

R-1 1969 THE MONONGAHELA RAILWAY COMPANY 1 of 3

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# ANNUAL REPORT

OF

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THE MONONGAHELA RAILWAY COMPANY

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TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1969

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

(Name)	C. S. Hill	(Title)	Comptroller
(Telephone number)	215		594-2468
	(Area code)		(Telephone number)
(Office address)	6 Penn Center Plaza, Philadelphia, Pa. 19104		
	(Street and number, city, State, and ZIP code)		

## SPECIAL NOTICE

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

### Pages 220, 221, and 222: Schedule 211. Road and Equipment Property

Provisions made for reporting Leased property capitalized rentals, and Other investments; instructions added for these items.

### Page 224: Schedule 211B. Depreciation Base and Rates—Road and Equipment Owned and Used and Leased from Others

Instructions amended to clarify reporting of data applicable to improvements on leased property.

### Page 230A: Schedule 211N-2. Investment in Railway Property Used in Transportation Service

Instructions revised to specify reporting of investments by primary accounts.

### Page 239: Schedule 220. Interest on Income Bonds

Instruction added to clarify reporting maximum extent of unpaid interest.

### Page 319: Schedule 376. Hire of Freight Cars

Provision made for reporting of TOFC flat cars.

### Page 405: Schedule 417. Inventory of Equipment

Car type codes revised to reflect new AAR car type codes effective January 1, 1969.

### Page 411: Schedule 421. Highway Motor Vehicle Operations

Schedule transferred from page 414.

### Page 414: Schedule 422. Highway Motor-Vehicle Enterprises in which the Respondent Had a Direct or Indirect Interest During the Year

Schedule transferred from page 415.

### Page 415: Schedule 510. Grade Crossings—A—Railroad With Railroad

This portion of schedule transferred from page 500.

### Page 500: Schedule 510. Grade Crossings—Continued—B—Highway With Railroad

This portion of schedule revised to provide additional information.

### Page 503: Schedule 511. Grade Separations, Highway With Railroad

This is a new schedule provided for reporting of types and numbers of highway—railroad grade separations.



## 101. IDENTITY OF RESPONDENT

Answers to the questions asked should be made in full, without reference to data returned on the corresponding page of previous reports. In case any changes of the nature referred to under inquiry 4 or 5 on this page have taken place during the year covered by this report, they should be explained in detail on page 530.

1. Give in full the exact name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between *railroad* and *railway*. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification" (p. 533). If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision.

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

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

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

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

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

1. Exact name of common carrier making this report

The Monongahela Railway Company

2. Date of incorporation July 1, 1915 - Pennsylvania; July 10, 1915 - West Virginia

3. Under laws of what Government, State, or Territory organized? If more than one, name all. Give specific reference to each charter or statute and all amendments thereof, effected during the year. If previously effected, show the year(s) of the report(s) setting forth details. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees. State of Pennsylvania-The Public Service Company Law of the Commonwealth of Pennsylvania, approved July 26, 1913, effective January 1, 1914, section 3(c), Article III, Page 15, and Sections 18 and 19, Article V, Pages 41 and 42. State of West Virginia-Annotated W.Va. Code Edition 1913, Section 2559, Page 1203, Chapter 54, Section 53. The Monongahela Railway Company is a corporation organized under the laws of the States of Pennsylvania & West Virginia being a corporation growing out of the consolidation of the Monongahela RR. Co. and the Buckhannon & Northern R.R. Co.

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

No Change

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

No Change

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

No

7. Class of switching and terminal company  
[See section No. 7 on inside of front cover]

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

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

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

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

## 102. DIRECTORS

Line No.	Name of director (a)	Office address (b)	Date of beginning of term (c)	Date of expiration of term (d)	Number of voting shares actually or beneficially owned (e)	Remarks (f)
1	G. M. Smith	Pittsburgh, Pa.		4/6/1970	*	
2	D. C. Bevan	Philadelphia, Pa.		4/6/1970		
3	M. C. Mulligan	Baltimore, Md.		4/6/1970		
4	G. S. Harris	Pittsburgh, Pa.		4/6/1970		
5	Gordon E. Neuenschwander	Pittsburgh, Pa.		4/6/1970		
6	H. G. Allyn, Jr.	Pittsburgh, Pa.		4/6/1970		
7						
8						
9						
10						
11						
12						
13						
14	* See schedule 109					
15						
16						
17						
18						
19						
20						

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

Chairman of board \_\_\_\_\_ Secretary (or clerk) of board R. W. Carroll

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

G. M. Smith, G. S. Harris (See Below)

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

Line No.	Title of general officer (a)	Department or departments over which jurisdiction is exercised (b)	Name of person holding office at close of year (c)	Number of voting shares actually or beneficially owned (d)	Office address (e)
GENERAL OFFICERS OF CORPORATION					
31	President	Executive	G. M. Smith		Pittsburgh, Pa.
32	Vice President	"	H. G. Allyn, Jr.		" "
33	"	"	G. S. Harris		" "
34	Secretary	Secretarial	R. W. Carroll		Philadelphia, Pa.
35	Treasurer	Treasury	J. H. Shaffer		" "
36	Comptroller	Accounting	C. S. Hill		" "
37	General Counsel	Legal	E. A. Kaier		" "
38	Superintendent	Operating	T. T. Connelly		Brownsville, Pa.
39	Manager Real Estate	Real Estate	K. C. Barry		Pittsburgh, Pa.
40	Chief Engineer	Engineering	R. L. Teeter		" "
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					



1. In schedule No. 104A should be entered the names of all corporations which are controlled either solely or jointly by the respondent carrier, except corporations controlled through title to securities. Enter in column (a), schedule 104B, the names of all corporations indirectly controlled by respondent through one or more intermediaries, whether the intermediary (1) is required to file annual reports with this Commission, or (2) controls the corporation listed in column (a) through ownership of its securities or by any other direct or indirect means. Schedule 205, on pages 210, 211, 212, and 213, provides for corporations controlled by respondent through title to securities.

2. By "control" is meant *ability to determine the action of a corporation*. Attention is specifically directed to Section 1 (3) (b) of Part I of the Interstate Commerce Act which provides that, "For the purposes of sections 5, 12 (1), 20, 204 (a) (7), 210, 220, 304 (b), 310, and 313 of this Act, where reference is made to control (in referring to a relationship between any person or persons and another person or persons), such reference shall be construed to include actual as well as legal control, whether maintained or exercised through or by reason of the method of or circumstances surrounding organization or operation, through or by common directors, officers, or stockholders, a voting trust or trusts, a holding or investment company or

companies, or through or by any other direct or indirect means; and to include the power to exercise control.

3. In column (c) should be entered the names of the corporations or others, if any, that with the respondent corporation jointly control the corporation listed.

4. In column (d) should be shown the form of control exercised. For the purposes of this report, the following are to be considered forms of control:

(a) Right through agreement of some character or through some source other than title to securities, to name the majority of the board of directors, managers, or trustees of the controlled corporation;

(b) Right to foreclose a first lien upon all or a major part in value of the tangible property of the controlled corporation;

(c) Right to secure control in consequence of advances made for construction of the operating property of the controlled corporation;

(d) Right to control only in a specific respect the action of the controlled corporation.

5. A leasehold interest in the property of a corporation is not to be classed as a form of control over the lessor corporation.

6. In column (e) should be shown the extent of the inter-

est of respondent corporation in the controlled corporation.

7. Indirect control is that exercised through an intermediary. When an intermediary is a holding company or any other corporation (or an individual), the names of all its controlled corporations should be entered with the name of such intermediary. For corporations indirectly controlled, the entries in schedule 104B, columns (b), (c), (d), and (e), should show the relationship between the corporation named in column (a) and that named in column (f).

8. Corporations should be grouped in the following order:

1. Transportation companies—active.

2. Transportation companies—inactive.

3. Nontransportation companies—active.

4. Nontransportation companies—inactive.

9. 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. All other corporations are to be regarded as *active*.

#### 104A. CORPORATIONS CONTROLLED BY RESPONDENT OTHER THAN THROUGH TITLE TO SECURITIES

Line No.	Name of corporation controlled (a)	CHARACTER OF CONTROL				Remarks (f)
		Sole or joint (b)	Other parties, if any, to joint agreement for control (c)	How established (d)	Extent (e)	
1						
2			None			
3						
4						
5						

#### 104B. CORPORATIONS INDIRECTLY CONTROLLED BY RESPONDENT

Line No.	Name of corporation controlled (a)	CHARACTER OF CONTROL				Name of intermediary through which indirect control exists (f)
		Sole or joint (b)	Other parties, if any, to joint agreement for control (c)	How established (d)	Extent (e)	
21						
22						
23			None			
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						

## 108. CORPORATE CONTROL OVER RESPONDENT \*

1. Did any corporation or corporations, transportation or other, hold control over the respondent at the close of the year? Yes

If control was so held, state: (a) The form of control, whether sole or joint Joint

(b) The name of the controlling corporation or corporations Penn Central Transportation Company, The Pittsburgh & Lake Erie Railroad Company, and The Baltimore and Ohio Railroad Company.

(c) The manner in which control was established Ownership of Stock

(d) The extent of control Penn Central Transportation Company 33-1/3%  
The Pittsburgh & Lake Erie Railroad Company 33-1/3%  
The Baltimore & Ohio Railroad Company 33-1/3%

(e) Whether control was direct or indirect

(f) The name of the intermediary through which control, if indirect, was established None

2. Did any individual, association, or corporation hold control, as trustee, over the respondent at the close of the year? No

If control was so held, state: (a) The name of the trustee

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained

(c) The purpose of the trust

## 108A. STOCKHOLDERS REPORTS

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

Check appropriate box:

☒ Two copies are attached to this report.

☐ Two copies will be submitted \_\_\_\_\_ (date)

☐ No annual report to stockholders is prepared.



## 109. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 50 per share; first preferred, \$ - per share; second preferred, \$ - per share; debenture stock, \$ - per share.
2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Yes
3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.
4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock, to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing Never close
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. 124,900 votes, as of December 31, 1969
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. 3 stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information on page 202, 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 SECURITY ON WHICH BASED			Other securities with voting power (g)
				Common (d)	Second (e)	First (f)	
1	Penn Central Transportation Company	Philadelphia, Pa.	41,6331/3	41,6331/3			
2	The Pittsburgh & Lake Erie R.R. Co.	Pittsburgh, Pa.	41,6331/3	41,6331/3			
3	The Baltimore & Ohio Railroad Co.	Baltimore, Md.	41,6331/3	41,6331/3			
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	Lines 2, 4, 6 columns c & d includes stock registered in the names of Directors and Judges of Election for qualifying purposes.						
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 124,873 votes cast.
11. Give the date of such meeting April 7, 1969
12. Give the place of such meeting Pittsburgh, Pa.

## 110. GUARANTIES AND SURETYSHIPS

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

during the year, the particulars called for hereunder.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue.

Line No.	Names of all parties principally and primarily liable (a)	Finance Docket number, title, maturity date and concise description of agreement or obligation (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1				
2				
3				
4				
5		None		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
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38				

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

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

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount of contingent liability of guarantors (c)	Sole or joint contingent liability (d)
41				
42				
43		None		
44				
45				
46				
47				
48				
49				
50				
51				



## 200A. COMPARATIVE GENERAL BALANCE SHEET—ASSETS

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

ing requirements followed in column (c). The entries in the short column (b<sub>2</sub>) should be deducted from those in column (b<sub>1</sub>) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)			Account or item (b)	Balance at close of year (c)		
				<b>CURRENT ASSETS</b>			
1	\$	407	130	(701) Cash		270	292
2		1 990	000	(702) Temporary cash investments (p. 203)			
3				(703) Special deposits (p. 203)			
4				(704) Loans and notes receivable (p. 203)			
5		400	782	(705) Traffic and car-service balances—Debit		146	646
6		10	001	(706) Net balance receivable from agents and conductors		14	746
7		311	038	(707) Miscellaneous accounts receivable		501	846
8		128	632	(708) Interest and dividends receivable		3	908
9		1 000	978	(709) Accrued accounts receivable (p. 203)		1 172	798
10		40	510	(710) Working fund advances		50	413
11		4	134	(711) Prepayments		35	545
12		159	998	(712) Material and supplies		156	711
13				(713) Other current assets (p. 203)			
14		453	203	Total current assets		2 352	905
				<b>SPECIAL FUNDS</b>			
15				(715) Sinking funds (pp. 206 and 207)	(b <sub>1</sub> ) Total book assets at close of year	(b <sub>2</sub> ) Respondent's own issues included in (b <sub>1</sub> )	
16				(716) Capital and other reserve funds (pp. 206 and 207)			
17		6	800	(717) Insurance and other funds (pp. 206 and 207)			9 485
18		6	800	Total special funds			9 485
				<b>INVESTMENTS</b>			
19				(721) Investments in affiliated companies (pp. 210, 211, 212 and 213)			56 042
20				(722) Other investments (pp. 214, 215, 216 and 217)			
21				(723) Reserve for adjustment of investment in securities—Credit			56 042
22				Total investments (accounts 721, 722 and 723)			112 084
				<b>PROPERTIES</b>			
23		26 300	352	(731) Road and equipment property (pp. 220, 221 and 222)			25 608 970
24	x x x x x x			Road	22 003	998	
25	x x x x x x			Equipment	1 813	957	
26	x x x x x x			General expenditures	959	802	
27	x x x x x x			Other elements of investment	831	213	
28	x x x x x x			Construction work in progress			
29		74	452	(732) Improvements on leased property (pp. 220, 221 and 222)	42,561	82 615	
30	x x x x x x			Road			
31	x x x x x x			Equipment			
32	x x x x x x			General expenditures	10	054	
33		26 374	804	Total transportation property (accounts 731 and 732)			25 691 585
34	(4 157 700)			(735) Accrued depreciation—Road and Equipment (pp. 226 and 226B)			(3 400 992)
35	(5 330)			(736) Amortization of defense projects—Road and Equipment (p. 227)			(5 330)
36	(4 163 030)			Recorded depreciation and amortization (accounts 735 and 736)			(3 406 322)
37	22 211 774			Total transportation property less recorded depreciation and amortization (line 33 less line 36)			22 285 263
38	412 336			(737) Miscellaneous physical property (pp. 230B and 231)			412 336
39				(738) Accrued depreciation—Miscellaneous physical property (pp. 230B and 231)			
40	412 336			Miscellaneous physical property less recorded depreciation (account 737 less 738)			412 336
41	22 624 110			Total properties less recorded depreciation and amortization (line 37 plus line 40)			22 697 599
				<b>OTHER ASSETS AND DEFERRED CHARGES</b>			
42		7 990		(741) Other assets (p. 232)			375
43				(742) Unamortized discount on long-term debt			
44		17 628		(743) Other deferred charges (p. 232)			146 360
45		25 618		Total other assets and deferred charges			146 735
46		27 109	731	<b>TOTAL ASSETS</b>			25 262 766

NOTE—See page 202 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.

