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**DUPLICATE**

OFFICE OF THE  
AUDITOR GENERAL  
REPORTS DIVISION

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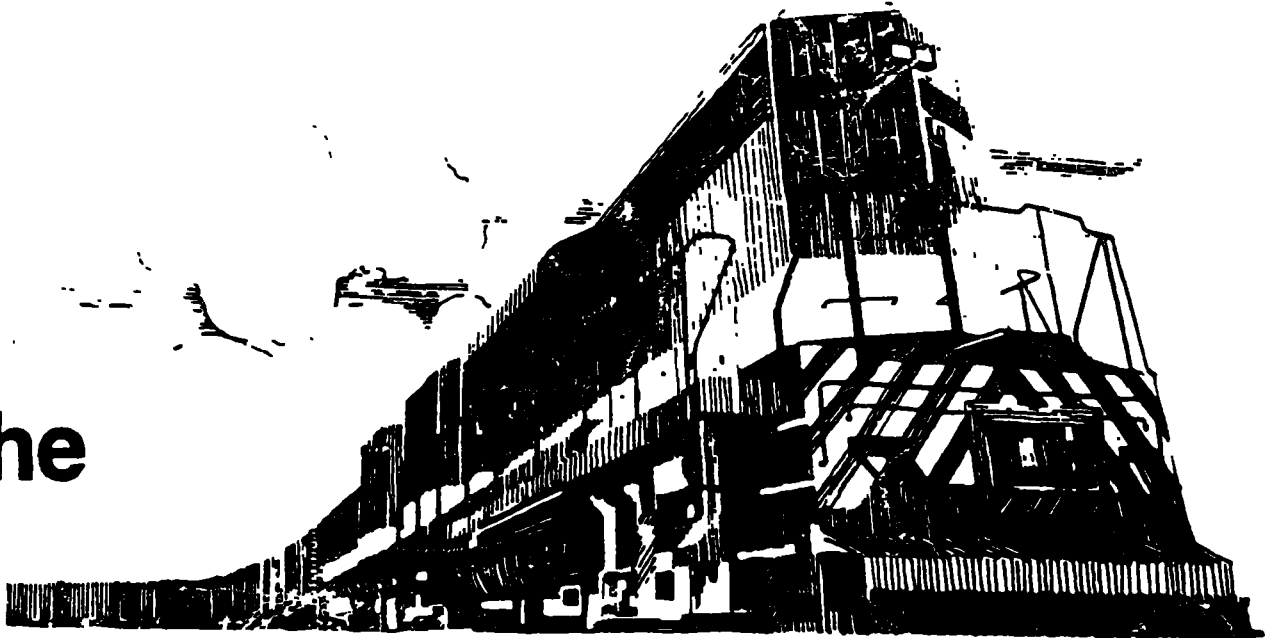
ACAA- R-1

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

# annual report

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

to the



## Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1993

# 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 I of the Interstate Commerce Act.

## (49) U.S.C. 11148, 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)(3) 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 \$300 for each violation and for not more than \$250 for each additional day the violation continues. After the date of enactment of this enactment, no penalty 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 in partial or in entire answers to inquiries. If any inquiry, based on a preceding inquiry in the present report form is, because

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

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

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

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 rounded to the nearest thousand dollars, and amounts of less than \$500 should be lowered.

7 Railroad corporations, mainly distinguished as operating companies and lesser 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 lesser 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.

## TABLE OF CONTENTS

	Schedule No.	Page
Schedules Omitted by Respondent	A	1
Identity of Respondent	B	2
Voting Powers and Elections	C	3
Comparative Statement of Financial Position	200	5
Results of Operations	210	16
Retained Earnings - Unappropriated	220	19
Capital Stock	230	20
Statement of Cash Flows	240	21
Working Capital Information	245	23
Investments and Advances Affiliated Companies	310	26
Investments in Common Stocks of Affiliated Companies	310A	30
Road Property and Equipment and Improvements to Leased Property and Equipment	330	32
Depreciation Base and Rates - Road and Equipment Owned and Used and Leased from Others	332	34
Accumulated Depreciation - Road and Equipment Owned and Used	335	35
Accrued Liability - Leased Property	339	36
Depreciation Base and Rates - Improvements to Road and Equipment Leased from Others	340	37
Accumulated Depreciation - Improvements to Road and Equipment Leased from Others	342	38
Depreciation Base and Rates - Road and Equipment Leased to Others	350	40
Accumulated Depreciation - Road and Equipment Leased to Others	351	41
Investments in Railroad Property Used in Transportation Service (by Company)	352A	42
Investment in Railway Property Used in Transportation Service (by Property Accounts)	352B	43
Railway Operating Expenses	410	45
Way and Structures	412	52
Rents for Interchanged Freight Train Cars and Other Freight Carrying Equipment	414	53
Supporting Schedule - Equipment	415	56
Supporting Schedule - Road	416	58
Specialized Service Subschedule - Transportation	417	60
Supporting Schedule - Capital Leases	418	61
Analysis of Taxes	450	63
Items in Selected Income and Retained Earnings Accounts for the Year	460	65
Guaranties and Suretyships	501	66
Compensating Balances and Short - Term Borrowing Arrangements	502	67
Separation of Debtholdings Between Road Property and Equipment	510	69
Transactions Between Respondent and Companies or Persons Affiliated with Respondent for Services Received or Provided	512	72
Rails Laid in Replacement (Old Schedule)	515	72A
Mileage Operated at Close of Year	700	74
Miles of Road at Close of Year - by States and Territories (Single Track) (for Other than Switching and Terminal Companies)	702	75
Inventory of Equipment	710	78
Unit Cost of Equipment Installed During the Year	710S	84
Track and Traffic Conditions	720	85
Ties Laid in Replacement	721	86
Ties Laid in Additional Tracks and in New Lines and Extensions	722	87
Rails Laid in Replacement	723	88
Rails Laid in Additional Tracks and in New Lines and Extensions	724	89
Weight of Rail	725	90
Summary of Track Replacements	726	91
Consumption of Fuel by Motive - Power Units	750	91
Railroad Operating Statistics	755	94
Verification		98
Memoranda		99
Index		100

## 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 than its current classification.

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

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It is estimated that an average of 800 burden hours per response are required to complete this collection. This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing 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.

# ANNUAL REPORT

OF

SOO LINE RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1993

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

(Name) JOHN C. MILLER (Title) VICE PRESIDENT & CONTROLLER

(Telephone number) (612) 347-8315  
(area code) (telephone number)

(Office address) 105 SOUTH FIFTH STREET, MINNEAPOLIS, MN 55402  
(street and number, city, state, and zip code)

**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 the 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  

Soo Line Railroad Company
2. Date of incorporation  

October 19, 1949
3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers of trustees  

Originally organized under the Minnesota Business Corporation Act, Chapter 300, Laws of Minnesota, 1933, as amended. Now governed by the new Minnesota Business Corporation Act, Chapter 302A, effective January 1, 1984.
4. If the repondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars

## STOCKHOLDERS REPORTS

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

**Check appropriate box:**

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

## C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common \$ 3-1/3 per share, first preferred \$ N/A per share, second preferred \$ N/A per share, debenture stock \$ N/A per share.
2. State whether or not each share of stock has the right to one vote. If not, give full particulars in a footnote Yes
3. Are voting rights proportional to holdings: Yes  
If not, state in a footnote the relation between holdings and corresponding voting rights.
4. Are voting rights attached to any securities other than stocks No. If so, name in a footnote each security other than stock to which voting rights are attached as of the close of the year, and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent, showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method No. If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing  
Stock books not closed, last compiled December 31, 1984.
7. State the total voting power of all security holders of the respondent at the date of such closing if within one year of the date of such filing; if not, state as of the close of the year 7,586,283 votes as of (date) December 31, 1993
8. State the total number of stockholders of record as of the date shown in answer to inquiry No. 7: One (1) stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within one year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. *If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.*

Line No.	Name of security holder (a)	Address of security holder (b)	Number of votes to which security holder was entitled (c)	Number of votes, classified with respect to securities on which based			Line No.
				Stock			
				Common (d)	Second (e)	First (f)	
1	Soo Line Corporation	Soo Line Building	7,586,283	7,586,283	N/A	N/A	1
2		Box 530					2
3		Minneapolis, MN 55440					3
4							4
5							5
6							6
7							7
8							8
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25							25
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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: 7,586,283 votes cast.
11. Give the date of such meeting: April 30, 1993
12. Give the place of such meeting: N/A\*
- \_\_\_\_\_
- \_\_\_\_\_

**NOTES AND REMARKS**

\* This was an Action in Writing by sole shareholder in lieu of Annual Meeting.

**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.
<b>Current Assets</b>						
1		701	Cash	3,819	5,781	1
2		702	Temporary Cash Investments	0	21,981	2
3		703	Special Deposits	0	0	3
4		704	Accounts Receivable			
			- Loan and Notes	0	0	4
5		705	- Interline and Other Balances	685	1,746	5
6		706	- Customers	224	2,722	6
7		707	- Other	326	622	7
8		709, 708	- Accrued Accounts Receivables	199	952	8
9		708.5	- Receivables from Affiliated Companies	87	0	9
10		709.5	- Less: Allowance for Uncollectible Accounts	0	0	10
11		710, 711, 714	Working Funds, Prepayments & Deferred Income Tax Debits	13,132	13,354	11
12		712	Materials and Supplies	24,859	27,133	12
13		713	Other Current Assets	1,794	2,332	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>45,125</b>	<b>76,623</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	777	797	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	35,691	76,427	16
17		722, 723	Other Investments and Advances	484	111	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities - Cr.	0	0	18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation) (\$ 5)	1,057	1,056	19
20		739, 741	Other Assets	8,086	3,423	20
21		743	Other Deferred Debits	2,739	2,558	21
22		744	Accumulated Deferred Income Tax Debits	0	0	22
23			<b>TOTAL OTHER ASSETS</b>	<b>48,834</b>	<b>84,372</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedule 330) L-30 Col. h & b	900,343	856,494	24
25		731, 732	Equipment (Schedule 330) L-39 Col. h & b	249,303	247,665	25
26		731, 732	Unallocated Items	8,748	5,139	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(341,014)	(328,254)	27
28			<b>NET ROAD AND EQUIPMENT</b>	<b>817,380</b>	<b>781,044</b>	<b>28</b>
29			<b>TOTAL ASSETS</b>	<b>911,339</b>	<b>942,039</b>	<b>29</b>

**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.
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable	0	0	30
31		752	Accounts Payable: Interline and Other Balances	13,300	15,850	31
32		753	Audited Accounts and Wages	10,417	9,977	32
33		754	Other Accounts Payable	3,166	3,672	33
34		755, 756	Interest and Dividends Payable	1,574	773	34
35		757	Payables to Affiliated Companies	12,264	0	35
36		759	Accrued Accounts Payable	113,236	107,293	36
37		760, 761, 761.5, 762	Taxes Accrued	12,236	14,572	37
38		763	Other Current Liabilities	79,333	65,458	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	7,813	8,343	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>253,339</b>	<b>225,938</b>	<b>40</b>
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	2,855	3,652	41
42		766	Equipment Obligations	3,560	6,865	42
43		766.5	Capitalized Lease Obligations	9,860	9,540	43
44		768	Debt in Default	0	0	44
45		769	Accounts Payable: Affiliated Companies	39,275	91,680	45
46		770.1, 770.2	Unamortized Debt Premium	0	0	46
47		781	Interest in Default	0	0	47
48		783	Deferred Revenues - Transfers from Government Authorities	4,860	5,148	48
49		786	Accumulated Deferred Income Tax Credits	100,319	116,357	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	122,156	132,434	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>282,885</b>	<b>365,676</b>	<b>51</b>
<b>Shareholders' Equity</b>						
52		791, 792	Total Capital Stock (Schedule 230) (L53 & 54)	246,176	246,176	52
53			Common Stock	246,176	246,176	53
54			Preferred Stock	0	0	54
55			Discount on Capital Stock	0	0	55
56		794, 795	Additional Capital (Schedule 230)	0	0	56
57		797	Retained Earnings: Appropriated	0	0	57
58		798	Unappropriated (Schedule 220)	128,939	104,249	58
59		798.1	Net Unrealized Loss on Noncurrent Marketing Equity Securities	0	0	59
60		798.5	Less Treasury Stock	0	0	60
61			Net Shareholders' Equity	375,115	350,425	61
62			<b>TOTAL LIABILITIES &amp; SHAREHOLDERS' EQUITY</b>	<b>911,339</b>	<b>942,039</b>	<b>62</b>

**NOTES AND REMARKS**

**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: \$ 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:  
See Schedule 450 Footnotes, Page 64.
  
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: See Note 11 on Pages 9 and 10.
- (b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund: See Note 11 on Pages 9 and 10.
- (c) Is any part of pension plan funded? Specify: Yes X No     
  - (i) If funding is by insurance, give name of insuring company N/A  
If funding is by trust agent, list trustee(s) First Trust National Association  
Date of trust agreement or latest amendment February 17, 1988  
If respondent is affiliated in any way with the trustee(s), explain affiliation N/A
  - (d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement. Delaware & Hudson Corporation and Canadian Pacific (U.S.) Finance Inc., common affiliates, are charged the increased proportional costs of including their respective employees in the pension plan.
  - (e) (i) Is any part of the pension plan fund invested in stock or other securities of the respondent or any of its affiliates? Specify: Yes      No X  
If yes, give number of the shares for each class of stock or other security N/A
  - (ii) Are voting rights attached to any securities held by the pension plan? Specify: Yes X No       
If yes, who determines how stock is voted? Trustee
  
4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U.S.C. 610): Yes      No X
  
5. (a) The amount of employers contribution to employee stock ownership plans for the current year was: \$ N/A
- (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: \$ N/A
  
6. In reference to Docket No. 37465, specify the total amount of business entertainment expenditures charged to the non-operating expense account: \$ N/A

Continued on following page

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

7. Give particulars with respect to contingent assets and liabilities at the close of the year, in accordance with instructions 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 Footnote 9 on Page 9.

- (a) Changes in Valuation Accounts.

N/A

8. Marketable Equity Securities. See Footnote 10 on Page 9.

		Cost	Market	Dr (Cr) to Income	Dr (Cr) to Stockholders Equity
(Current Yr.)	Current Portfolio			None	N/A
as of / /	Noncurrent Portfolio			N/A	\$ None
(Previous Yr.)	Current Portfolio			N/A	N/A
as of / /	Noncurrent Portfolio			N/A	N/A

- (b) At 12/31/93, 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.

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

## NOTES TO FINANCIAL STATEMENTS

## 9. COMMITMENTS AND CONTINGENT LIABILITIES

The Internal Revenue Service (IRS) has challenged certain aspects of Soo Line Corporation's (Parent's) treatment of its 1985 Milwaukee Road purchase price and has proposed disallowing approximately \$130 million of net operating losses through tax year 1986. Since Parent has cumulative federal net operating loss carryforwards in excess of that amount, no cash tax payments would be immediately due by Parent or Soo Railroad if the IRS were to prevail. Portions of the IRS's adjustments if upheld may result in permanent differences between tax and book accounting for both Parent and Soo Railroad under current accounting rules and could also impact the tax years 1987 through 1989. Parent does not agree with the IRS and is taking all appropriate actions including appeals to sustain its position. Parent and Soo Railroad believe their December 31, 1993 tax accruals are adequate to cover the ultimate resolution of this matter.

## 10. MARKETABLE EQUITY SECURITIES

Not applicable.

## 11. PENSION AND OTHER EMPLOYEE BENEFITS

Soo Railroad provides noncontributory defined benefit plans covering substantially all non-union employees. Benefits are based on final average pay and years of service. Benefits are funded by Soo Railroad contributions and plan earnings consistent with minimum funding requirements of federal law and regulations. Plan assets consist principally of listed equity securities and U.S. Government and corporate obligations.

Net pension costs consist of the following (dollars in thousands):

	1993	1992
Service cost—benefits earned during the year	\$ 543	\$ 595
Interest on projected benefit obligation	<u>5,774</u>	<u>5,773</u>
	6,317	6,368
Actual return on plan assets	(3,406)	(3,381)
Net amortization and deferral	<u>209</u>	<u>367</u>
Net pension cost	<u>\$ 3,120</u>	<u>\$ 3,354</u>

The funded status of the plans and the amount recognized on Schedule 200 are as follows (dollars in thousands):

	December 31, 1993	1992
Actuarial present value of benefit obligations:		
Vested	\$ 71,342	\$ 66,784
Non-vested	<u>502</u>	<u>471</u>
Accumulated benefit obligation	71,844	67,255
Effect of projected future salary increases	<u>6,790</u>	<u>6,733</u>
Projected benefit obligation	78,634	73,988
Plan assets at fair value	<u>(44,114)</u>	<u>(42,978)</u>
Unfunded status	34,520	31,010
Unrecognized transition liability at January 1, 1987 being amortized over 17 years	(4,890)	(5,377)
Unrecognized prior service cost	(480)	(523)
Unamortized net (loss)	<u>(8,376)</u>	<u>(2,894)</u>
Additional minimum liability	6,935	2,060
Accrued pension liability	<u>\$ 27,709</u>	<u>\$ 24,276</u>
Assumed future salary increases	<u>5.0%</u>	<u>5.0%</u>
Discount rate	<u>7.5%</u>	<u>8.5%</u>
Asset return rate	<u>9.0%</u>	<u>9.0%</u>

Soo Railroad provides defined contribution savings plans to several groups of employees. Participants are fully vested in Soo Railroad's contribution. Participants may contribute certain percents of their annual compensation to the plans and Soo Railroad in some cases will also make a contribution on the participant's behalf. The total annual expense for all such plans for 1993, 1992, and 1991, was \$827,000, \$743,000, and \$730,000, respectively.

Soo Railroad makes loans to certain employees as part of its relocation policy. As of December 31, 1993, \$1.7 million of these loans were outstanding.

