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ACAA- R-1

annual report

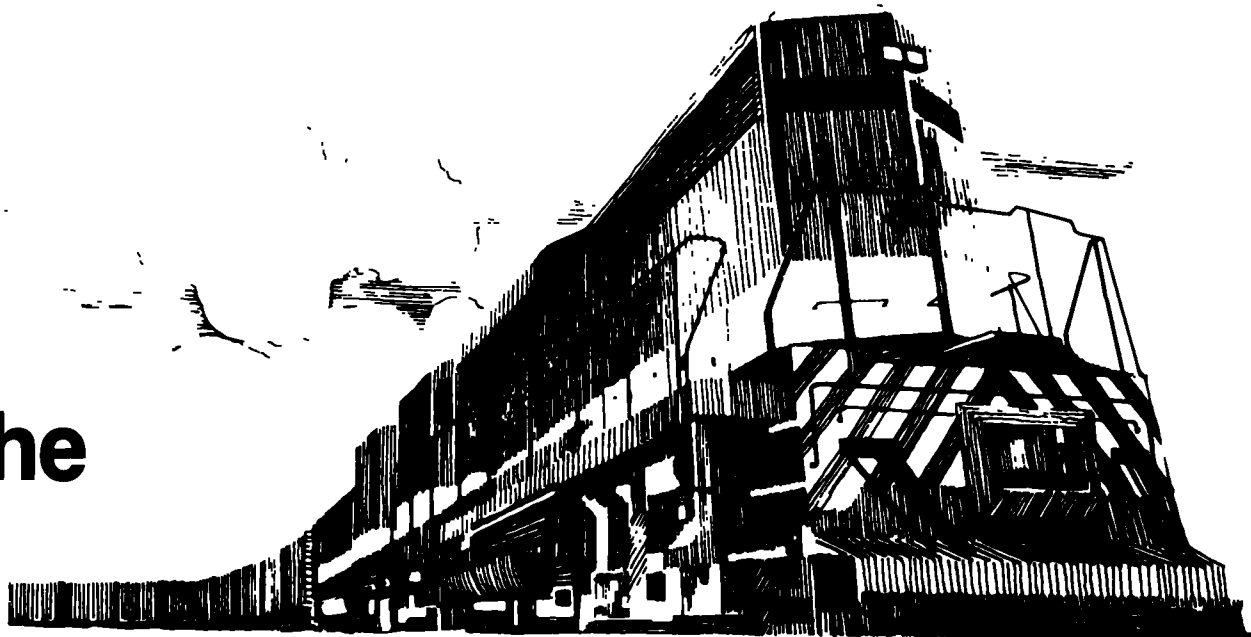
APPROVED BY OMB
3120-0029
EXPIRES 3-31-93

SOUTHERN PACIFIC TRANSPORTATION COMPANY
COMBINED WITH
ST. LOUIS SOUTHWESTERN RAILWAY COMPANY
SOUTHERN PACIFIC BUILDING
ONE MARKET PLAZA
SAN FRANCISCO, CA 94105

Correct name and address if different than shown.

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

to the



Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1990

NOTICE

1 This Form for annual report should be filled out in triplicate and two copies returned to the Interstate Commerce Commission, Bureau of accounts, Washington, D C 20423, by March 31 of the year following that for which the report is made. One copy should be retained in respondent's files. Attention is specially directed to the following provisions of Part 1 of the Interstate Commerce Act

(49) U.S.C. 11145, Reports by carriers, lessors, and associations

(a) The Interstate Commerce Commission may require—

(1) carriers, brokers, lessors, and associations, or classes of them as the Commission may prescribe, to file annual, periodic, and special reports with the Commission containing answers to questions asked by it; and

(2) a person furnishing cars or protective services against heat or cold to a rail or express carrier providing transportation subject to this subtitle, to file reports with the Commission containing answers to questions about those cars or services

(b)(1) An annual report shall contain an account, in as much detail as the Commission may require, of the affairs of the carrier, broker, lessor, or association for the 12-month period ending on the 31st day of December of each year. However, when an annual report is made by a motor carrier, a broker, or a lessor or an association maintained by or interested in one of them, the person making the report may elect to make it for the 13-month period accounting year ending at the close of one of the last 7 days of each calendar year if the books of the person making the report are kept by that person on the basis of that accounting year

(2) An annual report shall be filed with the Commission by the end of the 3rd month after the end of the year for which the report is made unless the Commission extends the filing date or changes the period covered by the report. The annual report and, if the Commission requires, any other report made under this section, shall be made under oath.

(c) The Commission shall streamline and simplify, to the maximum extent practicable, the reporting requirements applicable under this subchapter to motor common carriers of property with respect to transportation provided under certificates to which the provisions of section 10922(b)(4)(E) of this title apply and to motor contract carriers of property with respect to transportation provided under permits to which the provisions of section 10923(b)(5) of this title apply. Pub L. 95-473, Oct. 17, 1978, 92 Stat 1427; Pub L. 96-296 § 5(b), July 1, 1980 94 Stat 796

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

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

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

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

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

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

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

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

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

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

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

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

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

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

All switching and terminal companies will be designated class III railroads

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

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

ANNUAL REPORT

OF

SOUTHERN PACIFIC TRANSPORTATION COMPANY

COMBINED WITH

ST. LOUIS SOUTHWESTERN RAILWAY COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1990

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

(Name) B. C. KANE (Title) CONTROLLER

(Telephone number) (415) 541-2565

(Office address) SOUTHERN PACIFIC BUILDING, ONE MARKET PLAZA, SAN FRANCISCO, CA 94105
(Area code) (Telephone number)
(Street and number, city, State, and ZIP code)

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SPECIAL NOTICE

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

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

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

Road Initials:

SPT

Year 19 90**A. SCHEDULES OMITTED BY RESPONDENT**

1. The respondent, at its option, may omit pages from this report provided there is nothing to report or the schedules are not applicable.
2. Show below the pages excluded and indicate the schedule number and title in the space provided below.
3. If no schedules were omitted indicate "NONE."

Page	Schedule No.	Title
		NONE

B. IDENTITY OF RESPONDENT

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

1. Give in full the exact name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between *railroad* and *railway*. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification." If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision. If the report is for a consolidated group, pursuant to Special Permission from the Commission, Accounting and Valuation Board, indicate such fact on line 1 below and list the consolidated group on page 4.

2. If incorporated under a special charter, give date of passage of the act; if 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 which 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 SOUTHERN PACIFIC TRANSPORTATION COMPANY COMBINED WITH ST. LOUIS SOUTHWESTERN RAILWAY COMPANY *#
2. Date of incorporation SPT - FEBRUARY 20, 1969; SSW - JANUARY 16, 1891
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 SPT - UNDER THE GENERAL CORPORATION LAW OF THE STATE OF DELAWARE. CERTIFICATE OF INCORPORATION AMENDED FEBRUARY 24, 1969, TO ELIMINATE PROVISIONS IN THE CERTIFICATE COVERING PRE-EMPTIVE RIGHTS AND CUMULATIVE VOTING. (SEE REPORT FOR YEAR ENDED DECEMBER 31, 1969)
- SSW - 1/

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 _____
- _____
- _____

- 1/ SSW - UNDER THE GENERAL RAILROAD LAWS OF THE STATE OF MISSOURI AS FOUND IN THE REVISED STATUTES OF MISSOURI 1889, CHAPTER 42, ARTICLE 2, PAGE 37 ET. SEQ. PERMITTED TO DO BUSINESS AS A RAILROAD COMPANY OF THE ARKANSAS BY VIRTUE OF HAVING FILED ITS ARTICLES OF ASSOCIATION IN THE OFFICE OF THE SECRETARY OF THAT STATE AS PROVIDED BY ARTICLE 34, PAGE 43 ET. SEQ. OF ACT APPROVED MARCH 31, 1899.

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.

* THE REPORTING OF SOUTHERN PACIFIC TRANSPORTATION COMPANY AND THE ST. LOUIS SOUTHWESTERN RAILWAY COMPANY ON A COMBINED BASIS WAS APPROVED BY THE ICC ACCOUNTING AND VALUATION BOARD ON MARCH 14, 1991, AS INDICATED IN CHAIRMAN WILLIAM F. MOSS, III'S LETTER. ALL SIGNIFICANT INTERCOMPANY BALANCES AND TRANSACTIONS HAVE BEEN ELIMINATED IN COMBINATION.

THE COMBINED R-1 REPORT OF SOUTHERN PACIFIC TRANSPORTATION COMPANY (SPT) AND ST. LOUIS SOUTHWESTERN RAILWAY COMPANY (SSW) EXCLUDES CLASS 2, CLASS 3 AND NON-CARRIER AFFILIATED COMPANIES (FOR A LIST OF COMPANIES, SEE SCHEDULE 310 AND 310A). SUCH AFFILIATED COMPANIES WERE REPORTED UNDER THE EQUITY METHOD FOR SCHEDULES 200, 210 AND 220. THIS TREATMENT DIFFERS FROM THAT USED IN SPT'S ANNUAL REPORT ON FORM 10-K IN THAT ALL WHOLLY-OWNED (100%) AFFILIATES (AS SHOWN IN SCHEDULE 310) ARE INCLUDED IN FORM 10-K ON A CONSOLIDATED BASIS.

C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock. Common 1 / per share. First preferred 1 / per share. Second preferred, NONE per share. Debenture stock NONE per share.
2. State whether or not each share of stock has the right in 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 2 /
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 3 / votes, as of 3 / (Date)
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7 4 / stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, which respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust 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			Line No
				Common (d)	PREFERRED		
					Second (e)	First (f)	
	(a)	(b)	(c)				
1	SPT:						1
2	SPTC HOLDING	C/O RIO GRANDE	1000	1000			2
3	INC.	IND. INC.					3
4		1515 ARAPAHOE ST.					4
5		DENVER, CO 80202					5
6							6
7	SSW: SEE NOTES AND REMARKS	ON PAGE 4.					7
8							8
9	NOTES AND REMARKS:						9
10	1/ SPT:	COMMON - NO PAR; PREFERRED - NONE					10
11	SSW:	COMMON - \$100 PER SHARE; PREFERRED - \$100 PER SHARE					11
12							12
13	2/ SPT:	NO CLOSING DATE.					13
14	SSW:	NO CLOSING DATE; RECORD DATE FOR ANNUAL MEETING					14
15		APRIL 10, 1990 - MTG. DATE MAY 2, 1990.					15
16							16
17	3/ SPT:	1000 VOTES AS OF DECEMBER 31, 1990					17
18	SSW:	469 VOTES (EXCLUDES SPT'S VOTES OF 369,724) AS OF					18
19		APRIL 10, 1990					19
20							20
21	4/ SPT:	1 SHAREHOLDER					21
22	SSW:	23 SHAREHOLDERS (EXCLUDES SPT)					22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30

C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. SPT - 1,000
SSW - 1,478,956*
 votes cast.

11. Give the date of such meeting. SPT- APRIL 26, 1990; SSW- MAY 2, 1990

12. Give the place of such meeting. SAN FRANCISCO, CALIFORNIA

* CAST IN CUMMULATIVE VOTING AUTHORIZED FOR ELECTION OF DIRECTORS

BY 369,739 SHARES

NOTES AND REMARKS

NOTE TO SCHEDULE C, PAGE 3, ITEM 9:

SSW - SECURITY HOLDER (EXCLUDED SPT HOLDINGS)

LINE NO.	NAME OF SECURITY HOLDER (a)	ADDRESS OF SECURITY HOLDER (b)	NO. OF VOTES TO WHICH SEC. HOLDER WAS ENTITLED (c)	NO. OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED STOCK (d) (e) (f)		
				COMMON	PREFERRED SECOND	FIRST
1	LF WASH	SONOMA, CA	200			200
2	CAHEN, HELLER & ROSENTHAL	SCARSDALE, NY	100			100
3	TRENTON TRUST CO. TRUSTEE	ELIZABETH, NJ	36	36		
4	BENJAMIN ZATZ	FOREST HILLS, NY	30	30		
5	DONALD ZATZ	FOREST HILLS, NY	25	25		
6	JOSEPH GUZMAN	LOS ANGELES, CA	15	5		10
7	SECURITIES SETTLEMENT CORP	NEW YORK, NY	10	10		
8	ROBERT KOPELMAN	BOSTON, MA	10			10
9	C TELLENNE ESTATE	FRANCE	10			10
10	RUTH HIBBARD	ENFIELD, NH	6			6
11	DBC CLEARING CORP.	NEW YORK, NY	5			5
12	PHILIP WARNER	GREENWICH, CT	1			1
13	JOHN HANCOCK CLEARG. CORP.	NEW YORK, NY	4			4
14	WM. ROSENHEIM & CO.	W. GERMANY	4			4
15	EST. OF A.M. PROUDFIT	NEW YORK, NY	3			3
16	WM. H. KENNEY	SAYRE, PA	3	3		
17	HOMER HENRY	SUN CITY, AZ	1	1		
18	ALAN FURTH	OAKLAND, CA	1			1
19	J. CLONEY & M. CLONEY	SAN FRANCISCO, CA	1			1
20	C. KIRWAN ESTATE	LADYSMITH, WI	1			1
21	A. LLOYD & E. LLOYD	PORTOLA VALLEY, CA	1			1
22	ELDON LUCY	OAKLAND, CA	1			1
23	EST. OF S.W. PROUDFIT	NEW YORK, NY	1			1

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS
(Dollars in Thousands)

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
Current Assets						
1		701	Cash			1
2		702	Temporary Cash Investments	67 848	73 064	2
3		703	Special Deposits	3 226	5 481	3
4		704	Accounts Receivable			4
			- Loan and Notes	5 995	51 302	
5		705	- Interline and Other Balances	12 626	20 442	5
6		706	- Customers	504	(1 986)	6
7		707	- Other	34 254	20 935	7
8		709, 708	- Accrued Accounts Receivables	43 609	35 552	8
9		708.5	- Receivables from Affiliated Companies	74 588	100 213	9
10		709.5	- Less: Allowance for Uncollectible Accounts	(5 457)	(8 266)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	9 972	8 845	11
12		712	Materials and Supplies	57 359	60 591	12
13		713	Other Current Assets	20 788	11 647	13
14			TOTAL CURRENT ASSETS	325 312	377 820	14
Other Assets						
15		715, 716, 717	Special Funds	17 592	9 794	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	58 971	48 240	16
17		722, 723	Other Investments and Advances	11 778	54 352	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities—Cr.			18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation) \$ 12 771	68 694	67 462	19
20		739, 741	Other Assets	8 057	6 240	20
21		743	Other Deferred Debits	42 634	31 333	21
22		744	Accumulated Deferred Income Tax Debits			22
23			TOTAL OTHER ASSETS	207 726	217 421	23
Road and Equipment						
24		731, 732	Road (Schedule 330) L-30 Col. h & b	4 990 172	4 850 427	24
25		731, 732	Equipment (Schedule 330) L-39 Col. h & b	1 650 050	1 903 234	25
26		731, 732	Unallocated Items			26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(2 542 081)	(2 623 928)	27
28			Net Road and Equipment	4 098 141	4 129 733	28
29			TOTAL ASSETS	4 631 179	4 724 974	29

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY
(Dollars in Thousands)

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
Current Liabilities						
30	751		Loans and Notes Payable			30
31	752		Accounts Payable; Interline and Other Balances	26 447	33 923	31
32	753		Audited Accounts and Wages	59 659	42 156	32
33	754		Other Accounts Payable	14 252	16 076	33
34	755, 756		Interest and Dividends Payable	17 007	23 366	34
35	757		Payables to Affiliated Companies	12 573	31 879	35
36	759		Accrued Accounts Payable	513 588	482 869	36
37	760, 761, 761.5, 762		Taxes Accrued	51 633	30 561	37
38	763		Other Current Liabilities	47 741	46 538	38
39	764		Equipment Obligations and Other Long-Term Debt due Within One Year	85 025	64 377	39
40			TOTAL CURRENT LIABILITIES	827 925	771 745	40
Non-Current Liabilities						
41	765, 767		Funded Debt Unmatured	662 287	796 907	41
42	766		Equipment Obligations	384 135	362 025	42
43	766.5		Capitalized Lease Obligations	2 696	5 963	43
44	768		Debt in Default			44
45	769		Accounts payable; Affiliated Companies	762	947	45
46	770.1, 770.2		Unamortized Debt Premium	(1 009)	(1 195)	46
47	781		Interest in Default			47
48	783		Deferred Revenues-Transfers from Government Authorities			48
49	786		Accumulated Deferred Income Tax Credits	864 696	836 371	49
50	771, 772, 774, 775, 782, 784		Other Long-Term Liabilities and Deferred Credits	457 696	514 108	50
51			TOTAL NONCURRENT LIABILITIES	2 371 263	2 515 126	51
Shareholders' Equity						
52	791, 792		Total Capital Stock: (Schedule 230) (L 53&54)	473 165	473 165	52
53			Common Stock	424 875	424 875	53
54			Preferred Stock	48 290	48 290	54
55			Discount on Capital Stock			55
56	794, 795		Additional Capital (Schedule 230)	150 000	150 000	56
Retained Earnings:						
57	797		Appropriated			57
58	798		Unappropriated (Schedule 220)	808 826	814 938	58
59	798.1		Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60	798.5		Less Treasury Stock			60
61			Net Stockholders Equity	1 431 991	1 438 103	61
62	*		TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	4 631 179	4 724 974	62

NOTES AND REMARKS

NOTE: INCLUDED AS REDUCTION TO RETAINED EARNING WERE
ADVANCES TO PARENT - \$564,458 IN 1989 AND
\$599,708 IN 1990.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES
(Dollars in Thousands)

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

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

2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \$ 504,333

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 Accounting is in accordance with FASB Statement No. 87,
"Employers' Accounting for Pensions".