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

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

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

Line No.	Balance at beginning of year (a)	Account or item (b)	Balance at close of year (c)
<b>CURRENT LIABILITIES</b>			
47	\$	(751) Loans and notes payable (p. 242A)	\$
48		(752) Traffic and car-service balances—Credit	
49	142 495	(753) Audited accounts and wages payable	46 609
50	50 681	(754) Miscellaneous accounts payable	50 774
51	16	(755) Interest matured unpaid	16
52		(756) Dividends matured unpaid	
53	284 296	(757) Unmatured interest accrued	284 296
54		(758) Unmatured dividends declared	
55	1 694 132	(759) Accrued accounts payable (p. 242A)	956 489
56	2 875	(760) Federal income taxes accrued (p. 242B)	96 662
57	77 879	(761) Other taxes accrued (p. 242B)	72 186
58	4 561	(763) Other current liabilities (p. 242A)	13 836
59	2 256 935	Total current liabilities (exclusive of long-term debt due within one year)	1 520 868
<b>LONG-TERM DEBT DUE WITHIN ONE YEAR</b>			
60		(764) Equipment obligations and other debt (pp. 234, 235, 236, and 237)	
<b>LONG-TERM DEBT DUE AFTER ONE YEAR</b>			
61		(765) Funded debt unmatured	
62		(766) Equipment obligations	
63		(767) Receivers' and Trustees' securities	
64		(768) Debt in default	
65	6 927 000	(769) Amounts payable to affiliated companies (p. 242)	6 927 000
66	6 927 000	Total long-term debt due after one year	6 927 000
<b>RESERVES</b>			
67		(771) Pension and welfare reserves	
68		(772) Insurance reserves	
69		(773) Equalization reserves	
70	147 875	(774) Casualty and other reserves (p. 243)	157 000
71	147 875	Total reserves	157 000
<b>OTHER LIABILITIES AND DEFERRED CREDITS</b>			
72		(781) Interest in default (p. 236)	
73	11 532	(782) Other liabilities (p. 243)	11 532
74		(783) Unamortized premium on long-term debt	
75	1 166 980	(784) Other deferred credits (p. 243)	1 248 960
76	233 008	(785) Accrued depreciation—Leased property (p. 226A)	239 045
77	1 410 520	Total other liabilities and deferred credits	1 499 537
<b>SHAREHOLDERS' EQUITY</b>			
<i>Capital stock (Par or stated value)</i>			
78	6 245 000	(791) Capital stock issued—Total	6 245 000
79		Common stock (p. 245)	6 245 000
80		Preferred stock (p. 245)	
81		(792) Stock liability for conversion (p. 246)	
82		(793) Discount on capital stock	
83	6 245 000	Total capital stock	6 245 000
<i>Capital surplus</i>			
84		(794) Premiums and assessments on capital stock (p. 247)	
85		(795) Paid-in surplus (p. 247)	
86		(796) Other capital surplus (p. 247)	
87		Total capital surplus	
<i>Retained income</i>			
88		(797) Retained income—Appropriated (p. 247)	
89	10 122 401	(798) Retained income—Unappropriated (p. 302)	8 913 361
90	10 122 401	Total retained income	8 913 361
91	16 357 401	Total shareholders' equity	15 158 361
92	27 109 731	<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	25 262 766

NOTE—See page 202 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.



## COMPARATIVE GENERAL BALANCE SHEET—EXPLANATORY NOTES

The notes listed below are provided for the purpose of disclosing supplementary information concerning matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word, "None"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes explanatory statements explaining (1) the procedure in accounting for pension funds including payments to trustees and recording in the accounts pension costs, indicating whether or not consistent with the prior year, and state the amount, as nearly as practicable, of unfunded past service costs; (2) service interruption insurance policies and indicate the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (3) particulars concerning obligations for stock purchase options granted to officers and employees; and (4) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements.

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

(a) Estimated accumulated net reduction in Federal income taxes since December 31, 1949, because of accelerated amortization of emergency facilities in excess of recorded depreciation under section 168 (formerly section 124-A) of the Internal Revenue Code. \$ 118,740

(b) Estimated accumulated net reduction in Federal income taxes because of accelerated depreciation of facilities since December 31, 1953, under provisions of section 167 of the Internal Revenue Code and depreciation deductions resulting from the use of the guideline lives, since December 31, 1961, pursuant to Revenue Procedure 62-21 in excess of recorded depreciation. \$ None

(c) Estimated accumulated net income tax reduction realized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962 compared with the income taxes that would otherwise have been payable without such investment tax credit. \$ None

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

Description of obligation	Year accrued	Account No.	Amount
			\$
			\$ None

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

Item	As recorded on books				Amount not recorded
	Amount in dispute	Account Nos.			
		Debit	Credit		
Per diem receivable.....	\$				\$
Per diem payable.....		5,504		782	
Net amount.....	\$	5,504	xxxxxx	xxxxxx	\$ None

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

5. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1, 1970. \$1,847,922

(1) The Company contributed to the Supplemental Pension Plan an amount equivalent to members' contributions and in the case of non-contributory members an amount based on the rate for which contributions are made for contributory members. The employer contributions are charged to Account 457 - Pensions. Accounting procedures are consistent with prior years. There was no unfunded past service cost at December 31, 1969.

(2) Respondent carried a service interruption policy with the Imperial Insurance Company Limited, under which it will be entitled to an indemnity of \$9,485 per day for certain work stoppage losses. In the event such losses are sustained by other railroads holding similar policies, respondent may be obligated to pay a maximum amount of \$189,700 additional premiums in any fiscal year.

(3) & (4) None

## 201. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)		
			\$		
1	709	Accrual due to Monongahela			
2		Amounts due from Penn Central Transportation Co., Baltimore & Ohio			
3		and Pennsylvania & Lake Erie covering unsettled coal bills.	1	025	000
4					
5		Minor Items		147	728
6		Total	1	172	728
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## 204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS

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

In column (b) give the name by which the fund is designated in the

respondent's records; the kind of fund, such as sinking, capital, property insurance, pension, and relief; the rate of interest (if any); and the date of maturity.

Insert totals separately for each account. Such totals of columns (g)

Line No.	Account No.	Name, kind, and purpose of fund	Name of trustee or depositary	Balance at beginning of year—Book value
	(a)	(b)	(c)	(d)
1	717	Insurance and other funds		\$
2		Deposited in connection		
3		with work stoppage	Barclays Bank, D.C.O. - Nassau	6 800
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TOTAL				6 800







## GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 205 AND 206

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

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

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

## (A) Stocks:

- (1) Carriers—active.
- (2) Carriers—inactive.
- (3) Noncarriers—active.
- (4) Noncarriers—inactive.

## (B) Bonds (including U. S. Government Bonds):

## (C) Other secured obligations:

## (D) Unsecured notes:

## (E) Investment advances:

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

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

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

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

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

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



## 205. INVESTMENTS IN AFFILIATED COMPANIES

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

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 209, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held, also lien reference if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR							
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
						Pledged	Unpledged	In sinking, insurance, and other funds		Total par value			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
1	721	E1	VII	Waynesburg Southern RR. Co.	% \$		\$			\$			
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## 205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

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

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

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

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

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

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

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.		
Total book value			Par value		Book value		Par value		Book value		Selling price		Rate	Amount credited to income			
(j)			(k)		(l)		(m)		(n)		(o)		(p)	(q)			
\$			\$		\$		\$		\$		\$		%	\$			
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## 205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

Line No.	Ac- count No.	Class No.	Kind of in- dustry	Name of issuing company and description of security held; also lien reference, if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR									
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR									
						Pledged		Unpledged		In sinking, insurance, and other funds		Total par value			
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
					%	\$		\$		\$		\$		\$	
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## 205. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

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

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of others than affiliated companies, included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 722, "Other investments"; and 717, "Insurance and other funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 209, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c). Investment in U. S. Treasury obligations may be reported as one item.

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

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

5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19..... to 19....." In making entries in this column, abbreviations

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR											
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR											
					Pledged		Unpledged		In sinking, insurance, and other funds		Total par value					
	(a)	(b)	(c)	(d)	(e)		(f)		(g)		(h)					
1				None	\$		\$		\$		\$					
2																
3																
4																
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## 206. OTHER INVESTMENTS—Continued

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

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

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

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

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR		Line No.
Total book value			Par value			Book value			Par value		Book value		Selling price		Rate	Amount credited to income	
(i)			(j)			(k)			(l)		(m)		(n)		(o)	(p)	
\$			\$			\$			\$		\$		\$		%	\$	1
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## 206. OTHER INVESTMENTS—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR							
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
					Pledged		Unpledged		In sinking, insurance, and other funds		Total par value	
	(a)	(b)	(c)	(d)	(e)		(f)		(g)		(h)	
					\$		\$		\$		\$	
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## 206. OTHER INVESTMENTS—Concluded

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



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

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

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

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

Line No.	Class No. (a)	Name of issuing company and security or other intangible thing in which investment is made (b)	INVESTMENTS AT CLOSE OF YEAR				INVESTMENTS MADE DURING YEAR			
			Total par value (c)		Total book value (d)		Par value (e)		Book value (f)	
1			\$		\$		\$		\$	
2										
3										
4										
5										
6										
7										
8										
9		None								
10										
11										
12										
13										
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**NOTES AND REMARKS**

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

property owned or controlled by nonreporting companies shown in schedules 194A, 194B, and 205, as well as those owned or controlled by any other organization or individual whose action respondent is able to determine.

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

4. Column (a), Class No., should show classifications as provided in instructions 3 and 4, page 209.

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						Names of subsidiaries in connection with things owned or controlled through them	Line No.
Par value (g)		Book value (h)		Selling price (i)			
\$		\$		\$			
							2
							3
							4
							5
							6
							7
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**NOTES AND REMARKS**



## 211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 222)

Line No.	Account	Balance at beginning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.
	(a)	(b)	(c)	(d)
1	(1) Engineering	688 533		
2	(2) Land for transportation purposes	3 068 851		
3	(2½) Other right-of-way expenditures	19 076		
4	(3) Grading	5 582 940		
5	(5) Tunnels and subways	418 154		
6	(6) Bridges, trestles, and culverts	3 496 804		
7	(7) Elevated structures			
8	(8) Ties	866 463		
9	(9) Rails	1 144 390		
10	(10) Other track material	1 138 519		
11	(11) Ballast	1 131 600		
12	(12) Track laying and surfacing	994 208		
13	(13) Fences, snowsheds, and signs	31 163		
14	(16) Station and office buildings	1 266 381		
15	(17) Roadway buildings	83 217		
16	(18) Water stations	919		
17	(19) Fuel stations	67 134		
18	(20) Shops and enginehouses	481 086		
19	(21) Grain elevators			
20	(22) Storage warehouses			
21	(23) Wharves and docks			
22	(24) Coal and ore wharves			
23	(26) Communication systems	94 623		
24	(27) Signals and interlockers	223 661		
25	(29) Power plants	27 511		
26	(31) Power-transmission systems	102 065		
27	(35) Miscellaneous structures	4 497		
28	(37) Roadway machines	358 513		
29	(38) Roadway small tools	8 434		
30	(39) Public improvements—Construction	316 729		
31	(43) Other expenditures—Road	356		
32	(44) Shop machinery	162 306		
33	(45) Power-plant machinery	29 508		
34	Leased property capitalized rentals (explain)			
35	Other (specify and explain)			
36	Total expenditures for road	21 807 641		
37	(51) Steam locomotives			
38	(52) Other locomotives	2 475 587		
39	(53) Freight-train cars	92 671		
40	(54) Passenger-train cars			
41	(56) Floating equipment			
42	(57) Work equipment	100 742		
43	(58) Miscellaneous equipment	27 094		
44	Total expenditures for equipment	2 766 094		
45	(71) Organization expenses			
46	(76) Interest during construction	849 804		
47	(77) Other expenditures—General	120 052		
48	Total general expenditures	969 856		
49	TOTAL	25 543 591		
50	(80) Other elements of investment (p. 223)	831 213		
51	(90) Construction work in progress			
52	GRAND TOTAL	26 374 804		

## 211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 222)

EXPENDITURES FOR ADDITIONS AND BETTERMENTS DURING THE YEAR				CREDITS FOR PROPERTY RETIRED DURING THE YEAR				Net additions during the year		Adjustments during year (See instruction No. 11)		Net charges during the year		Balance at close of year		Line No.		
Made on owned property (e)		Made on leased property (f)		Owned property (g)		Leased property (h)		(i)		(j)		(k)		(l)				
					185		30	Cr.	215			Cr.	215		688 318	1		
														3	068 851	2		
					2			Cr.	2			Cr.	2		19 074	3		
														5	582 940	4		
															418 154	5		
					10	892		Cr.	10	892		Cr.	10	892	3	485 912	6	
																	7	
	1	555			1	521			34				34		866 497	8		
	59	473		7	784	1	088		66	169		66	169	1	210 559	9		
	52	800		5	051	7	060		946	49	845	49	845	1	188 364	10		
	41	207					380		40	827		40	827	1	172 427	11		
	1	297		7	098		831		6	978			586		994 794	12		
						1	360		Cr.	1	360	Cr.	1	360		29 803	13	
							675		1	530	Cr.	2	205	Cr.	2	205	1 214 176	14
						6	753		242	Cr.	6	995	Cr.	6	995		76 222 919	15
																		16
																67 134		17
																481 086		18
																		19
																		20
																		21
																		22
	6	963							6	963			6	963	101	586		23
					576		2	044	Cr.	2	620	Cr.	2	620	221	041		24
															27	511		25
															102	065		26
					763			Cr.	763			Cr.	763		3	734		27
	149	232			22	366			126	866		126	866		485	379		28
															8	434		29
					376			Cr.	376			Cr.	376		316	353		30
																356		31
	3	056							3	056			3	056	165	362		32
															29	508		33
																		34
																		35
	315	583		19	933		54	828		11	770		268	918	22	076 559		36
																		37
	6	880				944	124		Cr.	937	244	Cr.	937	244	1	538 343		38
	-					1	821		Cr.	1	821	Cr.	1	821		90 850		39
																		40
																		41
		268				16	822		Cr.	16	554	Cr.	16	554		84 188		42
	11	907				8	425			3	482		3	482		100 576		43
	19	055				971	192		Cr.	952	137	Cr.	952	137	1	813 957		44
																		45
															849	804		46
															120	052		47
															969	856		48
	334	638		19	933	1	026 020		11	770	Cr.	683 219	Cr.	683 219	24	860 372		49
																831 213		50
																		51
	334	638		19	933	1	026 020		11	770	Cr.	683 219	Cr.	683 219	25	691 585		52



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 211 ON PAGES 220 and 221

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 (k), inclusive. Column (l) is the aggregate of columns (b) to (k), inclusive. Grand totals of columns (b) and (l) 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, Issue of 1962, for such items.

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

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

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

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

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

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

9. Report on line 34 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain methods of estimating value of property of non-carriers or property of other carriers under "Notes and Remarks," below.

10. Report on line 35 amounts not includible in the accounts shown, or in line 34. 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.

11. 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.

12. If an amount of less than \$500 is used as the minimum debit or credit for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, Issue of 1962, state in a footnote the amount used and give reference to the authority therefor.

13. In column (j) include adjustments in primary accounts for the year for redistribution of amounts to road and equipment accounts based on cost of property in valuation records, pursuant to the Commission's order dated April 17, 1963—amounts redistributed to other than primary road and equipment accounts should be described hereunder or in another appropriate place in this report, suitably cross-referenced. The entries in column (a) of Schedule 200A are not to be restated to include the adjustments in column (j) of Schedule 211. The entries in Schedule 211, column (l), for balance at close of year should include the adjustments in column (j); the entries in column (b), for balance at beginning of year should not be restated to include such adjustments.

14. Notes referring to entries in this schedule should be shown hereunder, including citation of the Interstate Commerce Commission's authority for construction, acquisition, or abandonment.

