to the sum of Schedule 410 lines 221, 222 plus 235, (3) The Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery/Other Equipment (line 40) and, Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307 plus 320. When using the line data referred to in this instruction it should be noted that lines 216, 235 and 320 of Schedule 410 are credit balances.
4. Depreciation expense for each class of equipment by car type shall be reported in column (c). The annual charge for each equipment account reported in column (c) of Schedule 335 will equal the combined aggregate totals of line item charges comprising the corresponding equipment account as reported in column (c). For improvements on leased property, Accounts 732 and 733, use a supplementary Schedule 415 and this reporting will relate to Schedules 340 and 342. Depreciation charges reported in column (c) will balance to Schedule 410, column (f) as follows: (1) Locomotives: line 5 plus line 38 compared to Schedule 410, line 213, (2) Freight Cars: line 24 plus line 39 compared to Schedule 410, line 232, (3) The Sum of Highway equipment (line 32), Floating equipment (line 35), Passenger and other revenue equipment (line 36), Computer and Data Processing equipment (line 37), Machinery/Other Equipment (line 40) and, Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.
5. Retirement charges shall be made on the basis of the actual units retired from service during the reporting period where the service value has been determined, based on the ledger value of salvage and insurance recovered. Retirement charge reported in column (d), will not balance to Schedule 410 because they are included in, but do not totally comprise the "other" expenses in Schedule 410, lines 218, 227 and 322. Retirement charges for locomotives: line 5 plus 38 are in Schedule 410 line 218, retirement charges for freight cars, lines 24 plus 39 are in Schedule 410 line 237, retirement charges for all other equipment, lines 32, 35, 36, 37, 40 and 41 are in Schedule 410 line 322.
6. Lease/Rentals reported in column (e) should balance to column (f) of Schedule 410 as follows: (1) Locomotives: line 5 plus line 38 compared with Schedule 410, lines 207, 208, 211 and 212, (2) Freight Cars: line 24 plus line 39 compared with Schedule 410 lines 226 plus 227 (note that Schedule 410 lines 230 and 231 are reported in Schedule 414 and are not to be included in Schedule 415), (3) The Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41 will balance to Schedule 410, lines 311, 312, 315 and 316 except for the interchange rental on trailers on containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing lease/rentals-other equipment to Schedule 410. Do not report in Schedule 415 the trailer-container rentals reported in Schedule 414.
7. Depreciation base by types of equipment shall be reported in column (f) and should not include the cost equipment used, but not owned, when the rents therefore are included in the rent for equipment and accounts Nos. 31-23-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-22-00, 35-23-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00. Property used but not owned should also be included when the rent therefor is included in accounts Nos. 31-1-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive. The grand total of each equipment account in column (c) of Schedule 332 should equal the combined aggregate totals of line items comprising the equipment depreciation bases of column (f).
8. Accumulated depreciation for each class of equipment shall be reported in column (g). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items comprising the corresponding equipment accounts reported in column (g).
9. Depreciation adjustment for prior over and/or underdepreciation of each equipment type shall be reported in column (h) as a debit or credit to the appropriate line item, the net adjustment shall equal the equipment amortization reported in column (c) of Schedule 335.

Note: Due to the insignificant amount of leasehold improvements a supplemental schedule was not used for Account 732 and 733 equipment or the related depreciation. These amounts are included in the following pages 65A and 65B.

SCHEDULE 410. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 65

Line No.	Type of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		
			Owned	Capitalized	
	LOCOMOTIVES:	949	208	18	-
1	Diesel Locomotive - Yard	7,951	1,742	150	-
2	Diesel Locomotive - Road	-	-	-	-
3	Other Locomotive - Yard	-	-	-	-
4	Other Locomotive - Road	8,900	1,950	168	-
5	TOTAL				(9)
	FREIGHT TRAIN CARS:	1,529	338	-	-
6	Box-Plain 40 Foot	2,096	1,177	-	-
7	Box-Plain 50 Foot and Longer	1,014	194	-	(1)
8	Box-Equipped	988	563	-	-
9	Gondola-Plain	284	147	-	-
10	Gondola-Equipped	3,818	1,813	-	(3)
11	Hopper-Covered	417	227	-	-
12	Hopper-Open Top-General Service	(3)	8	-	-
13	Hopper-Open Top-Special Service	62	7	-	-
14	Refrigerator-Mechanical	829	333	-	-
15	Refrigerator-Nonmechanical	135	43	-	-
16	Flat TOFC/COFC	-	-	-	-
17	Flat Multi-level	288	14	-	21
18	Flat-General Service	198	166	-	-
19	Flat-Other	194	1	-	-
20	All Other Freight Cars	353	95	-	-
21	Caboose	-	-	-	-
22	Auto Racks	-	3	-	-
23	Miscellaneous Accessories	12,202	5,129	-	8
24	TOTAL FREIGHT TRAIN CARS				
	OTHER EQUIPMENT-REVENUE FREIGHT				
	HIGHWAY EQUIPMENT	122	-	-	-
25	Refrigerated Trailers	157	-	43	-
26	Other Trailers	4	-	-	-
27	Refrigerated Containers	4	-	-	-
28	Other Containers	-	-	-	-
29	Begins	44	-	10	-
30	Chairs	-	-	-	-
31	Other Highway Equipment (Freight)	331	-	53	-
32	TOTAL HIGHWAY EQUIPMENT				
	FLOATING EQUIPMENT-REVENUE SERVICE	-	-	-	-
33	Marine Line-Flat	-	-	-	-
34	Local Marine	-	-	-	-
35	TOTAL FLOATING EQUIPMENT				
	OTHER EQUIPMENT				
36	Passenger and Other Revenue Equipment (Freight Portion)	-	-	6	-
37	Computer & Data Processing Equipment	242	34	-	-
38	Machinery - Locomotives ¹	82	14	-	-
39	Machinery - Freight Cars ²	178	9	-	-
40	Machinery - Other Equipment ³	832	194	278	-
41	Work & Other Non-revenue Equipment	1,334	251	284	-
42	TOTAL OTHER EQUIPMENT				
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	22,767	7,330	505	8