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES - Continued**  
**NOTES TO FINANCIAL STATEMENTS**

**11. PENSION AND OTHER EMPLOYEE BENEFITS (Continued)**

Effective in 1992, the majority of Soo Railroad's active and retired employees were converted from multiemployer insured health care and death benefit coverage to Soo Railroad's self-funded coverage. Benefits for retired employees generally include major medical coverage to age 65 and a small lump sum death benefit, both based on certain age and service requirements.

In 1991, Soo Railroad adopted Statement of Financial Accounting Standards No. 106, "Employers' Accounting for Post Retirement Benefits Other than Pensions," and recorded a \$25.5 million pretax charge (\$15.7 million net of tax) for the effect of accruing post retirement benefits over employees' active service period through December 31, 1991. Prior to this, Soo Railroad had accounted for most post retirement benefits on a cash basis; however, \$2.2 million had been previously accrued in conjunction with employee reduction programs. Information related to accounting under this standard is presented below.

The net periodic cost consists of the following (dollars in thousands):

	1993	1992
Service cost - benefits earned during the year	\$ 967	\$ 853
Interest cost on accumulated benefit obligation	2,816	2,495
Net amortization	206	0
Net expense	<u>\$ 3,989</u>	<u>\$ 3,348</u>

Accumulated post retirement benefit obligation (dollars in thousands):

	December 31,	
	1993	1992
Retirees	\$ 13,033	\$ 12,709
Fully eligible active plan participants	2,122	2,006
Other active plan participants	25,914	19,964
Net unrecognized gain (loss)	(13,764)	(6,599)
Total accumulated post retirement benefit obligation	<u>\$ 27,305</u>	<u>\$ 28,080</u>
Next year's expected health care cost trend rate	12.0%	13.0%
Overall expected health care cost trend rate	7.0%	8.4%
Discount rate	7.5%	8.5%

The impact of a 1% increase in the health care cost trend rate would increase the accumulated post retirement benefit obligation by approximately \$3.7 million at year end 1993 and the net periodic cost by approximately \$.5 million for the year.

**12. TRANSACTIONS WITH RELATED PARTIES**

Net advances payable to Parent totalled \$17.0 million and \$28.6 million at December 31, 1993 and 1992, respectively.

In December 1993 and 1992 Soo Railroad sold a portion of its accounts receivable to Canadian Pacific Securities (Ontario) Limited, a subsidiary of CP. As a result of these sales, Soo Railroad recorded a pretax loss in Schedule 210 (the income statement). Soo Railroad serves as collection agent and remits funds to the purchaser as collected through February 1994 and 1993, and also indemnifies for any collection losses. Selected data regarding these sales is as follows (dollars in millions):

	1993	1992
Amount of receivables sold	\$ 75.0	\$ 65.0
Proceeds from sale	74.6	64.7
Pretax loss	0.4	0.3
Contingent liability	1.7	1.6

**13. ACCOUNTS RECEIVABLE**

Soo Railroad sold 98% and 91% of its accounts receivable as of December 31, 1993 and 1992, respectively. The balances which were not sold are presented net of allowances of \$34,000 and \$98,000, respectively.

**14. HEDGING**

Soo Railroad uses futures as hedges in its diesel fuel purchasing program. Gains and losses on such transactions are matched to specific inventory purchases and are charged or credited to operating expenses when such inventory is used. Deposits with futures brokers are included in other current assets.

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

NOTES TO FINANCIAL STATEMENTS

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**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES - Continued****NOTES TO FINANCIAL STATEMENTS**

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

NOTES TO FINANCIAL STATEMENTS

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**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES - Continued****NOTES TO FINANCIAL STATEMENTS**

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

NOTES TO FINANCIAL STATEMENTS

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**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 & expense amounts reported in Sch. 410 must be fully explained on pg. 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 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, col (b)  
Line 50, col (b)

Schedule 210  
= Line 62, col (b)  
= Line 63, col (b)  
= Line 64, col (b)

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

Schedule 410  
= Line 620, col (h)  
= Line 620, col (f)  
= Line 620, col (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.
		<b>ORDINARY ITEMS OPERATING INCOME</b>					
1		(101) Freight	574,016	558,107	574,016	0	1
2		(102) Passenger	0	0	0	0	2
3		(103) Passenger-Related	0	0	0	0	3
4		(104) Switching	13,008	11,926	13,008	0	4
5		(105) Water Transfers	0	0	0	0	5
6		(106) Demurrage	3,623	3,686	3,623	0	6
7		(110) Incidental	2,292	2,149	2,292	0	7
8		(121) Joint Facility-Credit	97	636	97	0	8
9		(122) Joint Facility-Debit	0	0	0	0	9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	593,036	576,504	593,036	0	10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	0	0	0	0	11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities	287	284	287	0	12
13		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	593,323	576,788	593,323	0	13
14		(531) Railway operating expenses	579,911	626,203	579,911	0	14
15		Net revenue from railway operations	13,412	(49,415)	13,412	0	15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	1	4			16
17		(510) Miscellaneous rent income	2,757	3,131			17
18		(512) Separately operated properties-Profit	0	0			18
19		(513) Dividend Income (cost method)	41	83			19
20		(514) Interest Income	363	9,391			20
21		(516) Income from sinking and other funds	22	29			21
22		(517) Release of premiums on funded debt	0	0			22
23		(518) Reimbursements received under contracts and agreements	0	0			23
24		(519) Miscellaneous income	8,317	7,404			24
		Income from affiliated companies: 519					
25		a. Dividends (equity method)	1,029	882			25
26		b. Equity in undistributed earnings (losses)	130	(999)			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	12,660	19,925			27
28		<b>TOTAL INCOME (lines 15, 27)</b>	26,072	(29,490)			28
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	(39)	(37)			29
30		(544) Miscellaneous taxes	0	0			30
31		(545) Separately operated properties-loss	0	0			31
32		(549) Maintenance of investment organization	0	0			32
33		(550) Income Transferred under contracts and agreements	0	0			33
34		(551) Miscellaneous income charges	557	867			34
35		(553) Uncollectible accounts	0	0			35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)</b>	518	830			36
37		<b>Income available for fixed charges (lines 28, 36)</b>	25,554	(30,320)			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.
<b>FIXED CHARGES</b>					
38		(546) Interest on funded debt:			
		(a) Fixed interest not in default	13,641	26,334	38
39		(b) Interest in default	0	0	39
40		(547) Interest on unfunded debt	2,713	1,259	40
41		(548) Amortization of discount on funded debt	0	0	41
42		<b>TOTAL FIXED CHARGES (lines 38-41)</b>	<b>16,354</b>	<b>27,593</b>	<b>42</b>
43		Income after fixed charges (lines 37, 42)	9,200	(57,913)	43
<b>OTHER DEDUCTIONS</b>					
44		(546) Interest on funded debt:			
		(c) Contingent interest	0	0	44
<b>UNUSUAL OR INFREQUENT ITEMS</b>					
45		(555) Unusual or infrequent items (debit) credit	0	0	45
46		Income (loss) from continuing operations (before income taxes)	9,200	(57,913)	46
<b>PROVISIONS FOR INCOME TAXES</b>					
		(556) Income taxes on ordinary income:			
47		(a) Federal income taxes	(223)	1,100	47
48		(b) State income taxes	0	500	48
49		(c) Other income taxes	0	0	49
50		(557) Provision for deferred taxes	3,499	(15,736)	50
51		<b>TOTAL PROVISIONS FOR INCOME TAXES (lines 47-50)</b>	<b>3,276</b>	<b>(14,136)</b>	<b>51</b>
52		Income from continuing operations (lines 46-51)	5,924	(43,777)	52
<b>DISCONTINUED OPERATIONS</b>					
53		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )	0	0	53
54		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )	0	0	54
55		Income before extraordinary items (lines 52 + 53 + 54)	5,924	(43,777)	55
<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>					
56		(570) Extraordinary items (net)	0	0	56
57		(590) Income taxes on extraordinary items	0	0	57
58		(591) Provision for deferred taxes - Extraordinary items	0	0	58
59		<b>TOTAL EXTRAORDINARY ITEMS (lines 56-58)</b>	<b>0</b>	<b>0</b>	<b>59</b>
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$0)	19,746	0	60
61		Net income (loss) (lines 55 + 59 + 60)	25,670	(43,777)	61
<b>Reconciliation of net railway operating income (NROI)</b>					
62		Net revenues from railway operations	13,412	(49,415)	62
63		(556) Income taxes on ordinary income (-)	(223)	1,600	63
64		(557) Provision for deferred income taxes (-)	3,499	(15,736)	64
65		Income from lease of road and equipment (-)	0	0	65
66		Rent for leased roads and equipment (+)	1,035	1,118	66
67		Net railway operating income (loss)	11,171	(34,161)	67

**NOTES AND REMARKS FOR SCHEDULES 210 AND 220****1. SPECIAL CHARGES AND CREDITS**

In 1992, Soo Railroad accrued a \$79.5 million special charge to account 616199 in regards to certain labor issues. During 1993 \$3.9 million of discount amortization relating to the special charge was recorded in account 616199.

**2. TRANSACTIONS WITH RELATED PARTIES**

Soo Railroad is being charged the full impact on Schedule 210 (the income statement) for all transactions affected by Parent since Soo Railroad is the only active subsidiary of Parent. The item pushed down to Soo Railroad earnings for 1993 and 1992 is as follows (dollars in millions):

	1993	1992
Interest expense, net	\$11.0	\$19.0

**3. SHAREHOLDER'S EQUITY**

In accordance with FAS 87, "Employers Accounting for Pensions", Soo Railroad recorded a minimum liability of \$6.9 million with an offsetting intangible asset. This asset may not exceed unrecognized prior service costs of \$5.3 million; the balance of \$1.6 million, net of tax of \$.6 million, is reported as a separate reduction of Retained Earnings. See Schedule 200 Footnote 11, Pension and Other Employee Benefits.

**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	76,075	28,174	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		<b>CREDITS</b>			
3		(602) Credit balance transferred from income	25,540	130	3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings			5
6		<b>TOTAL</b>	25,540	130	6
		<b>DEBITS</b>			
7		(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings	980		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 <sup>1</sup>			12
13		<b>TOTAL</b>	980	0	13
14		Net increase (decrease) during year (line 6 minus line 13)	24,560	130	14
15		Balances at close of year (lines 1, 2 and 14)	100,635	28,304	15
16		Balances from line 15(c)	28,304	N/A	16
17		(798) Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	128,939	N/A	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 — — — — \$650			23

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



## 230. 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 controls 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)	In Treasury (g)	
1	Common	\$3 - 1/3	8,400,000	7,586,283		7,586,283	246,176	1
2								2
3								3
4	Preferred							4
5								5
6								6
7								7
8								8
9								9
10	TOTAL		8,400,000	7,586,283		7,586,283	246,176	10

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			7,586,283	246,176				11
12	Capital Stock Sold <sup>1</sup>								12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15	Capital Contribution from Parent								15
16									16
17	Balance at close of year			7,586,283	246,176				17

<sup>1</sup> By footnote on page 17 state the purpose of the issue and authority.

Road Initials: SOO Year: 1993

**250. CONSOLIDATED INFORMATION FOR REVENUE ADEQUACY DETERMINATION**  
(Dollars in Thousands)

Line No.	Item (a)	Beginning of year (b)	End of year (c)
	Adjusted Net Railway Operating Income For Reporting Entity		
1	Combined/Consolidated Net Railway Operating Income for Reporting Entity		(1,530)
2	Add: Interest Income from Working Capital Allowance—Cash Portion		205
3	Income Taxes Associated with Non—Rail Income and Deductions	N/A	(206)
4	Gain or (loss) from transfer/reclassification to nonrail—status (net of income taxes)		4,945
5	Adjusted Net Railway Operating Income (Lines 1, 2, 3 & 4)		3,414
	Adjusted Investment in Railroad Property for Reporting Entity		
6	Combined Investment in Railroad Property Used in Transportation Service	842,205	899,361
7	Less: Interest During Construction	0	0
8	Other Elements of Investment (if debit balance)	0	0
9	Add: Net Rail Assets of Rail—Related Affiliates	0	0
10	Working Capital Allowance	28,420	26,581
11	Net Investment Base Before Adjustment for Deferred Taxes (Lines 6 through 10)	870,625	925,942
12	Less: Accumulated Deferred Income Tax Credits	116,357	100,319
13	Net Investment Base (Line 11—12)	754,268	825,623

In the space provided, please list all railroads and rail—related affiliated companies which are being reported in this consolidation, along with the nature of the business for each company.

Name of Affiliate	Nature of Business
Soo Line Railroad Company	Railroad
Delaware & Hudson Railway Company	Railroad
Wilkes Barre Connecting Railroad Company	Railroad
Northern Coal & Iron Company	Railroad — Leased Line
Albany & Vermont Railway Company	Railroad — Leased Line
Saratoga & Schenectary Railroad Company	Railroad — Leased Line

RE: SOO LINE RAILROAD 250

Post-It™ brand fax transmittal memo 7671 # of pages &gt; 2

To	CHARLES SMITH	From	JOHN HICKER
Co.	ICC	Co.	SOO LINE RAILROAD
Dept.	ROOM 3430	Phone #.	(612) 341-8054
Fax #	(252) 427-6225	Fax #	(612) 331-7696

6-2-94

**250. PART B**  
**Determination of Nonrail Taxes**  
(Dollars in Thousands)

This table is designed to facilitate the calculation of taxes that are not rail-related, the amount to be reported on Schedule 250, Line 3.

**Part I— DETERMINE TAXES ON NONRAILROAD INCOME FOR ALL COMBINED/CONSOLIDATED RAILROADS (EXCLUDES ALL RAIL-RELATED AFFILIATES).**

- (1) Determine Combined/Consolidated Adjusted income from continuing operations (before taxes) for all affiliated railroads (all classes). Do not include rail-related affiliates that are not railroads in this part. This represents the total combined/consolidated amounts for all items listed below for all railroads in the reporting entity.
- Income from continuing operations (before taxes) should be the equivalent of the numbers contained in the R-1 Schedule 210, Line 46, adjusted to include all railroads in the reporting entity. (12,510)
- Equity in undistributed earnings, which represents the total of Schedule 210, Line 26, for all railroads in the reporting entity. 130
- Dividends in affiliated companies. (If the affiliate is 80% or more controlled by the parent railroad, then deduct 100% of the affiliate's dividend. If the affiliate is less than 80% controlled by the parent railroad, then deduct 80% of the affiliate's dividend). 823
- = Adjusted income from continuing operations (before taxes). This represents "A" in Item (3) below. (13,463)
- (2) Determine Combined/Consolidated Adjusted Pre-tax NROI for all railroads in the reporting entity Combined/Consolidated Pre-tax NROI for the entire entity, which equals the amount shown on Schedule 250, Line 1. (1,530)
- + Current Provision for taxes, which represents the consolidated amounts of Schedule 210, Line 51, for all railroads in the reporting entity. (This figure includes both Account 556, Income Taxes on Ordinary Income and Account 557, Provision for Deferred Taxes.) (3,839)
- + Interest income on working capital allowance, which represents the total consolidated interest income relative to the working capital component of the net investment base and should equal the amount shown in Schedule 250, Line 2, for all railroads in the reporting entity. 205
- + Release of premiums on funded debt, which represents the consolidated total of release of premium on funded debt as shown on Schedule 210, Line 22, for all railroads in the reporting entity. 0
- Total fixed charges, which represents the consolidated total of fixed charges as shown on Schedule 210, Line 42, for all railroads in the reporting entity. 19,107
- Railroad-related income from affiliates (other than railroads) which was included in consolidated NROI (Schedule 250, Line 1). 0
- = Combined/Consolidated Pre-Tax Adjusted NROI for all railroads. This represents "B" in Item (3) below. (24,271)
- (3) Calculate the railroad-related tax ratio: "B/A" 0
- (4) Compute the nonrailroad-related complement: (1-Railroad-related income ratio) which equals the Nonrailroad-related tax ratio. 100%
- (5) Compute the nonrailroad portion of the total provisions for taxes. This equals:
- The Nonrailroad-related tax ratio (Item (4) above) times the total current income taxes accrued on ordinary income (Account 556) which represents the consolidated amounts of Schedule 210, Lines 47, 48, and 49 for all railroads in the reporting entity. (206)

**Part II— DETERMINE NONRAILROAD-RELATED TAXES FOR RAIL-RELATED AFFILIATES (EXCLUDES ALL AFFILIATED RAILROADS).**

- (6) This is calculated by dividing the nonrailroad-related income for combined rail-related affiliates by the total pre-tax net income for all combined rail-related affiliates and multiplying this result by the total taxes (current provision plus deferred). This equals the taxes on nonrailroad income for all affiliated companies. 0

**Part III— DETERMINE TOTAL NONRAILROAD-RELATED TAXES**

- (7) This is determined as follows:
- Total income taxes on nonrailroad-related income for all railroads in the reporting entity (Item 5 above). (206)
- + Total Nonrailroad-related taxes for rail-related affiliates (Item 6 above). 0
- = Total nonrailroad-related taxes (This amount should be transferred to Schedule 250, Part A, Line 3). (206)

**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 and 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.

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
		<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
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		<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>See Note 1.</b>	<b>See Note 1.</b>	<b>9</b>