## NOTES AND REMARKS

## 211A. OTHER ELEMENTS OF INVESTMENT

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

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

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

Line No.	Item (a)	Contra account number (b)	Charges during the year (c)			Credits during the year (d)		
			\$			\$		
1								
2								
3	None							
4								
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# 211B. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (e), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used in computing the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 29 and 38 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be

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

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

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

4. If the depreciation base for accounts 1, 2 1/2, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

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

Line No.	Account	OWNED AND USED						LEASED FROM OTHERS									
		DEPRECIATION BASE				Annual composite rate (percent) (d)	%	DEPRECIATION BASE				Annual composite rate (percent) (g)	%				
		At beginning of year (b)		At close of year (e)				At beginning of year (e)		At close of year (f)							
		(a)															
		\$			\$					\$			\$				
1	ROAD																
2	(1) Engineering																
3	(2½) Other right-of-way expenditures		10 989		10 972		1 95				7 930		7 930		1 69		
4	(3) Grading		836 772		775 860		1 30				29 152		29 142		2 14		
5	(5) Tunnels and subways		200 726		200 726		1 18				107 565		107 565		1 30		
6	(6) Bridges, trestles, and culverts	3	744 323	3	705 935		1 20				535 317		535 317		1 36		
7	(7) Elevated structures																
8	(13) Fences, snowsheds, and signs		33 531		31 708		1 50				6 414		6 413		4 61		
9	(16) Station and office buildings	1	302 335	1	301 657		1 45				17 219		10 725		1 57		
10	(17) Roadway buildings		80 451		80 451		1 75				2 785		2 785		2 19		
11	(18) Water stations		1 733		1 733		2 20				1 620		1 620		1 98		
12	(19) Fuel stations		70 812		70 812		2 00										
13	(20) Shops and enginehouses		494 096		494 096		1 65										
14	(21) Grain elevators																
15	(22) Storage warehouses																
16	(23) Wharves and docks																
17	(24) Coal and ore wharves																
18	(26) Communication systems		57 344		71 334		3 05				788		788		2 28		
19	(27) Signals and interlockers		170 412		216 236		2 90				2 736		2 736		3 00		
20	(29) Power plants		28 656		29 670		1 30										
21	(31) Power transmission systems		90 305		90 675		3 70										
22	(35) Miscellaneous structures		4 499		4 498		2 50										
23	(37) Roadway machines		292 812		296 173		5 25										
24	(39) Public improvements—Construction		201 883		200 371		1 25				66 241		66 241		1 54		
25	(44) Shop machinery		162 608		162 608		2 45										
26	(45) Power-plant machinery		29 172		40 858		2 80										
27	All other road accounts																
28	Amortization (other than defense projects)																
29	Total road	7	813 459	7	786 373		1 59				777 767		771 262		1 44		
30	EQUIPMENT																
31	(51) Steam locomotives	2	475 587	2	571 367		4 80										
32	(52) Other locomotives		92 671		90 850		2 20										
33	(53) Freight-train cars																
34	(54) Passenger-train cars																
35	(56) Floating equipment																
36	(57) Work equipment		100 742		84 188		2 21										
37	(58) Miscellaneous equipment		97 094		100 577		7 65										
38	Total equipment	2	766 094	2	846 982		4 74										
39	GRAND TOTAL	10	579 553	10	633 355		1 11								1 11		

## 211C. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS

1. This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in account No. 509.

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

3. In column (d) show the composite rates used in computing the depreciation for the month of December and on lines 28 and 37 of this column

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

4. If the depreciation base for accounts 1, 2½, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

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

Line No.	Account (a)	DEPRECIATION BASE				Annual composite rate (percent) (d)
		Beginning of year (b)		Close of year (c)		
		\$		\$		%
1	ROAD					
2	(1) Engineering					
3	(2½) Other right-of-way expenditures					
4	(3) Grading					
5	(5) Tunnels and subways					
6	(6) Bridges, trestles, and culverts			None		
7	(7) Elevated structures					
8	(13) Fences, snowsheds, and signs					
9	(16) Station and office buildings					
10	(17) Roadway buildings					
11	(18) Water stations					
12	(19) Fuel stations					
13	(20) Shops and enginehouses					
14	(21) Grain elevators					
15	(22) Storage warehouses					
16	(23) Wharves and docks					
17	(24) Coal and ore wharves					
18	(26) Communication systems					
19	(27) Signals and interlockers					
20	(29) Power plants					
21	(31) Power transmission systems					
22	(35) Miscellaneous structures					
23	(37) Roadway machines					
24	(39) Public improvements—Construction					
25	(44) Shop machinery					
26	(45) Power-plant machinery					
27	All other road accounts					
28	Total road					
29	EQUIPMENT					
30	(51) Steam locomotives					
31	(52) Other locomotives					
32	(53) Freight-train cars					
33	(54) Passenger-train cars					
34	(56) Floating equipment					
35	(57) Work equipment					
36	(58) Miscellaneous equipment					
37	Total equipment					
38	GRAND TOTAL					XXX X



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

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

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

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

3. All credits or debits to the reserve representing amortization other than for defense projects, if a general amortization program has been authorized, should be entered on line 28.

Line No.	Account	Balance at beginning of year			Credits to Reserve During the Year						Debits to Reserve During the Year						Balance at close of year		
					Charges to operating expenses (c)			Other credits (d)			Retirements (e)			Other debits (f)					
	(a)	(b)			(c)			(d)			(e)			(f)			(g)		
		\$			\$			\$			\$			\$			\$		
1	ROAD																		
2	(1) Engineering																		
3	(2½) Other right-of-way expenditures		4	408			214					2						4	620
4	(3) Grading		331	576			10 086											341	662
5	(5) Tunnels and subways		69	416			2 369											71	785
6	(6) Bridges, trestles, and culverts	1	237	326			44 471					10	893				1	270	904
7	(7) Elevated structures																		
8	(13) Fences, snow sheds, and signs		31	148								1	361					29	787
9	(16) Station and office buildings		482	431			18 874						677					500	628
10	(17) Roadway buildings		16	072			1 408					6	824					10	656
11	(18) Water stations	Dr.	64	483			38										Dr.	64	445
12	(19) Fuel stations	Dr.	51	681			1 416										Dr.	50	265
13	(20) Shops and enginehouses		164	857			8 153											173	010
14	(21) Grain elevators																		
15	(22) Storage warehouses																		
16	(23) Wharves and docks																		
17	(24) Coal and ore wharves																		
18	(26) Communication systems		39	958			2 176											42	134
19	(27) Signals and interlockers		118	633			6 271					553						124	351
20	(29) Power plants		6	603			386											6	989
21	(31) Power-transmission systems		75	914			3 355											79	269
22	(35) Miscellaneous structures	Dr.	18	530			112					763					Dr.	19	181
23	(37) Roadway machines		174	360			15 549					22	265					167	644
24	(39) Public improvements—Construction		98	704			3 907						375					102	236
25	(44) Shop Machinery *		41	427			3 984											45	411
26	(45) Power-plant machinery *		11	638			1 144											12	782
27	All other road accounts																		
28	Amortization (other than defense projects)																		
29	Total road		2	769 777			123 913					43 713						2	849 977
30	EQUIPMENT																		
31	(51) Steam locomotives																		
32	(52) Other locomotives	1	235	764			118 828					944	125					410	467
33	(53) Freight-train cars		51	974			2 036					1	626					52	314
34	(54) Passenger-train cars																		
35	(56) Floating equipment																		
36	(57) Work equipment		53	955			2 197					15	566					40	586
37	(58) Miscellaneous equipment		46	230			7 527					6	102					47	648
38	Total equipment	1	387	923			130 588					967	496					551	015
39	GRAND TOTAL		4	157 700			254 501					1 011	209					3	400 992

\*Chargeable to account 305.

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

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

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

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

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

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

Line No.	Account	Balance at beginning of year			CREDITS TO RESERVE DURING THE YEAR						DEBITS TO RESERVE DURING THE YEAR						Balance at close of year				
					Charges to operating expenses (c)			Other credits (d)			Retirements (e)			Other debits (f)							
		(a)	(b)			(c)			(d)			(e)			(f)			(g)			
		\$	XX	XX	XX	\$	XX	XX	XX	\$	XX	XX	XX	\$	XX	XX	XX	\$	XX	XX	XX
1	ROAD																				
2	(1) Engineering																				
3	(2) Other right-of-way expenditures				2	677			134											2	81
4	(3) Grading				16	065			623											16	688
5	(5) Tunnels and subways				36	014			1 398											37	412
6	(6) Bridges, trestles, and culverts				176	690			*7 293											183	983
7	(7) Elevated structures																				
8	(13) Fences, snow sheds, and signs				7	487			-											7	487
9	(16) Station and office buildings	Dr			22	628			172				1 531					Dr		23	987
10	(17) Roadway buildings				1	294			61				242							1	113
11	(18) Water stations	Dr			12	546			32									Dr		12	514
12	(19) Fuel stations																				
13	(20) Shops and enginehouses																				
14	(21) Grain elevators																				
15	(22) Storage warehouses																				
16	(23) Wharves and docks																				
17	(24) Coal and ore wharves																				
18	(26) Communication systems					237			18												255
19	(27) Signals and interlockers				2	113			82				2 024								171
20	(29) Power plants																				
21	(31) Power-transmission systems																				
22	(35) Miscellaneous structures																				
23	(37) Roadway machines																				
24	(39) Public improvements—Construction				24	605			1 021												25 626
25	(44) Shop machinery*																				
26	(45) Power-plant machinery*																				
27	All other road accounts																				
28	Total road				232	008			10 834				3 797							239	045
29	EQUIPMENT																				
30	(51) Steam locomotives																				
31	(52) Other locomotives																				
32	(53) Freight-train cars																				
33	(54) Passenger-train cars								None												
34	(56) Floating equipment																				
35	(57) Work equipment																				
36	(58) Miscellaneous equipment																				
37	Total equipment																				
38	GRAND TOTAL				232	008			10 834				3 797							239	045

\*Chargeable to account 305.



## 211F. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED TO OTHERS

1. This schedule is to be used in cases where the depreciation reserve is carried in the accounts of the respondent, and the rent therefrom is included in account No. 509.

2. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses

of the respondent. (See schedule 211D for the reserve relating to road and equipment owned and used by the respondent.)

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

Line No.	Account (a)	Balance at beginning of year (b)		Credits to Reserve During the Year		Debits to Reserve During the Year		Balance at close of year (g)	
				Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
1	ROAD	\$		\$		\$		\$	
2	(1) Engineering								
3	(2) Other right-of-way expenditures								
4	(3) Grading								
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts								
7	(7) Elevated structures				None				
8	(13) Fences, snow sheds, and signs								
9	(16) Station and office buildings								
10	(17) Roadway buildings								
11	(18) Water stations								
12	(19) Fuel stations								
13	(20) Shops and enginehouses								
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(26) Communication systems								
19	(27) Signals and interlockers								
20	(29) Power plants								
21	(31) Power-transmission systems								
22	(35) Miscellaneous structures								
23	(37) Roadway machines								
24	(39) Public improvements—Construction								
25	(44) Shop machinery								
26	(45) Power-plant machinery								
27	All other road accounts								
28	Total road								
29	EQUIPMENT								
30	(51) Steam locomotives								
31	(52) Other locomotives								
32	(53) Freight-train cars								
33	(54) Passenger-train cars								
34	(56) Floating equipment								
35	(57) Work equipment								
36	(58) Miscellaneous equipment								
37	Total equipment								
38	GRAND TOTAL								

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

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

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

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

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

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

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

Line No.	Description of property or account (a)	BASE										RESERVE									
		Debits during year (b)			Credits during year (c)			Adjustments (d)				Credits during year (f)			Debits during year (g)			Adjustments (h)			
		\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	\$	xx	xx	\$	xx	xx	\$	xx	xx	\$
1	ROAD:	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
2																					5 330
3	Minor Items											5	330								
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					
21																					
22																					
23																					
24																					
25																					
26																					
27																					
28	TOTAL ROAD											5	330								5 330
29	EQUIPMENT:	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
30	(51) Steam locomotives																				
31	(52) Other locomotives																				
32	(53) Freight-train cars																				
33	(54) Passenger-train cars																				
34	(56) Floating equipment																				
35	(57) Work equipment																				
36	(58) Miscellaneous equipment																				
37	TOTAL EQUIPMENT																				
38	GRAND TOTAL											5	330								5 330



## NOTES AND REMARKS

## 2111. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

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

2. In column (a) list each class or type of locomotive unit or car on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars or other equipment, adopted by the Association of American Railroads; and should include physical characteristics requested by Schedule 417; locomotive units should be identified as to

power source, wheel arrangement, and horsepower per unit; and cars should be identified as to special construction or service characteristics, such as Multiple purpose diesel locomotive A units (B-B), 2500 HP; Aluminum covered hopper cars, L.O; Steel boxcars—special service, XAP, etc.

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

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

5. Data for this schedule should be confined to the units reportable in columns (c) and (e) of schedule 417, showing returns for new units in the upper section of this schedule and showing returns for rebuilt units acquired and rebuilt units rewritten into respondent's property investment account in the lower section. The term "new" as used herein shall refer to and mean a unit or units placed in service for the first time on any railroad.

## NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)
1	<i>Multi</i> General purpose diesel elec. "A" units (BB)	5	730	\$ 1 915 368	Lease
2	2000 H.P.				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
	TOTAL	5	xx xx	1 915 368	xxxxx

## REBUILT UNITS

41					
42					
43					
44					
45	None				
46					
47					
48					
49					
50					
51					
52					
53					
54					
55					
	TOTAL		xx xx		xxxxx
	GRAND TOTAL		xx xx		xxxxx



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

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

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

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

Show a total for each class of company. Then show, as deductions, data for transportation property leased to carriers and others, rentals from which are included in account 509.

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

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

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

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road owned (See Ins. 4) (c)		Investment in property (See Ins. 5) (d)			Depreciation and amortization of defense projects (See Ins. 6) (e)		
1	R	Monongahela Railway	118	54	\$ 25	691	585	\$ 3	645	366
2	L	Connellsville and Monongahela Railway	17	65	1	762	727			
3										
4	L	Penn Central Transportation Company								
5		Millsboro Crucible and Besco, Pa.								
6		Brownville Junction, Pa. - Sidings	5	82		891	471			
7										
8	L	Baltimore and Ohio								
9		Paw Paw and Catawba Branches	5	74		432	490		42	541
10										
11	L	Waynesburg Southern	32	89	21	100	922			
12										
13			62	10	24	182	191			
14										
15										
16										
17										
18										
19										
20		Less: Investment in Property leased to								
21		Other P&L.E. RR.								
22						38	075			
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50		TOTAL	180	64	49	835	701			

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

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

2. The amounts for respondent and for each group or class of companies and properties on line 52 herein, should correspond with the amount for respondent and with the aggregate amounts for each class of company and properties shown in schedule 211N-1 on page 230. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in this schedule.

3. Report on line 34 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property

leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain methods of estimating value of property of non-carriers or property of other carriers under "Notes and Remarks," page 228.

4. Report on line 35 amounts not includable in the accounts shown, or in line 34. The items reported should be briefly identified and explained under "Notes and Remarks," page 228. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary) companies (d)	Other leased properties (e)
		\$	\$	\$	\$
1	(1) Engineering	688 318	88 525		
2	(2) Land for transportation purposes	3 068 851	466 390		
3	(24) Other right-of-way expenditures	19 074	188		
4	(3) Grading	5 582 940	959 185		
5	(5) Tunnels and subways	418 154	188 153		
6	(6) Bridges, trestles, and culverts	3 485 912	492 140		
7	(7) Elevated structures				
8	(8) Ties	866 497	101 560		
9	(9) Rails	1 210 559	168 278		
10	(10) Other track material	1 188 364	74 639		
11	(11) Ballast	1 172 427	141 162		
12	(12) Track laying and surfacing	994 794	106 082		
13	(13) Fences, snowsheds, and signs	29 803	3 224		
14	(16) Station and office buildings	1 264 176	11 452		
15	(17) Roadway buildings	76 222	1 975		
16	(18) Water stations		3 916		
17	(19) Fuel stations	67 134			
18	(20) Shops and enginehouses	481 086			
19	(21) Grain elevators				
20	(22) Storage warehouses				
21	(23) Wharves and docks				
22	(24) Coal and ore wharves				
23	(26) Communication systems	101 586	10 018		
24	(27) Signals and interlockers	221 041	1 382		
25	(29) Power plants	27 511			
26	(31) Power-transmission systems	102 065			
27	(35) Miscellaneous structures	3 734			
28	(37) Roadway machines	485 379			
29	(38) Roadway small tools	8 434	184		
30	(39) Public improvements—Construction	316 353	80 960		
31	(43) Other expenditures—Road	356			
32	(44) Shop machinery	165 362			
33	(45) Power-plant machinery	29 508			
34	Leased property capitalized rentals (explain)				
35	Other (specify & explain)				
36	Total expenditures for road	27 076 559	2 899 413		
37	(51) Steam locomotives	1 538 343			
38	(52) Other locomotives	90 850			
39	(53) Freight-train cars				
40	(54) Passenger-train cars				
41	(56) Floating equipment	84 188			
42	(57) Work equipment	100 576			
43	(58) Miscellaneous equipment	1 813 957			
44	Total expenditures for equipment		1 048 946		
45	(71) Organization expenses	849 804	112 394		
46	(76) Interest during construction	120 052			
47	(77) Other expenditures—General	269 856	1 161 340		
48	Total general expenditures	24 860 372	4 060 753		
49	TOTAL	831 213			
50	(80) Other elements of investment		20 121 438		
51	(90) Construction work in progress		24 182 191		
52	GRAND TOTAL	25 691 585	✓ 24 182 191		



## 214. MISCELLANEOUS PHYSICAL PROPERTY

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

2. Show in column (a) a description and location of the physical property, and, if operated, the kind of business in which engaged, stating whether the respondent's title is that of ownership or whether the property is held under lease or other incomplete title. All peculiarities of title should be explained. Each item of property investment amounting to \$1,000,000 or more should be separately stated and each item whose net profit or net loss for the year (as per column (f), regardless of amount of investment) is \$30,000 or more should also be separately stated. All other items may be combined in a single entry designated "All other items."