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

²The data to be reported on line 39, in column (b) is the amount reported in Schedule 410, column (f), line 222 reduced by the allocable portions of line 216 and line 222.

³The data to be reported on line 40, in column (b) is the amount reported in Schedule 410, column (f), line 302 reduced by the allocable portion of line 320.

Lease and rentals (Net)	Depreciation base as of 12/31		Accumulated depreciation as of 12/31		Depreciation Adjustment net during year (b)
	Owred	Capitalized lease	Owred	Capitalized lease	
\$ 23	7,126	\$ 269	3,155	\$ 226	-
197	59,714	2,254	26,441	1,891	-
-	-	-	-	-	-
220	66,840	2,523	29,596	2,117	-
-	9,123	-	6,081	-	-
(12)	35,970	-	9,507	-	-
249	8,718	-	3,784	-	-
-	21,429	-	4,412	-	-
-	4,980	-	1,913	-	-
2,179	71,312	-	9,917	-	-
-	8,834	-	2,597	-	-
50	224	-	191	-	-
32	305	-	133	-	-
86	9,504	-	2,580	-	-
46	1,311	-	604	-	-
-	-	-	-	-	-
-	701	-	404	-	-
-	9,166	-	1,221	-	-
(6)	39	-	27	-	-
20	3,934	-	995	-	-
5	-	-	-	-	-
-	53	-	31	-	-
2,649	185,603	-	44,397	-	-
2,610	-	-	-	-	-
108	-	-	-	-	-
607	-	436	-	369	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
120	-	2,089	-	86	-
-	-	-	-	-	-
835	-	525	-	495	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
951	-	18	-	9	-
-	2,002	-	528	-	-
-	833	-	216	-	-
-	533	-	145	-	-
682	4,382	1,490	3,140	1,205	-
1,633	7,730	1,508	4,029	1,214	-
5,337	260,193	4,556	78,022	3,786	-

The data to be reported on lines 38, 39, and 40 in columns (b), (g), and (h), is the investment recorded in property account 44 allocated to Locomotives, Freight Cars, and Other Equipment.

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

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487. RAILROAD SERVICE SCHEDULE - TRANSPORTATION

1. Report freight expenses only.
2. Report in lines 1, 2, 3, 4, and 10, the total of those actual expenses (salaries and wages; fuel, oil, and supplies; maintenance; overhead expenses; and general) incurred in the operation of each type of specialized service facility. This schedule does not include switching expenses performed by tank and yard cars in connection with or within specialized service facilities.
3. When it is necessary to operation expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the service they support. The total expenses in column (b) should balance with the respective line item in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers including storage expenses.
5. The operation of floating equipment in line-haul service (line 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.
6. Report in column (g), line 3, the expenses incurred in highway movements of trailers and containers, trucks, etc., to and from bi-level and tri-level terminals.
7. Report in column (g), line 3, the expenses incurred in highway movements of trailers and containers, trucks, etc., to and from bi-level and tri-level terminals.
8. Report in column (f) total expenses incurred in highway movements of trailers and containers, trucks, etc., to and from bi-level and tri-level terminals.
9. Thousand dollar Reporting Rule.