**Note 1: This page is intentionally left blank because the indirect method of reporting cash flows is used.**

**240. STATEMENT OF CASH FLOWS - Concluded**  
(Dollars in thousands)

Line No.	Description (a)	Current Year (b)	Prior Year (c)	Line No.
	<b>RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
10	Income from continuing operations	5,924	(43,777)	10
	<b>ADJUSTMENTS TO RECONCILE INCOME FROM CONTINUING OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
11	Loss (gain) on sale or disposal of tangible property and adjustments	(8,170)	(863)	11
12	Depreciation and amortization expenses	34,242	34,298	12
13	Increase (decrease) provision for deferred income taxes	3,499	(15,736)	13
14	Net decrease (increase) in undistributed earnings (losses) of affiliates	(130)	999	14
15	(Increase) decrease in accounts receivable	(5,411)	2,607	15
16	Proceeds from accounts receivable sale	75,000	65,000	16
17	Remittance of collected receivables to purchaser	(65,000)	0	17
18	(Increase) decrease in materials and supplies, and other current assets	3,633	9,745	18
19	Increase (decrease) in current liabilities other than debt	27,865	20,017	19
20	Increase (decrease) in other-net	(17,301)	5,175	20
21	Special charges, extraordinary items, and accounting principle changes	(19,746)	79,479	21
22	Net cash provided from continuing operations	34,405	156,944	22
23	Add (subtract) cash generated (paid) by reason of discontinued operations, extraordinary items and accounting principle changes	19,746	0	23
24	<b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>	<b>54,151</b>	<b>156,944</b>	<b>24</b>
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
25	Proceeds from sale of property	6,564	4,112	25
26	Capital expenditures	(68,972)	(61,520)	26
27	Net change in temporary cash investments not qualifying as cash equivalents	0	0	27
28	Proceeds from sale/repayments of investment and advances	0	0	28
29	Purchase price of long-term investment and advances	0	0	29
30	Net decrease (increase) in sinking and other special funds	20	(21)	30
31	Other-net	299	(207)	31
32	<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(62,089)</b>	<b>(57,636)</b>	<b>32</b>
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
33	Proceeds from issuance of long-term debt	278,385	280,309	33
34	Principal payments of long-term debt	(294,390)	(359,144)	34
35	Proceeds from issuance of capital stock	0	0	35
36	Purchase price of acquiring treasury stock	0	0	36
37	Cash dividends paid	0	0	37
38	Other-net - Proceeds from sale/leaseback transaction	0	0	38
39	<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>(16,005)</b>	<b>(78,835)</b>	<b>39</b>
40	<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(23,943)</b>	<b>20,473</b>	<b>40</b>
41	Cash and cash equivalents at beginning of year	27,762	7,289	41
42	<b>CASH &amp; CASH EQUIVALENTS AT END OF THE YEAR</b>	<b>3,819</b>	<b>27,762</b>	<b>42</b>
<b>FOOTNOTES TO SCHEDULE 240</b>				
43	Cash paid during the year for:			
	Interest (net of amount capitalized)	4,980	5,692	43
	Interest paid to related parties	11,165	23,154	
44	Income taxes (net)	227	1,787	44

**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 No.
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and Other Balances	Schedule 200, line 5, column b	685	1
2	Customers (706)	Schedule 200, line 6, column b	224	2
3	Other (707)	Note A	326	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	1,235 *	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	593,323	5
6	Rent Income	Note B	29,007	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	622,330	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	1,729	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ Line 8	1 *	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 days	16	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	13,300	11
12	Audited Accounts and Wages Payable (753)	Note A	10,417	12
13	Accounts Payable—Other (754)	Note A	3,166	13
14	Other Taxes Accrued (761.5)	Note A	10,717	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	37,600	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	579,911	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	34,242	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	574,676	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	1,596	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ line 19	24	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	0	21
22	Cash Working Capital Required	Line 21 x line 19	0	22
23	Cash and Temporary Cash Balances	Schedule 200, line 1 + line 2, column b	3,819	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	0	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Materials and Supplies (712)	Note A	24,859	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	0	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	24,859	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	24,859 *	28

\* See Schedule 200, Footnotes 12 and 13 Page 10, regarding accounts receivable sale.

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**

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**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 corporation, the symbols and industrial classification 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.

**SCHEDULE OF CONTROLLED COMPANIES**

<u>Name of Controlled Company</u>	<u>Other Controlling Companies</u>
MT Properties, Inc.	BN—37.78%; CNW—36.72%; Whirlpool—12.75%
Belt Railway Company of Chicago	CSXT—25%; Conrail—16.67%; GTW, ICG, N&W, BN, AT&SF, AND MP—8.33% each
DRI&NW Railway Company	BN—50%
Indiana Harbor Belt Railroad Company	Conrail—51%
Kansas City Terminal Railway Company	UP—25%; BN—16.67%; AT&SF, CM&W, C&NW, SSW, KCS, N&W—8.33% each
Trailer Train	Various others



## 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 25, 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 obligations in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.
4. Give totals for each class and for each subclass and a grand total for each account.
5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19\_\_ to 19\_\_". Abbreviations in common use in standard financial publications may be used to conserve space.

Line No.	Account No. (a)	Class No. (b)	Kind of industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)	Line No.
1	721	A-1	VII	Belt Railway Company of Chicago	8.330	1
2	721	A-1	VII	DRI&NW Railway Company	50.000	2
3	721	A-1	VII	Indiana Harbor Belt Railroad Company	49.000	3
4	721	A-1	VII	Kansas City Terminal Railway Company	8.330	4
5	721	A-1	VII	Trailer Train Company	2.700	5
6						6
7				Total Class A-1		7
8						8
9	721	A-2	VII	Milwaukee Motor Transportation Company	100.000	9
10	721	A-2	VII	CTH&SE Railway Company	54.020	10
11						11
12				Total Class A-2		12
13						13
14	721	A-3	VII	Tri-State Land Company	100.000	14
15	721	A-3	X	MT Properties, Inc.	12.750	15
16						16
17				Total Class A-3		17
18						18
19				Total Class A		19
20						20
21						21
22	721	E-1	VII	Belt Railway Company of Chicago		22
23	721	E-1	VII	Milwaukee-Kansas City Southern Joint Agency		23
24	721	E-1	VII	DRI&NW Railway Company		24
25	721	E-1	VII	Kansas City Terminal Railway Company		25
26	721	E-1	VII	Western Railroad Association		26
27						27
28				Total Class E-1		28
29						29
30	721	E-2	VII	Milwaukee Motor Transportation Company		30
31						31
32				Total Class E-2		32
33						33
34	721	E-3	X	Soo Line Corporation		34
35						35
36				Total Class E-3		36
37						37
38				Total Class E		38
39						39
40				Grand Total		40

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

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	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	260	0	0	260	0	0	0	1
2	477	0	0	477	0	0	0	2
3	1,359	0	0	1,359	0	0	0	3
4	50	0	0	50	0	0	0	4
5	218	0	0	218	0	0	0	5
6								6
7	2,364	0	0	2,364	0	0	0	7
8								8
9	0	0	0	0	0	0	0	9
10	0	0	0	0	0	0	0	10
11								11
12	0	0	0	0	0	0	0	12
13								13
14	900	0	0	900	0	0	0	14
15	91	0	0	91	0	0	42	15
16								16
17	991	0	0	991	0	0	42	17
18								18
19	3,355	0	0	3,355	0	0	42	19
20								20
21								21
22	1,187	0	(391)	796	0	0	0	22
23	23	42	0	65	0	0	0	23
24	639	0	(322)	317	0	0	0	24
25	1,029	0	0	1,029	0	0	0	25
26	75	0	0	75	0	0	0	26
27								27
28	2,953	42	(713)	2,282	0	0	0	28
29								29
30	1,750	90	0	1,840	0	0	0	30
31								31
32	1,750	90	0	1,840	0	0	0	32
33								33
34	40,195	0	(40,195)	0	0	0	0	34
35								35
36	40,195	0	(40,195)	0	0	0	0	36
37								37
38	44,898	132	(40,908)	4,122	0	0	0	38
39								39
40	48,253	132	(40,908)	7,477	0	0	42	40

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

Line No.	Account No. (a)	Class No. (b)	Kind of industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)	Line No.
1						1
2				This page intentionally left blank.		2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
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34						34
35						35
36						36
37						37
38						38
39						39
40						40

**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES - Concluded**  
(Dollars in thousands)

Line No.	Account No. (a)	Class No. (b)	Kind of industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)	Line No.
1						1
2				<u>This page intentionally left blank.</u>		2
3						3
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40						40

### 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 definition of "carrier" and "noncarrier", see general instructions.

Line No.	Name of issuing company and description of security held (a)	Balance at beginning of year (b)	Adjustments 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.
<b>Carriers: (List specifics for each company)</b>								
1	Indiana Harbor Belt Railroad Company	9,897		(463)			9,434	1
2	Milwaukee Motor Transportation Company	(1,097)		90		(90)	(1,097)	2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13	Total carriers	8,800	0	(373)	0	(90)	8,337	13
<b>Noncarrier (List specifics for each company)</b>								
14	Tri-State Land Company	19,374		503			19,877	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	Grand Total	28,174	0	130	0	(90)	28,214	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 columns (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 termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.
10. If an amount of less than \$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

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

## PROPERTY AND EQUIPMENT

(Dollars in thousands)

Line No.	Cross Check	Account (a)	Balance beginning of year (b)	Expenditures during the year for original road & equipment, & road extensions (c)	Expenditures during the year for purchase of existing lines, re-organizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	15,050	0	0	1
2		(3) Grading	34,142	0	0	2
3		(4) Other right-of-way expenditures	690	0	0	3
4		(5) Tunnels and subways	1,997	0	0	4
5		(6) Bridges, trestles, and culverts	93,257	0	0	5
6		(7) Elevated structures	0	0	0	6
7		(8) Ties	150,159	0	0	7
8		(9) Rail and other track material	280,400	0	0	8
9		(11) Ballast	138,643	0	0	9
10		(13) Fences, snow sheds, and signs	3,692	0	0	10
11		(16) Station and office buildings	12,573	0	0	11
12		(17) Roadway buildings	1,718	0	0	12
13		(18) Water stations	102	0	0	13
14		(19) Fuel stations	1,417	0	0	14
15		(20) Shops and enginehouses	10,365	0	0	15
16		(22) Storage warehouses	0	0	0	16
17		(23) Wharves and docks	1,689	0	0	17
18		(24) Coal and ore wharves	0	0	0	18
19		(25) TOFC/COFC terminals	5,480	0	0	19
20		(26) Communication systems	16,964	0	0	20
21		(27) Signals and interlockers	38,760	0	0	21
22		(29) Power plants	206	0	0	22
23		(31) Power-transmission systems	732	0	0	23
24		(35) Miscellaneous structures	448	0	0	24
25		(37) Roadway machines	26,810	0	0	25
26		(39) Public improvements - Construction	13,397	0	0	26
27		(44) Shop machinery	7,238	0	0	27
28		(45) Power-plant machinery	565	0	0	28
29		Other (specify and explain)	0	0	0	29
30		TOTAL EXPENDITURES FOR ROAD	856,494	0	0	30
31		(52) Locomotives	84,840	0	0	31
32		(53) Freight-train cars	138,554	0	0	32
33		(54) Passenger-train cars	0	0	0	33
34		(55) Highway revenue equipment	12	0	0	34
35		(56) Floating equipment	0	0	0	35
36		(57) Work equipment	8,097	0	0	36
37		(58) Miscellaneous equipment	1,509	0	0	37
38		(59) Computer systems and word processing equipment	14,653	0	0	38
39		TOTAL EXPENDITURES FOR EQUIPMENT	247,665	0	0	39
40		(76) Interest during construction	0	0	0	40
41		(80) Other elements of investment	(922)	0	0	41
42		(90) Construction in progress	6,061	0	0	42
43		GRAND TOTAL	1,109,298	0	0	43

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

## PROPERTY AND EQUIPMENT - Cont'd.

(Dollars in thousands)

Line No.	Cross Check	Expenditures for additions during the year (c)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1		12	277	(265)	14,785	1
2		2,323	74	2,249	36,391	2
3		87	(12)	99	789	3
4		1,554	0	1,554	3,551	4
5		1,492	584	908	94,165	5
6		0	0	0	0	6
7		12,973	2,872	10,101	160,260	7
8		18,337	3,954	14,383	294,783	8
9		10,058	3,875	6,183	144,826	9
10		29	8	21	3,713	10
11		1,784	240	1,544	14,117	11
12		323	4	319	2,037	12
13		0	1	(1)	101	13
14		48	35	13	1,430	14
15		1,420	688	732	11,097	15
16		0	0	0	0	16
17		0	(1)	1	1,690	17
18		0	0	0	0	18
19		351	30	321	5,801	19
20		933	316	617	17,581	20
21		3,105	310	2,795	41,555	21
22		41	0	41	247	22
23		69	0	69	801	23
24		0	0	0	448	24
25		1,430	1,315	115	26,925	25
26		1,914	21	1,893	15,290	26
27		172	15	157	7,395	27
28		0	0	0	565	28
29		0	0	0	0	29
30		58,455	14,606	43,849	900,343	30
31		1,914	46	1,868	86,708	31
32		4,769	1,902	2,867	141,421	32
33		0	0	0	0	33
34		0	0	0	12	34
35		0	0	0	0	35
36		(2)	155	(157)	7,940	36
37		112	317	(205)	1,304	37
38		115	2,850	(2,735)	11,918	38
39		6,908	5,270	1,638	249,303	39
40		0	0	0	0	40
41		0	1	(1)	(923)	41
42		3,610	0	3,610	9,671	42
43		68,973	19,877	49,096	1,158,394	43



**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 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	34,142	35,775	0.97				1
2	(4) Other right-of-way expenditures	690	789	1.05				2
3	(5) Tunnels and subways	1,997	3,522	1.01				3
4	(6) Bridges, trestles, and culverts	93,257	94,087	1.54				4
5	(7) Elevated structures	0	0	0.00				5
6	(8) Ties	150,159	159,253	3.65				6
7	(9) Rail and other track material	280,400	290,814	3.03				7
8	(11) Ballast	138,643	143,448	1.56				8
9	(13) Fences, snowsheds, and signs	3,692	3,701	3.00				9
10	(16) Station and office buildings	12,573	13,814	2.31				10
11	(17) Roadway buildings	1,718	2,033	3.46				11
12	(18) Water stations	102	101	16.21				12
13	(19) Fuel stations	1,417	1,429	3.06				13
14	(20) Shops and enginehouses	10,365	11,051	1.72				14
15	(22) Storage warehouses	0	0	0.00				15
16	(23) Wharves and docks	1,689	1,689	3.29				16
17	(24) Coal and ore wharves	0	0	0.00				17
18	(25) TOFC/COFC terminals	5,480	5,548	3.00				18
19	(26) Communication systems	16,964	17,481	1.60				19
20	(27) Signals and interlockers	38,760	41,187	2.77				20
21	(29) Power plants	206	247	1.10				21
22	(31) Power-transmission systems	732	801	1.63				22
23	(35) Miscellaneous structures	448	448	2.23				23
24	(37) Roadway machines	26,810	26,906	5.67				24
25	(39) Public improvements - Construction	13,397	15,156	2.50				25
26	(44) Shop machinery	7,238	7,256	2.82				26
27	(45) Power-plant machinery	565	565	2.71				27
28	All other road accounts	0	0	0.00				28
29	Amortization (other than defense projects)	0	0	0.00				29
30	TOTAL ROAD	841,444	877,101	2.65	0	0		30
	EQUIPMENT							
31	(52) Locomotives	84,840	86,709	2.73				31
32	(53) Freight-train cars	138,554	138,901	3.69				32
33	(54) Passenger-train cars	0	0	0.00				33
34	(55) Highway revenue equipment	12	12	0.00				34
35	(56) Floating equipment	0	0	0.00				35
36	(57) Work equipment	8,097	7,963	3.04				36
37	(58) Miscellaneous equipment	1,509	1,356	5.35				37
38	(59) Computer systems and word processing equipment	14,653	12,617	9.72				38
39	TOTAL EQUIPMENT	247,665	247,558	3.65	0	0		39
40	GRAND TOTAL	1,089,109	1,124,659	6	0	0	N/A	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 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 of 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 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		DEBITS TO RESERVE		Balance at close of year (g)	Line No.
				During the year		During the year			
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debts (f)		
ROAD									
1		(3) Grading	12,925	337	0	74	0	13,188	1
2		Other right-of-way expe'ditures	190	8	0	10	0	188	2
3		(5) Tunnels and subways	(231)	33	0	12	0	(210)	3
4		(6) Bridges, trestles, and culverts	13,877	1,450	0	249	0	15,078	4
5		(7) Elevated structures	0	0	0	0	0	0	5
6		(8) Ties	62,735	6,811	0	7,295	0	62,251	6
7		(9) Rail and other track material	86,226	9,200	0	3,772	0	91,654	7
8		(11) Ballast	6,386	3,304	0	3,909	0	5,781	8
9		(13) Fences, snowsheds, and signs	2,000	111	0	9	0	2,102	9
10		(16) Station and office buildings	2,407	340	0	243	0	2,504	10
11		(17) Roadway buildings	407	68	0	3	0	472	11
12		(18) Water stations	62	17	0	0	0	79	12
13		(19) Fuel stations	517	45	0	36	0	526	13
14		(20) Shops and enginehouses	3,559	187	0	688	0	3,058	14
15		(22) Storage warehouses	0	0	0	0	0	0	15
16		(23) Wharves and docks	572	56	0	0	0	628	16
17		(24) Coal and ore wharves	0	0	0	0	0	0	17
18		(25) TOFC/COFC terminals	1,512	167	0	5	0	1,674	18
19		(26) Communication systems	1,870	278	0	317	0	1,831	19
20		(27) Signals and interlockers	5,727	1,109	0	309	0	6,527	20
21		(29) Power plants	77	3	0	0	0	80	21
22		(31) Power—transmission systems	222	13	0	0	0	235	22
23		(35) Miscellaneous structures	160	10	0	0	0	170	23
24		(37) Roadway machines	9,176	339	1,184 @	1,243	0	9,456	24
25		(39) Public improvements—Const.	1,312	350	0	21	0	1,641	25
26		(44) Shop machinery*	2,088	205	0	(34)	0	2,327	26
27		(45) Power—plant machinery	169	15	0	0	0	184	27
28		All other road accounts	0	0	0	0	0	0	28
29		Amortization (Adjustments)	(140)	(24)	0	0	0	(164)	29
30		TOTAL ROAD	213,805	24,432	1,184	18,161	0	221,260	30
EQUIPMENT									
31	*	(52) Locomotives	44,692	2,371	0	(288)	0	47,351	31
32	*	(53) Freight—train cars	55,324	5,089	0	1,436	217	58,760	32
33	*	(54) Passenger—train cars	0	0	0	0	0	0	33
34	*	(55) Highway revenue equipment	12	0	0	4	0	8	34
35	*	(56) Floating equipment	0	0	0	0	0	0	35
36	*	(57) Work equipment	4,880	247	217	259	0	5,085	36
37	*	(58) Miscellaneous equipment	1,515	120	0	236	0	1,399	37
38		(59) Computer systems and word processing equipment	7,926	1,996	0	2,850	0	7,072	38
39	*	Amortization (Adjustments)	(65)	(13)	0	0	0	(78)	39
40		TOTAL EQUIPMENT	114,284	9,810	217	4,497	217	119,597	40
41		GRAND TOTAL	328,089	34,242	1,401	22,658	217	340,857	41

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

@ Capitalized Roadway Machine depreciation.