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

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

Line No.	ITEM (Kind and location of property, and nature of business, if any) (a)	A. INVESTMENT (ACCOUNT 737)			
		Year of acquisition (b)	Charges during the year (c)	Credits during the year (d)	Balance at close of year (See ins. 3) (e)
1	Minor Items	Various	\$	\$	412,336
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
		TOTAL			412,336

## NOTES AND REMARKS

## 214. MISCELLANEOUS PHYSICAL PROPERTY—Continued

5. In section B include in column (f) the gross amount of revenue or income included in accounts 502 and 511, in column (g) the gross amount of expenses (including depreciation) charged to accounts 511 and 534, in column (h) the amount of taxes charged to accounts 535 and 544 for the year, and in column (i) the net profit or loss of columns (f) minus (g) and (h).

6. Any differences between the total of column (h) and the totals of accounts 535 and 544, and differences between the total of column (i) and the net total of accounts 502, 511, 534, 535, and 544, of such accounts in Schedule 300, "Income Account for the Year," should be explained in a footnote.

7. In section C give an analysis of account 738, "Accrued depreciation—Miscellaneous physical property," for each item shown in column (a). Show in column (n) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account during the year. Any adjustments of importance included in columns (j) and (k) should be fully explained in a footnote.

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

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 502, 511, 534, 535 AND 544 DURING THE YEAR				C. DEPRECIATION RESERVE (ACCOUNT 738)					Line No.
Revenues or income (f)	Expenses (g)	Taxes (h)	Net profit for year after taxes (L) loss (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rate (n)	
\$ 287	\$ 9	\$ 335	(L) 57		\$ None				1
									2
									3
									4
									5
									6
									7
									8
									9
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287	9	335	(L) 57					XXXXX	22

NOTES AND REMARKS



## 216. OTHER ASSETS AND DEFERRED CHARGES

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)
1	741	Other Items each less than \$100,000	375
2			
3	743	Unamortized rental costs on 5 locomotives	108 953
4			
5		Other Items each less than \$100,000	37 407
6		Total	146 735
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## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 218 ON PAGES 234, 235, 236, AND 237

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

In column (a) show the symbol and name, and account number of each bond or other obligation according to the following designations in the numerical order given, and give a total for each such numerical alphabetical and each numerical group and for each account:

- (1) MORTGAGE BONDS:
  - (a) With fixed interest.
  - (b) With contingent interest.
- (2) COLLATERAL TRUST BONDS:
  - (a) With fixed interest.
  - (b) With contingent interest.
- (3) UNSECURED BONDS (Debentures):
  - (a) With fixed interest.
  - (b) With contingent interest.
- (4) EQUIPMENT OBLIGATIONS:
  - (a) Equipment securities (Corporation).
  - (b) Equipment securities (Receivers' and Trustees').
  - (c) Conditional or deferred payment contracts.
- (5) MISCELLANEOUS OBLIGATIONS.
- (6) RECEIVERS' AND TRUSTEES' SECURITIES (Other than equipment obligations).
- (7) SHORT-TERM NOTES IN DEFAULT.

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

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

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

In column (m) enter the amount of bonds both nominally and actually issued up to the date of the report and not the amount authorized.

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

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

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

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

The grand totals of columns (n) and (r), when combined, should equal the sum of the amounts stated in short column (b<sub>2</sub>) for accounts Nos. 764, 765, 766, 767, and 768 in schedule 2001, "Comparative General Balance Sheet—Liabilities and Shareholders' Equity."

On page 237, give particulars of changes during the year in funded debt and other obligations. In column (z), state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. Also, give the number and date of authorization by the public authority under whose control such issue was made, naming such authority. For nominally issued securities, show returns in columns (z) and (aa) only.

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

Particulars concerning the reacquisition of securities that were actually outstanding should be reported on pages 236 and 237, columns (a), (dd), and (ee). Include those securities that have been called for payment during the year for which liability has been transferred to account No. 763, "Other current liabilities."

## NOTES AND REMARKS



## 218. FUNDED DEBT AND OTHER OBLIGATIONS

Line No.	Name and character of obligation	Nominal date of issue	Date of maturity	INTEREST PROVISIONS		DOES OBLIGATION PROVIDE FOR— (Answer "Yes" or "No")			Is OTHER PROPERTY (REAL OR PERSONAL OR LEASEHOLD) SUBJECT TO LIEN OF THE OBLIGATION? (Answer "Yes" or "No")		APPROXIMATE NUMBER OF MILES OF LINE DIRECTLY SUBJECT TO—	
				Rate percent per annum (current year)	Dates due	Conversion	Call prior to maturity, other than for sinking fund	Sinking fund			First lien	Junior to first lien
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	None											
2												
3												
4												
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56												
GRAND TOTAL										XXXX	XXXX	XXXX

## 218. FUNDED DEBT AND-OTHER OBLIGATIONS—Continued

Total amount nominally and actually issued	AMOUNT NOMINALLY ISSUED AND—						AMOUNT REACQUIRED AND—						TOTAL AMOUNT ACTUALLY OUTSTANDING						Line No.	
	Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P", matured by symbol "M")			Canceled			Total amount actually issued	Canceled through sinking fund or otherwise canceled (Identify canceled through sinking fund by symbol "S")			Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P", matured by symbol "M")			Unmatured (accounts 765, 766, and 767)		Unmatured (account 764)		Matured and no provision made for payment (account 768)		
	(m)	(n)	(o)	(p)	(q)	(r)		(s)	(t)	(u)										
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
																			1	
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## 218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

R-1 1969 THE MONONGAHELA RAILWAY COMPANY 2 of 3



## 218. FUNDED DEBT AND OTHER OBLIGATIONS—Concluded

SECURITIES ISSUED DURING YEAR										SECURITIES REACQUIRED DURING YEAR						Line No.
Purpose of the issue and authority  (x)	Par value  (aa)			Net proceeds received for issue (cash or its equivalent)  (bb)			Expense of issuing securities  (cc)			AMOUNT REACQUIRED						
										Par value  (dd)			Purchase price  (ee)			
	\$			\$			\$									
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																2
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## 219. EQUIPMENT COVERED BY EQUIPMENT OBLIGATIONS

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

column (b) show the classes of equipment and the number of units covered by the obligation. In column (c) show the contract price at which the equipment is acquired, and in column (d) the amount of cash paid upon acceptance of the equipment.

Line No.	Designation of equipment obligation (List names in the same order as in schedule 218) (a)	Description of equipment covered (b)	Contract price of equipment acquired (c)			Cash paid on acceptance of equipment (d)		
			\$			\$		
1		None						
2								
3								
4								
5								
6								
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## 220. INTEREST ON INCOME BONDS

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

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

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

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

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

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

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

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

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

Line No.	Name of issue (from schedule 218)	Amount actually outstanding (from schedule 218)	Nominal rate of interest (from schedule 218)	AMOUNT OF INTEREST			
				Maximum amount payable, if earned		Amount actually payable under contingent interest provisions, charged to income for the year	
	(a)	(b)	(c)	(d)		(e)	
	None	\$		\$		\$	
1							
2							
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## AMOUNT OF INTEREST—Concluded

Line No.	DIFFERENCE BETWEEN MAXIMUM PAYABLE IF EARNED AND AMOUNT ACTUALLY PAYABLE			TOTAL PAID WITHIN YEAR				Maximum period or percentage, for which cumulative, if any	Total accumulated unearned interest plus earned interest unpaid at the close of year
	Current year	All years to date		On account of current year	On account of prior years	Total			
	(f)	(g)		(h)	(i)	(j)		(k)	(l)
	\$	\$		\$	\$	\$			\$
1									
2									
3									
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## 222. AMOUNTS PAYABLE TO AFFILIATED COMPANIES

Give full particulars of amounts payable by the respondent to affiliated companies, as defined in connection with account No. 769, "Amounts payable to affiliated companies," in the Uniform System of Accounts for Railroad Companies. If any such amounts are evidenced by notes, each note should be separately shown in column (a). Entries in columns (e) and (f) should include interest accruals and interest payments on debt retired during the year, even though no portion of the debt remained outstanding at the close of the year. Show, also, in a footnote, particulars of interest charged to cost of property.

Line No.	Name of creditor company (a)	P. % of interest (b)	Balance at beginning of year (c)			Balance at close of year (d)			Interest accrued during year (e)		Interest paid during year (f)	
1	Penn Central Transportation Co.	6%	\$	2	309	000	\$	2	309	000	\$	138 540
2	Pittsburgh & Lake Erie RR Co.	6		2	309	000		2	309	000		138 540
3	Baltimore & Ohio RR. Co.	6		2	309	000		2	309	000		138 540
4												
5												
6												
7												
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9												
10		TOTAL		6	927	000		6	927	000		415 620

## NOTES AND REMARKS



## 223. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)	
			\$	
1	759	Rental leased roads Accrued	569	558
2		Vacation pay Accruals	126	154
3		Minor items-Accrued-Accounts Payable	260	777
4		Total	956	489
5				
6	763	Other Items each less than \$100,000	13	836
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## 224. FEDERAL INCOME AND OTHER TAXES ACCRUED

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

Line No.	Kind of tax (a)	Previous years (b)			Current year (c)			Balance at close of year (d)		
		\$			\$			\$		
1	Federal income taxes (532 or other accounts)		96	662					96	662
2	Federal excess profits taxes (532 or other accounts)									
3	TOTAL (account 760)		96	662					96	662
4	Railway property State and local taxes (532)	Dr	1	869	47	519			45	650
5	Old-age retirement (532)				14	611			14	611
6	Unemployment insurance (532)				11	468			11	468
7	Miscellaneous operating property (536) Supp. Annuity					457				457
8	Miscellaneous tax accruals (544)									
9	All other taxes									
10	TOTAL (account 761)	Dr	1	869	74	055			72	186

## NOTES AND REMARKS



## 225. ITEMS IN SELECTED RESERVE AND OTHER LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 774, "Casualty and other reserves"; 782, "Other liabilities"; and 784, "Other deferred credits," at the close of the year. Show creditor (or class of creditors) for deferred liabilities, and appropriate description of each class of operating reserve and for items of deferred credits. Show each item (or the aggregate of a class of items of like description) amounting to \$100,000 or more. Each item or class

of items of like description amounting to less than \$100,000 may be combined into a single entry designated "Other items, each less than \$100,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 2001. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Amount (c)	
1	774	Injuries to persons	\$ 154	500
2		Minor Items	2	500
3				
4				
5				
6				
7				
8				
9				
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11				
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21	782	Other Items each less than \$100,000	11	532
22				
23	784	Advances U.S. Army Corps. Engineers	204	757
24		Flowage Easement - Opek. Dam.	602	550
25		Flowage Easement - Maxwell Dam.	273	067
26		Minor Items	168	584
27		Total	1 248	958
28				
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## NOTES AND REMARKS



## 228. CAPITAL STOCK

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

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

Identify the entries in columns (4) to (6), inclusive, in a manner which will indicate whether par value or the number of shares is shown.

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

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

For the purposes of this report, capital stock and other securities are considered to be *nominally issued* when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be *actually*

issued when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds them free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be *actually outstanding*. If reacquired by or for the respondent under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be *nominally outstanding*.

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

PREFERRED STOCK																			
Line No.	Class of stock	Date issue was authorized	Par value per share (if non-par, so state)	Dividend rate specified in contract	Total amount of accumulated dividends			Cumulative		Noncumulative ("Yes" or "No")	Other Provisions of Contract								
								To extent earned ("Yes" or "No")	Fixed rate or percent specified by contract		Convertible ("Yes" or "No")	Callable or redeemable ("Yes" or "No")	Participating Dividends						
													Fixed amount or percent (Specify)	Fixed ratio with common (Specify)					
	(a)	(b)	(c)	(d)	(e)			(f)	(g)	(h)	(i)	(j)	(k)	(l)					
1	Common	7/1/15 # 5/15/35	\$ 50	XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX					
2				XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX					
3				XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX					
4				XXXXX	XX	XX	XX	XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX					
5	Preferred			On May 15, 1935 \$1,245,000 was authorized by															
6				Interstate Commerce Finance Docket #10828															
7				stock issued May 20, 1935															
8	Debtors																		
9																			
10	Receipts outstanding for installments paid*																		
11																			
12																			
13		Totals		XXXXX	XXXXX			XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX					
PAR VALUE OF PARVALUE STOCK OR NUMBER OF SHARES OF NONPAR STOCK																			
Line No.	Authorized		Authorized		NOMINALLY ISSUED AND				REACQUIRED AND				STOCK ACTUALLY OUTSTANDING AT CLOSE OF YEAR						
					Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")		Canceled	Actually issued	Canceled		Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")								
	(m)	(n)	(o)	(p)	(q)	(r)			(s)	(t)		(u)	(v)						
1	10	000 000	6	245 000					6	245 000					124 900	6	245 000		
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13	10	000 000	6	245 000					6	245 000					124 900	6	245 000		

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

## 229. CAPITAL STOCK CHANGES DURING THE YEAR

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

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

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

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

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

Line No.	Class of stock (a)	STOCKS ISSUED DURING YEAR				
		Date of issue (b)	Purpose of the issue and authority (c)	Par value (for nonpar stock show the number of shares) (d)		
				\$		\$
1						
2						
3						
4			None			
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
TOTAL						

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

## 230. STOCK LIABILITY FOR CONVERSION OF SECURITIES OF OTHER COMPANIES

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

NONE



## 231. CAPITAL SURPLUS

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

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.								
			794. Premiums and Assessments on Capital Stock (c)			795. Paid-In Surplus (d)			795. Other Capital Surplus (e)		
			\$			\$			\$		
1	Balance at beginning of year.....	X X X									
2	Additions during the year (describe):										
3											
4											
5											
6											
7	Total additions during the year.....	X X X									
8	Deductions during the year (describe):										
9						None					
10											
11											
12	Total deductions.....	X X X									
13	Balance at close of year.....	X X X									

## 232. RETAINED INCOME—APPROPRIATED

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

Line No.	Class of appropriation (a)	Credits during year (b)			Debits during year (c)			Balance at close of year (d)		
		\$			\$			\$		
31	Additions to property through retained income.....									
32	Funded debt retired through retained income.....									
33	Sinking fund reserves.....									
34	Miscellaneous fund reserves.....									
35	Retained income—Appropriated not specifically invested.....									
36	Other appropriations (specify):									
37										
38										
39	None									
40										
41										
42										
43										
44										
45										
46	TOTAL									

## 233. CONTINGENT ASSETS AND LIABILITIES

1. Give particulars with respect to contingent assets and liabilities, at the close of the year, in accordance with Instruction 6-6 in the Uniform System of Accounts for Railroad Companies, Issue of 1962, that are not reflected in the accounts of the respondent and the value of the item amounts to \$100,000 or more. If an actual monetary amount is not known and an estimate of the amount of any item involved is not feasible, disclosure should be made describing the contingency and explaining why an estimate is not determinable.

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

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

2. Information concerning the guaranties and suretyships are to be shown in other schedules provided for those items and not in this schedule.

3. In column (a) give a description of each item of contingent assets and liabilities under an inserted caption "CONTINGENT ASSETS" or "CONTINGENT LIABILITIES," as appropriate, and in column (b) show the amount of each item.

