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ANNUAL REPORT 1977 CLASS 1 1 of 1

THE ^{KR}ARKON, CANTON & YOUNGSTOWN RAILROAD COMPANY

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APPROVED BY GAO
B-180230 (R0457)
Expires 7-31-80

annual report

of railroad branch lines

INTERSTATE
COMMERCE COMMISSION
RECEIVED

FEB 21 1979

ADMINISTRATIVE SERVICES
MAIL UNIT

Full Name and Address of Reporting Carrier:

THE AKRON, CANTON & YOUNGSTOWN RAILROAD COMPANY
8 NORTH JEFFERSON STREET
ROANOKE, VIRGINIA 24011



to the
Interstate Commerce Commission
for the year ended December 31, 1977

GENERAL INSTRUCTIONS

1. Under order of the Commission, railroads are required to file on or before June 30 of each year a report listing account by account totals of aggregate revenue, cost and service unit data for all branch lines for which it must maintain a system of accounts. Only such data as is required by Parts 1121 or 1125 must be reported.

2. The data shall be accumulated for the prior calendar year or portion thereof and reported in the format set forth in account 940. On-branch cost shall be separated into labor, materials, and other.

3. Separate reports for each branch line are not required; however, the railroad must list and describe each branch line using the format set forth in 49 CFR 1121.21. (Copies of this format are enclosed for carrier's use.)

4. Reports should be filled out in triplicate and the original and one copy should be returned to the Interstate Commerce Commission, Bureau of Accounts, Washington, D. C. 20423. The other copy should be retained in respondents' files. Figures should be reported in whole dollars.

Copies of the report shall be filed with and made available for public inspection at the Commission's field offices in the state or states in which the branch line is situated. Addresses of field offices enclosed.

5. Records, accounts, working papers, and other documents reflecting the revenue, cost and service unit data for each branch line for which the railroad must maintain data shall be made available for inspection and examination by the Commission and for lines situated within its state, by the designated state agency at a time and place mutually agreeable to the parties. The railroad shall also reproduce such records for the designated state agency, provided the agency pays the reasonable cost thereof.

List and describe each branch line separately using the following format as set forth in 49 CFR 1121.21. (See No. 3 General Instructions.)

(a) Carrier's designation for line (Ex. Zanesville Secondary Track);

(1-6) Akron, Canton and Youngstown Railroad Company (Carey - Delphos)

(b) State or states in which line is located;

Ohio

(c) County or counties in which line is located;

Pitman
Allen
Hancock
Wyandot

(d) Milepost delineating each line or portion of line; and

M.P. 1.76 to 53.0

(e) Agency or terminal station located on line or portion of line with milepost designations.

Delphos, Rushmore, Rimer, Vaughnsville, Columbus Grove, Pandora, Bluffton, Jenera, Arlington, Mt. Blanchard, Pratts, and Fisher

ANNUAL BRANCH LINE REPORT TO THE
INTERSTATE COMMERCE COMMISSION

DATE DUE:

NAME OF REPORTING CARRIER The Akron, Canton & Youngstown Railroad Co.		PERIOD COVERED: (If this report is for less than entire calendar year, report date of period covered.) FROM: (MONTH) _____ TO: (MONTH) _____
A. ATTRIBUTABLE REVENUES		
Line No.	Account	Amount
1	101 Freight	43,765
2	104 Switching	-
3	105 Water Transfers	-
4	106 Demurrage	1,490
5	110 Incidental	600
6	121 Joint Facility - credit	-
7	122 Joint Facility - debit	-
8	506 Revenue from Property Used in Other than Carrier Operations	1,015
9	510 Miscellaneous Rent Income	7,777
10	519 Miscellaneous Income	70
11	Total Attributable Revenues	54,717