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund Not determinable for individual companies in the plan \$

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

(i) If funding is by insurance, give name of insuring company No

If funding is by trust agreement, list trustee(s) The Northern Trust Company

Date of trust agreement or latest amendment September 9, 1988

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
See Page 10

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

Yes No X

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

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

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

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

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

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

Continued on following page

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION — EXPLANATORY NOTES

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

Disclose the nature and amount of contingency that is material.

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation, assessments or possible assessments of additional taxes and agreements or obligations to repurchase securities or property. Additional pages may be added if more space is needed. (Explain and/or reference to the following pages.)

SEE NOTES ON PAGE 9.

(a) Changes in Valuation Accounts

8. Marketable Equity Securities. NONE

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

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

	Gains	Losses
Current	\$ _____	\$ _____
Noncurrent	_____	_____

(c) A net unrealized gain (loss) of \$_____ on the sale of marketable equity securities was included in net income 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 the filing, applicable to marketable equity securities owned at balance sheet date shall be disclosed below:

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

9. SALE OF RECEIVABLES: SEE NOTES ON PAGE 11.

10. SALE/LEASEBACK ARRANGEMENT: SEE NOTES ON PAGE 12

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

NOTES TO FINANCIAL STATEMENTS

Page 8 item 7:

Taxes

Southern Pacific Company's former consolidated group, of which Southern Pacific Transportation Company combined with St. Louis Southwestern Railway Company was a member, is contesting deficiencies asserted by the Internal Revenue Service for the years 1969 through 1985. The years 1986 and 1988 are currently being examined. Years prior to 1969 are closed.

Pursuant to the Share Purchase Agreement between Rio Grande Industries, Inc. and SPTC Holding, Inc. (the purchasers of Southern Pacific Transportation Company combined with St. Louis Southwestern Railway Company) and Santa Fe Southern Pacific Corporation and Southern Pacific Company (the Sellers), the sellers have assumed the liability for any deficiencies in federal income tax that may ultimately be due for periods ending on or prior to closing on October 13, 1988. Accordingly, the consolidated financial statements of the Company do not make provision for any taxes and interest that may ultimately be due for such periods prior to closing.

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

NOTES TO FINANCIAL STATEMENTS

Notes to Schedule 200, Page 7, item 3(d)

Charges are allocated on basis of actuarial valuation for each Company participating in the Plan. Participating companies are:

Southern Pacific Transportation Co.
Northwestern Pacific RR Co.
Southern Pacific Motor Trucking Co.
Pacific Motor Transport Co.
Pacific Fruit Express Co.
St. Louis Southwestern Railway Co.
Southern Pacific Telecommunications Co.
S. P. Environmental Systems, Inc.
Denver & Rio Grande Western RR Co.

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

NOTES TO FINANCIAL STATEMENTS

Page 8, item 9: Sale of Receivables

Commencing in late 1989, respondent, Denver Rio Grande Western Railway (DRGW) and Rio Grande Receivables, Inc. (RGR), a newly formed subsidiary of Rio Grande Industries, Inc. (RGI, the controlling company of SPTCH Holding, Inc., respondent's parent company), agreed that certain net receivables of respondent and DRGW will be sold to RGR without recourse on a continuing basis for a period of up to five years subject to certain terms and conditions. Respondent and DRGW have agreed to service the receivables sold and will be paid fees for such services. The sale price for the receivables sold is based upon the face amount of the receivables and is reduced by discounts for expected defaults, servicing costs and anticipated collection periods.

Also in 1989, RGR and ABS Commercial Paper, Inc. (ABS), an unaffiliated third party, agreed that RGR may sell on a continuing basis to ABS an undivided interest in the receivables purchased from Respondent and DRGW up to an aggregate amount of proceeds \$300 million at any one time for a period of up to five years on terms that provide for certain limited recourse provisions, additional default discounts and residual interests being retained by RGR, subject to certain conditions. RGR has sold receivables on a continuing basis and ABS has issued commercial paper backed by the purchased accounts receivable, with the proceeds used to pay RGR, which in turn pays Respondent and DRGW. As of December 31, 1990, Respondent had sold \$363,019,000 of net receivables and had notes receivable from RGR of \$91,784,000 of which \$27,780,000 were interest bearing. It is anticipated that the sales of receivables to RGR and the proceeds to RGR from the issuance of commercial paper will continue in 1991.

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

NOTES TO FINANCIAL STATEMENTS

Page 8, item 10: Sale/Leaseback Arrangement

On December 29, 1989, respondent entered into a sale/leaseback arrangement whereby respondent sold 121 of its existing locomotives and 2,391 of its freight cars for \$42.5 million. The proceeds from the sale/leaseback were used to defease the Company's \$38,040,000 outstanding Texas and New Orleans Railroad Company First and Refunding Mortgage 3-3/8% Bonds that matured in April 1990. The lease is for a term of five years at \$8,638,000 per year and provides that respondent may either purchase the leased equipment at the end of the lease term for \$15.5 million or arrange for the sale of said equipment to third parties to avoid paying termination costs of up to \$7.5 million.

In March, 1990, respondent completed a sale/leaseback transaction whereby it sold 141 of its locomotives and 9,255 of its freight cars for \$107.5 million and leased them back for a period of five years. Annual rental under the lease is \$20,412,000. Respondent may either purchase the leased equipment at the end of the lease term for \$48,375,000 or arrange for the sale of said equipment to third parties to avoid paying termination costs of up to \$26,875,000. A portion of the proceeds from this transaction (\$70 million) was used to pay down respondent's Term Loan.

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

NOTES TO FINANCIAL STATEMENTS

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

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

NOTES TO FINANCIAL STATEMENTS

210. RESULTS OF OPERATIONS

(Dollars in Thousands)

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

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 18.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19 for Account No. 513. "Dividend Income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 under the "Income from Affiliated Companies" subsection of this schedule.

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

5. Cross-checks**Schedule 210**

Line 15, column (b)
Line 47 plus 48 plus 49, column (b)
Line 50, column (b)

Schedule 210

= Line 62, column (b)
= Line 63, column (b)
= Line 64, column (b)

Schedule 410

Line 14, column (b)
Line 14, column (d)
Line 14, column (e)
Line 49, column (b)

= Line 620, column (h)
= Line 620, column (f)
= Line 620, column (g)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		ORDINARY ITEMS					
		OPERATING INCOME					
		Railway Operating Income					
1		(101) Freight	2 302 582	2 230 406	2 302 582		1
2		(102) Passenger	9 880	8 620		9 880	2
3		(103) Passenger-Related					3
4		(104) Switching	47 070	36 400	47 070		4
5		(105) Water Transfers					5
6		(106) Demurrage	17 071	13 312	17 071		6
7		(110) Incidental	35 504	30 988	35 504		7
8		(121) Joint Facility-Credit	1 486	3 224	1 486		8
9		(122) Joint Facility-Debit	(59)	(54)	(59)		9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	2 413 534	2 322 896	2 403 654	9 880	10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	16 145	13 786		16 145	11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		TOTAL RAILWAY OPERATING REVENUES (lines 10-12)	2 429 679	2 336 682	2 403 654	26 025	13
14	*	(531) Railway operating expenses	2 460 881	2 397 649	2 439 891	20 990	14
15	*	Net revenue from railway operations	(31 202)	(60 967)	(36 237)	5 035	15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	2 392	2 845			16
17		(510) Miscellaneous rent income	45 947	50 557			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)	1	1			19
20		(514) Interest Income	13 176	11 305			20
21		(516) Income from sinking and other funds					21
22		(517) Release of premiums on funded debt	2	5			22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	192 435	301 146			24
25		Income from affiliated companies: 519 a. Dividends (equity method)	256				25
26		b. Equity in undistributed earnings (losses)	24 898	18 363			26
27		TOTAL OTHER INCOME (lines 16-26)	279 107	384 222			27
28		TOTAL INCOME (lines 15, 27)	247 905	323 255			27
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of property used in other than carrier operations	15 542	15 596			29
30		(544) Miscellaneous taxes					30
31		(545) Separately operated properties-Loss					31
32		(549) Maintenance of investment organization					32
33		(550) Income Transferred under contracts and agreements					33
34		(551) Miscellaneous income charges	78 219	18 286			34
35		(553) Uncollectible accounts		1 675			35
36		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)	93 761	35 557			36
37		Income available for fixed charges (lines 28, 36)	154 144	287 698			37

210. RESULTS OF OPERATIONS—Continued
(Dollars in Thousands)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
FIXED CHARGES					
38		(546) Interest on funded debt: (a) Fixed interest not in default	108 131	112 321	38
39		(b) Interest in default			39
40		(547) Interest on unfunded debt	2 194	5 187	40
41		(548) Amortization of discount on funded debt	1 347	4 687	41
42		TOTAL FIXED CHARGES (lines 38–41)	111 672	122 195	42
43		Income after fixed charges (lines 37, 42)	42 472	165 503	43
OTHER DEDUCTIONS					
44		(546) Interest on funded debt: (c) Contingent interest			44
UNUSUAL OR INFREQUENT ITEMS					
45		(555) Unusual or infrequent items (debit) credit			45
46		Income (Loss) from continuing operations (before income taxes)	42 472	165 503	46
PROVISIONS FOR INCOME TAXES					
47	*	(556) Income taxes on ordinary income: (a) Federal income taxes	(4 678)	(5 726)	47
48	*	(b) State income taxes	(192)	4 459	48
49	*	(c) Other income taxes			49
50	*	(557) Provision for deferred taxes	18 204	68 827	50
51		TOTAL PROVISIONS FOR INCOME TAXES (lines 47–50)	13 334	67 560	51
52	*	Income from continuing operations (lines 46–51)	29 138	97 943	52
DISCONTINUED OPERATIONS					
53		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)			53
54		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)			54
55		Income before extraordinary items (lines 52 + 53 + 54)	29 138	97 943	55
EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES					
56		(570) Extraordinary items (Net)			56
57		(590) Income taxes on extraordinary items			57
58		(591) Provision for deferred taxes—Extraordinary items			58
59		TOTAL EXTRAORDINARY ITEMS (lines 56–58)			59
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$)			60
61	*	Net income (Loss) (lines 55 + 59 + 60)	29 138	97 943	61
62	*	Reconciliation of net railway operating income (NROI) Net revenues from railway operations	(31 202)	(60 967)	62
63	*	(556) Income taxes on ordinary income (—)	(4 870)	(1 267)	63
64	*	(557) Provision for deferred income taxes (—)	18 204	68 827	64
65		Income from lease of road and equipment (—)			65
66		Rent for leased roads and equipment (+)	1 654	1 608	66
67		Net railway operating income (loss)	(42 882)	(126 919)	67

NOTES AND REMARKS

Notes to Sch. 230, Page 20:

REDEEMABLE PREFERENCE SHARES

The St. Louis Southwestern Railway Company (the Company) has entered into two agreements providing for the purchase by the Federal Railroad Administration of up to \$53.5 million (\$48.5 million Series A and \$5.0 million Series B) of the Company's non-voting redeemable preference shares.

The Series A shares are subject to mandatory redemption over a 20-year period commencing in 1991, at which time dividends at an annual rate of 4.2 percent shall be declared and paid over the same period. The agreement also provides for acceleration of redemption payments or conversion into fixed interest debt obligations, under certain events of default.

The Series B shares are subject to mandatory redemption over a 15-year period commencing on the fifth anniversary date of issuance. Dividends at an annual rate of 15.1 percent shall be declared and paid over a 10-year period commencing on the tenth anniversary date of issuance.

The redeemable preference shares are senior in right to all common and preferred stock of the Company with respect to dividend and redemption payments and in the case of liquidation or dissolution of the Company. The agreements contain certain restrictions on dividend payments by the Company to common and preferred stockholders. Under these provisions, retained income totaling \$157,571,000 at December 31, 1990 was not so restricted. At December 31, 1990, \$48,290,000 of Series A and \$3,361,000 of Series B (booked as current and long term debt) redeemable preference shares were outstanding.

Series A FRA Shares		Par Value	Authorized	Issued	Bk Value Beg of Yr	Principal Redempt.	Bk Value End of Yr
Issue Date							
10-06-80	10,000		1,110	1,110	\$11,100		\$11,100
11-18-80	10,000		582	582	5,820		5,820
12-29-80	10,000		740	740	7,400		7,400
3-25-81	10,000		1,064	1,064	10,640		10,640
4-27-81	10,000		330	330	3,300		3,300
5-19-81	10,000		384	384	3,840		3,840
6-26-81	10,000		215	215	2,150		2,150
7-28-81	10,000		162	162	1,620		1,620
8-27-81	10,000		57	57	570		570
9-18-81	10,000		19	19	190		190
11-09-81	10,000		9	9	90		90
5-19-82	10,000		50	50	500		500
5-25-84	10,000		107	107	1,070		1,070
Total			4,829	4,829	\$48,290	\$0	\$48,290

Series B							
FRA Shares							

Issue Date	1-04-83	10,000	36	36	\$360	\$131	\$229
	3-09-83	10,000	7	7	70	17	53
	4-11-83	10,000	49	49	490	119	371
	6-01-83	10,000	74	74	740	180	560
	6-16-83	10,000	54	54	540	131	409
	10-13-83	10,000	92	92	920	224	696
	11-14-83	10,000	31	31	310	75	235
	12-30-83	10,000	16	16	160	39	121
	3-22-84	10,000	11	11	110	5	105
	4-19-84	10,000	8	8	80	10	70
	5-31-84	10,000	5	5	50	6	44
	7-19-84	10,000	10	10	100	12	88
	8-22-84	10,000	12	12	120	15	105
	10-25-84	10,000	22	22	220	27	193
	8-08-85	10,000	9	9	90	8	82
			-----	-----	-----	-----	-----
	Total		436	436	\$4,360	\$999	\$3,361

220. RETAINED EARNINGS
(Dollars in Thousands)

1. Show below the items of Retained Earnings Accounts of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies.
2. All contra entries hereunder should be shown in parentheses.
3. Show under "Remarks" the amount of assigned Federal income tax consequences for 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).

Line No.	Cross Check	Item (a)	Retained earnings— Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances at beginning of year (A)	\$ 934 862	\$ (119 924)	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3	*	(602) Credit balance transferred from income	4 240	24 898	3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings			5
6		TOTAL	4 240	24 898	6
		DEBITS			
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings (B)	35 250		8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock			11
12		Preferred stock ¹			12
13		TOTAL	35 250		13
14		Net increase (decrease) during year (Line 6 minus line 13)	(31 010)	24 898	14
15	*	Balances at close of year (Lines 1, 2 and 14)	903 852	(95 026)	15
16	*	Balances from line 15(c)	(95 026)	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year (798)	808 826	NA	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ _____			19
20		Debits during year \$ _____			20
21		Balance at Close of year \$ _____			21
		Amount of assigned Federal income tax consequences:			
22		Account 606 \$ _____			22
23		Account 616 \$ _____			23

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

- (A) BEGINNING BALANCE WAS RESTATED TO INCLUDE \$564,458
ADVANCES TO PARENT.
- (B) ADVANCES TO PARENT.

200 CAPITAL STOCK

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

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common								
2	SOUTHERN PACIFIC TRANSPORTATION CO.	NO PAR	1 000	1 010		1 000	424 875		1
3	ST. LOUIS S.W. RR CO. OF TEXAS	100	1 100 000						2
4	DALLAS TERML. RY. & UNION DEPOT CO.	100	160 000	173 300	1 489	171 811	* 17 181	149	3
5			5 000						4
6	PREFERRED:								5
7	ST. LOUIS SOUTHWESTERN RY. CO.	100	200 000	200 000	1 618	198 382	* 19 838		6
8	**FRA PREFERENCE SHARES - SERIES A	10 000	5 000	4 829		4 829	48 290		7
9									8
10	TOTAL			379 129	3 107	376 022	510 184	149	9

* BOOK VALUE WAS ELIMINATED IN CONSOLIDATION FOR SCHEDULE 200.

PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR
(Dollars in Thousands)

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

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$ (h)	Line No.
		Number of Shares (b)	Amount \$ (c)	Number of Shares (d)	Amount \$ (e)	Number of Shares (f)	Amount \$ (g)		
11	Balance at beginning of year	203 211	68 128	172 811	442 056	1 489	149	150 003	11
12	Capital Stock Sold ¹								12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15									15
16									16
17	Balance at close of year	203 211	68 128	172 811	442 056	1 489	149	150 003	17

¹By footnote on page 17 state the purpose of the issue and authority ** SEE NOTES ON PAGE 18.

240. STATEMENT OF CASH FLOWS

(Dollars in Thousands)

Give the information as requested concerning the cash flows during the year. Either the direct or indirect method can be used. The direct method shows as its principal components operating cash receipts and payments, such as cash received from customers as cash paid to suppliers and employees, the sum of which is net cash flow from operating activities. The indirect method starts with net income and adjusts it for revenue and expense items that were not the result of operating cash transactions in the current period to reconcile it to net cash flow from operating activities. If direct method is used complete lines 1-41; indirect method complete lines 10-41. Cash for the purpose of this schedule shall include cash and cash equivalents which are short-term, highly liquid investments readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Information about all investing and financing activities which do not directly affect cash shall be separately disclosed in footnotes to this schedule. They shall clearly relate the cash (if any) and noncash aspects of transactions. Examples of noncash investing and transactions include converting debt to equity acquiring assets by assuming directly related liabilities, such as purchasing a building by incurring a mortgage to the seller; obtaining an asset by entering into a capital lease; and exchanging noncash assets or liabilities for other noncash assets or liabilities. Some transactions are part cash and part noncash; only the cash portion shall be reported directly in the statement of cash flows. Refer to FAS Statement No. 95, Statement of Cash Flows, for further details.