Line No.	Item (a)	Amount (b)		
		\$		
1				
2				
3				
4				
5				
6	None			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				





## 300. INCOME ACCOUNT FOR THE YEAR

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

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

rental of \$1,000,000, but road (A) owns 50 percent of the stock of road (B) on which it receives \$250,000 in dividends. The entries in column (d) should be: Account No. 513, "Dividend income," \$250,000; Account No. 542, "Rent for leased roads and equipment," \$250,000. Again, if road (C) has issued its own securities to acquire a part or all of the securities of road (D), a separately operated carrier, no entries should be made in column (d) by road (C) even though dividends or interest be received on such securities held by road (C). But if road (D) is a

Line No.	Item	Amount for current year			Amount for preceding year			Offsetting debits and credits for current year		
	(a)	(b)			(c)			(d)		
	ORDINARY ITEMS	\$			\$			\$		
1	OPERATING INCOME	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
2	RAILWAY OPERATING INCOME	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
3	(501) Railway operating revenues (p. 303)	6	130	522	6	584	562			
4	(531) Railway operating expenses (p. 310)	3	868	952	4	576	628			
5	Net revenue from railway operations	2	261	570	2	007	934			
6	(532) Railway tax accruals (p. 317)		309	855		341	624			
7	Railway operating income	1	951	715	1	666	310			
8	RENT INCOME	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
9	(503) Hire of freight cars—Credit balance (p. 319)									
10	(504) Rent from locomotives (p. 320)					10	425			
11	(505) Rent from passenger-train cars (p. 320)									
12	(506) Rent from floating equipment			38			2			
13	(507) Rent from work equipment		11	797		12	287			
14	(508) Joint facility rent income		11	835		22	714			
15	Total rent income									
16	RENTS PAYABLE	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
17	(536) Hire of freight cars—Debit balance (p. 319)		896	369	1	268	244			
18	(537) Rent for locomotives (p. 320)		140	506		20	996			
19	(538) Rent for passenger-train cars (p. 320)									
20	(539) Rent for floating equipment									
21	(540) Rent for work equipment		3	018		3	141			
22	(541) Joint facility rents		157	302		107	465			
23	Total rents payable	1	197	195	1	399	846			
24	Net rents (lines 15, 23)	(1)	185	360	(1)	377	132			
25	Net railway operating income (lines 7, 24)		766	355		289	178			
26	OTHER INCOME	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
27	(502) Revenues from miscellaneous operations (p. 231)									
28	(509) Income from lease of road and equipment (p. 318)									
29	(510) Miscellaneous rent income (p. 318)		21	454		29	559			
30	(511) Income from nonoperating property (p. 231)			278			294			
31	(512) Separately operated properties—Profit (p. 319)									
32	(513) Dividend income									
33	(514) Interest income		76	784		173	288			
34	(516) Income from sinking and other reserve funds			620			265			
35	(517) Release of premiums on funded debt									
36	(518) Contributions from other companies									
37	(519) Miscellaneous income (p. 323)		1	749		4	424			
38	Total other income		100	885		207	830			
39	Total income (lines 25, 38)		867	240		497	008			
40	MISCELLANEOUS DEDUCTIONS FROM INCOME	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
41	(534) Expenses of miscellaneous operations (p. 231)									
42	(535) Taxes on miscellaneous operating property (p. 231)									
43	(543) Miscellaneous rents (p. 322)						15			
44	(544) Miscellaneous tax accruals (p. 231)			335			412			
45	(545) Separately operated properties—Loss (p. 319)									
46	(549) Maintenance of investment organization									
47	(550) Income transferred to other companies									
48	(551) Miscellaneous income charges (p. 323)		2	305		1	146			
49	Total miscellaneous deductions		2	640		1	573			
50	Income available for fixed charges (lines 39, 49)		864	600		495	435			



## 300. INCOME ACCOUNT FOR THE YEAR—Continued

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

3. Returns for the year reported on lines 1 to 25, inclusive, should be analyzed in columns (e) to (k) in accordance with the Commission's Rules Governing the Separation of Railway Operat-

ing Expenses, Taxes, Equipment Rents and Joint Facility Rents, effective January 1, 1953. (See Notes A and B.)

4. Any unusual accruals involving substantial amounts included in column (b) (lines 9 to 13, inclusive), should be fully explained in a footnote.

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

## RAIL-LINE, INCLUDING WATER TRANSFERS

Related solely to freight service (e)			Apportioned to freight service (f)			Total freight service (g)			Related solely to passenger and allied services (h)			Apportioned to passenger and allied services (i)			Total passenger service (j)			Other items not related to either freight or to passenger and allied services (k)			Line No.
\$			\$			\$			\$			\$			\$			\$			
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	1
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	2
6	130	522	xx	xx	xx	6	130	522	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	3
3	868	952				3	868	952				xx	xx	xx							4
xx	xx	xx	xx	xx	xx	2	261	570	xx	xx	xx	xx	xx	xx							5
	309	855					309	855													6
xx	xx	xx	xx	xx	xx	1	951	715	xx	xx	xx	xx	xx	xx							7
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	8
																					9
																					10
																					11
		38						38													12
	11	797					11	797													13
xx	xx	xx	xx	xx	xx		11	835	xx	xx	xx	xx	xx	xx							14
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	15
	826	369					826	369													16
	140	506					140	506													17
																					18
																					19
																					20
	3	018					3	018													21
	157	302					157	302													22
xx	xx	xx	xx	xx	xx	1	197	195	xx	xx	xx	xx	xx	xx							23
xx	xx	xx	xx	xx	xx	(1	185	360)	xx	xx	xx	xx	xx	xx							24
xx	xx	xx	xx	xx	xx		766	355	xx	xx	xx	xx	xx	xx							25

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

## 300. INCOME ACCOUNT FOR THE YEAR—Concluded

Line No.	Item (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		\$			\$			\$		
51	<b>FIXED CHARGES</b>	x x	x x	x x	x x	x x	x x	x x	x x	x x
52	(542) Rent for leased roads and equipment (p. 321)	1	658	020		949	152			
53	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
54	(a) Fixed interest not in default		225	128		225	128			
55	(b) Interest in default									
56	(547) Interest on unfunded debt									
57	(548) Amortization of discount on funded debt									
58	Total fixed charges	1	883	148	1	174	280			
59	Income after fixed charges (lines 50, 58)	(1	018	548)	(678	845)				
60	<b>OTHER DEDUCTIONS</b>	x x	x x	x x	x x	x x	x x	x x	x x	x x
61	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
62	(c) Contingent interest		190	492		190	492			
63	Ordinary income (lines 59, 62)	(1	209	040)	(869	337)				
64	<b>EXTRAORDINARY AND PRIOR PERIOD ITEMS</b>	x x	x x	x x	x x	x x	x x	x x	x x	x x
65	(570) Extraordinary items (net), (p. 323)									
66	(580) Prior period items (net), (p. 323)									
67	(590) Federal income taxes on extraordinary and prior period items (p. 323)									
68	Total extraordinary and prior period items									
69	Net income transferred to Retained Income-Unappropriated (lines 63, 68)	(1	209	040)	(869	337)				

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

## NOTES AND REMARKS



## INCOME ACCOUNT FOR THE YEAR—EXPLANATORY NOTES

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

effect on net income for the year need not be reported. If carrier has nothing to report, insert the word "None". The tax consequences of use of accelerated depreciation and tax guideline service lives, the investment tax credit, as well as other unusual and significant tax items and matters, are to be disclosed in Schedule 350, under Section C pertaining to analysis of Federal income taxes. The explanation of items included in accounts 570, "Extraordinary items"; 580, "Prior period items"; and 590, "Federal income taxes on extraordinary and prior period items" are to be disclosed in Schedule 396, page 323.

## 305. RETAINED INCOME—UNAPPROPRIATED

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

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

Line No.	Item (a)	Amount (b)			Remarks (c)
	CREDITS				
1	(602) Credit balance transferred from Income (p. 301A) -----	\$			
2	(606) Other credits to retained income -----				Net of Federal income taxes ----- \$
3	(622) Appropriations released -----				
4	Total -----				
	DEBITS				
5	(612) Debit balance transferred from Income (p. 301A) -----	1	209	040	
6	(616) Other debits to retained income -----				Net of Federal income taxes ----- \$
7	(620) Appropriations for sinking and other reserve funds -----				
8	(621) Appropriations for other purposes -----				
9	(623) Dividends (p. 302) -----				
10	Total -----	1	209	040	
11	Net increase during year* -----	(1	209	040)	
12	Balance at beginning of year (p. 201)* -----	10	122	401	
13	Balance at end of year (carried to p. 201)* -----	8	913	361	

\* Amount in parentheses indicates debit balance.

Note.—See p. 323, schedule 396, for analysis of Retained Income accounts.

## 308. DIVIDEND APPROPRIATIONS

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

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

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

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

Line No.	Name of security on which dividend was declared (a)	Rate percent (par value stock) or rate per share (nonpar stock)		Total par value of stock or total number of shares of nonpar stock on which dividend was declared (d)	Dividends (amount \$25) (e)	DATES	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
41							
42							
43							
44				None			
45							
46							
47							
48							
49							
50							
51							
52							
53				TOTAL			



## 310. RAILWAY OPERATING REVENUES

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

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

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

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

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

Line No.	Class of railway operating revenues	Amount of revenue for the year			RAIL-LINE REVENUES, INCLUDING WATER TRANSFERS						Other revenues not assignable to freight or to passenger and allied services			Remarks
					Assignable to freight service (c)			Assignable to passenger and allied services (d)						
(a)	(b)	(c)	(d)	(e)	(f)									
	TRANSPORTATION—RAIL LINE	\$			\$			\$			\$			
1	(101) Freight*	6	092	347	6	092	347				x	x	x	
2	(102) Passenger*										x	x	x	
3	(103) Baggage										x	x	x	
4	(104) Sleeping car										x	x	x	
5	(105) Parlor and chair car										x	x	x	
6	(106) Mail										x	x	x	
7	(107) Express										x	x	x	
8	(108) Other passenger-train†										x	x	x	
9	(109) Milk										x	x	x	
10	(110) Switching*										x	x	x	
11	(113) Water transfers			883			883							
12	Total rail line transportation revenue	6	092	230	6	092	230							
	INCIDENTAL													
13	(131) Dining and buffet										x	x	x	
14	(132) Hotel and restaurant													
15	(133) Station, train, and boat privileges			235			235							
16	(135) Storage—Freight										x	x	x	
17	(137) Demurrage		4	778		4	778	x	x	x	x	x	x	
18	(138) Communication							x	x	x	x	x	x	
19	(139) Grain elevator							x	x	x	x	x	x	
20	(141) Power													
21	(142) Rents of buildings and other property		31	597		31	597							
22	(143) Miscellaneous			682			682							
23	Total incidental operating revenue		37	222		37	222							
	JOINT FACILITY													
24	(151) Joint facility—Cr													
25	(152) Joint facility—Dr													
26	Total joint facility operating revenue													
27	Total railway operating revenues	6	130	522	6	130	522							

\*Report hereunder the charges to these amounts representing:

## A. Payments made to others for—

1. Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates

(a) Of the amount reported for item 1, 1.1, and 1.2, the amount which should be reported for collection and delivery of L.C. freight either in L.C. station or otherwise. The percentage reported is (check one):  
Actual: ☐ Estimated: ☐

2. Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement

3. Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail motor rates)

(a) Payments for transportation of persons

(b) Payments for transportation of freight shipments

†Governmental aid for providing passenger commuter or other passenger-train service included in account 108, as provided by Order of October 7, 1965.

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

1. Charges for service for the protection against heat

2. Charges for service for the protection against cold

## 320. RAILWAY OPERATING EXPENSES

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and analyzing them in accordance with the Commission's Rules Governing the Separation of Railway Operating Expenses, Taxes, Equipment Rents, and Joint Facility Rents. The returns to accounts 202-221 should be classified as provided for by instructions pertaining to those accounts in the effective rules. The designations shown in column (a) for these accounts are defined as follows:

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	xx	xx
1	MAINTENANCE OF WAY AND STRUCTURES			
2	(201) Superintendence		98	331
3	(202) Roadway maintenance—Yard switching tracks		4	477
4	Roadway maintenance—Way switching tracks		1	983
5	Roadway maintenance—Running tracks		72	218
6	(206) Tunnels and subways—Yard switching tracks		-	-
7	Tunnels and subways—Way switching tracks		-	-
8	Tunnels and subways—Running tracks		-	-
9	(208) Bridges, trestles, and culverts—Yard switching tracks		(300)	
10	Bridges, trestles, and culverts—Way switching tracks		(133)	
11	Bridges, trestles, and culverts—Running tracks		(4	844)
12	(210) Elevated structures—Yard switching tracks		-	-
13	Elevated structures—Way switching tracks		-	-
14	Elevated structures—Running tracks		-	-
15	(212) Ties—Yard switching tracks		3	154
16	Ties—Way switching tracks	55,421	1	397
17	Ties—Running tracks		50	880
18	(214) Rails—Yard switching tracks		9	865
19	Rails—Way switching tracks	73,370	4	369
20	Rails—Running tracks		159	136
21	(216) Other track material—Yard switching tracks		4	824
22	Other track material—Way switching tracks		2	137
23	Other track material—Running tracks		77	827
24	(218) Ballast—Yard switching tracks		3	181
25	Ballast—Way switching tracks		1	409
26	Ballast—Running tracks		51	314
27	(220) Track laying and surfacing—Yard switching tracks		16	124
28	Track laying and surfacing—Way switching tracks		7	141
29	Track laying and surfacing—Running tracks		260	107
30	(221) Fences, snowsheds, and signs—Yard switching tracks			113
31	Fences, snowsheds, and signs—Way switching tracks			50
32	Fences, snowsheds, and signs—Running tracks		1	828
33	(227) Station and office buildings		23	899
34	(229) Roadway buildings		3	851
35	(231) Water stations			26
36	(233) Fuel stations		1	038
37	(235) Shops and engine houses		7	212
38	(237) Grain elevators		-	-
39	(239) Storage warehouses		-	-
40	(241) Wharves and docks		-	-
41	(243) Coal and ore wharves		-	-
42	(247) Communication systems		59	360
43	(249) Signals and interlockers		43	639
44	(253) Power plants		-	-
45	(257) Power-transmission systems		8	164
46	(265) Miscellaneous structures		-	-
47	(266) Road property—Depreciation (p. 312)		129	619
48	(267) Retirements—Road (p. 312)		5	680
49	(269) Roadway machines		20	309
50				
51				
52			xx	xx



## 320. RAILWAY OPERATING EXPENSES—Continued

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

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

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

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

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																			Other expenses not related to either freight or to passenger and allied services			Line No.
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			(i)				
\$			\$			\$			\$			\$			\$			\$				
x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x		
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## 320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	xx	xx
MAINTENANCE OF WAY AND STRUCTURES—Continued				
53	(270) Dismantling retired road property		10	528
54	(271) Small tools and supplies		17	607
55	(272) Removing snow, ice, and sand		4	891
56	(273) Public improvements—Maintenance		6	600
57	(274) Injuries to persons		33	451
58	(275) Insurance		5	454
59	(276) Stationery and printing			204
60	(277) Employees' health and welfare benefits		24	835
61	(281) Right-of-way expenses			-
62	(282) Other expenses			42
63	(278) Maintaining joint tracks, yards, and other facilities—Dr		(26)	186
64	(279) Maintaining joint tracks, yards, and other facilities—Cr		7	928
65	Total—All road property depreciation (account 266)		129	619
66	Total—All other maintenance of way and structures accounts		1	069
67	Total maintenance of way and structures		1	198
MAINTENANCE OF EQUIPMENT				
68	(301) Superintendence		47	286
69	(302) Shop machinery		2	957
70	(304) Power-plant machinery			459
71	(305) Shop and power-plant machinery—Depreciation (p. 314)		5	128
72	(306) Dismantling retired shop and power-plant machinery			-
73	(308) Steam locomotives—Repairs—Yard			-
74	Steam locomotives—Repairs—Other			-
75	(311) Other locomotives—Repairs, Diesel locomotives—Yard		38	474
76	Other locomotives—Repairs, Diesel locomotives—Other		212	664
77	Other locomotives—Repairs, Other than Diesel—Yard			-
78	Other locomotives—Repairs, Other than Diesel—Other			-
79	(314) Freight-train cars—Repairs*		319	987
80	(317) Passenger-train cars—Repairs			-
81	(323) Floating equipment—Repairs		3	659
82	(326) Work equipment—Repairs		14	459
83	(328) Miscellaneous equipment—Repairs			-
84	(329) Dismantling retired equipment			-
85	(330) Retirements—Equipment (p. 314)		130	588
86	(331) Equipment—Depreciation (p. 314)			662
87	(332) Injuries to persons		4	022
88	(333) Insurance			545
89	(334) Stationery and printing		20	204
90	(335) Employees' health and welfare benefits			926
91	(339) Other expenses		37	757
92	(336) Joint maintenance of equipment expenses—Dr			246
93	(337) Joint maintenance of equipment expenses—Cr		135	716
94	Total—All equipment depreciation (accounts 305 and 331)		703	815
95	Total—All other maintenance of equipment accounts		839	531
96	Total maintenance of equipment			
TRAFFIC				
97	(351) Superintendence		9	347
98	(352) Outside agencies			86
99	(353) Advertising**			-
100	(354) Traffic associations			-
101	(355) Fast freight lines			-
102	(356) Industrial and immigration bureaus			50
103	(357) Insurance		3	896
104	(358) Stationery and printing			413
105	(359) Employees' health and welfare benefits			-
106	(360) Other expenses			-
107	Total traffic		13	792
108	*Includes debits of \$ 133,246 for charges on account of work done by others and includes credits of \$ 86,840 on account of work charged to others.			
109	**Value of transportation issued in exchange for advertising, \$ None			



## RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS

RAILROAD CORPORATIONS OPERATING—A.