B. AVOIDABLE COSTS

		FREIGHT			
LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
WAY AND STRUCTURES:					
ADMINISTRATION:					
001	Track				
002	Bridge and Building				
003	Signal				
004	Communication				
005	Other				
REPAIR AND MAINTENANCE:					
006	Roadway - Running	1,223			
007	Roadway - Switching				
008	Tunnels and Subways - Running				
009	Tunnels and Subways - Switching				
010	Bridges and Culverts - Running	752			
011	Bridges and Culverts - Switching				
012	Ties - Running	N/A	45	N/A	N/A
013	Ties - Switching	N/A		N/A	N/A
014	Rail - Running	N/A		N/A	N/A
015	Rail - Switching	N/A		N/A	N/A
016	Other Track Material - Running		75	N/A	N/A
017	Other Track Material - Switching			N/A	N/A
018	Ballast - Running	N/A		N/A	N/A
019	Ballast - Switching	N/A		N/A	N/A
020	Track Laying and Surfacing - Running	11,007			121
021	Track Laying and Surfacing - Switching				
022	Road Property Damaged - Running				
023	Road Property Damaged - Switching				
024	Road Property Damaged - Other				
025	Signals and Interlockers - Running	924			279
026	Signals and Interlockers - Switching				
027	Communications Systems	2,772			93
028	Electric Power Systems				
029	Highway Grade Crossings - Running				
030	Highway Grade Crossings - Switching				
031	Station and Office Buildings				
032	Shop Buildings - Locomotives				
033	Shop Buildings - Freight Cars				
034	Shop Buildings - Other Equipment				

B. AVOIDABLE COSTS

LINE ITEM	(a)	FREIGHT			
		SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
101	Locomotive Servicing Facilities				
102	Miscellaneous Buildings and Structures				
103	Coal Terminals				
104	Ore Terminals				
105	Other Marine Terminals				
106	TOFC/COFC - Terminals				
107	Motor Vehicle Loading and Distribution Facilities				
108	Facilities for Other Specialized Service Operations				
109	Roadway Machines				
110	Small Tools and Supplies		1,340		
111	Snow Removal				
112	Fringe Benefits - Running	N/A	N/A	N/A	3,597
113	Fringe Benefits - Switching	N/A	N/A	N/A	
114	Fringe Benefits - Other	N/A	N/A	N/A	717
115	Casualties and Insurance - Running	N/A	N/A	N/A	
116	Casualties and Insurance - Switching	N/A	N/A	N/A	
117	Casualties and Insurance - Other	N/A	N/A	N/A	
118	Lease Rentals - Debit - Running	N/A	N/A		N/A
119	Lease Rentals - Debit - Switching	N/A	N/A		N/A
120	Lease Rentals - Debit - Other	N/A	N/A		N/A
121	Lease Rentals - (Credit) - Running	N/A	N/A		N/A
122	Lease Rentals - (Credit) - Switching	N/A	N/A		N/A
123	Lease Rentals - (Credit) - Other	N/A	N/A		N/A
124	Joint Facility Rent - Debit - Running	N/A	N/A	15,808	N/A
125	Joint Facility Rent - Debit - Switching	N/A	N/A		N/A
126	Joint Facility Rent - Debit - Other	N/A	N/A		N/A
127	Joint Facility Rent - (Credit) - Running	N/A	N/A		N/A
128	Joint Facility Rent - (Credit) - Switching	N/A	N/A		N/A
129	Joint Facility Rent - (Credit) - Other	N/A	N/A		N/A
130	Other Rents - Debit - Running	N/A	N/A		N/A
131	Other Rents - Debit - Switching	N/A	N/A		N/A
132	Other Rents - Debit - Other	N/A	N/A		N/A
133	Other Rents - (Credits) - Running	N/A	N/A		N/A