**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 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)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles & culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail & other track material							7
8		(11) Ballast							8
9		(13) Fences snow sheds & signs							9
10		(16) Station & office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops & enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves & docks							16
17		(24) Coal & ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals & 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 - const.							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							
29		Amortization (Adjustments)							28
30		<b>TOTAL ROAD</b>							29
		<b>EQUIPMENT</b>							
31		(52) Locomotives							30
32		(53) Freight-train cars							31
33		(54) Passenger-train cars							32
34		(55) Highway revenue equipment							33
35		(56) Floating equipment							34
36		(57) Work equipment							35
37		(58) Miscellaneous equipment							36
38		(59) Computer systems and word processing equipment							37
39		<b>TOTAL EQUIPMENT</b>							38
40		<b>GRAND TOTAL</b>	NONE	NONE	NONE	NONE	NONE	NONE	39

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

### 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 the total road owned or total equipment owned, respectively. However, line 41, Grand Total, should be completed.

Line No.	Cross Check	Account	Depreciation base		Annual composite rate (percent) (d)	Line No.
			At beginning of year (b)	At close of year (c)		
		(a)				
		ROAD				
1		(3) Grading	0	0	N/A	1
2		(4) Other right-of-way expenditures	0	0	N/A	2
3		(5) Tunnels and subways	0	0	N/A	3
4		(6) Bridges, trestles & culverts	29	29	1.61	4
5		(7) Elevated structures	0	0	N/A	5
6		(8) Ties	0	0	N/A	6
7		(9) Rail & other track material	0	55	3.19	7
8		(11) Ballast	0	0	N/A	8
9		(13) Fences snow sheds & signs	0	0	N/A	9
10		(16) Station & office buildings	1,173	1,791	2.37	10
11		(17) Roadway buildings	0	0	N/A	11
12		(18) Water stations	0	0	N/A	12
13		(19) Fuel stations	0	0	N/A	13
14		(20) Shops & enginehouses	0	0	N/A	14
15		(22) Storage warehouses	0	0	N/A	15
16		(23) Wharves & docks	0	0	N/A	16
17		(24) Coal & ore wharves	0	0	N/A	17
18		(25) TOFC/COFC terminals	0	0	N/A	18
19		(26) Communication systems	39	39	1.71	19
20		(27) Signals & interlockers	4	5	2.52	20
21		(29) Power plants	0	0	N/A	21
22		(31) Power - transmission systems	0	0	N/A	22
23		(35) Miscellaneous structures	0	0	N/A	23
24		(37) Roadway machines	25	25	6.00	24
25		(39) Public improvements - const.	8	8	3.10	25
26		(44) Shop machinery*	2	2	1.53	26
27		(45) Power - plant machinery	0	0	N/A	27
28		All other road accounts	0	0	N/A	28
29		Amortization (Adjustments)	0	0	N/A	29
30		TOTAL ROAD	1,280	1,954	N/A	30
		EQUIPMENT				
31		(52) Locomotives	952	1,147	3.04	31
32		(53) Freight - train cars	736	1,205	3.40	32
33		(54) Passenger - train cars	0	0	N/A	33
34		(55) Highway revenue equipment	0	0	N/A	34
35		(56) Floating equipment	0	0	N/A	35
36		(57) Work equipment	1	1	3.10	36
37		(58) Miscellaneous equipment	100	100	12.86	37
38		(59) Computer systems and word processing equipment	0	0	N/A	38
39		Amortization Adjustment	0	0	N/A	39
40		TOTAL EQUIPMENT	1,789	2,453	N/A	40
41		GRAND TOTAL (Note 1)	3,069	4,407	N/A	41

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

Note 1: Total road and equipment leased to others is less than 5% of total owned.

**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)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retire-ments (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles & culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail & other track material							7
8		(11) Ballast							8
9		(13) Fences snow sheds & signs							9
10		(16) Station & office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops & enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves & docks							16
17		(24) Coal & ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals & 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 - const.							25
26		(44) Shop machinery*							26
27		(45) Power - plant machinery							27
28		All other road accounts							28
29		<b>TOTAL ROAD</b>		See Note 1.					29
		<b>EQUIPMENT</b>							
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		<b>TOTAL EQUIPMENT</b>		See Note 1.					38
39		<b>GRAND TOTAL</b>		See Note 1.					39

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

Note 1: Figures have been incorporated on Schedule 335 per ICC instructions.

**NOTES AND REMARKS FOR SCHEDULE 342**

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**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 property 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 December and on lines 29 and 38 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used 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 the total road leased to others is less than 5% of the 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.	Cross Check	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
			At beginning of year (b)	At close of year (c)		
		<b>ROAD</b>				
1		(3) Grading				1
2		(4) Other right-of-way expenditures				2
3		(5) Tunnels and subways				3
4		(6) Bridges, trestles & culverts				4
5		(7) Elevated structures				5
6		(8) Ties				6
7		(9) Rail & other track material				7
8		(11) Ballast				8
9		(13) Fences snow sheds & signs				9
10		(16) Station & office buildings				10
11		(17) Roadway buildings				11
12		(18) Water stations				12
13		(19) Fuel stations				13
14		(20) Shops & enginehouses				14
15		(22) Storage warehouses				15
16		(23) Wharves & docks				16
17		(24) Coal & ore wharves				17
18		(25) TOFC/COFC terminals				18
19		(26) Communication systems				19
20		(27) Signals & 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—const.				25
26		(44) Shop machinery				26
27		(45) Power-plant machinery				27
28		All other road accounts				28
29		<b>TOTAL ROAD</b>		<b>See Note 1.</b>		29
		<b>EQUIPMENT</b>				
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		<b>TOTAL EQUIPMENT</b>		<b>See Note 1.</b>		38
39		<b>GRAND TOTAL</b>		<b>See Note 1.</b>		39

**Note 1: Total road and equipment leased to others is less than 5% of total owned.**

**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 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00.

2. Disclose credits and debits to Account 735, "Accumulated Depreciation - Road 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)	Retire-ments (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 & culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail & other track material							7
8		(11) Ballast							8
9		(13) Fences snow sheds & signs							9
10		(16) Station & office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops & enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves & docks							16
17		(24) Coal & ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals & 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 - const.							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD		See Note 1.					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		See Note 1.					38
39		GRAND TOTAL		See Note 1.					39

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

Note 1: Total road and equipment leased to others is less than 5% of total owned.



**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 the 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 of other railway property covered by the contract). This excludes leased equipment from operating railroads under separate distinct contracts and the investment of other carriers in property jointly used by the respondent.

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

3. In columns (a) to (e), inclusive, first show the data requested for the respondent (R); next the data for companies whose entire properties are used in transportation service of the respondent, divided between lessor (L) and proprietary (P) companies; followed by data for carriers and others (O), portions of whose property are used in transportation service of the respondent. Show a total for each class of company 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 and 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

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

Line No.	Class (See ins. 2) (a)	Name of company (b)	Miles of road (see ins. 4) (whole number) (c)	Investments in property (see ins. 5) (d)	Depreciation & amortization of defense projects (see ins. 6) (e)	Line No.
1	R	Soo Line Railroad Company	3,456			1
2						2
3		Account 731		1,153,955	340,876	3
4						4
5		Account 732				5
6		Equipment leased from various railway equipment leasing companies		2,427	(37)	6
7		Property leased from Building Management Associates—Minneapolis		1,849	175	7
8						8
9		Roadway machines leased from various leasing companies		25	0	9
10						10
11		Lease of various road property		138	0	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		TOTAL	3,456	1,158,394	341,014	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 includible in the accounts shown, or in line 29. The items included 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	14,785	0	0	0	1
2		(3) Grading	36,390	0	0	0	2
3		(4) Other right-of-way expenditures	789	0	0	0	3
4		(5) Tunnels and subways	3,551	0	0	0	4
5		(6) Bridges, trestles, and culverts	94,165	0	0	0	5
6		(7) Elevated structures	0	0	0	0	6
7		(8) Ties	160,261	0	0	0	7
8		(9) Rail and other track material	294,782	0	0	0	8
9		(11) Ballast	144,826	0	0	0	9
10		(13) Fences, snow sheds, and signs	3,713	0	0	0	10
11		(16) Station and office buildings	14,117	0	0	0	11
12		(17) Roadway buildings	2,038	0	0	0	12
13		(18) Water stations	102	0	0	0	13
14		(19) Fuel stations	1,430	0	0	0	14
15		(20) Shops and enginehouses	11,097	0	0	0	15
16		(22) Storage warehouses	0	0	0	0	16
17		(23) Wharves and docks	1,689	0	0	0	17
18		(24) Coal and ore wharves	0	0	0	0	18
19		(25) TOFC/COFC terminals	5,801	0	0	0	19
20		(26) Communication systems	17,581	0	0	0	20
21		(27) Signals and interlockers	41,555	0	0	0	21
22		(29) Power plants	247	0	0	0	22
23		(31) Power-transmission systems	801	0	0	0	23
24		(35) Miscellaneous structures	448	0	0	0	24
25		(37) Roadway machines	26,925	0	0	0	25
26		(39) Public improvements - Construction	15,290	0	0	0	26
27		(44) Shop machinery	7,395	0	0	0	27
28		(45) Power-plant machinery	565	0	0	0	28
29		Leased property capitalized rentals (explain)	0	0	0	0	29
30		Other (specify and explain)	0	0	0	0	30
31		TOTAL ROAD	900,343	0	0	0	31
32		(32) Locomotives	86,708	0	0	0	32
33		(33) Freight-train cars	141,421	0	0	0	33
34		(34) Passenger-train cars	0	0	0	0	34
35		(35) Highway revenue equipment	12	0	0	0	35
36		(36) Floating equipment	0	0	0	0	36
37		(37) Work equipment	7,940	0	0	0	37
38		(38) Miscellaneous equipment	1,304	0	0	0	38
39		(39) Computer systems and word processing equipment	11,918	0	0	0	39
40		TOTAL EQUIPMENT	249,303	0	0	0	40
41		(76) Interest during construction	0	0	0	0	41
42		(80) Other elements of investment	(922)	0	0	0	42
43		(90) Construction in progress	9,670	0	0	0	43
44		GRAND TOTAL	1,158,394	0	0	0	44

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## CROSS-CHECKS

## SCHEDULE 410

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

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

## SCHEDULE 210

## SCHEDULE 412

Lines 136 thru 138 column (f)  
 Lines 118 thru 123, and 130 thru 135 column (f)

= Line 29 column (b)  
 = Line 29, column (c)

## SCHEDULE 414

Line 231, column (f)  
 Line 230, column (f)

= Line 19, columns (b) thru (d)  
 = Line 19, columns (e) thru (g)

## SCHEDULE 415

Lines 207, 208, 211, 212, column (f)  
 Lines 226, 227, column (f)  
 Lines 311, 312, 315, 316, column (f)

= Lines 5, 38, column (f)  
 = Lines 24, 39, 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)  
 Line 232, column (f)  
 Line 317, column (f)

= Lines 5, 38, columns (c) and (d)  
 = Lines 24, 39, columns (c) and (d)  
 = 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 508, column (f)  
 Line 509, column (f)  
 Line 510, column (f)  
 Line 511, column (f)  
 Line 512, column (f)  
 Line 513, column (f)  
 Line 514, column (f)  
 Line 515, column (f)  
 Line 516, column (f)  
 Line 517, column (f)

= Line 1, column (j)  
 = Line 2, column (j)  
 = Line 3, column (j)  
 = Line 4, column (j)  
 = Line 5, column (j)  
 = Line 6, column (j)  
 = Line 7, column (j)  
 = Line 8, column (j)  
 = Line 9, column (j)  
 = Line 10, column (j)  
 = Line 11, column (j)

## SCHEDULE 450

Line 4 column b

## SCHEDULE 210

= Line 47 column b

S41093

1993

SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

4/ 4/1994

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					TOTAL	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)		
WAYS AND STRUCTURE:								
ADMINISTRATIVE								
1	TRACK	1,847	42	169	249	2,307		1
2	BRIDGE AND BUILDING	811	24	98	107	1,040		2
3	SIGNAL	1,025	39	164	161	1,389		3
4	COMMUNICATION	773	24	99	92	988		4
5	OTHER	376	19	74	105	574		5
REPAIR AND MAINTENANCE								
6	ROADWAY - RUNNING	2,648	99	796	647	4,190		6
7	ROADWAY - SWITCHING	349	4			353		7
8	TUNNELS & SUBWAYS - RUNNING				1	1		8
9	TUNNELS & SUBWAYS - SWITCHING							9
10	BRIDGES & CULVERTS - RUNNING	1,207	472	180	436	2,295		10
11	BRIDGES & CULVERTS - SWITCHING	24	1	( 118)	(	93)	(	11
12	TIES - RUNNING	893	528	51	131	1,603		12
13	TIES - SWITCHING	530	111	1		642		13
14	RAIL & OTM - RUNNING	5,844	2,362	1,885	719	10,810		14
15	RAIL & OTM - SWITCHING	1,295	238	( 5)	(	1,528		15
16	BALLAST - RUNNING	1,222	620	( 15)	( 42)	1,785		16
17	BALLAST - SWITCHING	184		( 8)		176		17
18	ROAD PROPERTY DAMAGED - RUNNING	1,203	340	531		2,074		18
19	ROAD PROPERTY DAMAGED - SWITCHING	866	2			868		19
20	ROAD PROPERTY DAMAGED - OTHER	6	19	( 112)	(	87)	(	20
21	SIGNALS - INTERLOCKERS - RUNNING	3,556	1,313	( 1,773)	605	3,701		21
22	SIGNALS - INTERLOCKERS - SWITCHING	2	4			6		22
23	COMMUNICATIONS SYSTEMS	1,385	685	( 154)	141	2,057		23
24	POWER SYSTEMS	67			21	88		24
25	HIGHWAY GRADE CROSSING - RUNNING	630	333	( 215)		748		25
26	HIGHWAY GRADE CROSSING - SWITCHING	1		( 4)	(	3)	(	26
27	STATION & OFFICE BUILDINGS	646	361	267	418	1,692		27
28	SHOP BUILDINGS - LOCOMOTIVES	603	42	21	10	676		28
29	SHOP BUILDINGS - FREIGHT CARS	67	27	10	73	177		29
30	SHOP BUILDINGS - OTHER EQUIPMENT	338	82	94	91	605		30

4/ 4/1994

1993  
SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

S41093

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT						TOTAL	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)	PASSENGER (G)		
101	LOCOMOTIVE SERVICING FACILITIES	17	6		10	33		33	101
102	MISCELLANEOUS BUILDING & STRUCTURE	168	72 (	7)	70	303		303	102
103	COAL TERMINALS								103
104	ORE TERMINALS								104
105	OTHER MARINE TERMINALS								105
106	TOFC/COFC - TERMINALS	(	45)	57	32	699		699	106
107	MOTOR VEHICLE LANDING & DISTRIBUTION FACILITY								107
108	FACILITIES FOR OTHER SPECIAL SERVICE OPERATIONS								108
109	ROADWAY MACHINES	1,251	271	247	76	1,845		1,845	109
110	SMALL TOOLS AND SUPPLIES	66	3,226	359	79	3,730		3,730	110
111	SNOW REMOVAL	916	77	183	6	1,182		1,182	111
112	FRINGE BENEFITS - RUNNING					12,881		12,881	112
113	FRINGE BENEFITS - SWITCHING					2,428		2,428	113
114	FRINGE BENEFITS - OTHER					7,966		7,966	114
115	CASUALTIES & INSURANCE - RUNNING					6,938		6,938	115
116	CASUALTIES & INSURANCE - SWITCHING					58		58	116
117	CASUALTIES & INSURANCE - OTHER					76		76	117
118	LEASE RENTALS - DEBIT - RUNNING			890		890		890	118
119	LEASE RENTALS - DEBIT - SWITCHING			30		30		30	119
120	LEASE RENTALS - DEBIT - OTHER			2,752		2,752		2,752	120
121	LEASE RENTAL - [CREDIT] - RUNNING								121
122	LEASE RENTAL - [CREDIT] - SWITCHING								122
123	LEASE RENTAL - [CREDIT] - OTHER								123
124	JOINT FACILITY RENT - DEBIT - RUNNING			8,077		8,077		8,077	124
125	JOINT FACILITY RENT - DEBIT - SWITCHING			950		950		950	125
126	JOINT FACILITY RENT - DEBIT - OTHER			88		88		88	126
127	JOINT FACILITY RENT - [CREDIT] - RUNNING			(		(		(	127
128	JOINT FACILITY RENT - [CREDIT] - SWITCHING			(		(		(	128
129	JOINT FACILITY RENT - [CREDIT] - OTHER			17)		17)		17)	129
130	OTHER RENTS - DEBIT - RUNNING			34		34		34	130
131	OTHER RENTS - DEBIT - SWITCHING								131
132	OTHER RENTS - DEBIT - OTHER								132
133	OTHER RENTS - [CREDIT] - RUNNING								133