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Line No.	Items	TOFC/COFC Terminal	Floating Equipment	Coal Marine Terminal	Ore Marine Terminal	Other Marine Terminal	Motor Vehicle Load and Distribution	Protective Services Refrigerator Car	Other Special Services	Total Columns (b-i)
1	Administration	\$ 455	\$	\$	\$	\$	\$	\$	\$	\$ 498
2	Pick up & delivery, marine line haul	-	-	-	-	-	-	-	-	-
3	Loading and unloading and local marine	678	-	-	-	-	-	-	-	-
4	Protective services	-	-	-	-	-	-	-	-	-
5	Freight lost or damaged - only related	29	-	-	-	-	-	-	-	-
6	Fringe benefits	160	-	-	-	-	-	-	-	-
7	Commodity and insurance	106	-	-	-	-	-	-	-	-
8	Joint facility - Dubois	-	-	-	-	-	-	-	-	-
9	Joint facility - Cardiff	-	-	-	-	-	-	-	-	-
10	Other	1	-	-	-	-	-	-	-	-
11	Total	1,409	-	-	-	-	-	-	-	-

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION

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

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

410. DEDUCTIONS FROM NATIONAL RAILROAD PASSENGER OPERATIONS—Continued

Line No.	Name of Account (a)	Amount \$
	Repair and Maintenance—Continued	
101	Locomotive Servicing Facilities _____	
102	Miscellaneous Buildings and Structures _____	
103	Roadway Maintenance _____	
104	Small Tools and Supplies _____	
105	Snow Removal _____	
106	Police Benefits—Running _____	
107	Police Benefits—Switching _____	
108	Police Benefits—Other _____	
109	Circulation and Insurance—Running _____	
110	Circulation and Insurance—Switching _____	
111	Circulation and Insurance—Other _____	
112	Lease Rentals—Debit—Running _____	
113	Lease Rentals—Debit—Switching _____	
114	Lease Rentals—Debit—Other _____	
115	Lease Rentals—(Credit)—Running _____	
116	Lease Rentals—(Credit)—Switching _____	
117	Lease Rentals—(Credit)—Other _____	
118	Joint Facility Rent—Debit—Running _____	
119	Joint Facility Rent—Debit—Switching _____	
120	Joint Facility Rent—Debit—Other _____	
121	Joint Facility Rent—(Credit)—Running _____	
122	Joint Facility Rent—(Credit)—Switching _____	
123	Joint Facility Rent—(Credit)—Other _____	
124	Other Rents—Debit—Running _____	
125	Other Rents—Debit—Switching _____	
126	Other Rents—Debit—Other _____	
127	Other Rents—(Credit)—Running _____	
128	Other Rents—(Credit)—Switching _____	
129	Other Rents—(Credit)—Other _____	
130	Depreciation—Running _____	
131	Depreciation—Switching _____	
132	Depreciation—Other _____	
133	Joint Facility—Debit—Running _____	
134	Joint Facility—Debit—Switching _____	
135	Joint Facility—Debit—Other _____	
136	Joint Facility—(Credit)—Running _____	
137	Joint Facility—(Credit)—Switching _____	
138	Joint Facility—(Credit)—Other _____	
139	Disbanding Railroad Road Property—Running _____	
140	Disbanding Railroad Road Property—Switching _____	
141	Disbanding Railroad Road Property—Other _____	
142	Other—Running _____	
143	Other—Switching _____	
144	Other—Other _____	
145	Total WAY AND STRUCTURES _____	

TRANSFERRING FROM NATIONAL RAILROAD PARTNERS CORPORATION—Continued

[illegible]

100. TRANSPORTATION FROM NATIONAL RAILROAD PASSENGER CORPORATION - Continued

	Name of Account (a)	Amount (b)
	TRANSPORTATION	
	Train Operation	
001	Administration _____	
002	Engine Crews _____	
003	Train Crews _____	
004	Dispatching Trains _____	
005	Operating Signals and Interlocks _____	
006	Operating Drawbridges _____	
007	Highway Crossing Protection _____	
008	Train Inspection and Lubrication _____	
009	Locomotive Fuel _____	
010	Electric Power Purchased or Produced for Motive Power _____	
011	Servicing Locomotives _____	
012	Freight Lost or Damaged - Safety Related _____	
013	Cleaning Wrecks _____	
014	Freight Spoils _____	
015	Other Casualties and Insurance _____	
016	Joint Facility - Debit _____	
017	Joint Facility - Credit _____	
018	Other _____	
019	Total Train Operations _____	
	Yard Operation	
020	Administration _____	
021	Switch Crews _____	
022	Controlling Operations _____	
023	Yard and Terminal Clerks _____	
024	Operating Switches, Signals, Retarders and Ramps _____	
025	Locomotive Fuel _____	
026	Electric Power Purchased or Produced for Motive Power _____	
027	Servicing Locomotives _____	
028	Freight Lost or Damaged - Safety Related _____	
029	Cleaning Wrecks _____	
030	Freight Spoils _____	
031	Other Casualties and Insurance _____	
032	Joint Facility - Debit _____	
033	Joint Facility - Credit _____	
034	Other _____	
035	Total Yard Operations _____	