B. AVOIDABLE COSTS

LINE ITEM	(a)	FREIGHT			
		SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
134	Other Rents - (Credit) - Switching	N/A	N/A		N/A
135	Other Rents - (Credit) - Other	N/A	N/A		N/A
136	Depreciation - Running	N/A	N/A	N/A	
137	Depreciation - Switching	N/A	N/A	N/A	
138	Depreciation - Other	N/A	N/A	N/A	
139	Joint Facility - Debit - Running	N/A	N/A	15,885	N/A
140	Joint Facility - Debit - Switching	N/A	N/A		N/A
141	Joint Facility - Debit - Other	N/A	N/A		N/A
142	Joint Facility - (Credit) - Running	N/A	N/A		N/A
143	Joint Facility - (Credit) - Switching	N/A	N/A		N/A
144	Joint Facility - (Credit) - Other	N/A	N/A		N/A
145	Dismantling Retired Road Property - Running				
146	Dismantling Retired Road Property - Switching				
147	Dismantling Retired Road Property - Other				
148	Other - Running				
149	Other - Switching				
150	Other - Other				
151	TOTAL WAY AND STRUCTURES	16,678	1,460	31,693	4,807

B. AVOIDABLE COSTS

		FREIGHT			
LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
EQUIPMENT:					
LOCOMOTIVES:					
201	Administration				
202	Repair and Maintenance	1,200	1,056		
203	Machinery Repair				
204	Equipment Damaged				
205	Fringe Benefits	N/A	N/A	N/A	424
206	Other Casualties and Insurance	N/A	N/A	N/A	
207	Lease Rentals - Debit	N/A	N/A		N/A
208	Lease Rentals - (Credit)	N/A	N/A		N/A
209	Joint Facility Rent - Debit	N/A	N/A		N/A
210	Joint Facility Rent - (Credit)	N/A	N/A		N/A
211	Other Rents - Debit	N/A	N/A		N/A
212	Other Rents - (Credit)	N/A	N/A		N/A
213	Depreciation	N/A	N/A	N/A	1,685
214	Joint Facility - Debit	N/A	N/A		N/A
215	Joint Facility - (Credit)	N/A	N/A		N/A
216	Repairs Billed to Others - (Credit)	N/A	N/A		N/A
217	Dismantling Retired Property				
218	Other				
219	Total Locomotives	1,200	1,056		2,109
FREIGHT CARS:					
220	Administration				
221	Repair and Maintenance				
222	Machinery Repair				
223	Equipment Damaged				
224	Fringe Benefits	N/A	N/A	N/A	
225	Other Casualties and Insurance	N/A	N/A	N/A	
226	Lease Rentals - Debit	N/A	N/A		N/A
227	Lease Rentals - (Credit)	N/A	N/A		N/A
228	Joint Facility Rent - Debit	N/A	N/A		N/A
229	Joint Facility Rent - (Credit)	N/A	N/A		N/A
230	Other Rents - Debit	N/A	N/A		N/A
231	Other Rents - (Credit)	N/A	N/A		N/A
232	Depreciation	N/A	N/A	N/A	
233	Joint Facility - Debit	N/A	N/A		N/A
234	Joint Facility - (Credit)	N/A	N/A		N/A
235	Repairs Billed to Others - (Credit)	N/A	N/A		N/A
236	Dismantling Retired Property				
237	Other				
238	Total Freight Cars				

B. AVOIDABLE COSTS

		FREIGHT			
LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
OTHER EQUIPMENT:					
301	Administration				
	Repair and Maintenance:				
302	Trucks, Trailers, and Containers - Revenue Service				
303	Floating Equipment - Revenue Service				
304	Floating and Other Revenue Equipment				
305	Computers and Data Processing Systems				
306	Machinery				
307	Work and Other Non-Revenue Equipment				
308	Equipment Damaged				
309	Fringe Benefits	N/A	N/A	N/A	
310	Other Casualties and Insurance	N/A	N/A	N/A	
311	Lease Rentals - Debit	N/A	N/A		N/A
312	Lease Rentals - (Credit)	N/A	N/A		N/A
313	Joint Facility Rent - Debit	N/A	N/A		N/A
314	Joint Facility Rent - (Credit)	N/A	N/A		N/A
315	Other Rents - Debit	N/A	N/A		N/A
316	Other Rents - (Credit)	N/A	N/A		N/A
317	Depreciation	N/A	N/A	N/A	
318	Joint Facility - Debit	N/A	N/A		N/A
319	Joint Facility - (Credit)	N/A	N/A		N/A
320	Repairs Billed to Others - (Credit)				
321	Dismantling Retired Property				
322	Other				
323	Total Other Equipment				
324	TOTAL EQUIPMENT	1,200	1,056		2,109