4/ 4/1994

S41093  
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SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					TOTAL	PASSENGER	TOTAL	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)				
134	OTHER RENTS - [CREDIT] - SWITCHING									134
135	OTHER RENTS - [CREDIT] - OTHER									135
136	DEPRECIATION - RUNNING				20,584	20,584			20,584	136
137	DEPRECIATION - SWITCHING				756	756			756	137
138	DEPRECIATION - OTHER				2,887	2,887			2,887	138
139	JOINT FACILITY - DEBIT - RUNNING			7,737		7,737			7,737	139
140	JOINT FACILITY - DEBIT - SWITCHING			2,029		2,029			2,029	140
141	JOINT FACILITY - DEBIT - OTHER			170		170			170	141
142	JOINT FACILITY - [CREDIT] - RUNNING			( 3,294)		( 3,294)			( 3,294)	142
143	JOINT FACILITY - [CREDIT] - SWITCHING			( 46)		( 46)			( 46)	143
144	JOINT FACILITY - [CREDIT] - OTHER			( 30)		( 30)			( 30)	144
145	DISMANTLING RETIRED ROAD PROPERTY - RUNNING									145
146	DISMANTLING RETIRED ROAD PROPERTY - SWITCHING	1		384		385			385	146
147	DISMANTLING RETIRED ROAD PROPERTY - OTHER	170	431	171	( 6,338)	( 5,566)			( 5,566)	147
148	OTHER - RUNNING									148
149	OTHER - SWITCHING									149
150	OTHER - OTHER		65	1,553	( 848)	770			770	150
151	TOTAL WAY AND STRUCTURE	30,942	11,996	24,593	51,626	119,157			119,157	151
EQUIPMENT:										
LOCOMOTIVES										
201	ADMINISTRATIVE	920	44	11	98	1,073			1,073	201
202	REPAIR AND MAINTENANCE	5,839	12,195	8,146	204	26,384			26,384	202
203	MACHINERY REPAIR	7	22		27	56			56	203
204	EQUIPMENT DAMAGED	46	( 24)	( 104)		( 82)			( 82)	204
205	FRINGE BENEFITS				3,181	3,181			3,181	205
206	OTHER CASUALTIES & INSURANCE				1,785	1,785			1,785	206
207	LEASE RENTALS - DEBIT									207
208	LEASE RENTALS - [CREDIT]									208
209	JOINT FACILITY RENT - DEBIT									209
210	JOINT FACILITY RENT - [CREDIT]									210
211	OTHER RENTS - DEBIT									211
212	OTHER RENTS - [CREDIT]			( 187)		( 187)			( 187)	212
213	DEPRECIATION				2,495	2,495			2,495	213
214	JOINT FACILITY - DEBIT			473		473			473	214
215	JOINT FACILITY - [CREDIT]									215
216	REPAIRS BILLED TO OTHERS - [CREDIT]			( 448)		( 448)			( 448)	216

SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

4/ 4/1994

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT						TOTAL PASSENGER	TOTAL (H)	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)				
217	DISMANTLING RETIRED PROPERTY									217
218	OTHER	142 (	194)		61	9			9	218
219	TOTAL LOCOMOTIVE	6,954	12,043	19,415	7,851	46,263			46,263	219
220	FREIGHT CARS									
221	ADMINISTRATIVE	718	51	20	182	971			971	220
222	REPAIR & MAINTENANCE	5,452	7,863	17,378	85	30,778			30,778	221
223	MACHINERY REPAIR	53	32		26	111			111	222
224	EQUIPMENT DAMAGED	8 (	559)	1,844		1,293			1,293	223
225	FRINGE BENEFIT					3,182			3,182	224
226	OTHER CASUALTIES & INSURANCE				6,820	6,820			6,820	225
227	LEASE RENTALS - DEBIT			27,270		27,270			27,270	226
228	LEASE RENTALS - [CREDIT]			(	996)	(	996)		(	227
229	JOINT FACILITY RENT - DEBIT									228
230	JOINT FACILITY RENT - [CREDIT]									229
231	OTHER RENTS - DEBIT			59,981		59,981			59,981	230
232	OTHER RENTS - [CREDIT]			(	27,133)	(	27,133)		(	231
233	DEPRECIATION			315	5,126	5,126			5,126	232
234	JOINT FACILITY - DEBIT					315			315	233
235	JOINT FACILITY - [CREDIT]			(	10,839)	(	10,839)		(	234
236	REPAIRS BILLED TO OTHERS - [CREDIT]									235
237	DISMANTLING RETIRED PROPERTY									236
238	OTHER	348	113	155	1	617			617	237
	TOTAL FREIGHT CARS	6,579	7,500	67,995	15,422	97,496			97,496	238
301	OTHER EQUIPMENT									
302	ADMINISTRATIVE	120	1	1	43	165			165	301
303	REPAIR AND MAINTENANCE									302
304	TRUCKS, TRAILERS, CONTAINERS		161	2,381		2,542			2,542	303
305	FLOATING EQUIPMENT - REVENUE SERVICE									304
306	PASSENGER & OTHER REVENUE SERVICE									305
307	COMPUTERS & DATA PROCESSING SYSTEMS									306
308	MACHINERY	71	42	2	26	141			141	307
309	WORK & OTHER NON-REVENUE EQUIPMENT	97	22	1,479	6	1,604			1,604	308
310	EQUIPMENT DAMAGED				4	4			4	309
311	FRINGE BENEFITS				167	167			167	310
312	OTHER CASUALTIES & INSURANCE				64	64			64	311
	LEASE RENTALS - DEBIT			5,174		5,174			5,174	312
	LEASE RENTALS - [CREDIT]			(	5)	(	5)		(	312

4/ 4/1994

1 9 9 3  
SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

S41093

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					TOTAL	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)	PASSENGER (G)	
313	JOINT FACILITY RENT - DEBIT							313
314	JOINT FACILITY RENT - [CREDIT]							314
315	OTHER RENTS - DEBIT			2,950		2,950		315
316	OTHER RENTS - [CREDIT]			( 311)		( 311)		316
317	DEPRECIATION				2,394	2,394		317
318	JOINT FACILITY - DEBIT			7		7		318
319	JOINT FACILITY - [CREDIT]			( 481)		( 481)		319
320	REPAIRS BILLED TO OTHERS - [CREDIT]			( 465)		( 465)		320
321	DISMANTLING RETIRED PROPERTY							321
322	OTHER	49	3			49		322
323	TOTAL OTHER EQUIPMENT	337	229	10,732	2,701	13,999		323
324	TOTAL EQUIPMENT	13,870	19,772	98,142	25,974	157,758		324
TRANSPORTATION:								
TRAIN OPERATION								
401	ADMINISTRATION	5		147	13	165		401
402	ENGINE CREWS	15,512	5	3,461	595	19,573		402
403	TRAIN CREWS	30,668	107	4,501	1,332	36,608		403
404	DISPATCHING TRAINS	2,571	7	38	( 271)	2,345		404
405	OPERATING SIGNALS & INTERLOCKERS	64	128	387	63	642		405
406	OPERATING DRAWBRIDGES	207	( 1)	4	1	211		406
407	HIGHWAY CROSSING PROTECTION	1		1	( 179)	( 177)		407
408	TRAIN INSPECTION & LUBRICATION	3,801	64	293	( 392)	3,766		408
409	LOCOMOTIVE FUEL	313	28,688	2		29,003		409
410	ELECTRIC POWER PURCHASED OR PROD.	2,299	817	208	98	3,422		410
411	SERVICING LOCOMOTIVES				1,603	1,603		411
412	FREIGHT LOST OR DAMAGED-SOLELY R			1,509	( 25)	1,608		412
413	CLEARING WRECKS				22,621	22,621		413
414	FRINGE BENEFITS		14		17,380	17,380		414
415	OTHER CASUALTIES & INSURANCE			7,648		7,648		415
416	JOINT FACILITY-DEBIT			( 1,389)		( 1,389)		416
417	JOINT FACILITY-[CREDIT]			( 318)	( 359)	301		417
418	OTHER	933	45					418
419	TOTAL TRAIN OPERATIONS	56,484	29,874	16,492	42,480	145,330		419
YARD OPERATIONS								
420	ADMINISTRATION	5		222	19	246		420
421	SWITCH CREWS	24,299			( 923)	23,376		421



**SCHEDULE 410 RAILWAY OPERATING EXPENSES**  
(DOLLARS IN THOUSANDS)

4/ 4/1994

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT						TOTAL	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)	PASSENGER (G)		
422	CONTROLLING OPERATIONS	563	68	12	41	684		684	422
423	YARD AND TERMINAL CLERICAL	12,511	35	142	98	12,786		12,786	423
424	OPERATING SWITCHES	8	12	267	89	376		376	424
425	LOCOMOTIVE FUEL	22	2,665			2,687		2,687	425
426	ELECTRIC POWER PURCHASED OR PRODUCED								426
427	SERVICING LOCOMOTIVES	1,094	350	70	52	1,566		1,566	427
428	FREIGHT LOST OR DAMAGED				58	58		58	428
429	CLEARING WRECK	239	2	( 25)	118	334		334	429
430	FRINGE BENEFITS				16,383	16,383		16,383	430
431	OTHER CASUALTIES & INSURANCE				684	684		684	431
432	JOINT FACILITY-DEBIT			865		865		865	432
433	JOINT FACILITY-[CREDIT]	715	(	24)	(	24)		24	433
434	OTHER			10	222	503		503	434
435	TOTAL YARD OPERATIONS	39,456	3,132	1,539	16,397	60,524		60,524	435
TRAIN AND YARD OPERATIONS COMMON									
501	CLEANING CAR INTERIORS	145	2	118		265		265	501
502	ADJUSTING & TRANSFERRING LOADS	( 10)	51	( 140)	(	99)		99	502
503	CAR LOADING DEVICES & GRAIN DOORS								503
504	FREIGHT LOST & DAMAGED - ALL OTHER				1,309	1,309		1,309	504
505	FRINGE BENEFITS	135	53	( 22)	53	53		53	505
506	TOTAL TRAIN & YARD OPERATIONS COMMON				1,362	1,528		1,528	506
SPECIALIZED SERVICE OPERATIONS									
507	ADMINISTRATION	1,267	141	96	279	1,783		1,783	507
508	PICKUP & DELIVERY AND MARINE LINE HAUL								508
509	LOADING & UNLOADING & LOCAL MARINE	342	14	5,107	( 2)	5,461		5,461	509
510	PROTECTIVE SERVICES	11		176	( 148)	39		39	510
511	FREIGHT LOST OR DAMAGED-SOLELY RELATED				123	123		123	511
512	FRINGE BENEFITS				721	721		721	512
513	CASUALTIES & INSURANCE				3	3		3	513
514	JOINT FACILITY - DEBIT								514
515	JOINT FACILITY - [CREDIT]								515
516	OTHER								516
517	TOTAL SPECIAL SERVICES OPERATIONS	1,620	155	5,379	976	8,130		8,130	517

SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

4/ 4/1994

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					TOTAL	LINE NO.	
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)			PASSENGER (G)
ADMINISTRATIVE SUPPORT OPERATIONS									
518	ADMINISTRATION	5,068	591	1,715	2,591	9,965		9,965	518
519	EMPLOYEES PERFORMING CLERICAL FUNCTIONS	3,093	292	629	(308)	3,706		3,706	519
520	COMMUNICATION SYSTEMS OPERATION	7	229	9	2	247		247	520
521	LOSS & DAMAGE CLAIMS PROCESSING	216	3	5	18	242		242	521
522	FRINGE BENEFITS				3,981	3,981		3,981	522
523	CASUALTIES & INSURANCE				46	46		46	523
524	JOINT FACILITY - DEBIT					2		2	524
525	JOINT FACILITY - [CREDIT]			2					525
526	OTHER		42		5	46		46	526
527	TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	8,383	1,157	2,360	6,335	18,235		18,235	527
528	TOTAL TRANSPORTATION	106,078	34,371	25,748	67,550	233,747		233,747	528
GENERAL AND ADMINISTRATIVE									
601	OFFICERS - GENERAL ADMINISTRATIVE	1,164	564	731	5,824	8,283		8,283	601
602	ACCT'G, AUDITING, AND FINANCE	5,034	217	995	235	6,481		6,481	602
603	MANAGEMENT SERVICES AND DATA PROCESSING	1,084	217	8,943	818	11,062		11,062	603
604	MARKETING	2,883	205	533	2,050	5,671		5,671	604
605	SALES	2,315	34	122	513	2,984		2,984	605
606	INDUSTRIAL DEVELOPMENT	432	12	380	282	1,106		1,106	606
607	PERSONNEL & LABOR RELATIONS	2,618	293	530	555	3,996		3,996	607
608	LEGAL AND SECRETARIAL	2,278	130	2,902	742	6,052		6,052	608
609	PUBLIC RELATIONS & ADVERTISING	72	126	(3)	46	241		241	609
610	RESEARCH AND DEVELOPMENT		9		25	310		310	610
611	FRINGE BENEFITS	276			8,334	8,334		8,334	611
612	CASUALTIES & INSURANCE				237	237		237	612
613	WRITEDOWN OF UNCOLLECTIBLE ACCOUNTS				485	485		485	613
614	PROPERTY TAXES				5,364	5,364		5,364	614
615	OTHER TAXES EXCEPT ON CORPORATE				3,766	3,766		3,766	615
616	JOINT FACILITY - DEBIT			27		27		27	616
617	JOINT FACILITY - [CREDIT]								617
618	OTHER	410	301	10	4,129	4,850		4,850	618
619	TOTAL GENERAL AND ADMINISTRATIVE	18,566	2,108	15,170	33,405	69,249		69,249	619
620	TOTAL CARRIER OPERATING EXPENSES	169,456	68,247	163,653	178,555	579,911		579,911	620

### 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 to 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 category is not known, apportion the lease/rentals based on the percentage of the categories' 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 through 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	19	0	1
2		3	Grading	336	47	(1)	2
3		4	Other right-of-way expenditures	8	1	0	3
4		5	Tunnels and subways	33	0	0	4
5		6	Bridges, trestles and culverts	1,444	0	(6)	5
6		7	Elevated structures	0	0	0	6
7		8	Ties	6,808	208	(3)	7
8		9	Rail and other track material	9,200	382	(8)	8
9		11	Ballast	3,304	188	(5)	9
10		13	Fences, snowsheds and signs	111	0	0	10
11		16	Station and office buildings	340	2,770	0	11
12		17	Roadway buildings	68	0	0	12
13		18	Water stations	17	0	0	13
14		19	Fuel stations	45	0	0	14
15		20	Shops and enginehouses	187	0	0	15
16		22	Storage warehouses	0	0	0	16
17		23	Wharves and docks	56	0	0	17
18		24	Coal and ore wharves	0	0	0	18
19		25	TOFC/COFC terminals	167	0	0	19
20		26	Communications systems	278	3	0	20
21		27	Signals and interlockers	1,110	54	(1)	21
22		29	Power plants	3	0	0	22
23		31	Power transmission systems	13	0	0	23
24		35	Miscellaneous structures	10	0	0	24
25		37	Roadway machines	339	34	0	25
26		39	Public improvements: construction	350	0	0	26
27		45	Power plant machines	15	0	0	27
28		--	Other lease/rentals	N/A	0	N/A	28
29		--	TOTAL	24,242	3,706	(24)	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 (d), and line 19, columns (e) through (g), respectively should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of schedule 410 because those lines include rents for "Other Equipment" which is reported in Schedule 415, column (e). The balancing of schedule 410, 414 and 415 "Other Equipment" is outlined in note 6 to Schedule 415.
4. Report in columns (b) and (c) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
5. Report in columns (c), (d), (f) and (g) rentals for railroad owned cars prescribed by the Commission in EX Parte no. 334, for which rentals are settled on a combination mileage and time basis (basis 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	0	0	20	0	0	0	1
2		Box - Plain 50 Foot and Longer	0	301	923	2,233	1,107	2,845	2
3		Box - Equipped	0	545	1,416	3	3,192	5,608	3
4		Gondola - Plain	0	1,363	3,242	257	850	1,484	4
5		Gondola - Equipped	0	197	534	0	306	845	5
6		Hopper - Covered	0	4,045	7,893	6,615	2,204	5,278	6
7		Hopper - Open Top - General Service	0	766	1,812	0	168	639	7
8		Hopper - Open Top - Special Service	0	0	0	11	40	42	8
9		Refrigerator - Mechanical	0	0	0	0	128	206	9
10		Refrigerator - Non - Mechanical	0	117	184	21	237	763	10
11		Flat TOP/COPC	0	37	111	4,490	659	2,722	11
12		Flat Multi - Level	0	0	0	2,504	237	268	12
13		Flat - General Service	0	10	20	0	30	42	13
14		Flat - Other	0	264	800	1,541	1,344	2,495	14
15		Tank - Under 22,000 Gallons	0	0	0	2,255	9	21	15
16		Tank - 22,000 Gallons and Over	0	0	0	3,543	0	0	16
17		All Other Freight Cars	0	19	164	11	30	82	17
18		Auto Racks	0	0	2,350	2,194	0	422	18
19		TOTAL FREIGHT TRAIN CARS	0	7,664	19,469	25,678	10,541	23,762	19
OTHER FREIGHT - CARRYING EQUIPMENT									
20		Refrigerated Trailers	0	0	0	0	0	0	20
21		Other Trailers	0	0	311	1,666	0	1,284	21
22		Refrigerated Containers	0	0	0	0	0	0	22
23		Other Containers	0	0	0	0	0	0	23
24	*	TOTAL TRAILERS AND CONTAINERS	0	0	311	1,666	0	1,284	24
25		GRAND TOTAL (LINES 19 AND 24)	0	7,664	19,780	27,344	10,541	25,046	25