CASH FLOWS FROM OPERATING ACTIVITIES

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
1.		Cash received from operating revenues			1.
2.		Dividends received from affiliates			2.
3.		Interest received			3.
4.		Other Income			4.
5.		Cash paid for operating expenses			5.
6.		Interest paid (net of amounts capitalized)			6.
7.		Income taxes paid			7.
8.		Other—net			8.
9.		NET CASH PROVIDED BY OPERATING ACTIVITIES (Lines 1-8)			9.

RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
10.		Income from continuing operations	6 214	58 530	10.

ADJUSTMENTS TO RECONCILE INCOME FROM CONTINUING OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
11.		Loss (gain) on sale or disposal of tangible property and investments	(169 338)	(268 268)	11.
12.		Depreciation and amortization expenses	226 079	222 115	12.
13.		Increase (decrease) in provision for Deferred Income Taxes	28 325	69 303	13.
14.		Net decrease (increase) in undistributed earnings (losses) of affiliates	(3 532)	(5 930)	14.
15.		Decrease (increase) in accounts receivable	52 073	168 725	15.
16.		Decrease (increase) in materials and supplies, and other current assets	(5 909)	155	16.
17.		Increase (decrease) in current liabilities other than debt	35 532	(20 370)	17.
18.		Increase (decrease) in other—net	(33 939)	15 282	18.
19.		Net cash provided from continuing operations (Lines 10-18)	135 505	239 542	19.
20.		Add (subtract) cash generated (paid) by reason of discontinued operations and extraordinary items			20.
21.		NET CASH PROVIDED FROM OPERATING ACTIVITIES (Lines 19 & 20)	135 505	239 542	21.

CASH FLOWS FROM INVESTING ACTIVITIES

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
22.		Proceeds from sale of property	299 137	359 054	22.
23.		Capital expenditures	(313 371)	(376 198)	23.
24.		Net change in temporary cash investments not qualifying as cash equivalents			24.
25.		Proceeds from sale/repayment of investment and advances	62 449	2 614	25.
26.		Purchase price of long-term investment and advances	(41 118)	(74 769)	26.
27.		Net decrease (increase) in sinking and other special funds	(7 798)	(3 469)	27.
28.		Other—net	(10 390)	(6 658)	28.
29.		NET CASH USED IN INVESTING ACTIVITIES (Lines 22-28)	(11 091)	(99 426)	29.

(Continued on next page)

249. STATEMENT OF CASH FLOWS (Concluded)
(Dollars in Thousands)

CASH FLOWS FROM FINANCING ACTIVITIES

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
30.		Proceeds from issuance of long-term debt	76 738	731 101	30.
31.		Principal payments of long-term debt	(171 118)	(278 991)	31.
32.		Proceeds from issuance of capital stock			32.
33.		Purchase price of acquiring treasury stock			33.
34.		Cash dividends paid			34.
35.		Other—net (ADVANCES TO PARENT)	(35 250)	(564 458)	35.
36.		NET CASH FROM FINANCING ACTIVITIES (Lines 30-35)	(129 630)	(112 348)	36.
37.		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (Lines 21, 29 & 36)	(5 216)	27 768	37.
38.		Cash and cash equivalents at beginning of the year	73 064	45 296	38.
39.		CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Lines 37 & 38)	67 848	73 064	39.
		Footnotes to Schedule 249			
		Cash paid during the year for:			
40.		Interest (net of amount capitalized)*	111 876	118 269	40.
41.		Income taxes (net)*	6 392	21 940	41.

*Only applies if indirect method is adopted.

NOTES AND REMARKS

245. WORKING CAPITAL

(Dollars in Thousands)

1. This schedule should include only data pertaining to railway transportation services.
 2. Carry out calculation of lines 9, 10, 20, and 21, to the nearest whole number.

Line No.	Item (a)	Source No.	Amount (b)	Line
CURRENT OPERATING ASSETS				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	12 626	1
2	Customers (706)	Schedule 200, line 6, column b	504	2
3	Other (707)	Note A	29 653	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	42 783	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	2 429 679	5
6	Rent Income	Note B	108 836	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	2 538 515	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	7 051	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 - line 8	6	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	21	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	26 447	11
12	Audited Accounts and Wages Payable (753)	Note A	59 659	12
13	Accounts Payable—Other (754)	Note A	14 252	13
14	Other Taxes Accrued (761.5)	Note A	67 620	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	167 978	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	2 460 881	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	224 751	17
18	Cash Related Operating Expenses	Line 16 + line 17	2 344 966	18
19	Average Daily Expenditures	Line 18 - 360 days	6 514	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 - line 19	26	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	—	21
22	Cash Working Capital Required	Line 21 × line 19	—	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	67 848	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	—	24
MATERIALS AND SUPPLIES				
25	Total Material and Supplies (712)	Note A	57 359	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	—	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	57 359	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	57 359	28

- Notes:**
- (A) Use common carrier portion only. Common carrier refers to railway transportation service.
- (B) Rent Income is the sum of Schedule 410, column h, lines 121, 122, 123, 127, 128, 129, 133, 134, 135, 208, 210, 212, 227, 229, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expense.
- (C) If result is negative, use zero.

NOTES AND REMARKS

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

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

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

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

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

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

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

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

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

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

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

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

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

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

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also (here reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	A-1	VII	CENTRAL CALIFORNIA TRACTION CO. -COMMON (1)	33.33	1
2			"	CENTRAL CALIFORNIA TRACTION CO. -PREFERRED	33.33	2
3			"	NORTHWESTERN PACIFIC RAILROAD CO. -COMMON	100	3
4			"	PACIFIC FRUIT EXPRESS CO. -COMMON	100	4
5			"	PACIFIC MOTOR TRANSPORT CO. -COMMON	100	5
6			"	SOUTHERN PACIFIC MOTOR TRUCKING -COMMON	100	6
7			"	PORTLAND TERMINAL R.R. CO. -COMMON (3)	20	7
8			"	PORTLAND TRACTION CO. -COMMON (2)	50	8
9			"	SUNSET RY. CO. -COMMON (4)	50	9
10			"	THE OGDEN UNION RY. & DEPOT CO. -COMMON (2)	50	10
11			"	VISALIA ELECTRIC R.R. CO. -COMMON	100	11
12			"	ARK. & MFS. RY. BR. & TML. CO. -COMMON (5) (6)	66.66	12
13			"	" " " " " " " " -PREFERRED (6)	66.66	13
14			"	KANSAS CITY TERMINAL RR. CO. -COMMON (10)	8.33	14
15			"	SOU. ILL. & MO. BRIDGE CO. -COMMON (7)	40.00	15
16			"	TERMINAL RR ASSN. OF ST. LOUIS -COMMON (8)	12.50	16
17						17
18			"	ALTON & SOUTHERN RY. CO. -COMMON (9)	50.00	18
19				TOTAL A-1		19
20						20
21		A-3	X	S.P. TELECOMMUNICATIONS CO. -COMMON	100	21
22			VII	SOUTHERN PACIFIC AIR FREIGHT INC. -COMMON	100	22
23			"	SOUTHERN PACIFIC INTERNATIONAL -COMMON	100	23
24			"	TRAILER TRAIN CO. -COMMON	2.44	24
25			"	SOUTHERN PACIFIC WAREHOUSE CO. -COMMON	100	25
26			"	TRANSPORTATION DATA EXCHANGE -COMMON		26
27			VI	THE SOUTHWESTERN TOWN LOT CORP. -COMMON	100	27
28				TOTAL A-3		28
29						29
30				TOTAL A		30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

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

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

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

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

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

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

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	399			399				1
2	265			265				2
3	7 012			7 012				3
4	6 000			6 000				4
5	1			1				5
6	14 906			14 906				6
7	940			940			256	7
8	1 950			1 950				8
9	82			82				9
10	150			150				10
11	70			70				11
12	580			580				12
13	1 100			1 100				13
14	1 988			1 988				14
15	20			20				15
16								16
17								17
18	8 000			8 000				18
19	43 463			43 463			256	19
20								20
21	1			1				21
22	65			65				22
23	1			1				23
24	2 799			2 799				24
25	19			19				25
26	187			187				26
27	100			100				27
28	3 172			3 172				28
29								29
30	46 635			46 635			256	30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	D-3	X	TRAILER TRAIN CO. - UNSEC. 30-YR 6½-7½ SUB NOTES		1
2		D-3	VI	RIO GRANDE REC. INC. - UNSEC VAR RATE NOTE		2
3				TOTAL D		3
4		E-1	VII	HARBOR BELT LINE R.R.		4
5			"	PACIFIC FRUIT EXPRESS CO.		5
6			"	PACIFIC MOTOR TRANSPORT CO.		6
7			"	SOUTHERN PACIFIC MOTOR TRUCKING CO.		7
8			"	NORTHWESTERN PACIFIC R.R. CO.		8
9			"	THE OGDEN UNION RY. & DEPOT CO.		9
10			"	PORT TERMINAL RAILROAD ASSOCIATION		10
11			"	VISALIA ELECTRIC		11
12			"	SP INTERNATIONAL		12
13			"	SUNSET RAILWAY CO.		13
14			"	ARK. & MFS. RY. BR. & TML. CO.		14
15			"	" " " " " " " "		15
16			"	SOU ILL. & MO. BRIDGE CO.		16
17			"	TERMINAL RR ASSN. OF ST. LOUIS		17
18			"	SOU ILL. & MO. BRIDGE CO.		18
19			"	KANSAS CITY TERMINAL RR CO. (10)		19
20				TOTAL E-1		20
21						21
22		E-3	VI	THE SOUTHWESTERN TOWN LOT CORP.		22
23						23
24				TOTAL E-3		24
25						25
26				TOTAL E		26
27						27
28				TOTAL ACCOUNT 721		28
29						29
30						30
31						31
32	715			SINKING FUNDS)		32
33	716			CAPITAL & OTHER RESERVE FUNDS) NOTE		33
34	717			INSURANCE & OTHER FUNDS)		34
35						35
36				GRAND TOTAL		36
37						37
38						38
39						39
40						40

- (1) CONTROLLED JOINTLY WITH THE ATCHISON, TOPEKA & SANTA FE RY. CO. AND UNION PACIFIC R.R. CO.
- (2) CONTROLLED JOINTLY WITH UNION PACIFIC R.R. CO.
- (3) CONTROLLED JOINTLY WITH BURLINGTON NORTHERN INC. AND OREGON-WASHINGTON R.R. & NAVIGATION CO.
- (4) CONTROLLED JOINTLY WITH THE ATCHISON, TOPEKA & SANTA FE RY. CO. AND OPERATED BY EACH COMPANY ALTERNATELY FOR FIVE-YEAR PERIODS.
- (5) TO TRUSTEE OF FIRST MORTGAGE-ARKANSAS & MEMPHIS RY. BRIDGE & TERMINAL CO.
- (6) ARK. & MFS. RY. BR. & TERMINAL CO. IS JOINTLY OWNED-66-2/3% STL SW RY. AND 33-1/3% MP.

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721 5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	810			810			57	1
2	27 780			27 780			2 531	2
3	28 590			28 590			2 588	3
4	90			90				4
5	6 200	3 000		9 200			841	5
6	2 683			2 683				6
7	17 661	2 100	15 486	4 275				7
8	57 436		4 284	53 152				8
9	1 278			1 278				9
10	144	54		198				10
11	1 173	200		1 373				11
12	2 400	350		2 750			180	12
13	50			50				13
14	236			236				14
15	321			321				15
16	784			784				16
17	2 115		101	2 014				17
18	9			9				18
19	337			337				19
20	92 917	5 704	19 871	78 750			1 021	20
21								21
22	22			22			817	22
23								23
24	22			22			817	24
25								25
26	92 939	5 704	19 871	78 772			1 838	26
27								27
28	121 529	5 704	19 871	107 362			4 426	28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36	168 164	5 704	19 871	153 997			4 682	36
37								37
38								38
39								39
40								40

- (7) SOU. ILL. & MO. BRIDGE CO. IS JOINTLY CONTROLLED BY JOINT OWNERSHIP 60% BY MP RR AND 40% BY STLW RY.
- (8) TERMINAL RR ASSN'N OF ST. LOUIS IS JOINTLY CONTROLLED BY JOINT OWNERSHIP 6.25% EACH BY THE CHESSIE SYSTEM, L&N RR, MK&T RR, N&W RR AND SOUTHERN Rwy. 12.5% EACH BY CONRAIL CORP., BN INC., ICG RR. STLW RY 18.75% BY MP RR.
- (9) ALTON & SOUTHERN RY. CO. IS JOINTLY CONTROLLED BY JOINT OWNERSHIP 50% EACH BY STLW RY. AND MP RR.
- (10) KANSAS CITY TERMINAL IS JOINTLY OWNED—16-2/3% BN RY., 83-1/3% OWNED EQUALLY BY STLW, ATSF, CNW, MILW, ICG, KCS, MKT, MP, N&W AND UP RR.

310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES (Dollars in Thousands)

Undistributed Earnings From Certain Investments in Affiliated Companies

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

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)	Line No
Carrier (List specifics for each company)								
1	Central California Traction	482					482	1
2	Northwestern Pacific Railroad	(77 003)		23 980			(53 023)	2
3	Pacific Fruit Express	(11 228)		(2 769)			(13 997)	3
4	Pacific Motor Transport	4 692		2 131			6 823	4
5	Southern Pacific Motor Trucking and							5
6	Subsidiaries	(46 948)		(1 301)			(48 249)	6
7	Portland Terminal Railroad	(420)		(255)			(675)	7
8	Portland Traction Company	(1 907)		559			(1 348)	8
9	Alton & Southern Railway Company	2 163					2 163	9
10	Sunset Railway Company	626					626	10
11	Ogden Union Ry. & Depot Company	(16)					(16)	11
12	Visalia Electric Railroad Company	(764)		(176)			(940)	12
13	Total Carriers	(130 323)		22 169			(108 154)	13
Non-carrier (List specifics for each company)								
14	S. P. Telecommunications Company	12 152		4 992			17 144	14
15	Digital Signal, Inc.	0		(1 026)			(1 026)	15
16	Southern Pacific Air Freight	(66)					(66)	16
17	Southern Pacific International	(1 141)		(646)			(1 787)	17
18	Southern Pacific Warehouse	241					241	18
19	Southwestern Townlot, Inc.	(807)		(591)			(1 398)	19
20	Arkansas & Memphis Ry. Br. & Trml. Co.	20					20	20
21								21
22	Total Noncarriers	10 399		2 729			13 128	22
23								23
24								24
25								25
26								26
27	Total	(119 924)		24 898			(95 026)	27

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330

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

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

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

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

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

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

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

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

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

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

NOTES AND REMARKS

1990 ABANDONMENT

0.9 MILES OF THE LOCKPORT BRANCH FROM MP 9.00 TO MP 9.90 - ABANDONED
FEBRUARY 1990

33.0 MILES OF THE MINA BRANCH FROM MP 385.00 TO MP 418.00 - ABANDONED
FEBRUARY 1990

85.58 MILES OF THE TILLAMOOK BRANCH FROM MP 770.50 TO MP 856.08 - ABANDONED
FEBRUARY 1990

7.06 MILES OF THE ATHENS BRANCH FROM MP 298.70 TO MP 305.76 - ABANDONED
MARCH 1990

23.511 MILES OF THE PALACIOS BRANCH FROM MP 13.489 TO MP 37.000 - ABANDONED
APRIL 1990

330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT

Dollars in Thousands

Line No	Cross Check	Account	Balance at beginning of year	Expenditures during the year for original road and equipment ment. and road extensions	Expenditures during the year for purchase of existing lines reorganizations, etc	Line No
		(a)	(b)	(c)	(d)	
1		(2) Land for transportation purposes	106 942			1
2		(3) Grading	352 135			2
3		(4) Other right-of-way expenditures	5 221			3
4		(5) Tunnels and subways	44 804			4
5		(6) Bridges, trestles, and culverts	208 567			5
6		(7) Elevated structures				6
7		(8) Ties	1 066 587			7
8		(9) Rail and other track material	1 852 167			8
9		(11) Ballast	486 584			9
10		(13) Fences, snowsheds, and signs	14 572			10
11		(16) Station and office buildings	69 265			11
12		(17) Roadway buildings	6 518			12
13		(18) Water stations	2 684			13
14		(19) Fuel stations	6 103			14
15		(20) Shops and enginehouses	60 357			15
16		(22) Storage warehouses	3			16
17		(23) Wharves and docks	138			17
18		(24) Coal and ore wharves				18
19		(25) TOFC COFC terminals	81 606			19
20		(26) Communication systems	79 479			20
21		(27) Signals and interlockers	224 739			21
22		(29) Power plants	196			22
23		(31) Power-transmission systems	7 078			23
24		(35) Miscellaneous structures	1 287			24
25		(37) Roadway machines	60 110			25
26		(39) Public improvements - Construction	80 224			26
27		(44) Shop machinery	30 895			27
28		(45) Power-plant machinery	1 928			28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	4 850 189			30
31		(52) Locomotives	843 622			31
32		(53) Freight-train cars	1 011 452			32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment	22 279			36
37		(58) Miscellaneous equipment	13 751			37
38		(59) Computer systems and word processing equipment	5 787			38
39		TOTAL EXPENDITURES FOR EQUIPMENT	1 896 891			39
40		(76) Interest during construction				40
41		(80) Other elements of investment				41
42		(90) Construction in progress	6 581			42
43		GRAND TOTAL	6 753 661			43

330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT - Continued
(Dollars in Thousands)