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	Train and Yard Operations Common	
501	Cleaning Car Interior	
504	Freight Lost or Damaged - all other	
505	Fringe Benefits	
506	Total Train and Yard Operations Common	
	Administrative Support Operations	
510	Administration	
515	Employee Performing Control and Accounting Functions	
520	Communication Systems Operation	
521	Loss and Damage Claims Processing	
522	Fringe Benefits	
523	Coverages and Insurance	
524	Joint Facility - Debt	
525	Joint Facility - (Credit)	
526	Other	
527	Total Administrative Support Operations	
528	TOTAL TRANSPORTATION	
	GENERAL AND ADMINISTRATIVE	
531	Offices - General Administration	
532	Accounting, Auditing and Finance	
533	Management Services and Data Processing	
534	Marketing	
535	Sales	
537	Personnel and Labor Relations	
538	Legal and Counsel	
539	Public Relations and Advertising	
540	Research and Development	
541	Fringe Benefits	
542	Coverages and Insurance	
543	Withdrawal of Uncollectible Accounts	
544	Property Taxes	
545	Other Taxes Except on Corporate Income or Payroll	
546	Joint Facility - Debt	
547	Joint Facility - (Credit)	
548	Other	
549	TOTAL GENERAL AND ADMINISTRATIVE	
	TOTAL REMUNERATIONS	

1. This may be entered if the value is more than \$100 of net income.
2. This includes of any net income earned for the use of all property not otherwise specified.
3. This includes of any net income from property not specified by the other categories.
4. This includes of any net income from property not specified by the other categories.
5. This includes of any net income from property not specified by the other categories.
6. This includes of any net income from property not specified by the other categories.
7. This includes of any net income from property not specified by the other categories.
8. This includes of any net income from property not specified by the other categories.
9. This includes of any net income from property not specified by the other categories.
10. This includes of any net income from property not specified by the other categories.

Description of Property		Value of Interest	Amount of Interest
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60
61	62	63	64
65	66	67	68
69	70	71	72
73	74	75	76
77	78	79	80
81	82	83	84
85	86	87	88
89	90	91	92
93	94	95	96
97	98	99	100

440. MISCELLANEOUS RENTS (CAP 12-40)

This schedule may be omitted if total miscellaneous rents is less than 10% of net income before extraordinary items.

Show the three largest items regardless of the dollar amount and all other items amounting to 10% or more of net income.

Give particulars of all properties the rents on which were charged

by the respondent during the year to income under the heading "Miscellaneous rents," showing for each item the total charge therefor to income. See Account 543.

(Dollars in thousands)

Line No.	Description of Property		Name of lessor (c)	Amount charged to income (d)
	Name (a)	Location (b)		
1				\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
			Total	

-NOT REQUIRED-

446. SEPARATELY OPERATED PROPERTIES - PROFIT OR LOSS

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

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

(Dollar in thousands)

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

450. ANALYSIS OF FEDERAL INCOME TAXES

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

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

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

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

5. The total of line 10 in columns (c) and (d) should agree with the total of the contra charges (credits) to account 597, provision for deferred taxes, and account 591, provision for deferred taxes—extraordinary items, for the current year.

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

Report dollars in thousands.

Line No.	Particulars (a)	Beginning of Year Balance (b)	Net Credits (Charges) for Current Year (c)	Adjustments (d) Net	End of Year Balance (e)
1	Accelerated depreciation, Sec. 157 I.R.C.: Guidelines lives pursuant to Rev. Proc. 62-21.	\$ 42,481	\$ 7,444	\$ -	\$ 49,925
2	Accelerated amortization of facilities Sec. 168, I.R.C.	2,697	(385)	-	2,312
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	4,930	(363)	-	4,567
4	Amortization of rights of way, Sec. 185 I.R.C.	(652)	(348)	-	(1,000)
5	Other (Specify)	-	-	-	-
6	Business reserves	(2,538)	(480)	119	(2,899)
7	Profit on bonds	2,665	65	(19)	2,711
8	Other	(2,428)	487	(100)	(2,041)
9	Investment tax credit*	-	-	-	-
10	TOTALS	47,155	6,400	-	53,555

*Footnotes:

11. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \$ 9,000,000***
12. If deferral method for investment tax credit was elected:
- (1) Indicate amount of credit utilized as a reduction of tax liability for current year \$
- (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \$
- (3) Balance of current year's credit used to reduce current year's tax accrual \$
- (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \$
- (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \$

** Correction of prior year's estimated amounts.

*** Includes \$1,300,000 of investment tax credits taken under an Employee Stock Ownership Plan which was established during 1980, retroactive to 1979.

491. RAILWAY TAX ACCRUALS

Part B show the particulars called for with respect to taxes on railroad property, and U.S. Gov-