## 320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account	Amount of operating expenses for the year			
		(a)		(b)	
	TRANSPORTATION—RAIL LINE				
110	(371) Superintendence			141	812
111	(372) Dispatching trains			70	449
112	(373) Station employees			26	892
113	(374) Weighing, inspection, and demurrage bureaus			1	277
114	(375) Coal and ore wharves				
115	(376) Station supplies and expenses			16	036
116	(377) Yardmasters and yard clerks			130	966
117	(378) Yard conductors and brakemen			199	125
118	(379) Yard switch and signal tenders				556
119	(380) Yard enginemen			133	332
120	(382) Yard switching fuel			20	585
121	(383) Yard switching power produced				-
122	(384) Yard switching power purchased				-
123	(385) Water for yard locomotives				-
124	(386) Lubricants for yard locomotives			2	908
125	(387) Other supplies for yard locomotives			1	285
126	(388) Enginehouse expenses—Yard			10	328
127	(389) Yard supplies and expenses			7	389
128	(392) Train enginemen			134	504
129	(394) Train fuel			113	839
130	(395) Train power produced				-
131	(396) Train power purchased				-
132	(397) Water for train locomotives				495
133	(398) Lubricants for train locomotives			15	261
134	(399) Other supplies for train locomotives			6	674
135	(400) Enginehouse expenses—Train			57	425
136	(401) Trainmen			216	929
137	(402) Train supplies and expenses*			83	433
138	(403) Operating sleeping cars				-
139	(404) Signal and interlocker operation			3	594
140	(405) Crossing protection				156
141	(406) Drawbridge operation				-
142	(407) Communication system operation				230
143	(408) Operating floating equipment				-
144	(409) Employees' health and welfare benefits			53	992
145	(410) Stationery and printing			7	495
146	(411) Other expenses				110
147	(414) Insurance			1	029
148	(415) Clearing wrecks			59	364
149	(416) Damage to property				507
150	(417) Damage to livestock on right of way				-
151	(418) Loss and damage—Freight			4	123
152	(419) Loss and damage—Baggage				-
153	(420) Injuries to persons			26	241
154	(390) Operating joint yards and terminals—Dr				110
155	(391) Operating joint yards and terminals—Cr			17	766
156	(412) Operating joint tracks and facilities—Dr			114	318
157	(413) Operating joint tracks and facilities—Cr			6	045
158	Total transportation—Rail line			1	639 789
159					
160					
161					
162					
163					
164					

\*Includes gross charges of \$ None and credits of \$ None for refrigerator service, and gross charges of \$ None and credits of \$ None for heater service.



## 320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																		Line No.						
Expenses related solely to freight service (c)			Common expenses appor- tioned to freight service (d)			Total freight expense (e)			Related solely to passen- ger and allied services (f)			Common expenses appor- tioned to passenger and allied services (g)			Total passenger expense (h)				Other expenses not related to either freight or to passenger and allied services (i)					
\$			\$			\$			\$			\$			\$				\$					
X	X		X	X		X	X		X	X		X	X		X	X			X	X		X	X	
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## 320. RAILWAY OPERATING EXPENSES—Concluded

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																		Other expenses not related to either freight or to passenger and allied services	Line No.	
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)					
\$			\$			\$			\$			\$			\$			\$		
x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x
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## 322. ROAD PROPERTY—DEPRECIATION

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

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)	
		1	
301	(1) Engineering		
302	(2½) Other right-of-way expenditures		348
303	(3) Grading	10	709
304	(5) Tunnels and subways	3	767
305	(6) Bridges, trestles, and culverts	51	764
306	(7) Elevated structures		(242)
307	(13) Fences, snowsheds, and signs		242
308	(16) Station and office buildings	19	046
309	(17) Roadway buildings	1	469
310	(18) Water stations		70
311	(19) Fuel stations	1	416
312	(20) Shops and enginehouses	8	153
313	(21) Grain elevators		
314	(22) Storage warehouses		
315	(23) Wharves and docks		
316	(24) Coal and ore wharves		
317	(26) Communication systems	2	194
318	(27) Signals and interlockers	6	353
319	(29) Power plants		386
320	(31) Power-transmission systems	3	355
321	(35) Miscellaneous structures		112
322	(37) Roadway machines	15	549
323	(39) Public improvements—Construction	4	928
324	All other road accounts		
325	Total (account 266)	129	619

## 324. RETIREMENTS—ROAD

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

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)	
		1	
341	(1) Engineering		109
342	(2½) Other right-of-way expenditures		
343	(3) Grading		
344	(5) Tunnels and subways		
345	(8) Ties		1 488
346	(9) Rails	Cr. 2	134
347	(10) Other track material		5 006
348	(11) Ballast		380
349	(12) Track laying and surfacing		831
350	(38) Roadway small tools		
351	(39) Public improvements—Construction		
352	(43) Other expenditures—Road		
353	(76) Interest during construction		
354	(77) Other expenditures—General		
355	(80) Other elements of investment		
356	All other road accounts		
357	Total (account 267)		5 680



# 322. ROAD PROPERTY—DEPRECIATION

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																					
Expenses related solely to freight service (c)			Common expenses appor- tioned to freight service (d)			Total freight expense (e)			Related solely to passen- ger and allied services (f)			Common expenses appor- tioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to pas- senger and allied services (i)			Line No.
\$			\$			\$			\$			\$			\$			\$			
																					301
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# 324. RETIREMENTS—ROAD

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																					
Expenses related solely to freight service			Common expenses apportioned to freight service			Total freight expense			Related solely to passenger and allied services			Common expenses apportioned to passenger and allied services			Total passenger expense			Other expenses not related to either freight or to passenger and allied services			Line No.
(c)			(d)			(e)			(f)			(g)			(h)			(i)			
\$			\$			\$			\$			\$			\$			\$			
																				341	
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**326. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION**

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

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
391	(44) Shop machinery		3	984
392	(45) Power-plant machinery		1	144
393	Total (account 305)		5	128

**328. RETIREMENTS—EQUIPMENT**

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

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

**330. EQUIPMENT—DEPRECIATION**

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

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
431	(51) Steam locomotives—Yard			
432	(51) Steam locomotives—Other		18	204
433	(52) Other locomotives—Yard		100	624
434	(52) Other locomotives—Other		2	036
435	(53) Freight-train cars			
436	(54) Passenger-train cars			
437	(56) Floating equipment		2	197
438	(57) Work equipment		7	527
439	(58) Miscellaneous equipment			
440	Total (account 331)		130	588



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

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

## 328. RETIREMENTS—EQUIPMENT—Continued

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

## 330. EQUIPMENT—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS						Other expenses not related to either freight or to passenger and allied services	Line No.
Expenses related solely to freight service (e)	Common expenses apportioned to freight service (d)	Total freight expense (e)	Related solely to passenger and allied services (f)	Common expenses apportioned to passenger and allied services (g)	Total passenger expense (h)		
\$	\$	\$	\$	\$	\$	\$	
							431
							432
							433
							434
							435
							436
							437
							438
							439
							440





## 350. RAILWAY TAX ACCRUALS

1. In Sections A and B show the particulars called for with respect to net accruals of taxes on railroad property, and U.S. Government taxes charged to account 532, "Railway tax accruals" of the respondent's

Income account for the year.

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

## A. Other Than U.S. Government Taxes

## B. U.S. Government Taxes

Line No.	State (a)	Amount (b)	Kind of tax (c)	Amount (d)	Line No.
1	Alabama		Income taxes:		
2	Alaska		Normal tax and surtax		58
3	Arizona		Excess profits		59
4	Arkansas		TOTAL—Income taxes	None	60
5	California		Old-age retirement *	187 232	61
6	Colorado		Unemployment insurance	51 948	62
7	Connecticut		All other United States taxes	763	63
8	Delaware		TOTAL—U.S. Government taxes	239 943	64
9	Florida		GRAND TOTAL—Railway Tax Accruals (account 532)	309 855	65
10	Georgia				
11	Hawaii				
12	Idaho				
13	Illinois				
14	Indiana				
15	Iowa				
16	Kansas				
17	Kentucky				
18	Louisiana				
19	Maine				
20	Maryland				
21	Massachusetts				
22	Michigan				
23	Minnesota				
24	Mississippi				
25	Missouri				
26	Montana				
27	Nebraska				
28	Nevada				
29	New Hampshire				
30	New Jersey				
31	New Mexico				
32	New York				
33	North Carolina				
34	North Dakota				
35	Ohio				
36	Oklahoma				
37	Oregon				
38	Pennsylvania	50 031			
39	Rhode Island				
40	South Carolina				
41	South Dakota				
42	Tennessee				
43	Texas				
44	Utah				
45	Vermont				
46	Virginia				
47	Washington				
48	West Virginia	19 881			
49	Wisconsin				
50	Wyoming				
51	District of Columbia				
52	OTHER				
53	Canada				
54	Mexico				
55	Puerto Rico				
56					
57	TOTAL—Other than U.S. Government taxes	69 912			

  

Item (c)	Amount (d)	Line No.
Provision for income taxes based on taxable net income recorded in the accounts for the year		66
Net decrease (or increase) because of use of accelerated depreciation under section 167 of the Internal Revenue Code and guideline lives pursuant to Revenue Procedure 62-21 and different basis used for book depreciation		67
Net increase (or decrease) because of accelerated amortization of facilities under section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation		68
Net decrease (or increase) because of investment tax credit authorized in Revenue Act of 1962		69
Tax consequences, material in amount, of other unusual and significant items excluded from the income recorded in the accounts for the year or where tax consequences are disproportionate to related amounts recorded in income accounts: (Describe)		70
		71
		72
		73
		74
Net applicable to the current year		75
Adjustments applicable to previous years (net debit or credit), except carry-backs and carry-overs		76
Adjustments for carry-backs		77
Adjustments for carry-overs		78
Total	None	79
Distribution:		80
Account 532	None	81
Account 590		82
Other (Specify)		83
Total	None	84
		85

  

Note.—The amount shown on line 60 should equal line 81; the amount shown on line 80 should equal line 85.

  

\*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:

Hospital insurance	\$11,575	86
Supplemental annuities	2,996	87

## 371. INCOME FROM LEASE OF ROAD AND EQUIPMENT

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

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

Line No.	Description of property (a)	Name of lessee (b)	Total rent accrued during year (account 509) (c)
1			\$
2	None		
3			
4			
5			
		Total	

## 371A. ABSTRACT OF TERMS AND CONDITIONS OF LEASES

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

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

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

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

No Change

## 372. MISCELLANEOUS RENT INCOME

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

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

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

Line No.	Description of Property		Name of lessee (c)	Amount of rent (d)	
	Name (a)	Location (b)			
31	Minor Items			\$ 21	703
32			Less Expenses		249
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
			TOTAL	21	454



## 375. SEPARATELY OPERATED PROPERTIES—PROFIT OR LOSS

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

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

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

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

## 376. HIRE OF FREIGHT CARS

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

2. In column (b) show the total car miles, both loaded and empty, whether paid for on loaded and empty basis or loaded basis only. Car-miles, loaded and empty, reported in column (b) relate to total car-miles incurred on lines of respondent by cars rented on a mileage basis.

3. On line 4, column (b), enter the total miles (loaded plus empty) traveled by TOFC or COFC cars. In columns (c) through (f), as applicable, enter the rentals paid for TOFC or COFC cars whether on a mileage, per diem or combination mileage and per diem or other basis.

4. Amounts payable to insurance companies and to other non-carrier companies for lease rental of cars should be reported on line 8, column (f). Amounts receivable from railroads or other carriers for per diem rental of these cars should be reported on line 7, column (c). Where cars are rented on a combination mileage and per diem basis, the total rental (mileage and per diem) is to be reported on line 9, Other basis.

5. Line 12 refers to the auto racks separate and apart from the cars on which the racks are installed.

Line No.	Item (a)	Car-miles (loaded and empty) See Instructions 2 and 3 (b)	CARS OF RESPONDENT OR OTHER CARRIERS (Excluding cars of private car lines)		CARS OF INDIVIDUALS AND COMPANIES NOT CARRIERS (Including cars of private car lines)	
			Gross amount receivable (c)	Gross amount payable (d)	Gross amount receivable (e)	Gross amount payable (f)
	FREIGHT CARS					
1	Mileage basis:					
2	Tank cars	2,535	\$ XXXX	\$ XXXX	\$ XXXX	\$ XXXX
3	Refrigerator cars	621		16		137
4	TOFC flat cars	98				21
5	All other cars	1,261,810				15
6	TOTAL	1,265,064		16		804
7	Per diem basis		772,136	1,667,513		276
8	Leased rental—railroads, insurance and other companies					
9	Other basis					
	OTHER FREIGHT CARRYING EQUIPMENT					
10	Refrigerated highway trailers					
11	Other highway trailers					
12	Auto racks					
13	GRAND TOTAL (lines 6 through 12)		772,136	1,667,529		276
14	Net balance carried to income account: Credit, \$				806,369	

\* Car miles reported Line 5 includes 680,356 miles for GSCX Hopper Cars in assigned service. No per diem or mileage paid on these cars.

## 377. LOCOMOTIVE RENTALS

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

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Locomotives of respondent or other carriers:	x x	x x	x x	x x	x x	x x	
2	Mileage basis							
3	Per diem basis							
4	Other basis							
5	Locomotives of individuals and companies not carriers:	x x	x x	x x	x x	x x	x x	
6	Mileage basis							
7	Per diem basis							
8	Lease rental—insurance and other companies				140	506		
9	Other basis							
10	Total				140	506		

## 378. PASSENGER-TRAIN CAR RENTALS

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

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Cars of respondent or other carriers (including Pullman Company):	x x	x x	x x	x x	x x	x x	
2	Mileage basis							
3	Per diem basis							
4	Other basis			None				
5	Cars of individuals and companies not carriers:	x x	x x	x x	x x	x x	x x	
6	Mileage basis							
7	Per diem basis							
8	Lease rental—insurance and other companies							
9	Other basis							
10	Total							



## 383. RENT FOR LEASED ROADS AND EQUIPMENT

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

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

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

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

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

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (Acct. 542) (b)	CLASSIFICATION OF AMOUNT IN COLUMN (b)					
			Interest on bonds (c)		Dividends on stocks (d)		Cash (e)	
1	Connelville & Monongahela Ry. Co.	\$			\$		\$	
2	Connelville & Monongahela Ry. Co.	70 509					70 509	
3	Penn Central Transportation Co.							
4	Millsboro to Crucible & to Besco, Pa.	69 594					69 594	
5	Sidings at Brownsville Jct, Pa.	3 437					3 437	
6								
7	Baltimore & Ohio R.R. Co.							
8	Paw Paw & Catawba Branches	25 063					25 063	
9								
10	Waynesburg Southern R.R. Co.							
11	Waynesburg Southern R.R. Co.	1 489 417					1 489 417	
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	1 658 020					1 658 020	

## 383A. ABSTRACTS OF LEASEHOLD CONTRACTS

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

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

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

NOTE.—Only changes during the year are required.