B. AVOIDABLE COSTS

FREIGHT

LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
TRANSPORTATION:					
TRAIN OPERATIONS:					
401	Administration				
402	Engine Crews	9,677			
403	Train Crews	14,097			
404	Dispatching Trains				
405	Operating Signals and Interlockers				
406	Operating Drawbridges				
407	Highway Crossing Protection			329	
408	Train Inspection and Lubrication	11,077	2,891		
409	Locomotive Fuel		5,782		
410	Electric Power Purchased or Produced for Motive Power				
411	Servicing Locomotives				
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	
413	Clearing Wrecks				
414	Fringe Benefits	N/A	N/A	N/A	6,636
415	Other Casualties and Insurance	N/A	N/A	N/A	
416	Joint Facility - Debit	N/A	N/A	37,944	N/A
417	Joint Facility - (Credit)	N/A	N/A		N/A
418	Other				
419	Total Train Operations	34,851	8,673	38,273	6,636
YARD OPERATIONS:					
420	Administration				
421	Switch Crews				
422	Controlling Operations				
423	Yard and Terminal Clerical				
424	Operating Switches, Signals Retarders and Humps				
425	Locomotive Fuel				
426	Electric Power Purchased or Produced for Motive Power				
427	Servicing Locomotives				
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	
429	Clearing Wrecks				
430	Fringe Benefits	N/A	N/A	N/A	
431	Other Casualties and Insurance	N/A	N/A	N/A	
432	Joint Facility - Debit	N/A	N/A		N/A
433	Joint Facility - (Credit)	N/A	N/A		N/A
434	Other				
435	Total Yard Operations				

B. AVOIDABLE COSTS

FREIGHT					
LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
TRAIN AND YARD OPERATIONS COMMON:					
501	Cleaning Car Interiors				N/A
502	Adjusting and Transferring Loads				N/A
503	Car Loading Devices and Grain Doors				N/A
504	Freight Lost or Damaged - All Other	N/A	N/A	N/A	
505	Fringe Benefits	N/A	N/A	N/A	
506	Total Train and Yard Operations Common				
SPECIALIZED SERVICE OPERATIONS:					
507	Administration				
508	Pickup & Delivery and Marine Line Haul				
509	Loading & Unloading and Local Marine				
510	Protection Services				
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	
512	Fringe Benefits	N/A	N/A	N/A	
513	Casualties and Insurance	N/A	N/A	N/A	
514	Joint Facility - Debit	N/A	N/A		N/A
515	Joint Facility - (Credit)	N/A	N/A		N/A
516	Other				
517	Total Specialized Services Operations				
ADMINISTRATIVE SUPPORT OPERATIONS:					
518	Administration				
519	Employees Performing Clerical and Accounting Functions	16,827		811	1,422
520	Communication Systems Operation			57	
521	Loss and Damage Claims Processing				
522	Fringe Benefits	N/A	N/A	N/A	3,204
523	Casualties and Insurance	N/A	N/A	N/A	
524	Joint Facility - Debit	N/A	N/A		N/A
525	Joint Facility - (Credit)	N/A	N/A		N/A
526	Other				
527	Total Administrative Support Operations	16,827		868	4,626
528	TOTAL TRANSPORTATION	51,678	8,673	39,141	11,262

B. AVOIDABLE COSTS

		FREIGHT			
LINE ITEM	(a)	SALARIES AND WAGES (b)	MATERIAL, TOOLS, SUPPLIES, FUELS, AND LUBRICANTS (c)	PURCHASED SERVICES (d)	GENERAL (e)
GENERAL ADMINISTRATIVE:					
601	Officers - General Administration				
602	Accounting, Auditing and Finance				
603	Management Services and Data Processing				
604	Marketing				
605	Sales				
606	Industrial Development				
607	Personnel and Labor Relations				
608	Legal and Secretarial				
609	Public Relations and Advertising				
610	Research and Development				
611	Fringe Benefits	N/A	N/A	N/A	
612	Casualties and Insurance	N/A	N/A	N/A	
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A	
614	Property Taxes	N/A	N/A	N/A	22,187
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	
616	Joint Facility - Debit	N/A	N/A		N/A
617	Joint Facility - (Credit)	N/A	N/A		N/A
618	Other				
619	TOTAL GENERAL AND ADMINISTRATIVE				22,187
620	TOTAL CARRIER OPERATING EXPENSES	69,556	11,189	70,834	40,365