2. Report dollars in thousands.

A. Other than U.S. Government Taxes

State (a)	Amount	State (a)	Amount	Line No.
Alabama	8	South Dakota	(4)	41
Alaska		Tennessee		42
Arizona		Texas		43
Arkansas		Utah		44
California	1	Vermont		45
Colorado		Virginia	1	46
Connecticut		Washington		47
Delaware		West Virginia	1,884	48
Florida		Wisconsin		49
Georgia		Wyoming		50
Hawaii		District of Columbia		51
Idaho	216	Other	6	52
Illinois		Canada	19	53
Indiana		Mexico		54
Iowa	1	Puerto Rico		55
Kansas		Total-Other than U.S. Government Taxes	5,429	56
Kentucky		B. U.S. Government Taxes		
Louisiana		Kind of tax (a)	Amount (b)	
Maine		Income taxes:		
Maryland		Normal tax and surtax	1,843	57
Massachusetts	163	Excess profits	-	58
Michigan	2,720	Total-Income taxes	1,843	59
Minnesota		Old-age retirement*	15,000	60
Mississippi		Unemployment insurance	1,375	61
Missouri	16	All other United States Taxes	-	62
Montana		Total-U.S. Government Taxes	16,818	63
Nebraska		Grand Total-Railway Tax Accruals	20,467	64
Nevada				
New Hampshire				
New Jersey				
New Mexico				
New York				
North Carolina	446			
North Dakota				
Ohio				
Oklahoma		*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:		
Oregon	1	Hospital insurance	1,057	65
Pennsylvania		Supplemental annuities	1,320	66
Rhode Island				
South Carolina				

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

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

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

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

(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)
1	620	Appropriations for Sinking and Other Reserve Funds	\$	\$
2		Wisconsin Central RR. Co. General Mortgage	102	
3		M.S.P. & S.S.M. RR. Co. General Mortgage	101	
4		Wisconsin Central RR. Co. First Mortgage	75	
5		D.S.S.M. RR. Co. First Mortgage	25	
6			100	
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MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

* Released prior to December 31, 1980.

Read Initials 900

Year 1954

NOTES AND REMARKS

508. CONTINGENT ASSETS AND LIABILITIES

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

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

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

assessments or possible assessments of additional taxes and assessments or obligations to secure assets or property.

2. Information concerning the guarantees and sureties are to be shown in other schedules provided for these 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.

(Dollars in thousands)

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
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24. GUARANTIES AND SUBTORTURES

1. If the respondent is a guarantor or surety for the performance of any contract or obligation of any corporation or other association of persons, show the particulars of such contract or obligation in effect at the close of the year or during the year.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 3 years after issue. Items of less than \$10,000 may be shown in one total. (Specify in Remarks)

Line No.	Name of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	
1	CHRY. GAR. IN INC.,	Rail Railway of Chicago	\$22,190	
2	CHRY. GAR. INC.,	First National Bank		
3	CHRY. GAR. INC.,	First National Bank		
4	CHRY. GAR. INC.,	First National Bank		
5	CHRY. GAR. INC.,	First National Bank		
6				
7				
8				
9				
10	Note: In addition, the legal status of CHRY. GAR. INC. and CHRY. GAR. INC. as guarantors is not known to the			
11	CHRY. GAR. INC.			
12				
13				
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2. If any corporation or other association was under obligation as guarantor or surety for the performance by the respondent of any agreement or obligation, show for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year, the particulars called for hereunder.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 3 years after issue, nor does it include ordinary money bonds or similar appeals in court proceedings.

Line No.	Plaintiff's name, title, capacity date and character description of agreement or obligation (a)	Name of all guarantors and sureties (b)	Amount of contingent liability of guarantor (c)	
1				
2				
3				
4				
5				
6				
7				
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9				
10				

705. CHANGES DURING THE YEAR

Hereunder state the matters called for. Make the statements correct 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 class and stated to the nearest whole mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile.

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

(Class 1) Line owned by respondent.

(Class 2) Line owned by proprietary companies.

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

(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 date of beginning or abandonment, of operations. If any change 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 car's value of property of each company as well as the conditions involved by each company party to the action. State the date 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 (N) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total	Remarks
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs and turn-outs				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1										
2										
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DECREASES IN MILEAGE

14	1	M	-	-	-	-	-	-	-	
15	1-2	M	-	-	-	-	-	-	-	
16	1	B	67	-	-	3	3	-	73	(1)
17	1-2	B	-	-	-	-	-	-	-	
18	1-2	B	-	-	-	-	-	-	-	
19	3-4	B	-	-	-	-	-	-	-	
20	5	B	-	-	-	-	-	-	-	
21	5	B	-	-	-	-	2	-	2	
22										
23										
24										
25	Total		67	-	-	3	7	-	77	
25	Decrease									

If returns under Inquiry No. 1 show 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 67

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 used to shorten the distance between two points, without serving any new territory.

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

NOTES AND REMARKS

(1) Summary of miles of road due to:

(a) Abandonment of the Bergland-Hastoria line consisting of 67.21 miles per Interstate Commerce Commission order under Exhbit No. AB-57 (Sub-No. 9)

General Information										Quantity of Material				Unit		Amount	
Line	Description of work	Quantity of material				Unit	Rate	Amount	Quantity of material	Unit	Rate	Amount	Quantity of material	Unit	Rate	Amount	
		Feet	Square Feet	Cubic Feet	Yards												Feet
1	Excavation	15				15			11	5			5			7,500	
2	Backfill	3				3			3								
3	Gravel																
4	Gravel																
5	Gravel	10				10			2	156			200			400,000	
6	Gravel	2				2							26			20,000	
7	Gravel	2				2			2								
8	Gravel	20				20			10	205			235			500,000	
9	Total (Lines 1 to 8)	23				23											
10	Gravel																
11	Gravel																
12	Total (Lines 9, 10 and 11)	23				23			10	225			235			500,000	
13	Gravel																
14	Total (Lines 12 and 13)	23				23			10	225			235			500,000	