**NOTES AND REMARKS**

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**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 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 39, 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 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	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized lease (d)		
		<b>LOCOMOTIVES</b>					
1		Diesel Locomotive – Yard	2,517	189	0	(1)	1
2		Diesel Locomotive – Road	23,926	2,176	0	(5)	2
3		Other Locomotive – Yard		0	0	0	3
4		Other Locomotive – Road		0	0	0	4
5	*	<b>TOTAL</b>	<b>26,443</b>	<b>2,365</b>	<b>0</b>	<b>(6)</b>	<b>5</b>
		<b>FREIGHT TRAIN CARS</b>					
6		Box – Plain 40 Foot	0	7	0	0	6
7		Box – Plain 50 Foot and Longer	478	360	0	0	7
8		Box – Equipped	334	238	67	(1)	8
9		Gondola – Plain	351	457	188	0	9
10		Gondola – Equipped	96	89	0	0	10
11		Hopper – Covered	11,488	2,144	0	(2)	11
12		Hopper – Open Top – General Service	1,292	291	0	0	12
13		Hopper – Open Top – Special Service	0	0	0	0	13
14		Refrigerator – Mechanical	0	1	0	0	14
15		Refrigerator – Nonmechanical	335	224	0	0	15
16		Flat TOFC/COFC	2,281	9	0	0	16
17		Flat Multi – level	0	0	0	0	17
18		Flat – General Service	16	6	0	0	18
19		Flat – Other	705	198	0	0	19
20		All Other Freight Cars	0	5	0	0	20
21		Cabooses	0	129	0	0	21
22		Auto Racks	2,563	321	350	(2)	22
23		Miscellaneous Accessories	0	0	0	0	23
24	*	<b>TOTAL FREIGHT TRAIN CARS</b>	<b>19,939</b>	<b>4,479</b>	<b>605</b>	<b>(5)</b>	<b>24</b>
		<b>OTHER EQUIPMENT – REVENUE</b>					
		<b>FREIGHT HIGHWAY EQUIPMENT</b>					
25		Refrigerated Trailers	0	0	0	0	25
26		Other Trailers	2,077	0	0	0	26
27		Refrigerated Containers	0	0	0	0	27
28		Other Containers	0	0	0	0	28
29		Bogies	0	0	0	0	29
30		Chassis	0	0	0	0	30
31		Other Highway Equipment (Freight)	0	0	0	0	31
32	*	<b>TOTAL HIGHWAY EQUIPMENT</b>	<b>2,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32</b>
		<b>FLOATING EQUIPMENT – REVENUE</b>					
		<b>SERVICE</b>					
33		Marine Line – Haul	0	0	0	0	33
34		Local Marine	0	0	0	0	34
35	*	<b>TOTAL FLOATING EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>
		<b>OTHER EQUIPMENT</b>					
36	*	Passenger and Other Revenue Equipment (Freight Portion)	0	0	0	0	36
37	*	Computer systems and word processing equipment	0	1,996	0	0	37
38	*	Machinery – Locomotives <sup>1</sup>	56	130	0	0	38
39	*	Machinery – Freight Cars <sup>2</sup>	111	42	0	0	39
40	*	Machinery – Other Equipment <sup>3</sup>	141	33	0	0	40
41	*	Work and Other Non – revenue Equipment	1,604	365	0	(2)	41
42		<b>TOTAL OTHER EQUIPMENT</b>	<b>1,912</b>	<b>2,566</b>	<b>0</b>	<b>(2)</b>	<b>42</b>
43		<b>TOTAL ALL EQUIPMENT (FREIGHT PORTION)</b>	<b>50,371</b>	<b>9,410</b>	<b>605</b>	<b>(13)</b>	<b>43</b>

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

<sup>2</sup> The data to be reported on line 39 in column (b) is the amount reported in Schedule 410, column (f), line 222, reduced by the allocable portion of line 235.

<sup>3</sup> The data to be reported on line 40 in column (b) is the amount reported in Schedule 410, column (f), lines 302 through 306, reduced by the allocable portion of line 320.

**415. SUPPORTING SCHEDULE - EQUIPMENT - Continued**  
(Dollars in thousands)

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		0	4,772	0	1,228	0	1
2		11,337	81,936	0	46,123	0	2
3		0	0	0	0	0	3
4		0	0	0	0	0	4
5		11,337	86,708	0	47,351	0	5
6		0	30	0	30	0	6
7		1,024	9,957	0	4,443	0	7
8		537	3,903	614	438	589	8
9		1,553	14,047	2,623	7,214	1,680	9
10		0	1,599	0	713	0	10
11		17,083	71,097	0	32,386	0	11
12		4,591	10,437	0	4,414	0	12
13		0	0	0	0	0	13
14		0	0	0	0	0	14
15		0	4,237	0	1,268	0	15
16		0	296	0	185	0	16
17		0	0	0	0	0	17
18		237	249	0	10	0	18
19		0	7,653	0	2,554	0	19
20		3	29	0	29	0	20
21		2	3,391	0	2,329	0	21
22		1,244	7,487	3,772	127	351	22
23		0	0	0	0	0	23
24		26,274	134,412	7,009	56,140	2,620	24
25		0	0	0	0	0	25
26		173	0	0	0	0	26
27		0	0	0	0	0	27
28		0	12	0	8	0	28
29		0	0	0	0	0	29
30		0	0	0	0	0	30
31		0	0	0	0	0	31
32		173	12	0	8	0	32
33		0	0	0	0	0	33
34		0	0	0	0	0	34
35		0	0	0	0	0	35
36		0	0	0	0	0	36
37		287	11,918	0	7,072	0	37
38		0	4,437	0	1,396	0	38
39		0	1,849	0	582	0	39
40		0	1,109	0	349	0	40
41		4,709	9,244	0	6,484	0	41
42		4,996	28,557	0	15,883	0	42
43		42,780	249,689	7,009	119,382	2,620	43

<sup>1</sup> 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.

<sup>2</sup> 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 (i), Schedule 335.



**416. SUPPORTING SCHEDULE - ROAD**  
(Dollars in thousands)

Line No.	Density category (Class) (a)	Account No. (b)	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		
			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)	Accum. Depr. & Amort. (m)	Line No.
1	I	3	10,190	3,693	0.97	0	0	0.00	0	0	0	10,190	3,693	1
2		8	24,631	9,609	3.88	0	0	0.00	0	0	0	24,631	9,609	2
3		9	63,932	20,164	4.20	0	0	0.00	0	0	0	63,932	20,164	3
4		11	28,166	1,126	1.82	0	0	0.00	0	0	0	28,166	1,126	4
5	Sub-Total		126,919	34,592		0	0		0	0	0	126,919	34,592	5
6	II	3	18,195	6,594	0.97	0	0	0.00	0	0	0	18,195	6,594	6
7		8	119,998	46,544	3.70	0	0	0.00	0	0	0	119,998	46,544	7
8		9	201,472	62,325	2.64	0	0	0.00	0	0	0	201,472	62,325	8
9		11	107,033	4,270	1.63	0	0	0.00	0	0	0	107,033	4,270	9
10	Sub-Total		446,698	119,733		0	0		0	0	0	446,698	119,733	10
11	III	3	0	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	0	11
12		8	0	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	0	12
13		9	0	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	0	13
14		11	0	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	0	14
15	Sub-Total		0	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	0	15
16	IV	3	8,006	2,901	0.97	0	0	0.00	0	0	0	8,006	2,901	16
17		8	15,631	6,098	2.67	0	0	0.00	0	0	0	15,631	6,098	17
18		9	29,379	9,165	1.88	0	0	0.00	0	0	0	29,379	9,165	18
19		11	9,627	385	1.25	0	0	0.00	0	0	0	9,627	385	19
20	Sub-Total		62,643	18,549		0	0		0	0	0	62,643	18,549	20
21	V	3	0	0	0.00	0	0	0.00	0	0	0	0	0	21
22		8	0	0	0.00	0	0	0.00	0	0	0	0	0	22
23		9	0	0	0.00	0	0	0.00	0	0	0	0	0	23
24		11	0	0	0.00	0	0	0.00	0	0	0	0	0	24
25	Sub-Total		0	0		0	0		0	0	0	0	0	25
26	GRAND TOTAL		636,260	172,874	N/A	0	0		0	0	0	636,260	172,874	26

(1) Columns (c) + (f) + (i) = Column (l).

Columns (d) + (g) + (k) = Column (m).

(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 REMARKS**

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# 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 necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410. Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See schedule 755, note R.
5. The operation of floating equipment in line - haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.
6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in column (f) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.
7. Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (h), relate to refrigerator cars only.
8. Report in column (i) total expenses incurred in performing rail substitute service, other highway revenue service, LCL terminal operations, warehouse operations, freight car transloading, grain elevator terminal operations and livestock feeding operations only.

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	1,769	0	0	0	0	0	13	1	1,783	1
2 *		Pick up and delivery, marine line haul	0	0	0	0	0	0	N/A	0	0	2
3 *		Loading and unloading and local marine	5,058	0	0	0	0	403	N/A	0	5,461	3
4 *		Protective services, total debits and credits	0	0	0	0	0	0	39	0	39	4
5 *		Freight lost or damaged - solely related	123	0	0	0	0	0	0	0	123	5
6 *		Fringe benefits	715	0	0	0	0	0	5	1	721	6
7 *		Casualty and insurance	0	0	0	0	0	0	0	3	3	7
8 *		Joint facility - Debit	0	0	0	0	0	0	0	0	0	8
9 *		Joint facility - Credit	0	0	0	0	0	0	0	0	0	9
10 *		Other	0	0	0	0	0	0	0	0	0	10
11 *		TOTAL	7,665	0	0	0	0	403	57	5	8,130	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)

Primary Account Number And Title  (a)	Total Investment At End Of Year (b)	Capital Leases		
		Investment At End Of Year (c)	Current Year Amortization (d)	Accumulated Amortization (e)
(16) Stat. & Off. Bldgs.				
(20) Shops & Enginehouses				
(25) TOFC COFC Terminals				
(26) Communication System				
(37) Roadway Machines				
<b>Total Road</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(52) Locomotives	86,708	0	0	0
(53) Freight Train Cars	134,412	7,009	605	2,620
(55) Highway Revenue Equip.				
(57) Work Equipment				
(58) Miscellaneous Equipment				
(59) Computer & Word Processing				
<b>Total Equipment</b>	<b>221,120</b>	<b>7,009</b>	<b>605</b>	<b>2,620</b>
<b>GRAND TOTAL</b>	<b>221,120</b>	<b>7,009</b>	<b>605</b>	<b>2,620</b>

**NOTES AND REMARKS**

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#### 450. 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	7,375	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax & Surtax	(223)	2
3		Excess Profits	0	3
4		Total Income Taxes (ln. 2 + 3)	(223)	4
5		Railroad Retirement	36,643	5
6		Hospital Insurance	2,768	6
7		Supplemental Annuities	2,865	7
8		Unemployment Insurance	1,180	8
9		All Other United States Taxes	1,754	9
10		Total - U.S. Government Taxes	44,987	10
11		Total Railway Taxes	52,362	11

##### 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 reinstate deferred tax effects (credits or debits) due to applying or recognizing a loss carry-forward or 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.

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.	See Note 1.	See Note 1.	See Note 1.	211,117	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.				1,627	2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.				0	3
4	Amortization of rights of way, Sec. 185 I.R.C.				0	4
5	Line sales				122	5
6	Other items				11,233	6
7	Gross deferred tax liabilities				224,099	7
8	Capital leases				(3,692)	8
9	Post retirement benefits				(10,892)	9
10	Reserves for employee severance				(38,690)	10
11	Expense reserves				(29,421)	11
12	Other items				(15,483)	12
13	Net operating loss carryforwards				(33,911)	13
14	ITC/other credit carryforwards				(7,200)	14
15	Minimum tax credit carryforwards				(3,891)	15
16	Gross deferred tax assets				(143,180)	16
17	Deferred tax assets valuation allowance on ITC				7,200	17
18						18
19	NET DEFERRED TAX LIABILITIES	104,757	4,016	(20,654)	88,119	19

Note 1: Not available due to FAS 109 adoption.

### 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 \$ N/A

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 a 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 \$ N/A

In January 1993, Soo Railroad adopted Statement of Financial Accounting Standards No. 109 (FAS 109), Accounting for Income Taxes. The adoption of FAS 109 changes Soo Railroad's method of accounting for income taxes from the deferred method (APB 11) to an asset and liability approach. Previously, Soo Railroad deferred the past tax effects of timing differences between financial reporting and taxable income. The asset and liability approach requires the recognition of deferred tax liabilities and assets for the expected future tax consequences of temporary differences between the carrying amounts and the tax bases of other assets and liabilities. As a result of this adoption, Soo Railroad recorded an extraordinary tax credit of \$19.7 million cumulative effective for a change in accounting method.

The computation of deferred taxes under FAS 109 provides for the inclusion of judgments about future taxable income, other than temporary item reversals, in the determination of the valuation allowance required. Such judgmental discretion has been applied in this case to fully realize the tax asset relating to the net operating loss carryforwards.

During 1993, minimum tax credits of \$5 million, generated in the current year, were used to reduce the provision for income taxes.

Soo Railroad increased its federal deferred tax liability in 1993 as a result of legislation enacted during 1993 raising the corporate tax rate from 34% to 35% retroactive to January 1, 1993.

Soo Railroad is included in a federal consolidated tax return with Parent. As of December 31, 1993, Parent and subsidiaries had investment tax and other tax credits and federal tax net operating loss carryforwards (a significant part of which were derived from Soo Railroad) for tax return purposes expiring as follows (dollars in thousands):

Year of Expiration	Investment and Other Tax Credits	Federal Net Operating Losses	
		Total	Using Alternatives Minimum Tax Laws
1997	1,900	0	0
1998	1,500	0	0
1999	1,800	0	0
2000	1,900	0	0
2001	100	12,000	15,000
2002	0	0	0
2003	0	97,000	34,000
2004	0	63,000	46,000
Total	<u>\$7,200</u>	<u>\$172,000</u>	<u>\$95,000</u>

A valuation allowance has been established for the entire amount of investment and other tax credit carryforwards as required under FAS 109.

As of December 31, 1993, Soo Railroad had federal and state minimum tax credit carryforwards in the amount of \$3.9 million. These credits are available to be carried forward indefinitely without expiration.

**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 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	519	Miscellaneous Income:			1
2		Land sales		8,170	2
3		Business association refund		26	3
4		Other		121	4
5		Total		8,317	5
6					6
7	551	Miscellaneous Income Charges:			7
8					8
9	592	Cumulative Effect of Changes in Accounting Principles:			9
10		FAS 109 "Accounting for Income Taxes" (Note 1)		19,746	10
11					11
12	616	Other Debits to Retained Earnings:			12
13		FAS 87 "Employers Accounting for Pensions" (Note 2)	980		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

**MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS**

\* Total does not exceed 10% of net income before extraordinary items.

Note 1: See Schedule 210 footnotes.

Note 2: See footnotes to Schedules 210 and 450.



**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 two 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					3
4		NONE			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					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

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					1
2					2
3					3
4		NONE			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 or 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.

Soo Railroad has a \$5 million bank credit line, which remained unused throughout 1993.

**NOTES AND REMARKS**

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## 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) Lawful 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 the 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 the 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 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 (e).

5. In column (d) report the dollar amounts of the 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 person 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	Canadian Pacific Limited		Controlled	Boxcar leases	898 (P)	70 (P)	1
2				Boxcar leases	2 (P)	5 (P)	2
3				Car Destroyed		2 (R)	3
4				Car line mileage		80 (P)	4
5				Computer services	7,977 (P)		5
6				Contract Allowances		1 (R)	6
7				Covered hopper leases	2,089 (P)	307 (P)	7
8				Data our related		6 (R)	8
9				Employee loans		127 (P)	9
10				Engineering services	1,573 (P)	673 (P)	10
11				Freight Charges		9 (R)	11
12				Freight revenue contract allowances		2,030 (P)	12
13				Fuel equalization	146 (R)	79 (P)	13
14				Insurance coverage	1,112 (P)	534 (P)	14
15				Internal audit fees	41 (R)		15
16				Joint Facilities		4 (R)	16
17				Legal services	33 (R)		17
18				Locomotive horsepower equalization	726 (P)	726 (P)	18
19				Locomotive repairs	5,502 (P)	2,143 (P)	19
20				Loss & damage		186 (P)	20
21				Marketing services, net		265 (P)	21
22				Material Purchased		4,294 (P)	22
23				Payroll for CP Ltd employees		7 (R)	23
24				Personal injury settlements	216 (R)	7 (R)	24
25				Reimburse - miscellaneous administration	38 (R)	1 (R)	25
26				Switching, Toronto		81 (P)	26
27				Track Evaluation		173 (P)	27
28				All other - payables		99 (P)	28
29				All other - receivables		1 (R)	29
30							30
31	Canadian Pacific (U.S.) Finance Inc.	Common		Administration services	165 (R)	1 (R)	31
32				Management and tax services	404 (P)	72 (P)	32
33				Pension and Insurance	27 (P)	1 (R)	33
34							34
35	CanPac Car Inc.	Common		Locomotive leases	1,060 (P)	90 (P)	35
36							36
37	Delaware & Hudson Railway Company	Common		Customer payables	230 (P)	230 (P)	37
38				Chicago switching	792 (R)	22 (R)	38
39				Dispatching Services	523 (R)	17 (R)	39
40				Legal services	14 (R)	0	40
41				Locomotive servicing and fuel	986 (R)	3 (R)	41
42				Reimburse relocation		1 (R)	42
43				Pension and Insurance	165 (P)	4 (R)	43
44							44
45	Soo Line Corporation	Controlled		Interest expense, net	11,045 (P)		45
46							46
47	TH - State Land	Direct		Administrative Services	33 (R)		47
48							48

**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	0
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	7,813
3	765 / 767	Funded Debt Unmatured	Sch. 200, L. 41	2,855
4	766	Equipment Obligations	Sch. 200, L. 42	3,560
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	9,860
6	768	Debt in Default	Sch. 200, L. 44	0
7	769	Accounts Payable: Affiliated Companies	Sch. 200, L. 45	39,275
8	770.1 / 770.2	Unamortized Debt Premium	Sch. 200, L. 46	0
9		Total Debt	Sum L. 1-8	63,363
10		Debt Directly Related to Road Property	Note 1.	4,010
11		Debt Directly Related to Equipment	Note 1.	20,078
12		Total Debt Directly Related to Road and Equipment	Sum L. 10 and 11	24,088
13		Percent Directly Related to Road	L.10 + L.12 (2 decimals)	16.65%
14		Percent Directly Related to Equipment	L.11 + L.12 (2 decimals)	83.35%
15		Debt Not Directly Related to Road or Equipment	L.9 minus L.12	39,275
16		Road Property Debt (Note 2)	(L.13 x L.15) plus L.10	10,548
17		Equipment Debt (Note 2)	(L.14 x L.15) plus L.11	52,815

**II. Interest Accrued During Year:**

Line #	Account No.	Title	Source	Balance at Close of year
18	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	5,629 *
19	546	Contingent Interest On Funded Debt	Sch. 210, L. 44	0
20	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	0
21		Total Interest (Note 3)	Sum of Lines 18+19 less 20	5,629
22		Interest Directly Related to Road Property Debt	Note 4.	137
23		Interest Directly Related to Equipment Debt	Note 4.	2,340
24		Interest Not Directly Related to Road and Equipment Debt	L.21 - (L.22 + L.23)	3,152
25		Interest Road Property Debt (Note 5)	L.22 + (L.24 x L.13)	662
26		Interest Equipment Debt (Note 5)	L.23 + (L.24 x L.14)	4,967
27		Embedded Rate of Debt Capital - Road Property	L.25 + L.16	6.27%
28		Embedded Rate of Debt Capital - Equipment	L.26 + L.17	9.41%

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

Note 2: Line 16 plus Line 17 must equal Line 9.

