

R-1 1969 THE PITTSBURGH AND LAKE ERIE RAILROAD COMPANY

1 of 3

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# ANNUAL REPORT

OF

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THE PITTSBURGH AND LAKE ERIE RAILROAD 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) R. P. McConnell (Title) General Auditor

(Telephone number) 412 261-3201 Ext. 410  
(Area code) (Telephone number)

(Office address) The Pittsburgh and Lake Erie R.R., Terminal Building, Pittsburgh, Pa. 15219  
(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 Pittsburgh and Lake Erie Railroad Company

2. Date of incorporation February 25, 1964

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.

Delaware; Sections 101 to 106, inclusive, of General Corporation  
Law of the State of Delaware

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 during the year

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

No change during the year

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]

Not a switching or terminal company

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	Edwin Hodge, Jr.	Pittsburgh, Pa.	4/23/69	4/22/70	100	
2	William P. Snyder, III	Pittsburgh, Pa.	"	"	None	
3	Alfred E. Perlman	New York, N. Y.	"	"	None	
4	Willard F. Rockwell	Pittsburgh, Pa.	"	"	None	
5	Andrew Van Pelt	Radnor, Pa.	"	"	None	
6	John M. Balliet	Appleton, Wis.	"	"	None	
7	W. Cordes Snyder, Jr.	Pittsburgh, Pa.	"	"	None	
8	Allison R. Maxwell, Jr.	Pittsburgh, Pa.	"	"	None	
9	Francis Cameron	New York, N. Y.	"	"	None	
10	Allan P. Kirby, Jr.	Morristown, N. J.	"	"	None	
11	H. G. Allyn, Jr.	Pittsburgh, Pa.	"	"	None	
12						
13						
14						
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 Alfred E. Perlman Secretary (~~corporate~~) of board Robert 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: No Chairman. Edwin Hodge, Jr., Alfred E. Perlman, John M. Balliet, Andrew Van Pelt,  
Shall have all the powers of the Board when Board is not in session.

## 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	Chairman of Board	Executive	Alfred E. Perlman	None	New York, N. Y.
32	President	Executive	H. G. Allyn, Jr.	None	Pittsburgh, Pa.
33	Vice President	Marketing	James R. Sullivan	None	Philadelphia, Pa.
34	Vice President	Employee Relations	J. J. Maher	None	Philadelphia, Pa.
35	Vice President	Finance	Theodore K. Warner, Jr.	None	Philadelphia, Pa.
36	Vice President	Purchases/Stores	Malcolm P. Richards	None	Philadelphia, Pa.
37	Vice President	Freight Sales	John G. Patten	None	New York, N. Y.
38	Secretary	Secretary	Robert W. Carroll	None	Philadelphia, Pa.
39	Treasurer	Treasury	John H. Shaffer	None	" "
40	Vice President	Real Estate	S. H. Hellenbrand	None	Philadelphia, Pa.
41	General Counsel	Legal	G. E. Neuenschwander	None	Pittsburgh, Pa.
42	Comptroller	Accounting	Vacant		
43					
44	GENERAL OFFICERS OF RECEIVER OR TRUSTEE				
45			None		
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	None					
2						
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	None					
22						
23						
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 Sole

(b) The name of the controlling corporation or corporations Penn Central Transportation Company

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

(d) The extent of control 92.61%

(e) Whether control was direct or indirect Direct

(f) The name of the intermediary through which control, if indirect, was established --

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 Books do not 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. 708,638 votes, as of 12/31/69