(2) Other Computed Cost Elements

	Amount
651 Locomotives return on investment	\$ 1,421
652 Freight train car costs	
01 Per day costs	4,475
02 Mileage costs	515
654 Rehabilitation	372,000
664 Deadheading, taxi and hotel costs	
01 Deadheading	-
02 Taxi	-
03 Hotel	-
665 Overhead movement costs	
01 Transportation	-
02 Equipment	-
03 Freight train cars - mileage portion	-
Total Computed On-Branch Costs	\$ 378,411

(3) Off-Branch Avoidable Costs

	Amount
661 Terminal Costs	
01 Modified terminal costs	\$ -
02 Normal terminal costs	-
03 Interchange costs	-
662 Freight train car costs	-
663 Freight train revenue ton-mile costs	80,015
Total Off-Branch Avoidable Costs	\$ 80,015

(4) All Other Avoidable Costs

	Amount
671 Working capital	\$ 8,055
672 Required capital expenditures	-
673 Deferred maintenance	-
674 Current cost of freight train cars, locomotives, and other equipment	14.54%
675 Foregone tax benefits	391,000
676 Administrative costs	-
677 Deferred subsidy payment costs	-
678 Casualty reserve expenses	-
Total, all other avoidable costs	\$ 399,055
681 Reasonable return on the value of properties	148,108
682 Management fee	-

(5) Total of avoidable costs, reasonable return and
management fee

\$ 1,197,533

(C) SERVICE UNITS(1) On-Branch Service Units

Freight-Car Accounts		Direct On-Branch	Overhead Movement
821	Freight train car miles (loaded and empty)		
01	Box - general service - unequipped	70	
02	Box - general service - equipped	604	
03	Box - special service	72	
04	Gondola - general service	1,211	
05	Gondola - special service	75	
06	Hopper - open - general service	3,795	
07	Hopper - open - special service	318	
08	Hopper - covered	-	
09	Stock	-	
10	Flat - general service	-	
11	Flat - special service	-	
12	Flat - TOFC	-	
13	Autorack	26	
14	Refrigerator - meat mechanical	-	
15	Refrigerator - other mechanical	982	
16	Refrigerator - meat nonmechanical	-	
17	Refrigerator - other nonmechanical	-	
18	Tank, 9,999 gallons and under	-	
19	Tank 10,000 - 18,999 gal.	-	
20	Tank 19,000 - 21,999 gal.	-	
21	Tank 22,000 - 27,999 gal.	-	
22	Tank 28,000 - 31,999 gal.	-	
23	Tank 32,000 and over	-	
24	All other	-	
823	Freight-train car-days (loaded and empty)		
01	Box - general service - unequipped	10	
02	Box - general service - equipped	82	
03	Box - special service	12	
04	Gondola - general service	285	
05	Gondola - special service	40	
06	Hopper - open - general service	413	
07	Hopper - open - special service	63	
08	Hopper - covered	-	
09	Stock	-	
10	Flat - general service	-	
11	Flat - special service	-	
12	Flat - TOFC	-	
13	Autorack	5	
14	Refrigerator - meat mechanical	-	
15	Refrigerator - other mechanical	-	
16	Refrigerator - meat nonmechanical	-	
17	Refrigerator - other nonmechanical	-	
18	Tank, 9,999 gallons and under	-	
19	Tank 10,000 - 18,999 gal.	-	
20	Tank 19,000 - 21,999 gal.	-	
21	Tank 22,000 - 27,999 gal.	-	
22	Tank 28,000 - 31,999 gal.	-	
23	Tank 32,000 and over	-	
24	All other	-	