Line Item	Type or description of work	Periods of time						Total
		Before Jan. 1, 1940	Between Jan. 1, 1940, and Dec. 31, 1940	Between Jan. 1, 1941, and Dec. 31, 1941	Between Jan. 1, 1942, and Dec. 31, 1942	Between Jan. 1, 1943, and Dec. 31, 1943	Between Jan. 1, 1944, and Dec. 31, 1944	
15	Blank	-	-	29	-	-	-	29
16	Blank	-	-	-	-	-	-	-
17	Cost of material	-	-	-	-	-	-	-
18	Cost of material	79	29	29	41	-	-	238
19	Blank	-	-	-	-	-	-	-
20	Blank	-	-	-	-	-	-	-
21	Total material	79	29	29	41	-	-	238

VIA. INVENTORY OF EQUIPMENT - Continued

4. Column (a) should show aggregate capacity for all units reported in columns (b) and (c), as follows: For freight-cars, show the nominal capacity in tons of 20,000 lbs. as provided for in Rule 56 of the A.A.A. 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 exclusively.

5. Time-collaps are units to freight cars, other than box-cars, owned or held under lease agreements, where capacity is varied on a day basis and the unit collapse each unit "Code of Car New Rules" or would be so varied if used by another railroad.

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

Classes during year (Continued)	Units At Close of Year						Line No.
	Owned and used	Leased from others	Total in service of respondent (col. (b) & (c))		Aggregate capacity of units reported in col. (b) & (c) (see inst. 4)	Leased to others	
			Time-collapse cars	All other			
42 237	1,501	-	1,501	-	81,540	41	
42 1,015	1,999	-	1,999	-	154,403	42	
43 30	708	196	904	-	59,243	43	
43 49	1,164	-	1,164	-	107,560	44	
45 19	353	-	353	-	30,230	45	
46 185	2,705	1,285	3,990	-	389,161	46	
47 69	368	-	368	-	53,643	47	
48 41	53	-	53	-	3,710	48	
49 2	386	50	436	-	30,530	49	
-	10	9	19	-	1,256	50	
51 2	81	20	101	-	6,770	51	
-	-	-	-	-	-	52	
53 33	158	-	158	-	10,250	53	
54 5	334	-	334	-	26,118	54	
55 4	-	-	-	-	-	55	
-	-	-	-	-	-	56	
-	4	-	4	-	280	57	
2,493	10,028	1,285	11,313	-	1,000,000	58	
10	10	10	20	-	1,000	59	
10	10	10	20	-	1,000	60	

Line	Class of equipment and car designations	Weighting or per cent				New units purchased or built	New units leased or others
		Per class	All other				
	(a)	(b)	(c)			(d)	(e)
	FLOATING EQUIPMENT						
61	Self-propelled vessels (Tugboat, car ferries, etc.)	XXXX				N - O - N - E	
62	Non-self-propelled vessels (Car ferries, barges, etc.)	XXXX					
63	Total (lines 61 and 62)	XXXX					
	SEAWAY REVENUE EQUIPMENT						
64	Single-deck						
65	Double-deck						
66	Flat bed						
67	Open top						
68	Mechanical refrigerator						
69	Refrigerator					N - O - N - E	
70	Refrigerator						
71	Platform automobile carrier						
72	Other trailer or container						
73	Tractor						
74	Truck						
75	Total (lines 64 to 74)						

FOOTNOTES AND REMARKS

Units at Close of Year	Units at Close of Year						Line No.
	Owned and used	Leased from others	Total in service at respondent (col. (2) & (3))		Aggregate capacity of units reported in col. (2) & (3) (see ins. 4)	Leased to others	
			For own	All other			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
			XXXX				61
			XXXX				62
			XXXX				63
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NOTES AND REMARKS

[illegible]

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... to be given upon
... A note (1-2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834,

[illegible]

—

DEBILT UNITS

FILE

XXXXXX
XXXXXX

2222

712. HIGHWAY MOTOR VEHICLE OPERATIONS

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

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

In reporting traffic carried and traffic handled 1 mile on lines 10 to 13, and on lines 20 to 23, both inclusive, show the total