Note 3: Line 21 includes interest on debt in Account 769 - Accounts Payable; Affiliated Companies.

Note 4: This interest relates to debt reported in Lines 10 and 11, respectively.

Note 5: Line 25 plus Line 26 must equal Line 21.

\* Excludes interest expense "pushed down" from Parent for income purposes with no related Soo Railroad debt on balance sheet.

**NOTES AND REMARKS**

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**515. RAILS LAID IN REPLACEMENT**

(Dollars in thousands)

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

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

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

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

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	NEW		5,457			10			1	
2									2	
3									3	
4	RELAY		13,336			775			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	N/A	18,793	\$0	\$0	N/A	785	\$0	\$0	20



**NOTES AND REMARKS**

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## 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 distance 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 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 the entire length of the portion jointly held. The class symbol should have the letter (j) attached.

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

## 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 running tracks				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1										1
2	I	100.00%	3,413	168	11	292	313	719	4,916	2
3										3
4	J-1	50.00%	86	6	0	9	27	85	213	4
5										5
6	S		1,563	244	30	94	62	143	2,136	6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
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46										46
47										47
48										48
49										49
50										50
51										51
52										52
53										53
54										54
55										55
56										56
57	TOTAL		5,062	418	41	395	402	947	7,265	57
58	Miles of electrified road or track included in preceding grand total	N/A								58

\* Miles of Passing Tracks, Crossovers and Turnouts

## 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 (b).  
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	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		Montana	0	0	0	0	0	0	57	0	1
2		Michigan	0	0	0	0	262	262	0	0	2
3		South Dakota	33	0	0	0	0	33	0	0	3
4		North Dakota	916	0	0	0	17	933	271	0	4
5		Minnesota	1,118	0	0	0	495	1,613	0	0	5
6		Wisconsin	376	0	0	0	182	558	0	0	6
7		Illinois	163	0	0	0	411	576	0	0	7
8		Indiana	93	0	0	0	141	234	0	0	8
9		Iowa	620	0	0	0	69	689	0	0	9
10		Kansas	0	0	0	0	7	7	0	0	10
11		Kentucky	0	0	0	0	1	1	0	0	11
12		Missouri	133	0	0	0	21	156	0	0	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		Total Mileage (single track)	3,456	0	0	0	1,606	5,062	328	0	32

**NOTES AND REMARKS**

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## 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 (l). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h). Units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent 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 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	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	Units in service of respondent at beginning of year	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclass - ification	Units at Close of Year				Line No.	
				Units Installed					Owned and used	Leased from others	Total in service of re - spondent col (h) & (i)	Aggregate capacity of units reported in col (j) (see ins. 7)		Leased to others
				New units purchased or built	New units leased from others	Rebuilt units acquired & rebuilt units rewritten into property accounts	All other units including reclass - ification & second hand units purchased or leased from others							
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
1		Locomotive Units											1	
2		Diesel - freight units											2	
3		Diesel - passenger units												
4		Diesel - multi purpose units	297	0	0	0	0	0	231	66	297	809,250	0	
5	*	Diesel - switching units	76	0	0	0	0	0	32	44	76	107,450	0	
6	*	Total (lines 1 to 4)	373	0	0	0	0	0	263	110	373	916,700	0	
7	*	Electric - locomotives											6	
8	*	Other self - powered units											7	
9	*	Total (lines 5, 6 & 7)	373	0	0	0	0	0	263	110	373	916,700	0	
10	*	Auxiliary units										N/A	9	
		Total Locomotive Units (lines 8 & 9)	373	0	0	0	0	0	263	110	373	N/A	10	

**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 NEW ORIENTAL AT CLOSE OF YEAR, BEGINNING TO YEAR ENDING														
Line No.	Cross Check	Type or design of units	Before Jan. 1, 1970	During Calendar Year										Line No.
				Between Jan. 1, 1970 and Dec. 31, 1974	Between Jan. 1, 1975 and Dec. 31, 1979	Between Jan. 1, 1980 and Dec. 31, 1984	Between Jan. 1, 1985 and Dec. 31, 1989	1990	1991	1992	1993	1994	Total	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
11	•	Diesel	118	67	72	38	63	5	10	0	0		373	
12	•	Electric											12	
13	•	Other self-powered units											13	
14	•	Total (lines 11 to 13)	118	67	72	38	63	5	10	0	0		373	
15	•	Auxiliary units											14	
16	•	Total Locomotive Units (lines 14 & 15)	118	67	72	38	63	5	10	0	0		373	
													15	
													16	

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

Line No.	Cross Check	Type or design of units	Units in service of respondent at beginning of year	Changes During the Year				Units retired from service whether owned or leased, including reclassification	Units at Close of Year				Line No.	
				Units Installed					Owned and used	Leased from others	Total in service of re-spondent col (h) & (i)	Aggregate capacity of units reported in col (j) (see ins. 7)		Leased to others
				New units purchased or built	New units leased from others	Rebuilt units acquired & rebuilt into property accounts	All other units including reclassification & second hand units purchased or leased from others							
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
		PASSENGER - TRAIN CARS												
		Non - Self - Propelled												
17		Coaches [PA, PB, PBO]								0				
18		Combined cars												
		[All class C, except CSB]												
19		Parlor cars [PBC, PC, PL, PO]												
20		Sleeping cars [PS, PT, PAS, PDS]												
21		Dining, grill & tavern cars												
		[All class D, PD]								0		N/A		
22		Non - passenger - carrying cars												
		[All class B, CSB, M, PSA, JA]								0		N/A		
23		TOTAL (lines 17 to 22)	0	0	0	0	0	0	0	0	0	0	0	
24		Self - Propelled Electric passenger cars [EP, ET]												
		Electric combined cars [EC]								0				
25		Internal combustion rail motorcars [ED, EG]												
26		Other self - propelled cars (Specify types)												
27		TOTAL (lines 24 to 27)	0	0	0	0	0	0	0	0				
28		TOTAL (lines 23 and 28)	0	0	0	0	0	0	0	0	0	0	0	
29		COMPANY SERVICE CARS												
30		Business cars [PV]										N/A		
31		Board outfit cars [MWX]	23	0	0	0	0	6	17	0	17	N/A	0	
32		Derrick & snow removal cars [MWU, MWV, MWV, MWK]	35	0	0	0	0	0	35	0	35	N/A	0	
33		Dump and ballast cars [MWB, MWD]	86	0	0	0	10	5	91	0	91	N/A	0	
34		Other maintenance and service equipment cars	858	0	0	0	9	100	766	1	767	N/A	0	
35		TOTAL (lines 30 to 34)	1,002	0	0	0	19	111	909	1	910	N/A	0	



## 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 (a). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (f). Units rented from others for a period less than one year should not be included in column (f).

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

Line No.	Cross Check	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars	All others	Units installed				
					New units purchased or built	New or rebuilt units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, incl. reclassification and second hand units purchased or leased from others	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	
36		<b>FREIGHT TRAIN CARS</b> Plain box cars - 40' (B100 - B287)	8	0	0	0	0	0	36
37		Plain box cars - 50' and longer (B300 - B887)	567	0	0	0	0	19	37
38		Equipped box cars (All code A) Except A 5	533	0	0	0	0	0	38
39		Plain gondola cars (All codes G & J-1J-2J-3 & J-4)	991	0	0	0	0	0	39
40		Equipped gondola cars (All code E)	83	0	0	0	0	9	40
41		Covered hopper cars (All code C 1 C 2 )	6,918	0	0	0	0	3	41
42		Open top hopper cars-general service (All code H)	1,219	0	0	0	0	0	42
43		Open top hopper cars-special service (All codes KJ-0)	115	0	0	0	0	0	43
44		Refrigerator cars-mechanical R_5_, R_6_, R_7_, R_8_, R_9_							44
45		Refrigerator cars-non- mechanical R_0_, R_1_, R_2_	307	0	0	0	0	0	45
46		Flat cars - TOFC/COFC - (All code P & Q & S) except Q8-	525	0	0	0	0	0	46
47		Flat cars - multi-level (All code V)							47
48		Flat cars-general service F10_, F20_, F30_	47	0	0	0	0	0	48
49		Flat cars-other F_1_, F_2_, F_3_, F_4_, F_5_, F_6_, F_7_, F_8_, F40	351	0	0	0	0	1	49
50		Tank cars-under 22,000 ga. (T-0,T-1,T-2,T-3,T-4, T-5)							50
51		Tank cars-22,000 ga. & over (T-6,T-7,T-8,T-9)							51
52		All other freight cars A_5_ (All code L & Q8_	31	0	0	0	0	1	52
53		<b>TOTAL (lines 36 to 52)</b>	11,695	0	0	0	0	33	53
54		Caboose (All code M-930)	N/A	126	0	0	0	0	54
55		<b>TOTAL (lines 53 &amp; 54)</b>	11,695	126	0	0	0	33	55

## 710. INVENTORY OF EQUIPMENT - Continued

4. Column (m) should show the 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 refer 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 TO 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 columns (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36		2	6	0	6	0	330	0	36
37		20	502	77	579	0	44,049	0	37
38		28	424	81	505	0	37,857	0	38
39		5	986	0	986	0	98,065	0	39
40		16	35	41	76	0	7,307	0	40
41		2,392 *	2,766	1,763 *	4,529	0	451,824	0	41
42		197	467	555	1,022	0	102,200	0	42
43		2	0	113	113	0	11,300	0	43
44									44
45		39	224	44	268	0	18,787	0	45
46		21	14	490	504	0	32,765	0	46
47									47
48		1	46	0	46	0	3,535	0	48
49		69	283	0	283	0	22,620	0	49
50									50
51									51
52		0	32	0	32	0	2,197	0	52
53		2,792	5,785	3,164	8,949	0	832,836	0	53
54		5	121	0	N/A	121	N/A	0	54
55		2,797	5,906	3,164	8,949	121	832,836	0	55

\* Long term leases for 2,180 covered hoppers expired in 1993. These cars are in use but not included in counts as lease renewal negotiations are in process.

## 710. INVENTORY OF EQUIPMENT - Continued

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED TO OTHERS									
Line No.	Cross Check	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem	All others	Units installed				
					New units purchased or built	New or rebuilt units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, incl. reclassification and second hand units purchased or leased from others	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	
56		FLOATING EQUIPMENT Self-propelled vessels [Tugboats, car ferries, etc.]	N/A						56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A						57
58		TOTAL (lines 56 & 57)	N/A	0	0	0	0	0	58
59		HIGHWAY REVENUE EQUIPMENT Bogie-chassis Z1_Z67, Z68_Z69	0	2	0	0	0	0	59
60		Dry van U2_Z2_Z6_1-6							60
61		Flat bed U3_Z3							61
62		Open top U4_Z4							62
63		Mechanical refrigerator U5_Z5							63
64		Bulk U0_Z0							64
65		Insulated U7_Z7							65
66		Tank <sup>1</sup> Z0_Z6							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 60)	0	2	0	0	0	0	70

## NOTES AND REMARKS

<sup>1</sup> 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)	Owned and used	Leased from others	Units at close of year Total in service of respondent (col (i) & (j))		Aggregate capacity of units reported in columns (k) & (l) (see ins. 4)	Leased to others	Line No.
		Units retired from service of respondent whether owned or leased, including reclassification			Per diem	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
56					N/A				56
57					N/A				57
58		0	0	0	N/A	0	0	0	58
59		0	2	0	0	2	44	0	59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70		0	2	0	0	2	44	0	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 of equipment installed by respondent during the year. If information regarding the cost of any units installed is not complete at time of filing of report, the units should be omitted, but reference to the number of units omitted should be given in a footnote, the details as to cost to be given in the report of the following year. The cost of units under construction at the close of the year should not be reflected in this schedule even though part of the cost appears in the property account for the year. Indicate in column (e) whether an installation represents equipment purchased (P), built or rebuilt by contract in outside railroad shops (C), or built or rebuilt in company or system shops (S) 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 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	NONE					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						20
21						21
22						22
23						23
24						24
25	TOTAL	0	N/A	0	N/A	25

**REBUILT UNITS**

26	NONE					26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	TOTAL	0	N/A	0	N/A	38
39	GRAND TOTAL	0	N/A	0	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 category<sup>1</sup>

- 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 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	771	27.12	44.16	0.50	1
2	B	1,533	12.19	36.70	11.90	2
3	C	548	1.59	26.33	6.60	3
4	D	1,229	0.37	22.73	0.50	4
5	E	1,048	XXXXXXX	XXXXXXX	0.00	5
6	TOTAL	5,129	10.23	33.02	19.50	6
7	F	551	XXXXXXX	XXXXXXX	0.30	7
8	Potential abandonments	205	N/A	N/A	0.00	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 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 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 treated ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines, and placing the ties in tracks and of train service other than that necessary in connection with loading or treatment should not be included in this schedule.

Line No.	Track category	Number of cross-ties laid in replacement										Switch and bridge ties (board feet)	Cross-ties switch and bridge ties Percent of spot maintenance (k)	Line No.
		New ties				Second - hand ties				Total				
		Wooden		Concrete	Other	Wooden		Other						
		Treated	Untreated			Treated	Untreated							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)				
1	A	113,278	0	0	0	0	0	0	113,278	438,379	6.0	1		
2	B	188,987	0	0	0	0	0	0	188,987	436,506	9.3	2		
3	C	3,380	0	0	0	0	0	0	3,380	14,412	60.2	3		
4	D	40,774	0	0	0	0	0	0	40,774	26,863	11.4	4		
5	E	35,222	0	0	0	0	0	0	35,222	482,241	15.0	5		
6	TOTAL	381,641	0	0	0	0	0	0	381,641	1,398,401	9.0	6		
7	F	33,119	0	0	0	0	0	0	33,119	169,413	9.0	7		
8	Potential abandonments	0	0	0	0	0	0	0	0	0	0.0	8		

9 Average cost per cross-tie \$ 19.02 and switch-tie (MBM) \$ 529.95

## 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 (h).

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

In columns (d) and (g) show the total cost, including transportation charges on foreign lines, the 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 and 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 & bridge ties laid in new tracks during year (g)		
1	T	4,262	\$18.15	\$77.00	0	\$0.00	\$0.00	NONE	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	4,262	\$18.15	\$77.00	0	\$0.00	\$0.00		20
21	Number of miles of new running tracks, passing tracks, crossovers, 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						NONE		22



## 723. RAILS LAID IN REPLACEMENT

1. Furnish the requested information concerning rails laid in replacement.
2. The term "spot maintenance" in column (h) means repairs to track components during routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.
3. In No. 9, 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 on 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	Miles of rail laid in replacement (rail - miles)				Total		Percent of spot maintenance	Line No.
		New rail		Relay rail		Welded rail	Bolted rail		
	(a)	Welded rail	Bolted rail	Welded rail	Bolted rail	(f)	(g)	(h)	
1 A		33.63	0.57	45.50	15.55	79.13	16.12	9.75%	1
2 B		7.05	1.15	32.32	15.21	39.37	16.36	28.62%	2
3 C		0.00	0.00	0.00	9.81	0.00	9.81	99.69%	3
4 D		0.77	0.00	0.20	6.22	0.97	6.22	89.92%	4
5 E		4.00	0.46	7.98	7.70	11.98	8.16	42.95%	5
6	TOTAL	45.45	2.18	86.00	54.49	131.45	56.67	26.65%	6
7 F		32.33	0.22	14.57	5.51	46.90	5.73	10.51%	7
8 Potential abandonments		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8

9 Average cost of new and relay rail laid in replacement per gross ton      \$ 567      New and      \$ 269      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 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	4	100	158.92	\$47.00	\$296.00	0	0.00	\$0.00	\$0.00	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										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	158.92	\$47.00	\$296.00	N/A	0.00	\$0.00	\$0.00	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.									NONE	35
36	Track—miles of welded rail installed on system this year : 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 (pounds) (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
1	136	50.86	0.00	NONE	1
2	132	455.39	0.00	NONE	2
3	131	305.64	0.00	NONE	3
4	130	10.28	0.00	NONE	4
5	115	877.68	0.00	NONE	5
6	112	226.42	0.00	NONE	6
7	100	299.20	0.00	NONE	7
8	90	547.98	0.00	NONE	8
9	85	168.66	0.00	NONE	9
10	80	625.64	0.00	NONE	10
11	75	9.63	0.00	NONE	11
12	72	6.61	0.00	NONE	12
13	70	1.36	0.00	NONE	13
14	65	3.18	0.00	NONE	14
15	60	29.83	0.00	NONE	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					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	TOTAL	3,618.38	N/A	N/A	48

## 726. SUMMARY OF TRACK REPLACEMENTS

1. Furnish the requested information concerning the summary of track replacements.  
 2. In columns (d), (e), (g) and (j) give the percentage of replacements to units of property in each track category at year end.