(C) SERVICE UNITS

(1) On-Branch Service Units

<u>Locomotive-Mile Accounts</u>		<u>Direct</u> <u>On-Branch</u>	<u>Overhead</u> <u>Movement</u>
813	Road locomotive unit miles	4,930.28	
841	Road diesel locomotive gross ton-miles	-	
842	Road electric locomotive gross ton-miles	-	
<u>Locomotive Unit Hour Accounts</u>			
832	Road locomotive unit hours	-	
833	Road diesel locomotive unit hours	497.28	
834	Road electric locomotive unit hours	-	
835	Yard locomotive unit hours	-	
836	Yard diesel locomotive unit hours	-	
837	Yard electric locomotive unit hours	-	

Rented or Leased Equipment

851	Freight train car-days	-	-
852	Floating equipment car-days	-	-
855	Locomotive days	-	-

Train Hours

861	Train hours	<u>497.28</u>	-
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(2) Off-Branch Service Units

Car-Mile Accounts		Total Off-Branch	Overhead Movement	Net Off-Branch
822	Freight train loaded car-miles by car type			
01	Box - general service - unequipped	<u>492</u>	-	<u>492</u>
02	Box - general service - equipped	<u>2,225</u>	-	<u>2,225</u>
03	Box - special service	<u>310</u>	-	<u>310</u>
04	Gondola - general service	<u>4,931</u>	-	<u>4,931</u>
05	Gondola - special service	<u>285</u>	-	<u>285</u>
06	Hopper - open - general service	<u>18,083</u>	-	<u>18,083</u>
07	Hopper - open - special service	<u>548</u>	-	<u>548</u>
08	Hopper - covered	<u>-</u>	-	<u>-</u>
09	Stock	<u>-</u>	-	<u>-</u>
10	Flat - general service	<u>-</u>	-	<u>-</u>
11	Flat - special service	<u>-</u>	-	<u>-</u>
12	Flat - TOFC	<u>-</u>	-	<u>-</u>
13	Automat	<u>310</u>	-	<u>310</u>
14	Refrigerator - meat mechanical	<u>-</u>	-	<u>-</u>
15	Refrigerator - other mechanical	<u>2,537</u>	-	<u>2,537</u>
16	Refrigerator - meat nonmechanical	<u>-</u>	-	<u>-</u>
17	Refrigerator - other nonmechanical	<u>-</u>	-	<u>-</u>
18	Tank 9,999 gallons and under	<u>-</u>	-	<u>-</u>
19	Tank 10,000 - 18,999 gal.	<u>-</u>	-	<u>-</u>
20	Tank 19,000 - 21,999 gal.	<u>-</u>	-	<u>-</u>
21	Tank 22,000 - 27,999 gal.	<u>-</u>	-	<u>-</u>
22	Tank 28,000 - 31,999 gal.	<u>-</u>	-	<u>-</u>
23	Tank 32,000 and over	<u>-</u>	-	<u>-</u>
24	All other	<u>-</u>	-	<u>-</u>

Ton-Mile Accounts

831	Revenue ton-miles	<u>2,243,777.5</u>	<u>2,243,777.5</u>
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Name, title, telephone number and address of the person to be contacted concerning this report:

NAME Jean Jones TITLE Vice President and Comptroller
TELEPHONE NUMBER 703 981-4424
(Area code) (Telephone number)
OFFICE ADDRESS 8 North Jefferson Street Roanoke, Virginia 24011
(Street and number) (City, State, and ZIP Code)

CERTIFICATION

I, the undersigned, Jean Jones
Vice President and Comptroller of the Akron, Canton & Youngstown Railroad Company,
(Title of officer in charge of accounts) (Full name of reporting company)

state that this report was prepared by me or under my supervision; that I have carefully examined it; and on the basis of my knowledge, belief, and verification (where necessary) I declare it to be a full, true and correct statement and that the various items here reported were determined in accordance with effective rules promulgated by the Interstate Commerce Commission.

Date Feb 15, 19 79Signature 

REMARKS