Line No	Cross Check	Expenditures for additions during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No
1			27 761	(27 761)	79 181	1
2		(186)	2 422	(2 608)	349 527	2
3		(1)		(1)	5 220	3
4		137	73	64	44 868	4
5		6 139	537	5 602	214 169	5
6						6
7		61 573	13 830	47 743	1 114 330	7
8		118 762	37 827	80 935	1 933 102	8
9		26 002	53	25 949	512 533	9
10		(46)	51	(97)	14 475	10
11		6 598	4 891	1 707	70 972	11
12		(803)	111	(914)	5 604	12
13		(93)	71	(164)	2 520	13
14		56	63	(7)	6 096	14
15		(387)	1 337	(1 724)	58 633	15
16					3	16
17		(110)		(110)	28	17
18						18
19		4 157	7	4 150	85 756	19
20		4 515	887	3 628	83 107	20
21		4 705	1 022	3 683	228 422	21
22		(19)	53	(72)	124	22
23		566	212	354	7 432	23
24		189	77	112	1 399	24
25		2 494	294	2 200	62 310	25
26		(2 729)	171	(2 900)	77 324	26
27		365	252	113	31 008	27
28			42	(42)	1 886	28
29						29
30		231 884	92 044	139 840	4 990 029	30
31		69 787	105 237	(35 450)	808 172	31
32		7 639	223 593	(215 954)	795 498	32
33						33
34						34
35						35
36		49	464	(415)	21 864	36
37		1 791	314	1 477	15 228	37
38		114		114	5 901	38
39		79 380	329 608	(250 228)	1 646 663	39
40						40
41						41
42		(2 774)	277	(3 051)	3 530	42
43		308 490	421 929	(113 439)	6 640 222	43

COL. B - LINE 42 - A/C 902 - \$1953
 COL. B - LINE 42 - A/C 903 - \$4390
 COL. H - LINE 42 - A/C 902 - \$ 38
 COL. H - LINE 42 - A/C 903 - \$3349

UNDER PROVISIONS OF FASB-13-CAPITALIZED LEASES FOR 1990
 COL. F - (\$6076)

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

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

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

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

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

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

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		1/1 At beginning of year (b)	12/1 At close of year (c)		At beginning of year (e)	At close of year (f)		
	ROAD							
1	(3) Grading	350 932	347 847	.84				1
2	(4) Other, right-of-way expenditures	5 213	5 211	1.52				2
3	(5) Tunnels and subways	44 804	44 794	.87				3
4	(6) Bridges, trestles, and culverts	207 839	211 767	1.28				4
5	(7) Elevated structures							5
6	(8) Ties	1 066 512	1 106 728	4.02				6
7	(9) Rail and other track material	1 852 019	1 928 092	3.66				7
8	(11) Ballast	486 563	504 550	2.56				8
9	(13) Fences, snow sheds, and signs	14 563	14 467	2.02				9
10	(16) Station and office buildings	69 044	71 680	2.45	AMOUNTS ARE INCLUDED			10
11	(17) Roadway buildings	6 507	5 642	2.83	IN OWNED AND USED			11
12	(18) Water stations	2 598	2 451	3.28				12
13	(19) Fuel stations	6 088	6 085	3.43				13
14	(20) Shops and enginehouses	60 262	58 480	2.10				14
15	(22) Storage warehouses	3	3	2.06				15
16	(23) Wharves and docks	138	28	.96				16
17	(24) Coal and ore wharves							17
18	(25) TOFC/COFC terminals	81 606	81 922	4.13				18
19	(26) Communication systems	79 270	81 893	2.59				19
20	(27) Signals and interlockers	220 899	223 996	2.66				20
21	(29) Power plants	196	144	1.97				21
22	(31) Power-transmission systems	7 039	7 405	2.37				22
23	(35) Miscellaneous structures	1 287	1 423	2.33				23
24	(37) Roadway machines	60 106	61 775	5.45				24
25	(39) Public improvements—Construction	80 201	79 223	1.50				25
26	(44) Shop machinery	30 840	31 024	2.99				26
27	(45) Power-plant machinery	1 927	1 931	2.74				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	4 736 456	4 878 561	3.16				30
	EQUIPMENT							
31	(52) Locomotives	844 262	810 518	4.61				31
32	(53) Freight-train cars	1 011 541	799 819	3.99				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment							34
35	(56) Floating equipment							35
36	(57) Work equipment	22 256	22 027	4.23				36
37	(58) Miscellaneous equipment	12 565	13 616	7.57				37
38	(59) Computer systems and word processing equipment	4 733	4 890	14.51				38
39	TOTAL EQUIPMENT	1 895 357	1 650 870	4.66				39
40	GRAND TOTAL	6 631 813	6 529 431	NA			NA	40

335. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT OWNED AND USED

(Dollars in Thousands)

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated Depreciation: Road and Equipment Property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals—Credit—Equipment" accounts and "Other Rents—Credit—Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental—Debit—Equipment" account and "Other Rents—Debit—Equipment" accounts. (See Schedule 351 for the accumulated depreciation to road and equipment owned and leased to others.)

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

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

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

5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 29 and 39.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	114 311	2 934		2 154	17 033	98 058	1
2		(4) Other, right-of-way expenditures	835	80			240	675	2
3		(5) Tunnels and subways	13 799	397		73	(213)	14 336	3
4		(6) Bridges, trestles, and culverts	96 420	2 894		539	28 471	70 304	4
5		(7) Elevated structures							5
6		(8) Ties	489 900	43 687		20 000		513 587	6
7		(9) Rail and other track material	492 012	69 184		36 786		524 410	7
8		(11) Ballast	121 059	12 752		448		133 363	8
9		(13) Fences, snow sheds, and signs	12 100	296		40	5 613	6 743	9
10		(16) Station and office buildings	27 201	1 678	65 000	19 994	(714)	74 599	10
11		(17) Roadway buildings	3 871	194		108	(730)	4 687	11
12		(18) Water stations	901	84		70	(300)	1 215	12
13		(19) Fuel stations	2 823	210		64	389	2 580	13
14		(20) Shops and enginehouses	30 286	1 271		1 338	(4 000)	34 219	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks	71	3			(22)	96	16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals	18 923	3 580		7	800	21 696	18
19		(26) Communication systems	28 818	1 593		888	8 183	21 340	19
20		(27) Signals and interlockers	94 297	6 081		1 021	9 867	89 490	20
21		(29) Power plants	195	4		51	51	97	21
22		(31) Power-transmission systems	3 722	182		195	(118)	3 827	22
23		(35) Miscellaneous structures	942	53		79	405	511	23
24		(37) Roadway machines	33 598	3 437		173	775	36 087	24
25		(39) Public improvements—Construction	24 836	1 124		155	6 236	19 569	25
26		(44) Shop machinery*	11 599	905		(19)	(3 831)	16 354	26
27		(45) Power-plant machinery	895	54		44	(4)	909	27
28		All other road accounts							28
29		Amortization (Adjustments)		(328)	6 566			6 238	29
30		TOTAL ROAD	1 623 414	152 349	71 566	84 208	68 131	1 694 990	30
		EQUIPMENT							
31	•	(52) Locomotives	333 587	38 259		48 787	16 085	306 974	31
32	•	(53) Freight-train cars	630 291	38 828		173 874	41 012	454 233	32
33	•	(54) Passenger-train cars							33
34	•	(55) Highway revenue equipment							34
35	•	(56) Floating equipment							35
36	•	(57) Work equipment	17 919	936		417		18 438	36
37	•	(58) Miscellaneous equipment	11 668			271		11 397	37
38		(59) Computer systems and word processing equipment	1 871	695				2 566	38
39	•	Amortization Adjustments		(5 365)	53 662			48 297	39
40		TOTAL EQUIPMENT	995 336	73 353	53 662	223 349	57 097	841 905	40
41		GRAND TOTAL	2 618 750	225 702	125 228	307 557	125 228	2 536 895	41

*To be reported with equipment expenses rather than W&S expenses.

SEE NOTES AND REMARKS PAGE 59

339. ACCRUED LIABILITY—LEASED PROPERTY

(Dollars in Thousands)

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

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses		NONE					14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		TOTAL ROAD							30
		EQUIPMENT							
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		(59) Computer systems and word processing equipment							38
39		Amortization Adjustments							39
40		TOTAL EQUIPMENT							40
41		GRAND TOTAL							41

*To be reported with equipment expenses rather than W&S expenses.

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

(Dollars in Thousands)

1 Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December, in column (d) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 40 of these columns show the composite percentage of all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to Account 732, "Improvements on Leased Property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

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

4 Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 41, Grand Total, should be completed.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading			%	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses	INCLUDED IN SCHEDULE 332			14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	TOTAL ROAD				30
	EQUIPMENT				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	(59) Computer systems and word processing equipment				38
39	Amortization Adjustments				39
40	TOTAL EQUIPMENT				40
41	GRAND TOTAL				41

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

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

(Dollars in Thousands)

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

2. If any entries are made for column (d) "Other credits" or column (f) "Other debits," state the facts occasioning such entries on page 35. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

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

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

5. Details in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be completed.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	List No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations		INCLUDED IN SCHEDULE 335					13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL							39

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

NOTES AND REMARKS FOR SCHEDULE 342

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

(Dollars in Thousands)

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

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

3. In column (d) show the composite rates used to compute the depreciation for the month of December and on lines 29 and 38 or this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used to compute the depreciation for December and dividing the total also computed by the depreciation base.

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

5. If total road leased to others is less than 5% of total road owned, omit. If total equipment leased to others is less than 5% of total equipment owned, omit. However, Line 39, Grand Total, should be completed.

Line No	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading				1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material	THE TOTAL ROAD AND EQUIPMENT LEASED TO OTHERS IS LESS THAN 5% OF THE TOTAL ROAD AND EQUIPMENT OWNED, RESPECTIVELY.			7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	TOTAL ROAD				29
	EQUIPMENT				
30	(52) Locomotives				30
31	(53) Freight-train cars				31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment			N/A	36
37	(59) Computer systems and word processing equipment				37
38	TOTAL EQUIPMENT				38
39	GRAND TOTAL	366	366	3	39

351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS

(Dollars in Thousands)

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

2. Disclose credits and debits to Account 735, "Accumulated Depreciation—Road and Equipment Property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 330 for the reserve relating to road and equipment owned and used by the respondent).

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

4. Details in the respective sections of this schedule may be omitted if either total road leased to others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be completed.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL	38	11				49	39

* To be reported with equipment expense rather than W&S expense.

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

(Dollars in Thousands)

1. Disclose the investment in railway property used in transportation service at the close of the year. This investment represents the aggregate of property owned or leased by the respondent and used in the respondent's transportation service. Such property includes (a) the investment reported in Accounts 731 "Road and Equipment Property," and 732, "Improvements on Leased Property," of the respondent, less any 731 or 732 property leased to others for their exclusive use of road, track, or bridges (including equipment or other railway property covered by the contract). Equipment leased to others under separate distinct contracts shall not be deducted from the respondent's 731 or 732 property, and (b) the investment of other companies 731 or 732 property (including operating and lessor railroads) used by the respondent when the lease is for exclusive use or control of roads, tracks, or bridges (including equipment 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 column (a) to (e), inclusive, first show the data requested for the respondent (R), next the data for companies whose entire properties are used in transportation service of the respondent, divided between lessor (L) and proprietary (P) companies, followed by data for carriers and others (O), portions of whose property are used in transportation service of the respondent. Show a total for each class of company in column (d) and (e). Then show, as deductions, data for transportation property leased to carriers and others.

4. In column (c), line-haul carriers report the miles of road used in line-haul service. Report miles in whole numbers.

5. In column (d), show the amount applicable in Accounts 731 and 732 on the books of the companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to the deductions made by the owners in their reports. If separate value is not available, explanations should be given. Differences between the amounts in column (d) of this schedule and the amounts shown in column (c), line 24, on the asset side of the comparative general balance sheet of each individual railway, should be explained in a footnote. Book value included in Accounts 731 or 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

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

Line No.	Class (See Ins. 2)	Name of company	Miles of road used (See Ins. 4) (whole number)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
(a)	(b)	(c)	(d)	(e)		
1	R	SOU. PAC. TRANSP. CO. & ST. LOUIS SOUTHWESTERN RY.	11 211	6 640 222	2 543 483	1
2		PLUS: ROAD PROPERTY LEASED FROM OTHERS:				2
3	O	CITY AND COUNTY OF SAN FRANCISCO		34		3
4	O	UNION PACIFIC RAILROAD COMPANY		333		4
5	O	THE OGDEN UNION RAILWAY AND DEPOT COMPANY		14		5
6	O	MEDFORD CORPORATION		10		6
7	O	NUECES COUNTY NAVIGATION DISTRICT NO. 1		581		7
8	O	MISSOURI PACIFIC RAILROAD COMPANY		184	33	8
9		SUB-TOTAL	11 211	6 641 378	2 543 516	9
10		LESS: FACILITIES NOT IN SERVICE OF RESPONDENT:				10
11	R	GUADALUPE-BETTERAVIA, CA		98	27	11
12	R	WINEBAVEN, CA		6		12
13	R	SEARLES, CA		5		13
14	R	SO KLAMATH FALLS, DR		5		14
15	R	CHEMULT, OR		4		15
16	R	OGDEN, UT		166		16
17	R	MANCHESTER, TX		8		17
18	R	TRACKS LEASED TO OUR&D CO (LINE 6)		333		18
19	R	DEXTER JUNCTION, MO		12	4	19
20	R	MAGNOLIA, AR	6	87	17	20
21						21
22						22
23		TOTAL DEDUCTIONS	6	724	48	23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	11 205	6 640 654	2 543 468	31

352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE

(By Property Accounts)

(Dollars in Thousands)

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

2. The amounts for respondent and for each group or class of companies and properties on line 44 herein, should correspond with the amounts for each class of company and properties shown in Schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.

3. Report on line 29 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain on page 37 methods of estimating value of property of non-carriers or property of other carriers.

4. Report on line 30 amounts not includable in the accounts shown, or in line 29. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other Leased properties (e)	Line No.
1		(2) Land for transportation purposes	79 156			14	1
2		(3) Grading	349 463			189	2
3		(4) Other, right-of-way expenditures	5 220				3
4		(5) Tunnels and subways	44 868				4
5		(6) Bridges, trestles, and culverts	214 143			32	5
6		(7) Elevated structures					6
7		(8) Ties	1 114 254			102	7
8		(9) Rail and other track material	1 932 952			325	8
9		(11) Ballast	512 514			60	9
10		(13) Fences, snow sheds, and signs	14 472			1	10
11		(16) Station and office buildings	70 966			19	11
12		(17) Roadway buildings	5 604				12
13		(18) Water stations	2 520				13
14		(19) Fuel stations	6 096				14
15		(20) Shops and enginehouses	58 627				15
16		(22) Storage warehouses	3				16
17		(23) Wharves and docks	28				17
18		(24) Coal and ore wharves					18
19		(25) TOFC/COFC terminals	85 756				19
20		(26) Communication systems	83 106				20
21		(27) Signals and interlockers	228 411			78	21
22		(29) Power plants	124				22
23		(31) Power-transmission systems	7 428				23
24		(35) Miscellaneous structures	1 399				24
25		(37) Roadway machines	62 310				25
26		(39) Public improvements—Construction	77 324			15	26
27		(44) Shop machinery	31 008				27
28		(45) Power-plant machinery	1 886				28
29		Leased property capitalized rentals (explain)	(333)			347	29
30		Other (specify and explain)					30
31		TOTAL ROAD	4 989 305			1 182	31
32		(52) Locomotives	808 172				32
33		(53) Freight-train cars	795 498				33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment					35
36		(56) Floating equipment					36
37		(57) Work equipment	21 864				37
38		(58) Miscellaneous equipment	15 228				38
39		(59) Computer systems and word processing equipment	5 901				39
40		TOTAL EQUIPMENT	1 646 663				40
41		(76) Interest during construction				4	41
42		(80) Other elements of investment					42
43		(90) Construction work in progress	3 530				43
44		GRAND TOTAL	6 639 498			1 186	44

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

Cross-checks

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

410. RAILWAY OPERATING EXPENSES

(Dollars in thousands)

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
			Salaries & wages (b)	Matl. tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
		WAY AND STRUCTURES ADMINISTRATION							
1		Track	3,307	428	372	974	5,081	(1)	5,080
2		Bridge and Building	2,319	255	536	1	3,111	0	3,111
3		Signal	4,931	259	17	0	5,207	0	5,207
4		Communication	3,686	1,760	345	924	6,715	8	6,723
5		Other	5,253	1,766	870	1,377	9,266	(2)	9,264
		REPAIR AND MAINTENANCE							
6		Roadway - Running	4,975	307	6,529	727	12,538	(18)	12,520
7		Roadway - Switching	422	34	568	62	1,086	0	1,086
8		Tunnels and Subways-Running	117	21	(45)	2	95	0	95
9		Tunnels and Subways-Switching	10	2	(4)	0	8	0	8
10		Bridges & Culverts-Running	7,308	2,991	2,349	1,065	13,713	0	13,713
11		Bridges & Culverts-Switching	635	269	138	95	1,137	0	1,137
12		Ties - Running	354	419	42	(1,558)	(743)	0	(743)
13		Ties - Switching	46	76	6	(224)	(96)	0	(96)
14		Rail & Other Tk Matl-Running	7,982	903	7,886	(576)	16,195	0	16,195
15		Rail & Other Tk Matl-Switching	589	55	596	(45)	1,195	0	1,195
16		Ballast - Running	719	24	111	(178)	676	0	676
17		Ballast - Switching	47	2	7	(11)	45	0	45
18		Rd Prop Damaged - Running	5,549	2,794	944	374	9,661	0	9,661
19		Rd Prop Damaged - Switching	487	240	89	34	850	0	850
20		Rd Prop Damaged - Other	175	145	166	53	539	25	564
21		Signals & Interlockers-Running	14,377	12,284	1,033	768	28,462	131	28,593
22		Signals & Interlockers-Switch.	(55)	1,056	92	71	1,164	0	1,164
23		Communications Systems	6,054	3,770	914	162	10,900	0	10,900
24		Power Systems	2,260	434	200	7	2,901	8	2,909
25		Highway Grade Crossings-Running	733	1,397	520	228	2,878	5	2,883
26		Highway Grade Crossings-Switch.	65	128	43	21	257	0	257
27		Station and Office Buildings	2,130	1,078	1,570	376	5,154	1	5,155
28		Shop Buildings - Locomotives	158	1	0	0	159	0	159
29		Shop Buildings - Freight Cars	33	0	0	0	33	N/A	33
30		Shop Buildings - Other Equip.	424	297	228	26	975	0	975