number of tons and ton-miles of revenue freight in column (b) and (c), total number of passengers carried and passenger-miles in column (d), and make 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 elsewhere, and transportation of company material also 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)	Items (b)	Items (c)	Class (d)
REVENUE SERVICE				
	Vehicles owned or leased:			
1	Number available at beginning of year _____			
2	Number installed during the year _____			
3	Number retired during the year _____	- NONE -		
4	Number available at close of year _____			
	Vehicle miles (including loaded and empty):			
	Line haul (station to station):			
5	Passenger vehicle miles _____	XXXXXX		XXXXXX
6	Truck miles _____		XXXXXX	XXXXXX
7	Tractor miles _____		XXXXXX	XXXXXX
	Terminal service:			
8	Pick-up and delivery _____			
9	Transfer service _____			
	Traffic carried:			
10	Tons—Revenue freight—Line haul _____	XXXXXX	XXXXXX	XXXXXX
11	Tons—Revenue freight—Terminal service only _____	XXXXXX	XXXXXX	XXXXXX
12	Revenue passengers—Line haul _____	XXXXXX		XXXXXX
13	Revenue passengers—Terminal service only _____	XXXXXX		XXXXXX
	Traffic handled 1 mile:			
14	Ton-miles—Revenue freight—Line haul _____	XXXXXX	XXXXXX	XXXXXX
15	Revenue passenger-miles—Line haul _____	XXXXXX		XXXXXX
NONREVENUE SERVICE				
	Vehicles owned or leased:			
16	Number available at beginning of year _____			
17	Number installed during the year _____			
18	Number retired during the year _____			
19	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)	Items (b)	Items (c)	Class (d)
	Traffic carried:			
20	Tons—Revenue freight _____	- NONE -		
21	Revenue passengers _____	XXXXXX	XXXXXX	XXXXXX
	Traffic handled 1 mile:			
22	Ton-miles—Revenue freight _____	XXXXXX	XXXXXX	XXXXXX
23	Revenue passenger-miles _____	XXXXXX		XXXXXX

710. HIGHWAY MOTOR VEHICLE OPERATIONS—Continued

"Trailer" means trailer bodies used in TOPC/COPC service which are permanently mounted on running gear. "Containers" means trailer bodies used in TOPC/COPC 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—Continued
(Revenue and nonrevenue service)

Containers (1)	Trailers (2)	Tractors (3)	Trailers (4)	Trucks (5)	Combination bus-trucks (6)	Line No.
						1
						2
						3
						4
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		5
XXXXXX		XXXXXX		XXXXXX	XXXXXX	6
XXXXXX				XXXXXX	XXXXXX	7
						8
						9
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	10
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	11
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	13
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	14
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15
		2		244		16
		-		39		17
		-		61		18
-	-	2	-	211		19

B. OPERATED BY OTHERS—Continued
(Revenue service)

Containers (1)	Trailers (2)	Tractors (3)	Trailers (4)	Trucks (5)	Combination bus-trucks (6)	Line No.
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	20
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	22
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	23

GENERAL INSTRUCTIONS FOR PREPARING RETURNS FOR YEARS 1928, 1929, 1930, 1931, and 1932

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

***Track category**

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

Note: For the express carrying more than eight tracks, the total density over the route shall be used to determine track category. For the express carrying less than eight tracks, the total density over the route shall be used to determine track category.

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

Potential Abandonment - Route segments identified by railroads as potentially subject to abandonment as required by Section 160904 of the Interstate Commerce Act.

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

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

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

TRAFFIC AND TRUCKING

- 1. Station the reported information pertaining to track and traffic conditions.
- 2. Average speed calculated per mile per hour shall be calculated (a) shall be based on schedule time other than actual running time.
- 3. Miles under slow order is defined (a) shall not include those due to ongoing maintenance, or other temporary track conditions such as floods or derailments.

Line No.	Track category	Length of track at end of period	Average annual traffic density in million of gross ton-miles per mile**	Average annual speed per mile	Average speed calculated per mile over track mile	Track miles under slow order at end of period
1	A	233	23.53	43.1	60	60
2	B	1,500	10.23	40.2	11.9	13.0
3	C	945	3.05	33.3	10.0	155.4
4	D	1,530	.37	26.7	11.0	619.4
5	E	600	N/A	-	-	-
6	F	-	20,000,000	20.0	20.0	-
7	Potential Abandonment	303	21.7	13.4	13.4	110.2
8	Total	5,257	5.41	31.6	11.3	906.0

1870

Line Item	Task Category	Number of activities listed in explanation										Total	Search and Study Fees (Round fees)	% of Total Maintenance
		New Title				Standard text fee				Other				
		English		Comments	Other	Foster		Revised						
		Partial	Full			Partial	Full							
									Partial		Full			
1	A	55,138			37						55,195	168,792	16.72	
2	B	116,413			1,035						117,448	266,476	21.12	
3	C	28,173			1,352						29,525	109,601	65.57	
4	D	52,179			1,275						53,454	115,801	48.74	
5	E	28,169			2,536						29,705	101,408	56.72	
6	F													
7	Revised	1,139			443						1,573	6,839	168.92	
8	Revised	282,226			6,876						289,102	685,366	37.62	

772. THIS LADY IN ADDITIONAL TRACKS AND IN NEW LINES AND INTERVIEWS

Give particular of this bill during the year in new construction during the year.

In column (a) during the year in new construction during the year.

(a) Number of new construction during the year.

(b) Number of new construction during the year.

(c) Number of new construction during the year.

(d) Number of new construction during the year.