Line No.	Track category (a)	Ties					Rail		Ballast  Cubic yards of ballast placed (h)	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (f)	Percent replaced (g)	Miles surfaced (i)		Percent surfaced (j)		
		Crossties (b)	Switch and Bridge ties (board feet) (c)	Crossties (d)	Switch and Bridge ties (board feet) (e)							
1	A	113,278	438,379	4.5	*	95.25	6.2	70,545	132.8	17	1	
2	B	188,987	436,506	3.8	*	55.73	1.8	135,259	367.6	24	2	
3	C	3,380	14,412	0.2	*	9.81	0.9	29,455	60.3	11	3	
4	D	40,774	26,863	1.1	*	7.19	0.3	25,550	63.8	6	4	
5	E	35,222	482,241	1.4	*	20.14	1.0	42,769	28.5	3	5	
6	TOTAL	381,641	1,398,401	2.5	*	188.12	1.8	303,578	653.0	13	6	
7	F	33,119	169,413	1.8	*	52.63	4.8	0	0.0	0	7	
8	Potential abandonments	0	0	0.0	*	0.00	0.0	0	0.0	0	8	
* This information is not available.												

\* This information is not available.

750. CONSUMPTION OF DIESEL FUEL  
(Dollars in thousands)

LOCOMOTIVES				
Line No.	Kind of locomotive service	Diesel		Line No.
		Diesel oil (gallons)		
	(a)	(b)		
1	Freight	47,922,000		1
2	Passenger	0		2
3	Yard switching	4,694,000		3
4	TOTAL	52,616,000		4
5	COST OF FUEL \$(000)	31,690		5
6	Work Train	667,000		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 one mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as one mile. Train Miles-Running shall be based on the actual distance run between terminals and/or stations and shall be computed from the official time tables or distance tables. Train-miles shall not be increased to cover the running of locomotives from shops to terminals, doubling hills, switching, or other work at way stations, or for the service of helper or pusher locomotives or of extra locomotives on double-head or triple-head trains. When the carrier's trains are detoured over foreign roads, the miles shall be computed on the basis of the miles actually run and in accordance with the service performed. Train-miles shall be kept separately for trains hauled by locomotives and trains moved by motorcars.
- (C) A 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 a 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 one mile under its own power. Include miles made by all locomotive units. Exclude miles made by motorcars. Miles of locomotives in helper service shall be computed on the basis of actual distance run in such service.
- (E) All 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 six miles per hour for the time actually engaged in such service. Include miles allowed train locomotives for performing switching service at terminals and way stations.
- (G) Yard switching locomotive-miles shall be computed at the rate of six miles per hour for the time actually engaged in yard switching service. Include miles allowed 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 one mile. Report miles made by flatcars carrying loaded highway trailers or empty highway trailers moving under revenue billings as loaded freight car-miles & 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 4-10, 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 miles 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, cafe, 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 lbs). Item 6-01 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 6-02 and 6-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and four tons as the average weight of contents of each head-end car.

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755 - Concluded

- (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 L.C.I. 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.
- (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 which 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 points, (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 railroad cars on line at the end of the year (except surplus cars, see below). Foreign railroad cars refers to freight cars owned by other railroads, whose interline rental is settled on time (by hour) and actual line-haul mileage charges under the code of car hire 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 on the last day of the year, but have not been placed for loading within 48 hours. This count can be an annual average based on weekly count of cars that have not been placed for loading within 48 hours.

## 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)	5,062	0	1
		2. Train Miles - Running (B)	XXXXXXX	XXXXXXX	
2		2-01 Unit Trains	906,349	XXXXXXX	2
3		2-02 Way Trains	2,194,672	XXXXXXX	3
4		2-03 Through Trains	5,456,833	0	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	8,557,854	0	5
6		2-05 Motorcars (C)	0	0	6
7		2-06 TOTAL ALL TRAINS (lines 5, 6)	8,557,854	0	7
		3. Locomotive Unit Miles (D)	XXXXXXX	XXXXXXX	
		Road Service (E)	XXXXXXX	XXXXXXX	
8		3-01 Unit Trains	2,625,343	XXXXXXX	8
9		3-02 Way Trains	4,464,990	XXXXXXX	9
10		3-03 Through Trains	10,990,306	0	10
11		3-04 TOTAL (lines 8-10)	18,080,639	0	11
12		3-11 Train Switching (F)	1,730,547	XXXXXXX	12
13		3-21 Yard Switching (G)	2,084,220	0	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	21,895,406	0	14
		4. Freight Car - Miles (thousands) (H)	XXXXXXX	XXXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXXX	XXXXXXX	
15		4-010 Box - Plain 40 - Foot	5	XXXXXXX	15
16		4-011 Box - Plain 50 - Foot and Longer	11,156	XXXXXXX	16
17		4-012 Box - Equipped	27,437	XXXXXXX	17
18		4-013 Gondola - Plain	5,505	XXXXXXX	18
19		4-014 Gondola - Equipped	3,025	XXXXXXX	19
20		4-015 Hopper - Covered	55,277	XXXXXXX	20
21		4-016 Hopper - Open Top - General Service	12,115	XXXXXXX	21
22		4-017 Hopper - Open Top - Special Service	939	XXXXXXX	22
23		4-018 Refrigerator - Mechanical	0	XXXXXXX	23
24		4-019 Refrigerator - Non - Mechanical	3,702	XXXXXXX	24
25		4-020 Flat - TOFC/COFC	24,274	XXXXXXX	25
26		4-021 Flat - Multi - Level	0	XXXXXXX	26
27		4-022 Flat - General Service	183	XXXXXXX	27
28		4-023 Flat - All Other	4,560	XXXXXXX	28
29		4-024 All Other Car Types - Total	10,620	XXXXXXX	29
30		4-025 TOTAL (lines 15-29)	158,798	XXXXXXX	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	6	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	7,819	XXXXXX	32
33		4-112 Box-Equipped	20,934	XXXXXX	33
34		4-113 Gondola-Plain	5,430	XXXXXX	34
35		4-114 Gondola Equipped	2,561	XXXXXX	35
36		4-115 Hopper-Covered	54,579	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	13,130	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	1,085	XXXXXX	38
39		4-118 Refrigerator-Mechanical	0	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	2,924	XXXXXX	40
41		4-120 Flat-TOFC/COFC	2,775	XXXXXX	41
42		4-121 Flat-Multi-level	0	XXXXXX	42
43		4-122 Flat-General Service	158	XXXXXX	43
44		4-123 Flat-All Other	4,474	XXXXXX	44
45		4-124 All Other Car Types	10,038	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	125,913	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	0	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	2,925	XXXXXX	48
49		4-132 Box-Equipped	6	XXXXXX	49
50		4-133 Gondola-Plain	136	XXXXXX	50
51		4-134 Gondola-Equipped	0	XXXXXX	51
52		4-135 Hopper-Covered	17,126	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	142	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	0	XXXXXX	54
55		4-138 Refrigerator-Mechanical	0	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	63	XXXXXX	56
57		4-140 Flat-TOFC/COFC	23,826	XXXXXX	57
58		4-141 Flat-Multi-level	15,862	XXXXXX	58
59		4-142 Flat-General Service	6	XXXXXX	59
60		4-143 Flat-All Other	2,089	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	5,511	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	3,727	XXXXXX	62
63		4-146 All Other Car Types	3,659	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	75,078	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	0	XXXXXX	65
66		4-151 Box-Plain 50-Foot and Longer	986	XXXXXX	66
67		4-152 Box-Equipped	5	XXXXXX	67
68		4-153 Gondola-Plain	270	XXXXXX	68
69		4-154 Gondola-Equipped	0	XXXXXX	69
70		4-155 Hopper-Covered	16,926	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	163	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	0	XXXXXX	72
73		4-158 Refrigerator-Mechanical	0	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	2	XXXXXX	74
75		4-160 Flat-TOFC/COFC	1,457	XXXXXX	75
76		4-161 Flat-Multi-level	4,468	XXXXXX	76
77		4-162 Flat-General Service	5	XXXXXX	77
78		4-163 Flat-All Other	1,798	XXXXXX	78
79		4-164 Tank Under 22,000 Gallons	5,724	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	3,826	XXXXXX	80
81		4-166 All Other Car Types	1,933	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	37,563	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	440	XXXXXX	83
84		4-18 No Payment Car-Miles (1) <sup>1</sup>	149,651	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)	XXXXXX	XXXXXX	
85		4-191 Unit-Trains	84,015	XXXXXX	85
86		4-192 Way-Trains	99,581	XXXXXX	86
87		4-193 Through Trains	363,847	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	547,443	XXXXXX	88
89		4-20 Caboose Miles	7,732	XXXXXX	89

<sup>1</sup> 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.
		<b>6. Gross Ton-Miles (thousands) (K)</b>	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	3,203,674	0	98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	6,709,624	XXXXXX	99
100		6-021 Way Trains	7,573,646	XXXXXX	100
101		6-022 Through Trains	26,243,271	XXXXXX	101
102		6-03 Passenger-Trains, Crs., Cnts., and Caboose	0	0	102
103		6-04 Non-Revenue	0	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	43,730,215	0	104
		<b>7. Tons of Freight (thousands)</b>	XXXXXX	XXXXXX	
105		7-01 Revenue	58,656	XXXXXX	105
106		7-02 Non-Revenue	221	XXXXXX	106
107		7-03 TOTAL (lines 105,106)	58,877	XXXXXX	107
		<b>8. Ton-Miles of Freight (thousands) (L)</b>	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	22,964,547	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	0	XXXXXX	109
110		8-03 TOTAL (lines 108,109)	22,964,547	XXXXXX	110
111		8-04 Non-Revenue-Road Service	61,678	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	0	XXXXXX	112
113		8-06 TOTAL (lines 111,112)	61,678	XXXXXX	113
114		8-07 TOTAL-Revenue & Non-Revenue (lines 110,113)	23,026,225	XXXXXX	114
		<b>9. Train Hours (M)</b>	XXXXXX	XXXXXX	
115		9-01 Road Service	402,660	XXXXXX	115
116		9-02 Train Switching	136,694	XXXXXX	116
117		<b>10. TOTAL YARD-SWITCHING HOURS (N)</b>	333,747	XXXXXX	117
		<b>11. Train-Miles Work Trains (O)</b>	XXXXXX	XXXXXX	
118		11-01 Locomotives	14,826	XXXXXX	118
119		11-02 Motorcars	0	XXXXXX	119
		<b>12. Number of Loaded Freight Cars (P)</b>	XXXXXX	XXXXXX	
120		12-01 Unit Trains	164,288	XXXXXX	120
121		12-02 Way Trains	685,601	XXXXXX	121
122		12-03 Through Trains	1,935,084	XXXXXX	122
123		<b>13. TOFC/COFC-No. of Rev. Trls &amp; Cntns Lded &amp; Unlded (Q)</b>	307,384	XXXXXX	123
124		<b>14. Multi-level Cars-No. of Motor Vehicles Lded &amp; Unlded</b>	304,683	XXXXXX	124
125		<b>15. TOFC/COFC-No. of Rev. Trailers Picked Up &amp; Delivered</b>	0	XXXXXX	125
		<b>16. Revenue Tons-Marine Terminal (S)</b>	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal	0	XXXXXX	126
127		16-02 Marine Terminals-Ore	0	XXXXXX	127
128		16-03 Marine Terminals-Other	0	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	0	XXXXXX	129
		<b>17. Number of Foreign Per Diem Cars on Line (T)</b>	XXXXXX	XXXXXX	
130		17-01 Serviceable	6,184	XXXXXX	130
131		17-02 Unserviceable	97	XXXXXX	131
132		17-03 Surplus	187	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	6,468	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

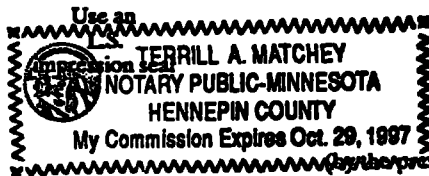
(To be made by the officer having control of the accounting of the respondent)

State of Minnesota  
 County of Hennepin  
John C. Miller makes oath and says that he is Vice President and Controller  
 (insert here name of the affiant) (insert here the official title of the affiant)  
 of Soo Line Railroad Company  
 (insert here the exact legal title or name of the respondent)

that it is his duty to have supervision over the books of accounts of the respondent and to control the manner in which such books are kept; that he knows that such books have been kept in good faith during the period covered by this report; that he knows that the entries contained in this report relating to accounting matters have been prepared in accordance with the provisions of the Uniform System of Accounts for Railroads and other accounting and reporting directives of this Commission; that he believes that all other statements of fact contained in this report are true, and that this report is a correct and complete statement, accurately taken from the books and records, of the business and affairs of the above-named respondent during the period of time from and including January 1, 1993 to and including December 31, 1993.

John C. Miller  
 (signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and County above named, this  
4th day of April, 19 94. My commission expires October 29, 1997.



Terrill A. Matchey  
 (signature of officer authorized to administer oaths)

**SUPPLEMENTAL OATH\***  
 (To be made by the president or other chief officer of the respondent)

State of \_\_\_\_\_  
 County of \_\_\_\_\_  
 \_\_\_\_\_ makes oath and says that he is \_\_\_\_\_  
 (insert here name of the affiant) (insert here the official title of the affiant)  
 of \_\_\_\_\_  
 (insert here the exact legal title or name of the respondent)

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

\_\_\_\_\_  
 (signature of affiant)

Subscribed and sworn to before me, a \_\_\_\_\_ in and for the State and County above named, this  
 \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_. My commission expires \_\_\_\_\_

Use an  
 I.S.  
 impression seal

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

- \* Under the organization of this Company, the Vice President and Controller has full and direct charge of the accounts of the Company and is responsible for the correctness and preservation of the Company's books and accounts and for correctness of such reports as may be required by law; therefore, the Supplemental Oath is not executed.

[illegible]

## INDEX

	Page No.
Accumulated depreciation	
Road and equipment leased	
From others	38
Improvements to	38
To others	41
Owned and used	35
Accruals - Railway tax	63
Analysis of taxes	63
Application of funds - Source	21
Balance sheet	5-9
Capital stock	20
Car, locomotive, and floating equipment - Classification	78-83
Changes in financial position	21-22
Company service equipment	79
Compensating balances and short-term borrowing arrangements	67
Consumption of fuel by motive-power units	91
Contingent assets and liabilities	8
Crossties (see Ties)	
Debt holdings	69
Depreciation base and rates	
Road and equipment leased	
From others	34
Improvements to	32-33
To others	40
Owned and used	34
Electric locomotive equipment at close of year	68
Equipment - classified	78-83
Company service	79
Floating	82-83
Freight - train cars	80-81
Highway revenue equipment	82-83
Passenger - train cars	78-79
Inventory	78-83
Owned - not in service of respondent	78
Equipment - Leased, depreciation base and rate	
From others	34
Improvements to	37
Reserve	38
To others	40
Reserve	41
Equipment - Owned, depreciation base rates	34
Reserve	35
Expenses - railway operating	45-53
Extraordinary items	17
Federal income taxes	63
Financial position - Changes in	21-22
Floating equipment	82-83
Freight cars loaded	94
Freight - train cars	80-81
Freight car - miles	94
Fuel consumed diesel	91
Cost	91
Funded debt (see Debt holdings)	
Guaranties and suretyships	66
Identity of respondent	2
Items in selected income and retained earnings accounts	65
Investments in common stocks of affiliated companies	30
Investments and advances of affiliated companies	26-29
Railway property used in transportation service	42-43
Road and equipment	32-33
Changes during year	32-33
Leased property - improvements made during the year	32-33
Leases	61
Locomotive equipment	78
Electric and other	78
Consumption of fuel diesel	91
Locomotive unit miles	94

## INDEX

	Page No.
Mileage - Average of road operated	85
Of main tracks	
Of new tracks in which rails were laid	88
Of new tracks in which ties were laid	87
Miscellaneous items in retained income accounts for the year	65
Motorcar car miles	94
Motor rail cars owned or leased	79
Net income	17
Oath	98
Operating expenses (see Expenses)	
Revenues (see Revenues)	
Statistics (see Statistics)	
Ordinary income	16
Private line cars loaded	95
Private line cars empty	95
Rails	
Laid in replacement	88
Charges to operating expenses	45
Additional tracks, new lines, and extensions	89
Miles of new tracks in which rails were laid	88
Weight of	89
Railway - operating expenses	45-53
Railway - operating revenues	16
Results of operations	16-17
Retained income unappropriated	19
Miscellaneous items in accounts for year	65
Revenues	
Freight	16
Passenger	16
Road and equipment - Investment in	32-33
Improvements to leased property	32-33
Reserve	38
Leased to others - Depreciation base and rates	40
Reserve	41
Owned - Depreciation base and rates	34
Reserve	35
Used - Depreciation base and rates	34
Reserve	35
Road - Mileage operated at close of year	74
By States and Territories	75
Securities (see investments)	
Short-term borrowing arrangements - Compensating balances and	67
Sinking funds	7
Source and application of working capital	21-22
Specialized service subschedule	60
Statement of changes in financial position	21-22
Stock outstanding	20
Changes during year	20
Number of security holders	3
Total voting power	3-4
Value per share	3
Voting rights	3
Supporting schedule - road	56-57
Suretyships - Guaranties and	66
Ties laid in replacement	86
Ties - Additional tracks, new lines, and extensions	87
Tracks operated at close of year	74
Miles of, at close of year	75
Track and traffic conditions	85
Train hours, yard switching	97
Train miles	94
Tons of freight	97
Ton-miles of freight	97
TOFC/COFC number of revenue trailers and containers loaded and unloaded	97
Voting powers and elections	3
Weight of rail	90