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Total passenger expense (g)	Total (h)
			Salaries & wages (b)	Matl, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
		REPAIR AND MAINTENANCE - Cont'd							
101		Locomotive Svc Facilities	1,118	738	588	25	2,469	46	2,515
102		Misc Buildings & Structures	958	676	159	337	2,130	1	2,131
103		Coal Terminals	0	0	0	0	0	N/A	0
104		Ore Terminals	0	0	0	0	0	N/A	0
105		Other Marine Terminals	4	0	0	0	4	N/A	4
106		TDFC/COFC - Terminals	47	21	3,311	1	3,380	N/A	3,380
107		Motor Vehicle Ld & Distrib Fac	0	0	0	0	0	N/A	0
108		Fac for Other Specialized Svc	10	66	0	0	76	N/A	76
109		Roadway Machines	6,870	5,401	918	415	13,604	38	13,642
110		Small Tools and Supplies	(9)	5,896	2,293	306	8,486	15	8,501
111		Snow Removal	(2)	0	(2)	0	(4)	0	(4)
112		Fringe Benefits - Running	N/A	N/A	N/A	19,136	19,136	52	19,188
113		Fringe Benefits - Switching	N/A	N/A	N/A	1,012	1,012	0	1,012
114		Fringe Benefits - Other	N/A	N/A	N/A	17,637	17,637	0	17,637
115		Casualties & Ins. - Running	N/A	N/A	N/A	13,100	13,100	173	13,273
116		Casualties & Ins. - Switching	N/A	N/A	N/A	4,384	4,384	18	4,402
117		Casualties & Ins. - Other	N/A	N/A	N/A	5,421	5,421	27	5,448
118	*	Lease Rentals-Dr. - Running	N/A	N/A	0	N/A	0	0	0
119	*	Lease Rentals-Dr. - Switching	N/A	N/A	(64)	N/A	(64)	0	(64)
120	*	Lease Rentals-Dr. - Other	N/A	N/A	21,651	N/A	21,651	0	21,651
121	*	Lease Rentals-(Cr.)-Running	N/A	N/A	(5)	N/A	(5)	0	(5)
122	*	Lease Rentals-(Cr.)-Switching	N/A	N/A	(1)	N/A	(1)	0	(1)
123	*	Lease Rentals-(Cr.)-Other	N/A	N/A	1	N/A	1	(1)	0
124		Jt Fac Rent-Dr. - Running	N/A	N/A	15,636	N/A	15,636	0	15,636
125		Jt Fac Rent-Dr. - Switching	N/A	N/A	841	N/A	841	0	841
126		Jt Fac Rent-Dr. - Other	N/A	N/A	34	N/A	34	0	34
127		Jt Fac Rent-(Cr.)-Running	N/A	N/A	(3,818)	N/A	(3,818)	0	(3,818)
128		Jt Fac Rent-(Cr.)-Switching	N/A	N/A	(1,422)	N/A	(1,422)	0	(1,422)
129		Jt Fac Rent-(Cr.)-Other	N/A	N/A	(373)	N/A	(373)	0	(373)
130	*	Other Rents-Debit - Running	N/A	N/A	15	N/A	15	0	15
131	*	Other Rents-Debit - Switching	N/A	N/A	0	N/A	0	0	0
132	*	Other Rents-Debit - Other	N/A	N/A	(9)	N/A	(9)	0	(9)
133	*	Other Rents-(Credit)-Running	N/A	N/A	0	N/A	0	0	0

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Total passenger expense (g)	Total (h)
			Salaries & wages (b)	Matl,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
REPAIR AND MAINTENANCE - Cont'd									
134	*	Other Rents-(Credit)-Switching	N/A	N/A	0	N/A	0	0	0
135	*	Other Rents-(Credit)-Other	N/A	N/A	0	N/A	0	0	0
136	*	Depreciation - Running	N/A	N/A	N/A	126,455	126,455	95	126,550
137	*	Depreciation - Switching	N/A	N/A	N/A	12,065	12,065	64	12,129
138	*	Depreciation - Other	N/A	N/A	N/A	11,786	11,786	8	11,794
139		Jt Facility-Debit - Running	N/A	N/A	33,242	N/A	33,242	0	33,242
140		Jt Facility-Debit - Switching	N/A	N/A	726	N/A	726	1	727
141		Jt Facility-Debit - Other	N/A	N/A	177	N/A	177	0	177
142		Jt Facility-(Credit)-Running	N/A	N/A	(7,137)	N/A	(7,137)	(2)	(7,139)
143		Jt Facility-(Credit)-Switching	N/A	N/A	(1,415)	N/A	(1,415)	0	(1,415)
144		Jt Facility-(Credit)-Other	N/A	N/A	(56)	N/A	(56)	0	(56)
145		Dismantl.Retired Rd Prop-Run.	1	0	0	0	1	(1)	0
146		Dismantl.Retired Rd Prop-Switch	0	0	0	0	0	0	0
147		Dismantl.Retired Rd Prop-Other	0	0	0	0	0	0	0
148		Other - Running	98	243	189	349	879	0	879
149		Other - Switching	8	20	18	28	74	0	74
150		Other - Other	(862)	(3,481)	(92)	246	(4,189)	(19)	(4,208)
151		TOTAL WAY AND STRUCTURES	83,331	42,775	91,527	217,458	435,091	672	435,763
EQUIPMENT									
LOCOMOTIVES									
201		Administration	8,926	606	245	397	10,174	0	10,174
202	*	Repair and Maintenance	46,527	61,198	6,164	(83)	113,806	93	113,899
203	*	Machinery Repair	0	0	0	0	0	0	0
204		Equipment Damaged	70	0	0	0	70	0	70
205		Fringe Benefits	N/A	N/A	N/A	25,287	25,287	39	25,326
206		Other Casualties & Insurance	N/A	N/A	N/A	5,469	5,469	0	5,469
207	*	Lease Rentals - Debit	N/A	N/A	37,763	N/A	37,763	17	37,780
208	*	Lease Rentals - (Credit)	N/A	N/A	(3,565)	N/A	(3,565)	0	(3,565)
209		Joint Facility Rent - Debit	N/A	N/A	19	N/A	19	0	19
210		Joint Facility Rent - (Credit)	N/A	N/A	(26)	N/A	(26)	0	(26)
211	*	Other Rents - Debit	N/A	N/A	1	N/A	1	0	1
212	*	Other Rents - (Credit)	N/A	N/A	(31)	N/A	(31)	0	(31)
213	*	Depreciation	N/A	N/A	N/A	36,639	36,639	12	36,651
214		Joint Facility - Debit	N/A	N/A	2,172	N/A	2,172	0	2,172
215		Joint Facility - (Credit)	N/A	N/A	(407)	N/A	(407)	0	(407)
216	*	Repairs Bill.to Others-(Credit)	N/A	N/A	(1,567)	N/A	(1,567)	0	(1,567)

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Total passenger expense (g)	Total (h)
			Salaries & wages (b)	Matl,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
217		LOCOMOTIVES - Continued							
		Disamntling Retired Property	0	0	0	0	0	0	0
218		Other	236	3	2,077	1	2,317	0	2,317
219		TOTAL LOCOMOTIVES	55,759	61,807	32,849	67,710	228,121	161	228,282
		FREIGHT CARS							
220		Administration	3,453	953	2,002	839	7,247	N/A	7,247
221	*	Repair and Maintenance	21,993	30,867	36,083	1	88,944	N/A	88,944
222	*	Machinery Repair	0	0	1	0	1	N/A	1
223		Equipment Damaged	15	0	10,593	0	10,608	N/A	10,608
224		Fringe Benefits	N/A	N/A	N/A	11,601	11,601	N/A	11,601
225		Other Casualties & Insurance	N/A	N/A	N/A	10,053	10,053	N/A	10,053
226	*	Lease Rentals - Debit	N/A	N/A	44,084	N/A	44,084	N/A	44,084
227	*	Lease Rentals - (Credit)	N/A	N/A	(4,212)	N/A	(4,212)	N/A	(4,212)
228		Joint Facility Rent - Debit	N/A	N/A	248	N/A	248	N/A	248
229		Joint Facility Rent - (Credit)	N/A	N/A	(15)	N/A	(15)	N/A	(15)
230	*	Other Rents - Debit	N/A	N/A	230,411	N/A	230,411	N/A	230,411
231	*	Other Rents - (Credit)	N/A	N/A	(91,006)	N/A	(91,006)	N/A	(91,006)
232	*	Depreciation	N/A	N/A	N/A	35,070	35,070	N/A	35,070
233		Joint Facility - Debit	N/A	N/A	505	N/A	505	N/A	505
234		Joint Facility - (Credit)	N/A	N/A	(31)	N/A	(31)	N/A	(31)
235	*	Repairs Bill.to Others-(Credit)	N/A	N/A	(27,761)	N/A	(27,761)	N/A	(27,761)
236		Demantling Retired Property	0	0	0	0	0	N/A	0
237		Other	89	1	105	16	211	N/A	211
238		TOTAL FREIGHT CARS	25,550	31,821	209,417	57,580	315,958	N/A	315,958
		OTHER EQUIPMENT							
301		Administration	1,004	360	678	1,182	3,224	0	3,224
		Repair and Maintenance					0	0	0
302	*	Trucks,Trlrs,& Cont.-Rev Svc	2,096	2,663	4,397	9	9,165	0	9,165
303	*	Floating Eq.-Revenue Service	0	0	0	0	0	0	0
304	*	Psgr and Other Revenue Equip	(3)	9	0	0	6	2,400	2,406
305	*	Computers & Data Proc Systems	0	0	4,398	0	4,398	0	4,398
306	*	Machinery	1,167	1,627	65	0	2,859	0	2,859
307	*	Work and Other Non-Rev Equip	784	2,121	281	131	3,317	3	3,320
308		Equipment Damaged	9	8	0	0	17	0	17
309		Fringe Benefits	N/A	N/A	N/A	2,274	2,274	559	2,833
310		Other Casualties & Insurance	N/A	N/A	N/A	2,729	2,729	318	3,047
311	*	Lease Rentals - Debit	N/A	N/A	17,575	N/A	17,575	3	17,578
312	*	Lease Rentals - (Credit)	N/A	N/A	(23)	N/A	(23)	0	(23)

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Total passenger expense (g)	Total (h)
			Salaries & wages (b)	Matl,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
313		OTHER EQUIPMENT - Continued Joint Facility Rent - Debit	N/A	N/A	101	N/A	101	0	101
314		Joint Facility Rent - (Credit)	N/A	N/A	1	N/A	1	0	1
315	*	Other Rents - Debit	N/A	N/A	32,624	N/A	32,624	0	32,624
316	*	Other Rents - (Credit)	N/A	N/A	(4,340)	N/A	(4,340)	0	(4,340)
317	*	Depreciation	N/A	N/A	N/A	2,555	2,555	2	2,557
318		Joint Facility - Debit	N/A	N/A	47	N/A	47	0	47
319		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0	0
320	*	Repairs Bill.to Others-(Credit)	N/A	N/A	(75)	N/A	(75)	0	(75)
321		Demantling Retired Property	0	0	0	0	0	0	0
322		Other		0	84	(100)	(16)	0	(16)
323		TOTAL OTHER EQUIPMENT	5,057	6,788	57,399	8,780	76,438	3,285	79,723
324		TOTAL EQUIPMENT	86,366	100,416	299,665	134,070	620,517	3,446	623,963
TRANSPORTATION:									
TRAIN OPERATIONS									
401		Administration	11,664	633	4,821	531	17,649	173	17,822
402		Engine Crews	95,686	28	3,460	929	100,103	2,297	102,400
403		Train Crews	161,976	608	191	6,194	168,969	3,156	172,125
404		Dispatching Trains	11,476	0	0	11	11,487	0	11,487
405		Oper. Signals & Interlockers	4,510	748	102	8	5,368	557	5,925
406		Operating Drawbridges	279	0	0	0	279	0	279
407		Highway Crossing Protection	0	23	47	0	70	0	70
408		Train Inspection & Lubrication	21,505	4,920	1,521	0	27,946	47	27,993
409		Locomotive Fuel	0	200,388	0	0	200,388	952	201,340
410		Elect Power Pur/Prod-Mot.Power	0	0	0	0	0	0	0
411		Servicing Locomotives	26,519	5,531	142	0	32,192	751	32,943
412		Frt Lost/Damaged-Solely Related	N/A	N/A	N/A	0	0	0	0
413		Clearing Wrecks	1,080	147	3,382	29	4,638	0	4,638
414		Fringe Benefits	N/A	N/A	N/A	151,746	151,746	3,042	154,788
415		Other Casualties and Insurance	N/A	N/A	N/A	41,698	41,698	0	41,698
416		Joint Facility - Debit	N/A	N/A	21,925	N/A	21,925	0	21,925
417		Joint Facility - (Credit)	N/A	N/A	(1,850)	N/A	(1,850)	0	(1,850)
418		Other	10	778	957	929	2,674	(5)	2,669
419		TOTAL TRAIN OPERATIONS	334,705	213,804	34,698	202,075	785,282	10,970	796,252
YARD OPERATIONS									
420		Administration	5,666	15	4	1	5,686	0	5,686
421		Switch Crews	70,340	674	62	0	71,076	273	71,349

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in thousands)									
Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Total passenger expense (g)	Total (h)
			Salaries & wages (b)	Matl,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
YARD OPERATIONS - Continued									
422		Controlling Operations	14,858	466	4,017	58	19,399	416	19,815
423		Yard and Terminal Clerical	24,042	1,646	34	139	25,861	7	25,868
424		Oper Switch.Signal.Retar.&Humps	1,502	0	0	0	1,502	160	1,662
425		Locomotive Fuel	0	6,896	0	0	6,896	41	6,937
426		Elect Power Pur/Prod-Mot.Power	0	0	0	0	0	0	0
427		Servicing Locomotives	1,169	25	0	0	1,194	0	1,194
428		Frt Lost/Damaged-Solely Related	N/A	N/A	N/A	0	0	0	0
429		Clearing Wrecks	0	289	1,394	12	1,695	0	1,695
430		Fringe Benefits	N/A	N/A	N/A	53,339	53,339	382	53,721
431		Other Casualties and Insurance	N/A	N/A	N/A	19,783	19,783	0	19,783
432		Joint Facility - Debit	N/A	N/A	9,611	N/A	9,611	0	9,611
433		Joint Facility - (Credit)	N/A	N/A	(1,597)	N/A	(1,597)	0	(1,597)
434		Other	80	38	3,190	3,019	6,327	0	6,327
435		TOTAL YARD OPERATIONS	117,657	10,049	16,715	76,351	220,772	1,279	222,051
TRAIN AND YARD OPERATIONS COMMON									
501		Cleaning Car Interiors	4	6	804	0	814	470	1,284
502		Adjusting and Transfer Loads	403	8	201	0	612	0	612
503		Car Loading Devices&Grain Doors	0	44	1	0	45	0	45
504		Frt Lost or Damaged-all other	N/A	N/A	N/A	15,303	15,303	0	15,303
505		Fringe Benefits	N/A	N/A	N/A	189	189	216	405
506		TOTAL TRAIN & YD OPER COMMON	407	58	1,006	15,492	16,963	686	17,649
SPECIALIZED SERVICE OPERATIONS									
507	*	Administration	906	266	4,110	287	5,569	N/A	5,569
508	*	PU&D and Marine Line Haul	0	0	3,050	0	3,050	N/A	3,050
509	*	Load & Unload & Local Marine	0	10	41,216	0	41,226	N/A	41,226
510	*	Protective Services	0	0	5,643	0	5,643	N/A	5,643
511	*	Frt Lost/Damaged-Solely Related	N/A	N/A	N/A	0	0	N/A	0
512	*	Fringe Benefits	N/A	N/A	N/A	405	405	N/A	405
513	*	Casualties and Insurance	N/A	N/A	N/A	1,564	1,564	N/A	1,564
514	*	Joint Facility - Debit	N/A	N/A	270	N/A	270	N/A	270
515	*	Joint Facility - (Credit)	N/A	N/A	31	N/A	31	N/A	31
516	*	Other	0	(27)	10	0	(17)	N/A	(17)
517	*	TOTAL SPECIALIZED SVC OPER.	906	249	54,330	2,256	57,741	N/A	57,741