None

## 384. MISCELLANEOUS RENTS

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

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



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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)		Credits (d)	
1	519	Minor Items			1	749
2	551	Minor Items				
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

### MEMORANDA RELATING TO SELECTED INCOME AND RETAINED INCOME ACCOUNTS

## INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 411

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Corrected Page

RAILROAD CORPORATIONS—OPERATING—A.

## 411-A. MILEAGE OWNED BUT NOT OPERATED BY RESPONDENT AT CLOSE OF YEAR

If any of the tracks returned in this schedule are operated by other than the respondent, the name of the company or individual operating them and the conditions under which they are held for operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in this schedule.

Line No.	Class	Name of road or track	Main M. or branch (B) line (c)	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				Miles of way switching tracks		Miles of yard switching tracks		Total
				Miles of road (d)	Miles of second main track (e)	Miles of all other main tracks (f)	Miles of passing tracks, cross-overs, and turn-outs (g)					
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		(j)
1												
2												
3												
4												
5												
6						N	O					
7												
8												
9												
10												
11												
		TOTAL										



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

corrected page

(For other than switching and terminal companies)

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

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

may be appropriate. Tracks which have been permanently abandoned should not be included in columns (i) and (j). Lengths should be stated to the nearest hundredth of a mile.

Line No.	State or territory  (a)	ROAD OPERATED BY RESPONDENT								LINE OWNED, NOT OPERATED BY RESPONDENT				New line constructed during year (k)					
		LINE OWNED		Line of proprietary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)									
		Main line (b)	Branch lines (c)																
1	Pennsylvania	35	61	23	09			47	53	7			11	63	117	86			
2	West Virginia	33	25	26	59			14	57				75		75	16			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
16	TOTAL MILEAGE (single track)	68	86	49	68			62	10				12	38	193	02			

49 68 0  
113 50 7

## 414. TRACKS OPERATED AT CLOSE OF YEAR

(For switching and terminal companies only)

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

Classify the tracks, as follows:

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

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

Give subtotals for each of the several numbered classes.

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

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

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

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

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

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

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

Tracks held by the respondent as joint or common owner or a joint lessee or under any joint arrangement should be shown in its appropriate class and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached, and full particulars showing all of the joint or common title holders, and the extent of their respective interests should be shown in a memorandum attached to the schedule.

Line No.	Class (a)	Name of owner (b)	Location (c)	Character of business (d)	Total mileage operated (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
				TOTAL	
				Miles of road or track electrified (included in each preceding total)	

## TRACKS OPERATED AT COST FOR JOINT BENEFIT—INCLUDED ABOVE

21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
				TOTAL	

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

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

Character of business



(For switching and terminal companies only)

private. The remainder of jointly operated mileage should be shown in column (f). Tracks owned, not operated by respondent (including respondent's proportion of jointly owned tracks, not operated), should be shown in column (h). If any of the tracks returned in column (h) are operated by other than

the respondent, the name of the company or individual operating them and the conditions under which they are held for operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in column (A). Lengths should be stated to the nearest hundredth of a mile.

[illegible]

# 417. INVENTORY OF EQUIPMENT

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

controls for independent operating at terminals.

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

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

7. Column (k) should show aggregate capacity for all units reported in column (j), as follows: For locomotive units, report the rated continuous horsepower for traction. (One horsepower is equivalent to a force that will raise 33,000 pounds one foot in one minute.) or tractive effort of steam locomotive units; 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.); for passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.

8. Freight-train car type codes shown in column (a) correspond to the AAR Multilevel Per Diem Master List. Dashes are used in appropriate places to permit a single code to represent several car type codes. Passenger-train car types and service equipment car types correspond to AAR Mechanical Division designations. Descriptions of car codes and designations are published in *The Official Railway Equipment Register*.

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

Line No.	Type or design of units	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h) + (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<i>Locomotive Units</i>												
1 Diesel-Freight-----A units-----		7				1	7	1		1	(H.P.) 1,600	
2 Diesel-Freight-----B units-----		1				2	2	1		1	1,600	
3 Diesel-Passenger-----A units-----												
4 Diesel-Passenger-----B units-----												
5 Diesel-Multiple purpose--A units-----				5		5			5	5	10,000	
6 Diesel-Multiple purpose--B units-----												
7 Diesel-Switching-----A units-----		22					2	13		13	15,600	
8 Diesel-Switching-----B units-----												
9 Total (lines 1 to 8)-----		30		5		8	18	15	5	20	28,800	
10 Electric-Freight-----												
11 Electric-Passenger-----												
12 Electric-Multiple purpose-----												
13 Electric-Switching-----												
14 Total (lines 10 to 13)-----												
15 Other-----												
16 Grand total (lines 9, 14, 15)-----		30		5		8	18	15	5	20	28,800	

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

Type or design of units	Before Jan. 1, 1945	Between Jan. 1, 1945, and Dec. 31, 1949	Between Jan. 1, 1950, and Dec. 31, 1954	Between Jan. 1, 1955, and Dec. 31, 1959	Between Jan. 1, 1960, and Dec. 31, 1964	DURING CALENDAR YEAR					
						1965	1966	1967	1968	1969	1970
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
17 Diesel-----			15							5	
18 Electric-----											
19 Other-----											
20 Total (lines 17 to 19)-----			15							5	



## 417. INVENTORY OF EQUIPMENT-Continued

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			Units Installed			All other units, including reclassification and second hand units purchased or leased from others	Units retired from service of respondent or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h) (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rewritten into property accounts							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	FREIGHT-TRAIN CARS										(Tons)	
21	Box-General Service (unequipped) (All B(except B080), L070, R-00, R-01)											
22	Box-General Service (equipped) (A-20, A-30, A-40, A-50, R-06, R-07)											
23	Box-Special Service (A-00, A-10, B080)											
24	Gondola-General Service (All G (except G-9-))											
25	Gondola-Special Service (G-9-, J-00, all C, all E)											
26	Hopper (open top)-General Service (All H (except H-70))											
27	Hopper (open top)-Special Service (H-70, J-10, all K)											
28	Hopper (covered) (L-5-)											
29	Tank (All T)											
30	Refrigerator (meat)-Mechanical (R-11, R-12)											
31	Refrigerator (other than meat)-Mechanical (R-04, R-10)											
32	Refrigerator (meat)-Non-Mechanical (R-02, R-08, R-09, R-14, R-15, R-17)											
33	Refrigerator (other than meat)-Non-Mechanical (R-03, R-05, R-13, R-16)											
34	Stock (All S)											
35	Autorack (F-5-, F-6-)											
36	Flat-General Service (F10-, F20-)											
37	Flat-Special Service (F30-, F-1-, F-20, F-30, F-40, F-9-, L-2-, L-3-)											
38	Flat-TOFC (F-7-, F-8-)											
39	All other (L-0-, L-1-, L-4-, L080, L090)											
40	Total (lines 21 to 39)	18	0	0	0	0	3	15	0	15	XXXX	0
41	Caboose (All N)	18	0	0	0	0	3	15	0	15		0
42	Total (lines 40 and 41)	18	0	0	0	0	3	15	0	15		0

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

Line No.	Class of equipment and car designations (a)	Units in service of respondent at beginning of year (b)	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification (g)	Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)+ (i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)
			New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units, including reclassification and second hand units purchased or leased from others (f)						
	<b>PASSENGER-TRAIN CARS</b> <i>Non-Self-Propelled</i>										(Seating capacity)	
43	Coaches [PA, PB, PBO]											
44	Combined cars [All class C, except CSB]											
45	Parlor cars [PBC, PC, PL, PO]											
46	Sleeping cars [PS, PT, PAS, PDS]											
47	Dining, grill and tavern cars [All class D, PD]										XXXX	
48	Postal cars [All class M]										XXXX	
49	Non-passenger carrying cars [All class B, CSB, PSA, IA]										XXXX	
50	Total (lines 43 to 49)											
	<i>Self-Propelled Rail Motorcars</i>											
51	Electric passenger cars [EP, ET]											
52	Electric combined cars [EC]											
53	Internal combustion rail motorcars [ED, EG]											
54	Other self-propelled cars (Specify types)											
55	Total (lines 51 to 54)											
56	Total (lines 50 and 55)											
	<b>COMPANY SERVICE CARS</b>											
57	Business cars [PV]										XXXX	
58	Boarding outfit cars [MWX]										XXXX	
59	Derrick and snow removal cars [MWU, MWV, MWW, MWK]	2	0	0	0	0	1	1	0	1	XXXX	
60	Dump and ballast cars [MWB, MWD]	4	0	0	0	0	0	0	0	4	XXXX	
61	Other maintenance and service equipment cars	12	0	0	0	0	0	12	0	12	XXXX	
62	Total (lines 57 to 61)	18	0	0	0	0	1	17	0	17	XXXX	
63	Grand total, all classes of cars (lines 42, 56 and 62)	36	0	0	0	0	4	32	0	32	XXXX	
	<b>FLOATING EQUIPMENT</b>											
64	Self-propelled vessels (Tugboats, car ferries, etc.)										XXXX	
65	Non-self-propelled vessels (Car floats, lighters, etc.)										XXXX	
66	Total (lines 64 and 65)										XXXX	



## 421. HIGHWAY MOTOR VEHICLE OPERATIONS

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

In reporting highway motor vehicle miles in line-haul service, show the mileage of busses and combination bus-trucks on line 8; the mileage of trucks and of trailers and semitrailers with trucks on line 9; and the mileage of tractors and of trailers and semitrailers with tractors on line 10. Vehicle miles in terminal service should be reported on lines 12 and 13.

In reporting traffic carried and traffic handled 1 mile on lines 14 to 21, and on lines 40 to 45, both inclusive, show the total number of tons and ton-miles of revenue freight in column (b) and the total number of passengers carried and passenger-miles in column (c), regardless of the class of vehicle used to perform the transportation service.

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

## A. OPERATED BY RESPONDENT

(Revenue and nonrevenue service)

Line No.	Item (a)	Trucks (b)			Tractors (c)			Trailers and semitrailers (d)			Busses (e)		Combination bus-trucks (f)		
REVENUE SERVICE															
1	Vehicles owned or leased:														
2	Number available at beginning of year														
3	Number installed during the year														
4	Number retired during the year														
5	Number available at close of year														
6	Vehicle miles (including loaded and empty):														
7	Line haul (station to station):														
8	Passenger vehicle miles	x	x	x	x	x	x	x	x	x					
9	Truck miles				x	x	x				x	x	x	x	x
10	Tractor miles	x	x	x							x	x	x	x	x
11	Terminal service:*														
12	Pick-up and delivery														
13	Transfer service														
14	Traffic carried:														
15	Tons—Revenue freight—Line haul				x	x	x	x	x	x	x	x	x	x	x
16	Tons—Revenue freight—Terminal service only				x	x	x	x	x	x	x	x	x	x	x
17	Revenue passengers—Line haul	x	x	x	x	x	x	x	x	x			x	x	x
18	Revenue passengers—Terminal service only	x	x	x	x	x	x	x	x	x			x	x	x
19	Traffic handled 1 mile:														
20	Ton-miles—Revenue freight—Line haul				x	x	x	x	x	x	x	x	x	x	x
21	Revenue passenger-miles—Line haul	x	x	x	x	x	x	x	x	x			x	x	x
NONREVENUE SERVICE															
22	Vehicles owned or leased:														
23	Number available at beginning of year	17			1			1			2				0
24	Number installed during the year	3			0			0			0				0
25	Number retired during the year	2			0			0			1				0
26	Number available at close of year	18			1			1			1				0

\*When performed by vehicles other than those used for line haul.

## B. OPERATED BY OTHERS

(Revenue service)

Line No.	Item (a)	Trucks (b)			Tractors (c)			Trailers and semitrailers (d)			Busses (e)		Combination bus-trucks (f)		
40	Traffic carried:														
41	Tons—Revenue freight				x	x	x	x	x	x	x	x	x	x	x
42	Revenue passengers	x	x	x	x	x	x	x	x	x			x	x	x
43	Traffic handled 1 mile:														
44	Ton-miles—Revenue freight				x	x	x	x	x	x	x	x	x	x	x
45	Revenue passenger-miles	x	x	x	x	x	x	x	x	x			x	x	x

None

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

Give particulars of highway motor-vehicle enterprises (excluding Railway Express Agency, Inc.) in which the respondent had a financial interest, either directly or indirectly, during the year.

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

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

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

Line No.	Name and address of highway motor-vehicle enterprise (a)	Nature of respondent's interest (b)	Date on which respondent's direct or indirect interest was originally acquired (c)
1			
2			
3			
4			
5			
6	None		
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

# 510. GRADE CROSSINGS A--RAILROAD WITH RAILROAD

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

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

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

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



## 510. GRADE CROSSINGS - Continued

## B-RAILROAD WITH HIGHWAY

1. A highway grade crossing is to be regarded as a single crossing of all of the tracks within the adjacent owned or leased right(s) of way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at the same grade to the extent that the tracks are located within the limits of a single set of grade crossing signs or protective devices having an integrated set of actuating circuits.

2. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads or driveways not dedicated to public use. All crossings of tracks at grade with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad right-of-way.

3. A private grade crossing which becomes public during the year should be reported as a new grade crossing. A grade crossing of a dual or multi-lane highway should be reported as one crossing. In the classification of protection, a crossing having more than one of the classes of protection listed below should be reported once only, using the furthest left column that

applies. To avoid duplicate reporting of jointly owned, jointly maintained or jointly used crossings, one railroad shall be designated the reporting road by mutual agreement of the interested parties.

4. In columns (b) and (c) include grade crossings with or without audible signals. In columns (d) and (e) include grade crossings with or without any type of audible or visible supplemental device. Exclude from columns (f) and (g) those crossings where train movement is protected only by a member of the train crew. Audible signals reportable in column (h) include any train-actuated bell, whistle, siren or other audible device located adjacent to the crossing. Other automatic signals reportable in column (i) include wigwags, Highway Traffic Signals or special types of train-activated devices with or without audible supplements. Include in column (j), in addition to "Railroad Crossing" crossbuck, any other static sign (except "Number of Tracks" sign) or any non-train-actuated signal such as amber continuous-flashing lights. In column (m) report other than railroad crossbuck. Totals in column (o), lines 38 and 39, should be equal, resulting in no change in the total number of crossings.

Line No.	Item of Annual Change	TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE													
		Automatic gates with flashing lights	Automatic flashing light signals	Gates manually operated		Watchmen only		Audible signals only	Other automatic signals	Total indicating warning of train approach	"Railroad Crossing" crossbuck signs only	Crossbuck signs with other fixed signs	Other fixed signs only	No signs or signals	Total crossings at grade
				24 hours per day	Less than 24 hours per day	24 hours per day	Less than 24 hours per day								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
30	Number at beginning of year -----		6							6	84				90
31	Added: By new, extended or relocated highway -----														
32	By new, extended or relocated railroad -----														
33	Total added -----														
34	Eliminated: By closing or relocation of highway -----														
35	By relocation or abandonment of railroad -----														
36	By separation of grades -----														
37	Total eliminated -----														
38	Changes in protection: Number of each type added -----														
39	Number of each type deducted -----														
40	Net of all changes -----														
41	Number at close of year -----		6							6	84				90
	Number at close of year by States:														
42	Pennsylvania		3							3	35				38
43	West Virginia		2							2	49				52
44															
45															
46															
47															
48															
49															
50															
51															
52															
53															
54															
55															
56															

## 511. GRADE SEPARATIONS

## HIGHWAY-RAILROAD

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

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

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

be the reporting railroad.

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

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

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

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

Line No.	Items of Annual Change (a)	Types and numbers of highway-railroad grade separations		
		Overpass (Highway above railroad) (b)	Underpass (Railroad above highway) (c)	TOTAL (d)
1	Number at beginning of year	16	29	45
2	Added: By new, extended or relocated highway			
3	By new, extended or relocated railroad			
4	By elimination of grade crossing <sup>1</sup>			
5	Total added			
6	Deducted: By closing or relocation of highway			
7	By relocation or abandonment of railroad			
8	Total deducted			
9	Net of all changes			
10	Number at close of year	16	29	45
	Number at close of year by States:			
11	Pennsylvania	12	21	33
12	West Virginia	4	8	12
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

<sup>1</sup> Total in column (d) should correspond to total number of grade crossings eliminated "By separation of grades", Schedule 510-B, line 36, column (a).