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. (None) 787 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	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			
				STOCKS			Other securities with voting power
				Common	Second	First	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Penn Central Transp. Co.	Philadelphia, Pa.	656,227	656,227			
2	Mac & Co.	Pittsburgh, Pa.	3,755	3,755			
3	C. D. Buford	Philadelphia, Pa.	3,010	3,010			
4	Sabat Co.	New York, N.Y.	2,000	2,000			
5	Elins, Morris Stroud & Co.	Philadelphia, Pa.	1,655	1,655			
6	So' Feinstone	Washington Crossing, Pa.	928	928			
7	Me'ill Lynch, Pierce, Fenner & Smith	New York, N.Y.	904	904			
8	DCQ	Pittsburgh, Pa.	860	860			
9	Pershing & Co.	New York, N.Y.	747	747			
10	Sara Seegar Stone	Hollywood, California	589	589			
11	Mary J. McLoughlin	Pittsburgh, Pa.	500	500			
12	Grace L. Zitman	Monrovia, California	485	485			
13	Koelle, Small, Small & York Co.	Natl. Bk. Tr. York, Pa.	465	465			
14	" " " " " "	" " " " " "	465	465			
15	Steere & Co.	Philadelphia, Pa.	446	446			
16	Stephen M. Jenks	Sewickley, Pa.	400	400			
17	Stephen Phillips	Salem, Mass.	400	400			
18	Samuel Sperling	Miami Beach, Fla.	400	400			
19	Fred W. Young, Jr.	Pittsburgh, Pa.	400	400			
20	Thomson & McKinnon	New York, N.Y.	400	400			
21	Spingarn Heine & Co.	New York, N.Y.	391	391			
22	Grace S. James & Elizabeth Gilousen, Tr.	Punta Gorda, Fla.	345	345			
23	Guy Eric Campbell	Pawlet, Vt.	319	319			
24	E. G. & M. O. Brisbin	Pittsburgh, Pa.	300	300			
25	Church of Nat. Bless Lord	in Brooklyn, New York, N.Y.	300	300			
26	Jules G. Evans	New York, N. Y.	300	300			
27	Winifred H. Herron	Pittsburgh, Pa.	300	300			
28	McCrory Motors, Inc.	Pittsburgh, Pa.	300	300			
29	Estate Andrew B. Pickett	New Orleans, La.	300	300			
30	May A. O'Mahoney	Terrytown, N. Y.	300	300			

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 690,533 votes cast.

11. Give the date of such meeting April 23, 1969

12. Give the place of such meeting P&LE Terminal Bldg., Pittsburgh, Pa. 15219

## 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	Waynesburg Southern Railroad Co.	F.D. 25087 First Mtge. Bonds Series A	20,000,000 and	Joint
2		due September 1, 1993, 7-1/4% B&O-PC-	interest sink-	
3		P&LE	ing fund install-	
4			ments and pre-	
5			mium, if any.	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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2. If any corporation or other association was under obligation as guarantor or surety for the performance by the respondent of any agreement or obligation, show for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year, the particulars called for hereunder.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 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	None			
42				
43				
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	\$	1 886	396	(701) Cash	\$	1 908	520
2		5 115	975	(702) Temporary cash investments (p. 203)		10 228	000
3		-		(703) Special deposits (p. 203)		-	
4		-		(704) Loans and notes receivable (p. 203)		-	
5		-		(705) Traffic and car-service balances—Debit		-	
6		1 360	906	(706) Net balance receivable from agents and conductors		1 522	891
7		1 296	097	(707) Miscellaneous accounts receivable		1 964	624
8		109	288	(708) Interest and dividends receivable		313	917
9		4 816	347	(709) Accrued accounts receivable (p. 203)		4 913	551
10		2 710		(710) Working fund advances		2 710	
11		2 684		(711) Prepayments		2 763	
12		1 756	561	(712) Material and supplies		1 961	894
13		26	511	(713) Other current assets (p. 203)		23	633
14		16 373	475	Total current assets		22 842	503
				<b>SPECIAL FUNDS</b>			
					(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> )	
15		-		(715) Sinking funds (pp. 206 and 207)	-	-	
16		1 127	880	(716) Capital and other reserve funds (pp. 206 and 207)	2 000	None	2 000
17		115	974	(717) Insurance and other funds (pp. 206 and 207)	129 274	None	129 274
18		1 243	854	Total special funds			131 274
				<b>INVESTMENTS</b>			
19		13 951	334	(721) Investments in affiliated companies (pp. 210, 211, 212 and 213)		14 114	685
20		1 750		(722) Other investments (pp. 214, 215, 216 and 217)		1 750	
21		-		(723) Reserve for adjustment of investment in securities—Credit		-	
22		13 953	084	Total investments (accounts 721, 722 and 723)		14 116	435
				<b>PROPERTIES</b>			
23		273 114	517	(731) Road and equipment property (pp. 220, 221 and 222)		271 180	832
24	x x x x x x			Road	\$ 81 576	775	x x x x x x
25	x x x x x x			Equipment	208 696	227	x x x x x x
26	x x x x x x			General expenditures	-		x x x x x x
27	x x x x x x			Other elements of investment	( 18 874	511)	x x x x x x
28	x x x x x x			Construction work in progress	( 217 659)		x x x x x x
29				(732) Improvements on leased property (pp. 220, 221 and 222)			
30	x x x x x x			Road	\$ -		x x x x x x
31	x x x x x x			Equipment	-		x x x x x x
32	x x x x x x			General expenditures	-		x x x x x x
33		273 114	517	Total transportation property (accounts 731 and 732)		271 180	832
34	( 70 526	058)		(735) Accrued depreciation—Road and Equipment (pp. 226 and 226B)		( 71 985	357)
35	( 2 883	150)		(736) Amortization of defense projects—Road and Equipment (p. 227)		( 2 648	605)
36	( 73 409	208)		Recorded depreciation and amortization (accounts 735 and 736)		( 74 633	962)
37	199 705	309		Total transportation property less recorded depreciation and amortization (line 33 less line 36)		196 546	870
38	7 964	339		(737) Miscellaneous physical property (pp. 230B and 231)		8 054	134
39	( 1 055	083)		(738) Accrued depreciation—Miscellaneous physical property (pp. 230B and 231)		( 1 156	299)
40	6 909	256		Miscellaneous physical property less recorded depreciation (account 737 less 738)		6 897	835
41	206 614	565		Total properties less recorded depreciation and amortization (line 37 plus line 40)		203 444	705
				<b>OTHER ASSETS AND DEFERRED CHARGES</b>			
42		351	381	(741) Other assets (p. 232)		333	382
43		69	265	(742) Unamortized discount on long-term debt		44	251
44		435	797	(743) Other deferred charges (p. 232)		323	847
45		856	443	Total other assets and deferred charges		701	480
46		239 041	421	TOTAL ASSETS		241 236	397