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Total passenger expense (g)	Total (h)
			Salaries & wages (b)	Matl, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
ADMINISTRATIVE SUPPORT OPERATIONS									
518		Administration	3,270	2,143	2,654	1,582	9,649	7	9,656
519		Employee Perform Clerical&Acctg.	24,148	422	2,244	11	26,825	997	27,822
520		Communication Systems Operation	1,779	301	1,401	126	3,607	0	3,607
521		Loss & Damage Claims Processing	1,308	56	670	68	2,102	0	2,102
522		Fringe Benefits	N/A	N/A	N/A	13,822	13,822	443	14,265
523		Casualties and Insurance	N/A	N/A	N/A	5,895	5,895	875	6,770
524		Joint Facility - Debit	N/A	N/A	0	N/A	0	0	0
525		Joint Facility - (Credit)	N/A	N/A	2	N/A	2	0	2
526		Other	(33)	95	2,219	320	2,601	0	2,601
527		TOTAL ADMIN SUPPORT OPERATION	30,472	3,017	9,190	21,824	64,503	2,322	66,825
528		TOTAL TRANSPORTATION	484,147	227,177	115,939	317,998	1,145,261	15,257	1,160,518
GENERAL AND ADMINISTRATIVE									
601		Officers-Gen'l Administration	2,208	44	3,317	2,823	8,392	172	8,564
602		Accounting,Auditing and Finance	26,444	1,864	3,406	1,090	32,804	8	32,812
603		Mgt Services & Data Processing	13,866	62	1,106	809	15,843	99	15,942
604		Marketing	3,379	243	2,146	785	6,553	0	6,553
605		Sales	17,840	2,705	5,404	5,329	31,278	180	31,458
606		Industrial Development	3,169	646	3,640	564	8,019	0	8,019
607		Personnel and Labor Relations	4,228	118	1,138	1,339	6,823	35	6,858
608		Legal and Secretarial	7,137	365	21,650	1,363	30,515	175	30,690
609		Public Relations & Advertising	901	275	1,021	1,554	3,751	0	3,751
610		Research and Development	0	0	0	0	0	0	0
611		Fringe Benefits	N/A	N/A	N/A	35,899	35,899	149	36,048
612		Casualties and Insurance	N/A	N/A	N/A	3,803	3,803	0	3,803
613		Writedown of Uncollect. Accts	N/A	N/A	N/A	(2,000)	(2,000)	0	(2,000)
614		Property Taxes	N/A	N/A	N/A	17,648	17,648	630	18,278
615		Other Taxes Except Income & PR	N/A	N/A	N/A	25,660	25,660	163	25,823
616		Joint Facility - Debit	N/A	N/A	3,753	N/A	3,753	0	3,753
617		Joint Facility - (Credit)	N/A	N/A	(4)	N/A	(4)	0	(4)
618		Other	0	0	(289)	10,574	10,285	4	10,289
619		TOTAL GENERAL AND ADMINIST.	79,172	6,322	46,288	107,240	239,022	1,615	240,637
620	*	TOTAL CARRIER OPER EXPENSES	733,016	376,690	553,419	776,766	2,439,891	20,990	2,460,881

412. WAY AND STRUCTURES
(Dollars in Thousands)

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

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	2 934		27	2
3		4	Other right-of-way expenditures	80		(2)	3
4		5	Tunnels and subways	398		(2)	4
5		6	Bridges, trestles and culverts	2 894		(157)	5
6		7	Elevated structures				6
7		8	Ties	43 690			7
8		9	Rail and other track material	69 189			8
9		11	Ballast	12 752			9
10		13	Fences, snowsheds and signs	296		(14)	10
11		16	Station and office buildings	1 678	8 197	22	11
12		17	Roadway buildings	194		7	12
13		18	Water stations	84		5	13
14		19	Fuel stations	210		1	14
15		20	Shops and enginehouses	1 271		98	15
16		22	Storage warehouses				16
17		23	Wharves and docks	3			17
18		24	Coal and ore wharves				18
19		25	TOFC/COFC terminals	3 580	9 022	18	19
20		26	Communications systems	1 593		(87)	20
21		27	Signals and interlockers	6 082		(149)	21
22		29	Power plants	3		1	22
23		31	Power transmission systems	183		5	23
24		35	Miscellaneous structures	53		(5)	24
25		37	Roadway machines	2 477	4 369	(73)	25
26		39	Public improvements, construction	1 124		(52)	26
27		45	Power plant machines	54		8	27
28		—	Other lease/rentals	N/A		N/A	28
29	*	—	TOTAL	150 822	21 588	(349)	29

414. RENTS FOR INTERCHANGED FREIGHT TRAIN CARS AND OTHER FREIGHT-CARRYING EQUIPMENT (Dollars in Thousands)

- 1 Report freight expenses only
- 2 Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad, owned or leased equipment and privately owned equipment (reporting for leased equipment covers equipment that carrier on railroad markings)
- 3 The gross amounts receivable and payable for freight train cars (line 19, columns (b) through (g), 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 (c) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
- 5 Report in columns (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in L.A. Part No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem) include railroad owned per diem tank cars on line 17.

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

Line No	Cross Check	Type of equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot					21	35	1
2		Box-Plain 50 Foot and Longer		4 881	14 647	3 321	5 514	18 848	2
3		Box-Equipped		1 581	5 387		7 559	16 066	3
4		Gondola-Plain		307	1 155	1 036	3 619	6 260	4
5		Gondola-Equipped		112	758		1 248	3 230	5
6		Hopper-Covered		1 182	4 489	19 456	4 754	13 036	6
7		Hopper-Open Top-General Service		147	838	12	3 901	5 510	7
8		Hopper-Open Top-Special Service		2	45	19	50	142	8
9		Refrigerator-Mechanical		3 153	3 254	10	1 577	2 419	9
10		Refrigerator-Non Mechanical		3 384	8 118	100	2 206	6 222	10
11		Flat TOP/COFC		1 240	5 386	36 474	2 461	10 119	11
12		Flat Multi-Level		4 494	9 108	11 458	556	1 042	12
13		Flat-General Service		73	329	6	115	225	13
14		Flat-Other		867	3 154	3 771	765	3 105	14
15		Tank-Under 22,000 Gallons		2	22	11 128	2	16	15
16		Tank-22,000 Gallons and Over			13	12 507	8	71	16
17		All Other Freight Cars				165	62	178	17
18		Auto Racks			12 878			10 006	18
19		TOTAL FREIGHT TRAIN CARS		21 425	69 581	99 463	34 418	96 530	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers			4 370	13 477		8 424	21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS			4 370	13 477		8 424	24
25		GRAND TOTAL (LINES 19 AND 24)		21 425	73 951	112 940	34 418	104 954	25

GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 415

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

415. SUPPORTING SCHEDULE—EQUIPMENT

(Dollars in Thousands)

Line No	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No
				Owned (c)	Capitalized lease (d)		
1		LOCOMOTIVES					
		Diesel Locomotive-Yard	9 473	1 515	65	(470)	1
2		Diesel Locomotive-Road	102 766	35 060		(1 138)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	112 239	36 575	65	(1 608)	5
6		FREIGHT TRAIN CARS					
		Box-Plain 40 Foot					6
7		Box-Plain 50 Foot and Longer	10 688	8 814	317	(1 286)	7
8		Box-Equipped	8 900	1 856		(474)	8
9		Gondola-Plain	1 114	1 073		(114)	9
10		Gondola-Equipped	1 049	1 069	69	133	10
11		Hopper-Covered	3 946	3 063		(244)	11
12		Hopper-Open Top-General Service	2 402	2 201	203	46	12
13		Hopper-Open Top-Special Service	629	116		15	13
14		Refrigerator-Mechanical	285	2 227		(318)	14
15		Refrigerator-Nonmechanical	6 698	3 279	406	(983)	15
16		Flat TOFC/COFC	2 302	72		(210)	16
17		Flat Multi-level	4 370	2 674		(168)	17
18		Flat-General Service	2 317	84	69	(142)	18
19		Flat-Other	4 635	1 976		(68)	19
20		All Other Freight Cars	255	32		(17)	20
21		Caboose	355	592		73	21
22		Auto Racks	11 238	4 787	92		22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS	61 183	33 915	1 156	(3 757)	24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers	9 165				26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	9 165				32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT					35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)	6				36
37	*	Computer systems and word processing equip.	4 398	696			37
38	*	Machinery-Locomotives ¹		446			38
39	*	Machinery-Freight Cars ²	1	454			39
40	*	Machinery-Other Equipment ³	2 859	24			40
41	*	Work and Other Non-revenue Equipment	3 242	936		21	41
42		TOTAL OTHER EQUIPMENT	10 506	2 556		21	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	193 093	73 046	1 221	(5 344)	43

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 235.³The data to be reported on line 40 in column (b) is the amount reported in Schedule 410, column (f), lines 302 through 306, reduced by the allocable portion of line 320.

415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1		2 390	62 132		44 776		1
2		31 778	746 040		276 675		2
3							3
4							4
5		34 168	808 172		321 451		5
6							6
7		8 089	187 947	6 360	130 841	5 842	7
8		1 774	56 321		31 211		8
9		1 580	26 858		16 752		9
10		783	27 945	1 384	9 959	1 254	10
11		3 417	87 574		40 610		11
12		426	47 954		26 244		12
13		967	3 155		2 239		13
14			58 219		55 941		14
15		1 388	76 731	8 129	56 829	7 354	15
16		14 248	6 404		2 261		16
17		2 722	60 833		39 536		17
18		1 101	5 699		4 109		18
19		2 385	57 901		28 331		19
20			1 575		1 127		20
21		123	10 884		2 612		21
22		869	62 705	920	24 873	130	22
23							23
24		39 872	778 705	16 793	473 475	14 580	24
25							25
26		6 944					26
27							27
28							28
29							29
30		266					30
31							31
32		7 210					32
33							33
34							34
35							35
36							36
37		12 018	5 901		2 566		37
38			14 950		7 879		38
39			15 252		8 047		39
40			807		428		40
41		9 077	37 091		29 833		41
42		21 095	74 001		48 753		42
43		102 345	1 660 878	16 793	843 679	14 580	43

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

The depreciation to be reported on lines 38, 39 and 40 in column (i) is calculated by multiplying the investment in each element by the effective composite rate for Property Account 44, and then adding or subtracting the adjustment reported in column (e). This calculation should equal the amount shown in column (j), Schedule 335.

416. SUPPORTING SCHEDULE - ROAD
(Dollars in thousands)

Road Initials: SPT

Year 90

Line No.	Density category (Class) (a)	Account No. (b)	Owned and used		Improvements to leased property			Capitalized leases			TOTAL		Line No.
			Inv Base (c)	Accum depr (d)	Depr rate % (e)	Inv Base (f)	Accum depr (g)	Depr rate % (h)	Inv Base (i)	Current year Amort (j)	Accum Amort (k)	Inv Base (l)	
1	I	3	122 119	29 759	.84							122 119	1
2		8	486 040	183 874	3.39							486 040	2
3		9	903 204	299 252	3.46	INCLUDED IN OWNED AND USED						903 204	3
4		11	208 156	50 817	2.96							208 156	4
5	SUB-TOTAL		1 719 519	563 702								1 719 519	5
6	II	3	108 598	29 946	.84							108 598	6
7		8	379 106	157 351	4.10					NONE		379 106	7
8		9	700 154	100 142	3.91							700 154	8
9		11	217 110	42 316	2.59							217 110	9
10	SUB-TOTAL		1 404 968	329 755								1 404 968	10
11	III	3	2 066	N/A	N/A		N/A	N/A		N/A	N/A	2 066	11
12		8	16 380	N/A	N/A		N/A	N/A		N/A	N/A	16 380	12
13		9	35 890	N/A	N/A		N/A	N/A		N/A	N/A	35 890	13
14		11	9 522	N/A	N/A		N/A	N/A		N/A	N/A	9 522	14
15	SUB-TOTAL		63 858	N/A	N/A		N/A	N/A		N/A	N/A	63 858	15
16	IV	3	110 390	36 660	.84							110 390	16
17		8	223 271	164 460	5.11							223 271	17
18		9	271 460	119 672	3.76							271 460	18
19		11	73 756	38 747	2.71							73 756	19
20	SUB-TOTAL		678 877	359 539								678 877	20
21	V	3	6 354	1 699	.84							6 354	21
22		8	9 533	7 914	2.32							9 533	22
23		9	22 394	5 363	1.62							22 394	23
24		11	3 989	1 484	1.67							3 989	24
25	SUB-TOTAL		42 270	16 460								42 270	25
26	GRAND TOTAL		3 909 492	1 269 456	N/A			N/A				3 909 492	26

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

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

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

NOTES AND REMARKSNotes and Remarks to Schedule 335 on page 35

The amounts reported in Column D, Credits to Reserve - Other Credits, and Column F, Debits to Reserve - Other Debits, are due to the following:

1. Allocation of excess roadway and equipment depreciation reserves in the amount of \$65,000 to account 16 for anticipated environmental costs.
2. Allocation of excess depreciation reserves in the amount of \$6,566 for roadway to be amortized over 20 years and \$53,662 for equipment to be amortized over 10 years.

The credits to accumulated depreciation will not agree to operating expenses due to credit of \$960 to account 621100 and debited to appropriate property accounts for use of system equipment on capital projects.

417. SPECIALIZED SERVICE SUBSCHEDULE — TRANSPORTATION
(Dollars in Thousands)

1 Report freight expenses only

2 Report in lines 1, 2, 3, 4, and 10 the total of those natural expenses (salaries and wages, material, tools, supplies, fuels and lubricants, purchased services, and general) incurred in the operation of each type of specialized service facility. This schedule does not include switching services performed by train and yard crews in connection with or within specialized service facilities.

3 When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (i) should balance with the respective line items in Schedule 410, Railway Operating Expenses.

4 Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a general terminal or harbor area should be reported in column (c), line 3.

5 The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c), line 3.

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

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

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

Line No	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i) (j)	Line No
1	•	Administration	5 569								5 569	1
2	•	Pick up and delivery, marine line haul	3 050						N/A		3 050	2
3	•	Loading and unloading and local marine	36 978					4 248	N/A		41 226	3
4	•	Protective services, total debit and credits							5 643		5 643	4
5	•	Freight lost or damaged—safety related										5
6	•	Fringe benefits	405								405	6
7	•	Casualty and insurance	1 564								1 564	7
8	•	Joint facility - Debit	270								270	8
9	•	Joint facility - Credit	31	()	()	()	()	()	()	()	31	9
10	•	Other	(17)								(17)	10
11	•	TOTAL	47 850					4 248	5 643		57 741	11

Schedule 418

Instruction:

This schedule will show the investment in capitalized leases in road and equipment by primary account.

Column

- (a) = primary account number and title for which capital lease amounts are included therein.
- (b) = the total investment in that primary account.
- (c) = the investment in capital leases at the end of the year
- (d) = the current year amortization
- (e) = the accumulated amortization relating to the leased properties.

418. SUPPORTING SCHEDULE—CAPITAL LEASES
(Dollars in thousands)[illegible]

NOTES AND REMARKS

499. ANALYSIS OF TAXES

(Dollars in Thousands)

A. Railway Taxes.

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	* 41 541	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	(4 679)	2
3		Excess Profits		3
4	*	Total - Income Taxes L 2 + 3	(4 679)	4
5		Railroad Retirement	161 045	5
6		Hospital Insurance	11 550	6
7		Supplemental Annuities	11 608	7
8		Unemployment Insurance	21 468	8
9		All Other United States Taxes	2 370	9
10		Total - U.S. Government Taxes	203 362	10
11		Total - Railway Taxes	244 903	11

* INCLUDE (\$192) FOR CURRENT STATE INCOME TAX-ACCOUNT 556

B. Adjustments to Federal Income Taxes

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

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

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

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

5. The total of line 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to Account 557, Provision for Deferred Taxes, and Account 591, Provision for Deferred Taxes - Extraordinary Items, for the current year.

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

(A)

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21. #	1 093 192	59 587		1 152 779	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.					2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.					3
4	Amortization of rights of way, Sec. 185 I.R.C.					4
5	Other (Specify) LESS THAN \$100,000	(22)	61	23	62	5
6	ECONOMIC PERFORMANCE	(8 933)	(278)		(9 211)	6
7	FED. TAX CREDIT (ON DEFERRED STATE)	(49 170)	(637)		(49 807)	7
8	PERSONAL INJURY RESERVE	(101 275)	1 638		(99 637)	8
9	ALLOCATED TO OR FROM AFFILIATES	229	11 044		11 273	9
10	PAYROLL TAX ACCRUAL	(5 352)	(889)		(6 241)	10
11	LOSS DAMAGE, O/C & VOL. RATE RESERVES	(25 435)	271		(25 164)	11
12	NET OPERATING LOSS C/O	(144 286)	(53 496)		(197 782)	12
13	RIO GRANDE RECEIVABLE	(5 849)	(7 970)		(13 819)	13
14	STATE TAX RESERVE	(340)			(340)	14
15						15
16	SEE DETAIL PAGE 64	83 136	8 873	10 573	102 582	16
17						17
18	Investment tax credit*					18
19	TOTALS	835 895	18 204	10 596	(B) 864 695	19

450. ANALYSIS OF TAXES - Continued

(Dollars in Thousands)

*Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit _____ \$ NONE
 If deferral method for investment tax credit was elected:
 (1) Indicate amount of credit utilized as a reduction of tax liability for current year _____ \$ N/A
 (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes _____ \$ N/A
 (3) Balance of current year's credit used to reduce current year's tax accrual _____ \$ N/A
 (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual _____ \$ N/A
 (5) Total decrease in current year's tax accrual resulting from use of investment tax credits _____ \$ N/A
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 _____ \$ 504,333

DETAIL OF LINE 16, SCHEDULE 450, PAGE 63

PARTICULARS (a)	BEGINNING OF YEAR BALANCE (b)	NET CREDITS (CHARGES) FOR CURRENT YEAR (c)	ADJUSTMENTS (d)	(A) END OF YEAR BALANCE (e)
ADJUST PROPERTY TAX-LIEN YEAR	1 697	(8 850)	10 573	3 420
DEFERRED STATE TAX	144 182	1 874		146 056
INSTALLMENT SALES	26 124	(17)		26 107
CALIFORNIA STATE TAX ADJUSTMENT	(1 581)	(80)		(1 661)
RESTRUCTURING RESERVE	(53 508)	14 212		(39 296)
VACATION PAY ACCRUAL	7 536	(4 865)		2 671
CONTESTED PROPERTY TAX	(2 475)	(1 919)		(4 394)
FORCE REDUCTION RESERVE	(604)	154		(450)
PENSION ACCRUAL	(10 264)	(876)		(11 140)
BAD DEBT RESERVE	(6 374)	(102)		(6 476)
DEFERRED GAIN-LAND SALES	(4 072)	6 154		2 082
SALES AND USE TAX RESERVE	(459)	3 773		3 314
CORRECTION ACCOUNT RESERVE	(14 496)	170		(14 326)
SWITCHING RESERVE	(2 550)	2 712		162
OTHER RESERVES	(1 886)	(3 467)		(5 353)
ENVIRONMENTAL TAX	1 866	-		1 866
TOTAL 16	83 136	8 873	10 573	102 582

- (A) COMPUTED UNDER FAS 96 RULES
 # INCLUDES ACCELERATED COST RECOVERY SYSTEM, SEC 168 IRS
 Ø ACCOUNT 557
 (B) TRANSFERRED FROM ACCOUNT 786-003 TO DEFERRED FEDERAL INCOME TAX IN DECEMBER 1990.