## 513. TIES LAID IN REPLACEMENT

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

In column (a) classify the ties as follows:

- (U) Wooden ties untreated when applied.  
 (T) Wooden ties treated before application.  
 (S) Ties other than wooden (steel, concrete, etc.). Indicate type in column (h).

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

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

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

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

Line No.	Class of ties (a)	CROSSTIES						SWITCH AND BRIDGE TIES						Remarks (h)				
		Total number of ties applied (b)		Average cost per tie (c)		Total cost of crossties laid in previously constructed tracks during year (d)		Number of feet (board measure) applied (e)		Average cost per M feet (board measure) (f)		Total cost of switch and bridge ties laid in previously constructed tracks during year (g)						
1	T	7	826	\$	6	41	\$	50	150	21	728	\$	159	51	\$	3	466	
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20	TOTAL	7	826		6	41		50	150	21	728		159	51		3	466	

21 Amount of salvage on ties withdrawn \$ 53,516  
 22 Amount chargeable to operating expenses \$ -  
 23 Amount chargeable to additions and betterments \$ -  
 24 Estimated number of crossties in all maintained tracks:

	Number	Percent of Total
(a) Wooden ties	749,990	100.00
(b) Other than wooden ties (steel, concrete, etc.)	-	-
TOTAL	749,990	100.00

Difference between amount shown on line 22 and change to operating expenses account 212 is due to the following:

Inventory and Accounting Adjustment \$1,815

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1			\$	\$		\$	\$	
2								
3								
4								
5								
6								
7								
8					None			
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL							

- 21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid .....
- 22 Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid .....

Difference between charges to additions and betterments  
and charge to Investment Account No. 9 is due to Accounting  
Adjustment of \$1,554.



## 515. RAILS LAID IN REPLACEMENT

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

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

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

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

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

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

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

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		WEIGHT OF RAIL		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	2	119	1	712	\$ 306	20	179	28	
2	4	115		35	1	213	34	65	
3	h	112		3		91	30	33	
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	XXXX	1	750	308	228	244	26	XXXX

- 21 Number of tons (2,000 lb.) of relayers and scrap rail taken up 1,555
- 22 Salvage value of rails released \$ 31,596
- 23 Amount chargeable to operating expenses \$ 209,171
- 24 Amount chargeable to additions and betterments \$ 67,457
- 25 Miles of new rails laid in replacement (all classes of tracks) † 16 35 (rail-miles)
- 26 Miles of new and second-hand rails laid in replacement (all classes of tracks) † 16 73 (rail-miles)
- 27 Average weight per yard of new rails laid in replacement (running, passing, and cross-over tracks, etc.) \* — (pounds)
- 28 Tons of rail sold as scrap and amount received therefor — (tons of 2,000 lb.); \$ —
- 29 Track-miles of welded rail installed this year —; total to date —

Difference between amount shown on line 23 and amount charged to operating expenses, Account 214 is due to the following:

Cropping Grinding & Welding \$17,734

Accounting Adjustment Cr. 53,535

Cr. 35,801

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

†Classes 1, 2, 5, and 4 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new and second-hand rail laid in all classes of tracks; divide the total number of yards of new and second-hand rails laid in all classes of tracks by 1,760; state the quotient with two decimal places.

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

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

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

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		WEIGHT OF RAIL		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	XXXX				XXXX			

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

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

## 517. GAGE OF TRACK AND WEIGHT OF RAIL

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

gage, 4 feet 8½ inches, show the gage of each part in column (d). Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line from companion (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
1	132	13 52		
2	130	06		
3	115	54 79		
4	112	34 17		
5	105	42		
6	100	20 68		
7	85	27 43		
8	Less than 85	6 73		
9				
10		157 80		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				



## 531. STATISTICS OF RAIL-LINE OPERATIONS

1. Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Train-miles, car-miles and other particulars are to be reported in accordance with the classification of train-miles and car-miles prescribed in the Uniform System of Accounts for Railroad Companies (Mileage Accounts 800 to 805 and 820 to 825). Locomotive unit-miles should include 2.3 miles made by each locomotive unit.

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

3. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Item 25 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 26 and 27 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in transportation trains. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

4. Item No. 33 should represent the ton-miles of revenue freight in water transfer service on the Great Lakes involving a rail-line haul, the

revenue from which is includible in account No. 101, "Freight." Ton-miles of revenue freight in water transfer service which was moved on the basis of lawful local tariff rates, the revenue from which is creditable to account No. 113, "Water transfers," should be excluded. Item 34. Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS-B, Item 2.

5. For net ton-miles, Item 38, compute from conductors' train reports. This item represents the number of tons of revenue and nonrevenue freight moved one mile in transportation trains. Include a reasonable proportion of the weight of exclusive work equipment moved one mile. Include net ton-miles in motorcar trains. Exclude LCL shipments handled in mixed baggage-express cars.

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

7. Highway vehicle operations should not be included in Schedule 531 but particulars thereof given in a footnote on page 509.

Item No.	Item (a)	Freight trains (b)			Passenger trains (c)			Total transportation service (d)			Work trains (e)		
1	Average mileage of road operated (State in whole numbers)			193						193	xx	xx	xx
	TRAIN-MILES												
2	Diesel locomotives	132	156					132	156		xx	xx	xx
3	Other locomotives										xx	xx	xx
4	Total locomotives	132	156					132	156		xx	xx	xx
5	Motorcars												
6	Total train-miles	132	156					132	156		xx	xx	xx
	LOCOMOTIVE UNIT-MILES												
7	Road service	405	177					405	177		xx	xx	xx
8	Train switching		478						478		xx	xx	xx
9	Yard switching	73	363					73	363		xx	xx	xx
10	Total locomotive unit-miles	478	018					478	018		xx	xx	xx
	CAR-MILES												
11	Total motorcar car-miles										xx	xx	xx
12	Loaded freight cars	5	727	620				5	727	620	xx	xx	xx
13	Empty freight cars	5	532	465				5	532	465	xx	xx	xx
14	Caboose		132	170					132	170	xx	xx	xx
15	Total freight car-miles (lines 12, 13 and 14)	11	392	255				11	392	255	xx	xx	xx
16	Passenger coaches										xx	xx	xx
17	Combination passenger cars (mail, express, or baggage, etc., with passenger)										xx	xx	xx
18	Sleeping and parlor cars										xx	xx	xx
19	Dining, grill and tavern cars										xx	xx	xx
20	Head-end cars										xx	xx	xx
21	Total (lines 16, 17, 18, 19 and 20)										xx	xx	xx
22	Business cars										xx	xx	xx
23	Crew cars (other than cabooses)										xx	xx	xx
24	Grand total car-miles (lines 11, 15, 21, 22 and 23)	11	392	255				11	392	255	xx	xx	xx
	GROSS TON-MILES AND TRAIN-HOURS IN ROAD SERVICE												
25	Gross ton-miles of locomotives and tenders (thousands)	50	250					50	250		xx	xx	xx
26	Gross ton-miles of freight-train cars, contents, and cabooses (thousands)	742	435					742	435		xx	xx	xx
27	Gross ton-miles of passenger-train cars and contents (thousands)										xx	xx	xx
28	Train-hours—Total	14	401					14	401		xx	xx	xx
	REVENUE AND NONREVENUE FREIGHT TRAFFIC												
29	Tons of revenue freight	xx	xx	xx	xx	xx	xx	7	771	082	xx	xx	xx
30	Tons of nonrevenue freight	xx	xx	xx	xx	xx	xx		24	282	xx	xx	xx
31	Total tons revenue and nonrevenue freight	xx	xx	xx	xx	xx	xx	7,795	3641	749	xx	xx	xx
32	Ton-miles—Revenue freight in road service (thousands)	xx	xx	xx	xx	xx	xx		443	628	xx	xx	xx
33	Ton-miles—Revenue freight in lake transfer service (thousands)	xx	xx	xx	xx	xx	xx				xx	xx	xx
34	Total ton-miles—Revenue freight (thousands)	xx	xx	xx	xx	xx	xx		443	628	xx	xx	xx
35	Ton-miles—Nonrevenue freight in road service (thousands)	xx	xx	xx	xx	xx	xx		161		xx	xx	xx
36	Ton-miles—Nonrevenue freight in lake transfer service (thousands)	xx	xx	xx	xx	xx	xx				xx	xx	xx
37	Total ton-miles—Nonrevenue freight (thousands)	xx	xx	xx	xx	xx	xx		161		xx	xx	xx
38	Net ton-miles of freight—Revenue and nonrevenue (thousands)	442	789					442	789		xx	xx	xx
	REVENUE PASSENGER TRAFFIC												
39	Passengers carried—Total	xx	xx	xx	xx	xx	xx				xx	xx	xx
40	Passenger-miles—Total	xx	xx	xx	xx	xx	xx				xx	xx	xx

## 532. SWITCHING AND TERMINAL TRAFFIC AND CAR STATISTICS

(For switching and terminal companies only)

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

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

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

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

NOT APPLICABLE

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



## 561C. COMPENSATION APPLICABLE TO PRIOR YEARS

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

Line No.	Group No.	Class of employees (a)	AMOUNT OF COMPENSATION					
			Under labor awards (b)			Other back pay (c)		
			\$			\$		Total (d)
1	I	Executives, officials, and staff assistants						
2	II	Professional, clerical, and general					274	274
3	III	Maintenance of way and structures				2	607	2 607
4	IV	Maintenance of equipment and stores					-	-
5	V	Transportation (other than train, engine, and yard)					388	388
6	VI (a)	Transportation (yardmasters, switch tenders, and hostlers)					-	-
7	VI (b)	Transportation (train and engine service)				4	328	4 328
8		TOTAL				7	597	7 597

9 Amount of foregoing compensation that is chargeable to operating expenses: \$ 7,597





## 562. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

Give the name, position, salary, and other compensation, such as bonus, commission, gift, reward, or fee, of each of the five persons named in Schedules 102 and 103 of this report to whom the respondent paid the largest amount during the year covered by this report as compensation for current or past service over and above necessary expenses incurred in discharge of duties, and in addition, all other officers, directors, pensioners or employees, if any, to whom the respondent similarly paid \$30,000 or more. If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads. Any large "other compensation" should be

explained in a footnote. If salary of an individual was changed during the year, show salary before each change as well as at close of year. If an officer, director, etc., receives compensation from more than one transportation company (whether a subsidiary or not) or from a subsidiary company, reference to this fact should be made if his aggregate compensation amounts to \$30,000 or more, and the detail as to division of the salary should be stated. By salary column (c) is meant the annual rate at which an employee is paid, rather than the amount actually paid for a part of a year when the salary is changed. Also, when a 10 percent (or other percent) reduction is made, the net rate and not the basic rate should be shown.

Line No.	Name of person (a)	Title (b)	Salary per annum as of close of year (see instructions) (c)			Other compensation during the year (d)		
			\$			\$		
1	Thomas T. Connelly	Superintendent		19	500			
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
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53								

## 563. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

In the form below give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowance for expenses, or any form of payments amounting in the aggregate to \$30,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person (other than one of respondent's employees covered in schedule 562 in this annual report) for services or as a donation, except that with respect to contributions under \$30,000 which are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, each such contribution shall be reported, irrespective of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the sum of \$50,000 or more.

To be included are, among others, payments, directly or indirectly, for legal, medical, engineering, advertising, valuation, accounting, statistical, financial, educational, entertainment, charitable, advisory, defensive, detective, developmental, research, appraisal, registration, purchasing, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. Payments to the various railroad associations, commissions, committees,

bureaus, boards, and other organizations maintained jointly by railroads shall also be included. The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.

To be excluded are: Rent of buildings or other property, taxes payable to the Federal, State, or local Governments, payments for heat, light, power, telegraph, and telephone services, and payments to other carriers on the basis of lawful tariff charges or for the interchange of equipment between carriers, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a railroad, but any special and unusual payments for services should be reported. Payments of \$30,000 or more to organizations maintained jointly by railroads with other railroads are not to be excluded even if their services are regarded as routine.

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

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

Line No.	Name of recipient (a)	Description of service (b)	Amount of payment (c)	
			\$	
1	Association of American Railroads	Assessment		75
2	Short Line Railroad Association			
3	of Pennsylvania	"	4	500
4	Upper Ohio Valley Association	"	1	500
5	West Virginia Railroad Association	"		200
6				
7				
8				
9				
10				
11				
12				
13				
14				
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38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
TOTAL			6	275



## 571. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

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

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

## A. LOCOMOTIVES

Line No.	Kind of locomotive service (a)	DIESEL	ELECTRIC	OTHER (STEAM, GAS TURBINE, ETC.)	
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)
1	Freight	862,274			
2	Passenger				
3	Yard switching	164,523			
4	Total	1,026,797			
5	Work train	12,052			
6	GRAND TOTAL	1,038,849			
7	Total cost of fuel*	\$126,514			

## B. RAIL MOTORCARS

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

\*Show cost of fuel charged to train and yard service (accounts Nos. 382 and 394, for other than electric, and accounts Nos. 383, 384, 385, and 396, for electric). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service.

## NOTES AND REMARKS

## 581. CONTRACTS, AGREEMENTS, ETC.

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

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

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

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

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

5. Information concerning contracts of minor importance may be omitted. A contract of minor importance is defined as one involving receipts or payments of less than \$25,000 per year, and which, by its terms, is otherwise unimportant.

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

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

8. Compliance with the requirements of this schedule does not relieve the respondent of the duty placed upon common carriers by section 6 (5), Part I, of the Interstate Commerce Act, which reads as follows:

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

Group A-D - None

Baltimore & Ohio R.R. Co.

Dec. 1, 1969

Group E - B&O Locomotives used in movement of unit coal trains between Blackville, W. Va. and Brave, Pa.

Receipts - None

Payments -

Class

Per Unit Mile

1,500 H.P.	.81
1,600 "	.86
1,750 "	.94
1,800 "	.97
2,000 "	1.07
2,200 "	1.18
2,400 "	1.29
2,500 "	1.34
2,800 "	1.50
3,000 "	1.61
3,300 "	1.77
3,600 "	1.93

(Reg. No. 154,548)

Group F-I - None

Group J -

Provident Bank

June 24, 1969

Baltimore & Ohio R.R. Co.

Pittsburgh & Lake Erie R.R. Co.

Lease of 5 Locomotives to Monongahela Railway Company

Receipts - None

Payments - Monongahela agrees to pay to Provident as rental for each locomotive 36 consecutive semi-annual payments commencing on the average date of acceptance of delivery of each locomotive, each of the first ten semi-annual payments shall be equal to 3.884% of the purchase price of such locomotive, including applicable taxes and freight charges from manufacturers plant to place of delivery and each of the final 26 semi-annual payments shall be equal to 5.569% of the purchase price of such locomotives

(Reg. No. 153,269)





## VERIFICATION

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

## OATH

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

State of Pennsylvania

County of Philadelphia

ss:

Norman J. Hull, Jr.

(Insert here the name of the affiant)

makes oath and says that he is Assistant Comptroller

(Insert here the official title of the affiant)

of The Monongahela Railway Company

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

that it is his duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Interstate Commerce Commission, effective during the said period; that he has carefully examined the said report and to the best of his knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he believes that all other statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent during the period of time from and including

January 1, 1969, to and including December 31, 1969

N. J. Hull, Jr.  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public, in and for the State and county above named, this 31<sup>st</sup> day of April, 1970

My commission expires

My Commission Expires February 5, 1971

Use an  
L. S.  
Impression seal

Willard G. Conaway  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of Pennsylvania

County of Philadelphia

ss:

S. S. Hill

(Insert here the name of the affiant)

makes oath and says that he is Comptroller

(Insert here the official title of the affiant)

of The Monongahela Railway Company

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

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

period of time from and including January 1, 1969, to and including December 31, 1969

S. S. Hill  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public, in and for the State and county above named, this 21<sup>st</sup> day of April, 1970

My commission expires

My Commission Expires February 5, 1971

Use an  
L. S.  
Impression seal

Willard G. Conaway  
(Signature of officer authorized to administer oaths)





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