(e) Number of new construction during the year.

(f) Number of new construction during the year.

(g) Number of new construction during the year.

(h) Number of new construction during the year.

(i) Number of new construction during the year.

(j) Number of new construction during the year.

(k) Number of new construction during the year.

(l) Number of new construction during the year.

(m) Number of new construction during the year.

(n) Number of new construction during the year.

(o) Number of new construction during the year.

(p) Number of new construction during the year.

(q) Number of new construction during the year.

(r) Number of new construction during the year.

(s) Number of new construction during the year.

(t) Number of new construction during the year.

(u) Number of new construction during the year.

(v) Number of new construction during the year.

(w) Number of new construction during the year.

(x) Number of new construction during the year.

(y) Number of new construction during the year.

(z) Number of new construction during the year.

(aa) Number of new construction during the year.

(ab) Number of new construction during the year.

(ac) Number of new construction during the year.

(ad) Number of new construction during the year.

(ae) Number of new construction during the year.

(af) Number of new construction during the year.

(ag) Number of new construction during the year.

(ah) Number of new construction during the year.

(ai) Number of new construction during the year.

(aj) Number of new construction during the year.

(ak) Number of new construction during the year.

(al) Number of new construction during the year.

(am) Number of new construction during the year.

(an) Number of new construction during the year.

(ao) Number of new construction during the year.

(ap) Number of new construction during the year.

(aq) Number of new construction during the year.

(ar) Number of new construction during the year.

(as) Number of new construction during the year.

(at) Number of new construction during the year.

In column (a) and (b) should be shown the total cost, including transportation charges on freight bills, the value, building, inspection, and the cost of handling the in general supply, etc., and including yard, and, in the case of material the, also the cost of handling of material from the cost of material, including the cost of unloading, loading and unloading and including the cost of material, and of both materials, other than the cost of material in connection with loading or unloading, should not be included in this schedule. In those cases, "total cost" is to be reported in column (c).

NUMBER AND RANGE YEAR

CHANGES

Line No.	Class of the	CHANGES		NUMBER AND RANGE YEAR		
		Total number of the applied	Average cost per the	Total cost of new construction during year	Number of feet (round numbers) held in trade	Average cost per 10 feet (round numbers)
	(a)	(b)	(c)	(d)	(e)	(f)
1	T	1,335	11.10	15	33,465	311.71
2	T	183	1.00	-	-	-
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	Total	1,518	9.70	15	33,465	311.71

.2240

Number of value of new building trade, printing trade, construction, etc., in which the new bill

.2248

Number of value of new yard, station, news, delivery, call when building trade in which the new bill

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

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

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

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		Weight of Rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb.)	Weight of Rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb.)
		Pounds per yard of rail	Number of tons (2,000 lb.)			Pounds per yard of rail	Number of tons (2,000 lb.)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	2	115	3	1	391.85	-	-	-	-
2	4	100	12	1	33.28	-	-	-	-
3	4	55	27	1	35.72	85	54	2	36.40
4	4	-	-	-	-	80	2	-	36.00
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	XXX	42	3	60.75	XXX	56	2	36.39

17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid	.2240
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid	.2248
19	Track-miles of welded rail installed this year	: total to date

725. WEIGHT OF RAIL

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

be given. Road and track occupied under lease right or other form of lease 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	56	.55		
2	60	239.48		
3	65	8.61		
4	70	18.30		
5	72	69.62		
6	75	8.81		
7	80	1,174.92		
8	85	530.73		
9	90	307.61		
10	100	410.37		
11	115	.58		
12	135	753.33		
13	151	.17		
14				
15				
16				

[illegible]

CONVERSION TABLE TO METRIC SYSTEM - 1975

1. Explain to appropriate audience total numbers of respondents for all categories of tasks | 2. Explain to "managers" changes in task ratings due to acquisition, transfer, and change in methods and other aspects.

Line No.	Year	Number of men employed Crewmen (a)	Total length of haulage in feet (b)	Total			Per ton		
				Percent employed (c)	Value of all material (d)	Percent employed (e)	Cubic yards of material placed (f)	Value placed (g)	Percent employed (h)
1	1901	200	1,000	1.97	367.61	3.57	565.295	1,276.7	26.7
2	1902	200	1,000	2.03	277.46	2.62	500.262	860.4	16.7
3	1903	200	1,000	2.12	320.05	3.07	592.040	931.5	16.7
4	1904	200	1,000	2.05	305.62	2.63	516.000	726.1	13.8
5	1905	200	1,000	1.82	260.26	2.22	407.700	635.6	12.7
6	1906	200	1,000	1.42	168.94	1.42	418.500	588.2	9.2
7	1907	200	1,000	1.32	471.39	4.02	441.100	580.9	11.2
8	1908	200	1,000	1.43	231.03	2.82	297.100	408.0	9.2
9	1909	200	1,000	1.53	250.99	2.42	234.700	404.6	7.7
10	1910	200	1,000	1.43	173.58	1.42	207.500	619.7	11.2