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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	616	OTHER DEBITS TO RETAINED EARNINGS			1
2		ADVANCES TO PARENT	35 250		2
3					3
4	519	MISCELLANEOUS INCOME			4
5		GAIN ON SALES OF PROPERTIES NOT USED IN OPERATION		185 585	5
6				2 050	6
7		GAS AND OIL ROYALTIES		1 156	7
8		WRITE OFF OF UNCLAIMED VOUCHERS			8
9					9
10	551	MISCELLANEOUS INCOME CHARGES			10
11		COST FOR ACCOUNT RECEIVABLE FINANCING	46 948		11
12		LOSS ON SALES OF PROPERTIES NOT USED IN OPERATIONS	16 247		12
13					13
14		LOSS ON SALES OF NOTE	8 700		14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

501. GUARANTIES AND SURETYSHIPS

(Dollars in Thousands)

1. If the respondent was under obligation as guarantor or surety for the performance by any other corporation or other association of any agreement or obligation, show the particulars of each contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year. This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after the date of issue. Items of less than \$50,000 may be shown as one total.

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1					1
2					2
3	TERMINAL RR ASSN. OF ST. LOUIS	SERIES C, 4% DUE 2019	973	JOINT	3
4					4
5					5
6	SOUTHERN PACIFIC TELECOMMUNICATION COMPANY	VARIABLE CREDIT FACILITY DUE 1997	14,750	SOLE	6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
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28					28
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30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					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 the particulars called for hereunder for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year.

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

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

502. COMPENSATING BALANCES AND SHORT-TERM BORROWING ARRANGEMENTS
(Dollars in Thousands)

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

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

NONE

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

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

I. Debt Outstanding at End of Year:

Line #	Account No.	Title	Source	Balance at Close of Year
1	751	Loans and Notes Payable	Sch. 200, L. 30	
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	85 025
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	662 287
4	766	Equipment Obligations	Sch. 200, L. 42	384 135
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	2 696
6	768	Debt in Default	Sch. 200, L. 44	
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(1 009)
8		Total Debt	Sum L. 1-7	1 133 134
9		Debt Directly Related to Road Property	Note 1.	291 803
10		Debt Directly Related to Equipment	Note 1.	441 710
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	733 513
12		Percent Directly Related to Road	L. 9 - L. 11 (2 decimals)	39.78
13		Percent Directly Related to Equipment	L. 10 - L. 11 (2 decimals)	60.22
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	399 621
15		Road Property Debt	(L. 12 × L. 14) plus L. 9	158 969
16		Equipment Debt	(L. 13 × L. 14) plus L. 10	240 652

II. Interest Accrued During the Year:

Line #	Account No.	Title	Source	Balance at Close of Year
17	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	111 672
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	(2)
20		Total Interest	Sum of Lines (17 + 18) less 19	111 670
21		Interest Affiliated Company Debt	Note 2.	
22		Net Interest Expense	L. 20 minus L. 21	111 670
23		Interest Directly Related to Road Property Debt	Note 3.	24 470
24		Interest Directly Related to Equipment Debt	Note 3.	43 032
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	44 168
26		Interest Road Property Debt	L. 23 + (L. 25 × L. 12)	42 040
27		Interest Equipment Debt	L. 24 + (L. 25 × L. 13)	69 630

Note 1. Directly related means the purpose which the funds were used when the debt was issued.

Note 2. Line 21 includes interest on debt in Account 769—Account Payable: Affiliated Companies.

Note 3. This Interest relates to debt reported in Lines 9 and 10, respectively.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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

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

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

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

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

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

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

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

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

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

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

Line No	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11	THIS SCHEDULE LEFT INTENTIONALLY BLANK.						11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
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22							22
23							23
24							24
25							25

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Class (5) includes all tracks operated and maintained by others, but over which the respondent has the right to operate some or all of its trains. In the road 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 or the portion jointly held. The class symbol should have the letter (J) attached.

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

700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Class	Proportion owned or leased by Respondent	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1										1
2	1	100%	11 180	763		1 422	1 757	2 016	17 138	2
3										3
4	1J	50.0%	24			4	56	98	182	4
5	1J	44.0%	1	1				11	13	5
6	1J	33.3%	2				1	3	6	6
7	1J	12.5%	4					5	9	7
8										8
9		TOTAL 1+1J	11 211	764		1 426	1 814	2 133	17 348	9
10										10
11	3A	100%						1	1	11
12	3B	100%	4				34		38	12
13	3B	NONE				1			1	13
14										14
15		TOTAL 3A+B	4			1	34	1	40	15
16										16
17	4B	100%						1	1	17
18										18
19										19
20	5	NONE	1 385	399	18	116	51	139	2 108	20
21										21
22										22
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48										48
49										49
50										50
51										51
52										52
53										53
54										54
55										55
56										56
57		TOTAL	12 600	1 163	18	1 543	1 899	2 274	19 497	57
58		Miles of electrified road or track included in preceding grand total	N/A							58

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

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), (d), or (e), as may be appropriate. The remainder of jointly operated mileage should be shown in column (f). Respondent's proportion of road jointly owned, not operated, should be shown in column (h), as may be appropriate. Mileage which has been permanently abandoned should not be included in column (h). Mileage 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	Cross Check	State or territory (a)	MILES OF ROAD OPERATED BY RESPONDENT								Line No
			Line owned (b)	Line of proprietary companies (c)	Line operated under lease (d)	Line operated under contract, etc (e)	Line operated under trackage rights (f)	Total mileage operated (g)	Line owned, not operated by respondent (h)	New line constructed during year (i)	
1		ARIZONA	812				6	818			1
2		ARKANSAS	514				50	564	6		2
3		CALIFORNIA	3 420		2		143	3 565	13	1	3
4		ILLINOIS					122	122			4
5		KANSAS	348				69	417			5
6		LOUISIANA	368				12	380			6
7		MISSOURI	388				485	873			7
8		NEVADA	562				152	714			8
9		NEW MEXICO	559				61	620	60		9
10		OKLAHOMA	56					56			10
11		OREGON	1 080				10	1 090	109		11
12		TENNESSEE					1	1			12
13		TEXAS	3 004		2		272	3 278			13
14		UTAH	100				2	102			14
15											15
16											16
17											17
18											18
19											19
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29											29
30											30
31											31
32		TOTAL MILEAGE (single track)	11 211		4		1 385	12 600	188	1	32

NOTES AND REMARKS

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data

- 1 Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
- 2 In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
- 3 Units leased to others for a period of one year or more are reportable in column (f). 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 (f).
- 4 For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operation at terminals.
- 5 A "self-propelled car" is a rail motor car propelled by electric motors receiving power from a third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
- 6 A "diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive or whether power may at times be supplied from an external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "electric" unit includes all units which receive electric power from an overhead contact wire or a third rail, and use the power to drive one or more electric motors that propel the vehicle. An "other self-powered unit" includes all units other than diesel, or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification. An "auxiliary unit" includes all units used in conjunction with locomotives, but which draw their power from the "mother" unit, e.g.,

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

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

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

9 Cross-checks

Schedule 710

Line 5, column (j) = Line 11, column (l)
 Line 6, column (j) = Line 12, column (l)
 Line 7, column (j) = Line 13, column (l)
 Line 8, column (j) = Line 14, column (l)
 Line 9, column (j) = Line 15, column (l)
 Line 10, column (j) = Line 16, column (l)

When data appear in column (j) lines 1 thru 8, column (k) should have data on same lines.

When data appear in columns (k) or (l) lines 36 thru 53, and 55, column (m) should have data on same lines.

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

Line No	Cross Check	Type or design of units (a)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (q)	Units at Close of Year				Line No
			Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col (h)&(i)) (j)	Aggregate capacity of units reported in col (j) (see ins. 7) (k)	
			Units in service of respondent at beginning of year (b)	New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)						
1		Locomotive Units									(H P)	1
2		Diesel-freight units										2
3		Diesel-passenger units										3
4		Diesel-multiple purpose units	1 742	50	10		88	1 349	365	1 714	5 066 200	4
5	*	Diesel-switching units	354				1	269	84	353	540 200	5
6	*	TOTAL (lines 1 to 4) units	2 096	50	10		89	1 618	449	2 067	5 606 400	6
7	*	Electric-locomotives										7
8	*	Other self-powered units										8
9	*	TOTAL (lines 5, 6 and 7) units	2 096	50	10		89	1 618	449	2 067	5 606 400	9
10	*	Auxiliary units	18					4	14	18	N/A	10
		TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	2 114	50	10		89	1 622	463	2 085	N/A	5

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

DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF REBUILDING.																			
Line No	Cross Check	Type or design of units (a)	During Calendar Year							TOTAL (h)	Line No								
			Before Jan 1, 1965 (b)	Between Jan 1, 1965 and Dec 31, 1969 (c)	Between Jan 1, 1970 and Dec 31, 1974 (d)	Between Jan 1, 1975 and Dec 31, 1979 (e)	Between Jan 1, 1980 and Dec 31, 1984 (f)	1985 (g)	1986 (h)			1987 (i)	1989 (k)						
11	•	Diesel																	
12	•	Electric																	
13	•	Other self-powered units																	
14	•	TOTAL (lines 11 to 13)																	
15	•	Auxiliary units																	
16	•	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)																	N/A

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

Line No	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year				Line No	
			Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col (h)&(i)) (j)	Aggregate capacity of units reported in col (j) (see ins 7) (k)		Leased to others (l)
			New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)							
17	PASSENGER-TRAIN CARS Non Self-Propelled Coaches (PA, PB, PBO)												17
18	Combined cars [All class C, except CSB]												18
19	Parlor cars [PBC, PC, PL, PO]												19
20	Sleeping cars [PS, PT, PAS, PDS]												20
21	Dining, grill and tavern cars [All class D, PD]										N/A		21
22	Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]										N/A		22
23	TOTAL (lines 17 to 22)												23
24	Self-Propelled Electric passenger cars [EP, ET]												24
25	Electric combined cars [EC]												25
26	Internal combustion rail motorcars [ED, EJ]												26
27	Other self-propelled cars (Specify types)												27
28	TOTAL (lines 24 to 27)												28
29	TOTAL (lines 23 and 28)												29
30	COMPANY SERVICE CARS Business cars (PV)	26			1			27		27	N/A	1	30
31	Board outfit cars [MWX]	40			3			40	3	43	N/A		31
32	Derrick and snow removal cars [MWU, MWV, MWW, MWK]	19						18	1	19	N/A	1	32
33	Dump and ballast cars [MWB, MWD]	360					3	304	53	357	N/A	1	33
34	Other maintenance and service equipment cars	837					32	764	41	805	N/A	1	34
35	TOTAL (lines 30 to 34)	1 282			4		35	1 153	98	1 251	N/A	4	35

710. INVENTORY OF EQUIPMENT — Continued

Instructions for reporting freight-train car data.

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

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

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars (b)	All others (c)	Units installed				
					New units purchased or built (d)	New or rebuilt units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
		FREIGHT TRAIN CARS							
36		Plain box cars - 40' (B1_ _ B2_ _)							36
37		Plain box cars - 50' and longer (B3_0-7, B4_0-7, B5_ _ B6_ _ B7_ _ B8_ _)	8 742						37
38		Equipped box cars (All Code A, Except A_5_)	4 883						38
39		Plain gondola cars (All Codes G & J_ _1, J_ _2, J_ _3, J_ _4)	1 549						39
40		Equipped gondola cars (All Code E)	2 075						40
41		Covered hopper cars (C_ _1, C_ _2, C_ _3, C_ _4)	5 189						41
42		Open top hopper cars—general service (All Code H)	2 726						42
43		Open top hopper cars—special service (J_ _Q and All Code K)	574						43
44		Refrigerator cars—mechanical (R_5_ , R_6_ , R_7_ , R_8_ , R_9_)	2 651						44
45		Refrigerator cars—non-mechanical (R_0_ , R_1_ , R_2_)	4 996						45
46		Flat cars—TOFC/COFC (All Code P, Q and S, Except Q8_ _)	1 665			170			46
47		Flat cars—multi-level (All Code V)	3 202						47
48		Flat cars—general service (F10_ , F20_ , F30_)	1 689						48
49		Flat cars—other (F_1_ , F_2_ , F_3_ , F_4_ , F_5_ , F_6_ , F_8_ , F40_)	3 607						49
50		Tank cars—under 22,000 gallons (T_ _0, T_ _1, T_ _2, T_ _3, T_ _4, T_ _5, Except T000)	44						50
51		Tank cars—22,000 gallons and over (T_ _6, T_ _7, T_ _8, T_ _9)	47						51
52		All other freight cars (A_5_ , F_7_ , All Code L and Q8_ _)	2					1	52
53		TOTAL (lines 36 to 52)	43 641			170		1	53
54		Caboose (All Code M-930)	N/A	292					54
55		TOTAL (lines 53, 54)	43 641	292		170		1	55

710. INVENTORY OF EQUIPMENT - Continued

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

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

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36									36
37		51	4 929	3 762	8 691		663 229	735	37
38		282	3 160	1 441	4 601		363 097		38
39		71	1 101	377	1 478		143 734		39
40		24	1 035	1 016	2 051		195 651		40
41		357	2 961	1 871	4 832		469 662	434	41
42		27	1 830	869	2 699		268 748		42
43		4	269	301	570		56 983		43
44		720	1 931		1 931		127 618		44
45		348	2 912	1 736	4 648		357 202	83	45
46		519	150	1 166	1 316		158 356		46
47		54	1 835	1 313	3 148		125 971	3	47
48		53	498	1 138	1 636		125 915		48
49		158	1 972	1 477	3 449		288 378	11	49
50		2	42		42		3 642		50
51			47		47		4 714		51
52			3		3		178		52
53		2 670	24 675	16 467	41 142		3 353 078	1 266	53
54		15	192	85	N/A	277	N/A		54
55		2 685	24 867	16 552	41 142	277	3 353 078	1 266	55

710. INVENTORY OF EQUIPMENT — Continued

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

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem (b)	All others (c)	Units installed				
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
FLOATING EQUIPMENT									
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A		NONE				56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A						57
58		TOTAL (lines 56 and 57)	N/A						58
HIGHWAY REVENUE EQUIPMENT									
59		Chassis Z1__ Z67__ Z68__ Z69__	69					120	59
60		Dry van U2__ Z__ Z6__ 1-6	2 232						60
61		Flat bed U3__ Z3__							61
62		Open bed U4__ Z4__							62
63		Mechanical refrigerator U5__ Z5__							63
64		Bulk hopper U0__ Z0__							64
65		Insulated U7__ Z7__	1 301						65
66		Tank ¹ Z0__ U6__							66
67		Other trailer and container (Special equipped dry van U9__ Z8__ Z9__)							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	3 602					120	70

NOTES AND REMARKS

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

710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
					Per diem (k)	All other (l)			
56					N/A				56
57					N/A				57
58					N/A				58
59		4		185	185				59
60		788		1 444	1 444				60
61									61
62									62
63									63
64									64
65		11		1 290	1 290				65
66									66
67									67
68									68
69									69
70		803		2 919	2 919				70

NOTES AND REMARKS

710S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR
(Dollars in Thousands)

1. Give particulars as requested, separately, for the various classes of new units and rebuilt units or equipment installed by respondent during the year. If information regarding the cost of any units installed is not complete at time of filing of report, the units should be omitted, but reference to the number of units omitted should be given in a footnote, the details as to cost to be given in the report of the following year. The cost of units under construction at the close of the year should not be reflected in this schedule even though part of the cost appears in the property account for the year. Indicate in column (e) whether an installation represents equipment purchased (P), built or rebuilt by contract in outside railroad shops (C), or built or rebuilt in company or system shops (S) including units acquired through capitalized leases (L).

2. In column (a) list each class or type of locomotive unit, car, or TOFC/COFC equipment on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars or other equipment adopted by the Association of American Railroads, and should include physical characteristics requested by Schedule 710. Locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit, such as multiple-purpose diesel locomotive A units (B-B), 2500 HP. Cars should be identified as to special construction or service characteristics, such as aluminum-covered hopper car (LO), steel boxcars-special service (XAP), etc. For TOFC/COFC show type of equipment as enumerated in Schedule 710.

3. In column (c) show the total weight in tons of 2,000 pounds. The weight of the equipment acquired should be the weight empty.

4. The cost should be the complete cost as entered on the ledger, including foreign line freight charges and handling charges.

5. Data for this schedule should be confined to the units reported in Schedule 710, columns (c) and (e) for locomotive units, passenger-train cars and company service cars and columns (d) and (f) for freight train cars, floating equipment and highway revenue equipment. Disclose new units in the upper section of this schedule and in the lower section disclose rebuilt units acquired or rewritten into the respondent's accounts. The term "new" as used herein shall mean a unit or units placed in service for the first time on any railroad.

6. All unequipped boxcars acquired in whole or in part with incentive per diem funds should be reported on separate lines and appropriately identified by footnote or sub-heading.

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	MULTIPLE-PURPOSE DIESEL LOCOMOTIVES					1
2						2
3	A UNITS (B-B) 3800 HP	50	7 175	62 143	(P)	3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL	50	N/A	62 143	N/A	25

REBUILT UNITS

26						26
27	A UNITS (B-B) 3000 HP	8	1 088	5 898	(C)	27
28	A UNITS (C-C) 3600 HP	2	410	1 286	(S)	28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	TOTAL	10	N/A	7 184	N/A	38
39	GRAND TOTAL	60	N/A	69 327	N/A	39

GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULES 720, 721, 723, AND 726

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

Track category¹

- A - Freight density of 20 million or more gross ton miles per track mile per year (include passing tracks, turnouts and crossovers)
- B - Freight density of less than 20 million gross ton miles per track mile per year, but at least 5 million (include passing tracks, turnouts and crossovers)
- C - Freight density of less than 5 million gross ton miles per track mile per year, but at least 1 million (include passing tracks, turnouts and crossovers)
- D - Freight density of less than 1 million gross ton-miles per track mile per year (include passing tracks, turnouts and crossovers)
- E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in category A, B, C, D, F, and Potential abandonments, as appropriate)
- F - Track over which any passenger service is provided (other than potential abandonments) Mileage should be included within track categories A through E unless there is dedicated entirely to passenger service F.

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

2 This schedule should include all class 1, 2, 3, or 4 track from schedule 700 that is maintained by the respondent (class 5 is assumed to be maintained by others)

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

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

720. TRACK AND TRAFFIC CONDITIONS

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

Line No.	Track category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)	Line No.
1	A	6 191	22.68	47.95	241	1
2	B	2 758	10.86	41.04	504	2
3	C	1 272	2.47			3
4	D	3 301	0.11			4
5	E	3 865	XXXXXXX	XXXXX		5
6	TOTAL	17 387	12.91		745	6
7	F	5 495	XXXXXXXXX	XXXXX	123	7
8	Potential abandonments	550		45.82		8

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

721. TIES LAID IN REPLACEMENT

1. Furnish the requested information concerning ties laid in replacement
2. In column (j), report the total board feet of switch and bridge ties laid in replacement
3. The term "spot maintenance" in column (k) means repairs to track components during routing inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.
4. In No. 9, the average cost per tie should include transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply storage and seasoning yards, and in the case of treating ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines, and placing the ties in tracks and of train service other than that necessary in connection with loading or treatment should not be included in this schedule.

Line No	Track category (a)	Number of cross-ties laid in replacement										Switch and bridge ties (board feet) (j)	Cross-ties switch and bridge ties		Line No
		New ties					Second-hand ties						Total (i)	Percent of spot maintenance (k)	
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)							
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)								
1	A	591 375				65					591 440		0.27	1	
2	B	342 249				41					342 290		22.99	2	
3	C	131 605				20					131 625	2 501 867	43.03	3	
4	D	26 618				138					26 756		6.98	4	
5	E	30 778				150					30 928		7.14	5	
6	TOTAL	1 122 625				414					1 123 039	2 501 867	14.45	6	
7	F	16 790				3					16 793			7	
8	Potential abandonments													8	

9 Average cost per cross-tie \$ 21.52 and switch-tie (NBM) \$ 484.34

722. TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS
(Dollars in Thousands)

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

In column (a) classify the ties as follows

U — Wooden ties untreated when applied

T — Wooden ties treated before application

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

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

In columns (d) and (g) show 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 yard. In the case of treated ties, also show the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines and placing the ties in tracks, and of train service, other than that necessary in connection with loading or treatment, should not be included in this schedule.

Line No	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of cross-ties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)		
1	T	12 074	21.41	258 488	43 328	469.72	20 352		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20	TOTAL								20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid 0.90								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid 11.60								22

723. RAILS LAID IN REPLACEMENT

1 Furnish the requested information concerning rails laid in replacement

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

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

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)						Total		Percent of spot maintenance (h)	Line No.
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)				
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)						
1	A	193.20	0.48	94.90	2.30	288.10	2.78	0.09	1		
2	B	26.90	4.96	232.38	23.66	259.28	28.62	27.45	2		
3	C	12.38	1.74	26.16	37.94	38.54	39.68	15.55	3		
4	D	2.12	1.14	2.78	6.08	4.90	7.22	0.91	4		
5	E	2.90	0.98	4.26	13.16	7.16	14.14	13.27	5		
6	TOTAL	237.50	9.30	360.48	83.14	597.98	92.44	13.67	6		
7	F	15.42	4.34	91.74	8.48	107.16	12.82	14.09	7		
8	Potential Abandonments								8		
9	Average cost of new and relay rail laid in replacement per gross ton \$	548.65		New \$85.39	—	relay.			9		

New \$85.39 relay.

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)	
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	2	136	4	1 722	487.10	136	38	17 895	469.33	1
2	4	136	173	14 138	81.73	136	588	48 262	82.05	2
3	4	136	26	2 137	81.68	132	8	678	81.98	3
4	4					131	12	978	82.06	4
5	4					119	17	1 393	81.79	5
6	4					115	2	122	81.90	6
7	4	113	18	1 146	64.99	113	12	981	81.92	7
8	4	112	24	1 550	64.99	112	12	1 022	81.97	8
9	4					90	4	336	81.85	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33	TOTAL	N/A	245	20 693		N/A				33
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid								0.90	34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								11.60	35
36	Track-miles of welded rail installed on system this year 3.02 total to date									36

725. WEIGHT OF RAIL.

Give the particulars called for below concerning the road and track operated by the respondent at the close of the year. Only the respondent's proportion of jointly owned mileage should be included. Under "Weight of rail," the various weights of rails should be given. Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
	<i>Pounds</i>				
1	141/128	13.09			1
2					2
3	136	4 809.61			3
4					4
5	132/133	1 458.70			5
6					6
7	130	19.72			7
8					8
9	119	559.90			9
10					10
11	115	529.53			11
12					12
13	112/113	3 010.37			13
14					14
15	110	128.10			15
16					16
17	90	647.48			17
18					18
19	80/85	562.00			19
20					20
21	76/75	225.52			21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48

724. SUMMARY OF TRACK REPLACEMENTS

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

2 In columns (d), (e), (g), and (h) give the percentage of replacements to units of property in each track category at year end

Line No.	Track category	Ties				Rail		Ballast	Track surfacing		Line No
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced		Miles surfaced	Percent surfaced	
		Crossties	Switch and bridge ties (board feet)	Crosstie	Switch and bridge ties (board feet)						
1	A	591 440		2.94		290.88	4.70	365 563	(i)	(j)	1
2	B	342 290		4.31		287.90	10.44	340 171	233.16	8.45	2
3	C	131 625	2 501 867	3.59	1.76	78.22	6.15	310 964	69.66	5.48	3
4	D	26 756		0.32		12.12	0.37	45 336	21.86	0.66	4
5	E	30 928		0.31		21.30	0.55	27 534	270.79	7.01	5
6	TOTAL	1123 039	2 501 867	2.52	1.76	690.42	3.97	1 089 568	991.53	5.70	6
7	F	16 793		0.12		119.98	2.18	376 787	379.11	6.90	7
8	Potential abandonments										8

750. CONSUMPTION OF DIESEL FUEL
(Dollars in Thousands)

LOCOMOTIVES

Line No	Kind of locomotive service (a)	Diesel Diesel oil (gallons) (b)	Line No
1	Freight	302 951 406	1
2	Passenger	1 713 538	2
3	Yard switching	10 118 912	3
4	TOTAL	314 783 856	4
5	COST OF FUEL* \$(000)	\$ 208 277	5
6	Work Train	843 605	6

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

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

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

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

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

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

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

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

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

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

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

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

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

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

(M) Road service represents elapsed time of transportation trains (both ordinary and light) between the time of leaving the initial terminals and the time at the final terminals, including trains switching at way stations and delays on road as shown by conductors' or dispatchers' train reports. Include time of motorcar service performed by train locomotives at terminals and way stations. Report in Item 9-02 train switching hours included in Item 9-01. Train switching is the time spent by the train while performing switching service at terminals and way stations where no regular yard service is maintained. A train hour is independent of the number of locomotives in the train.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755—Concluded

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

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

(P) The number of loaded freight cars shall be obtained from the conductors' wheel report and shall be the sum of all loaded cars handled by each train. For example, if a car moves loaded (1) in a way train from the origination point, (2) in two through trains, and (3) in a way train to the destination point, the total count of loaded cars would be four: two counts for the movements in the way trains and two counts for the movements in through trains. Therefore, each car originated or received from a connecting carrier receives an initial count, plus one count for each subsequent physical transfer between trains on respondents lines. No additional count is given because of crew change or changes in track identification number unless there is a physical transfer of the car between trains. Each car moving under revenue billing shall be considered as a loaded car.

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

(R) Report the number of loaded revenue trailers/containers picked up, plus revenue trailers/containers delivered in TOFC/COFC and in highway interchange service, when the work is performed at the railroads' expense. (Performed at railroads' expense means that railroad employees perform the service or that the railroad hires a subsidiary or outside contractor to perform the service). Do not include those trailers/containers which are picked up or delivered by a shipper or motor carrier etc. when a tariff provision requires the shipper-motor carrier etc. and not the railroad to perform that service. Note: The count should reflect the trailer/containers for which expenses is reported in Schedule 417 Line 2 Column (b).

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

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

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

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

755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	12 600	47	1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	1 455 963	XXXXXX	2
3		2-02 Way Trains	4 638 149	XXXXXX	3
4		2-03 Through Trains	29 326 758	722 202	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	35 420 870	722 202	5
6		2-05 Motorcars (C)			6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	35 420 870	722 202	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	6 045 179	XXXXXX	8
9		3-02 Way Trains	9 625 235	XXXXXX	9
10		3-03 Through Trains	111 067 371	722 202	10
11		3-04 TOTAL (lines 8-10)	126 737 785	722 202	11
12		3-11 Train Switching (F)	6 159 952	XXXXXX	12
13		3-21 Yard Switching (G)	12 922 126	21 088	13
14		3-31 TOTAL, ALL SERVICES (lines 11, 12, 13)	145 819 863	743 290	14
		4. Freight Car-Miles (thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box-Plain 40-Foot	156	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	109 925	XXXXXX	16
17		4-012 Box-Equipped	86 676	XXXXXX	17
18		4-013 Gondola-Plain	27 354	XXXXXX	18
19		4-014 Gondola-Equipped	15 533	XXXXXX	19
20		4-015 Hopper-Covered	61 776	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	41 043	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	6 743	XXXXXX	22
23		4-018 Refrigerator-Mechanical	21 605	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	48 574	XXXXXX	24
25		4-020 Flat-TOFC/COFC	78 722	XXXXXX	25
26		4-021 Flat-Multi-Level	14 111	XXXXXX	26
27		4-022 Flat-General Service	8 443	XXXXXX	27
28		4-023 Flat-All Other	29 448	XXXXXX	28
29		4-024 All Other Car Types-Total	650	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	550 759	XXXXXX	30

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	
31		4-110 Box-Plain 40-Foot	164	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	90 678	XXXXXX	32
33		4-112 Box-Equipped	93 134	XXXXXX	33
34		4-113 Gondola-Plain	19 132	XXXXXX	34
35		4-114 Gondola-Equipped	15 585	XXXXXX	35
36		4-115 Hopper-Covered	73 677	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	43 650	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	7 901	XXXXXX	38
39		4-118 Refrigerator-Mechanical	25 534	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	37 483	XXXXXX	40
41		4-120 Flat-TOFC/COFC	6 720	XXXXXX	41
42		4-121 Flat-Multi-Level	8 849	XXXXXX	42
43		4-123 Flat-General Service	9 681	XXXXXX	43
44		4-123 Flat-All Other	29 042	XXXXXX	44
45		4-124 All Other Car Types	763	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	461 993	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot		XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	12 001	XXXXXX	48
49		4-132 Box-Equipped	5	XXXXXX	49
50		4-133 Gondola-Plain	1 771	XXXXXX	50
51		4-134 Gondola-Equipped	116	XXXXXX	51
52		4-135 Hopper-Covered	60 646	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	56	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	158	XXXXXX	54
55		4-138 Refrigerator-Mechanical	60	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	353	XXXXXX	56
57		4-140 Flat-TOFC/COFC	304 340	XXXXXX	57
58		4-141 Flat-Multi-Level	78 840	XXXXXX	58
59		4-142 Flat-General Service	27	XXXXXX	59
60		4-143 Flat-All Other	11 071	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	34 206	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	33 972	XXXXXX	62
63		4-146 All Other Car Types	432	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	538 054	XXXXXX	64

755. RAILROAD OPERATING STATISTICS — Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-15 Private Line Cars—Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box—Plain 40-Foot		XXXXXX	65
66		4-151 Box—Plain 50-Foot and Longer	4 893	XXXXXX	66
67		4-152 Box—Equipped	19	XXXXXX	67
68		4-153 Gondola—Plain	1 670	XXXXXX	68
69		4-154 Gondola—Equipped	153	XXXXXX	69
70		4-155 Hopper—Covered	69 234	XXXXXX	70
71		4-156 Hopper—Open Top—General Service	165	XXXXXX	71
72		4-157 Hopper—Open Top—Special Service	312	XXXXXX	72
73		4-158 Refrigerator—Mechanical	14	XXXXXX	73
74		4-159 Refrigerator—Non-Mechanical	468	XXXXXX	74
75		4-160 Flat—TOFC/COFC	13 261	XXXXXX	75
76		4-161 Flat—Multi-Level	39 292	XXXXXX	76
77		4-162 Flat—General Service	33	XXXXXX	77
78		4-163 Flat—All Other	12 824	XXXXXX	78
79		4-164 Tank—Under 22,000 Gallons	44 182	XXXXXX	79
80		4-165 Tank—22,000 Gallons and Over	43 814	XXXXXX	80
81		4-166 All Other Car Types	547	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	230 881	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	3 899	XXXXXX	83
84		4-18 No Payment Car-Miles (I) ¹	226 423	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)	XXXXXX	XXXXXX	
85		4-191 Unit Trains	109 215	XXXXXX	85
86		4-192 Way Trains	82 719	XXXXXX	86
87		4-193 Through Trains	1 820 075	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	2 012 009	XXXXXX	88
89		4-20 Caboose Miles	7 054	XXXXXX	89

¹ Total number of loaded miles 0 and empty miles 0 by roadrailer reported above.

Note: Line 88 total car miles is equal to the sum of Lines 30, 46, 64, 82, 83 and 84. Accordingly, the car miles reported on Lines 83 and 84 are to be allocated to Lines 85, 86 and 87 and included in the total shown on Line 88.

755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	21 625 959	113 976	98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	10 719 371	XXXXXX	99
100		6-021 Way Trains	5 828 119	XXXXXX	100
101		6-022 Through Trains	147 305 044	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	3 328	205 672	102
103		6-04 Non-Revenue	2 346 034	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	187 827 855	319 648	104
		7 Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	128 871	XXXXXX	105
106		7-02 Non-Revenue	793	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	129 664	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	86 093 515	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service		XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	86 093 515	XXXXXX	110
111		8-04 Non-Revenue-Road Service	868 146	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service		XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	868 146	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	86 961 661	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	1 300 880	XXXXXX	115
116		9-02 Train Switching	340 131	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	1 160 430	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	495 523	XXXXXX	118
119		11-02 Motorcars		XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	307 847	XXXXXX	120
121		12-02 Way Trains	563 220	XXXXXX	121
122		12-03 Through Trains	2 627 194	XXXXXX	122
123		13. TOPC/COFC-No. of Rev Trailers and Containers Loaded and Unloaded (Q)	1 672 250	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	434 372	XXXXXX	124
125		15. TOPC/COFC-No. of Rev Trailers Picked Up and Delivered (R)	N/A	XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal		XXXXXX	126
127		16-02 Marine Terminals-Ore		XXXXXX	127
128		16-03 Marine Terminals-Other		XXXXXX	128
129		16-04 TOTAL (lines 126-128)		XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	25 265	XXXXXX	130
131		17-02 Unserviceable	766	XXXXXX	131
132		17-03 Surplus	4 177	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	30 208	XXXXXX	133

VERIFICATION

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

OATH

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

State of California

County of San Francisco

B. C. Kane makes oath and says that he is Controller
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Southern Pacific Transportation Co. Combined With St. Louis Southwestern Railway Co.
(Insert here the exact legal title or name of the respondent)

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

January 1 19 90 to and including December 31 19 90


(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and country above named, this 21st day of March 19 91

My commission expires 1-15-94

Use an
L.S.
impression seal



J. E. JURGENS
NOTARY PUBLIC-CALIFORNIA
Principal Place of Business in
CITY AND COUNTY OF
SAN FRANCISCO
My Commission Expires Jan 15, 1994

(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

State of California

County of San Francisco

D. M. Mohan makes oath and says that he is President and Director
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Southern Pacific Transportation Co. Combined With St. Louis Southwestern Railway Co.
(Insert here the exact legal title or name of the respondent)

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

January 1 19 90 to and including December 31 19 90


(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and country above named, this 21st day of March 19 91

Use an
L.S.
impression seal



J. E. JURGENS
NOTARY PUBLIC-CALIFORNIA
Principal Place of Business in
CITY AND COUNTY OF
SAN FRANCISCO
My Commission Expires Jan 15, 1994

(Signature of officer authorized to administer oaths)

MEMORANDA
(FOR USE OF COMMISSION ONLY)
CORRESPONDENCE

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

CORRECTIONS

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

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