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<sub>1</sub>) should reflect total book liability at close of year. 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 parentheses.

Line No.	Balance at beginning of year (a)			Account or item (b)	Balance at close of year (c)		
CURRENT LIABILITIES							
47	\$	-		(751) Loans and notes payable (p. 242A)	\$	-	
48	2	805	496	(752) Traffic and car-service balances—Credit	1	947 810	
49		627	457	(753) Audited accounts and wages payable		827 773	
50		479	829	(754) Miscellaneous accounts payable		639 068	
51		-		(755) Interest matured unpaid		-	
52		3	440	(756) Dividends matured unpaid		2 653	
53		374	196	(757) Unmatured interest accrued		302 538	
54	1	771	595	(758) Unmatured dividends declared	1	771 595	
55	4	345	659	(759) Accrued accounts payable (p. 242A)	4	107 260	
56	4	320	195	(760) Federal income taxes accrued (p. 242B)	6	807 829	
57	1	074	752	(761) Other taxes accrued (p. 242B)	1	631 804	
58	1	973	644	(763) Other current liabilities (p. 242A)		875 127	
59	17	776	263	Total current liabilities (exclusive of long-term debt due within one year)	18	913 457	
LONG-TERM DEBT DUE WITHIN ONE YEAR							
60	5	873	648	(764) Equipment obligations and other debt (pp. 234, 235, 236, and 237)	(b <sub>1</sub> ) Total issued 5 668 648	(b <sub>2</sub> ) Held by or for respondent None 5 668 648	
LONG-TERM DEBT DUE AFTER ONE YEAR							
61		-		(765) Funded debt unmatured	(b <sub>1</sub> ) Total issued -	(b <sub>2</sub> ) Held by or for respondent -	
62	23	398	069	(766) Equipment obligations	17 934 421	-	
63		-		(767) Receivers' and Trustees' securities	-	-	
64		-		(768) Debt in default	-	-	
65		-		(769) Amounts payable to affiliated companies (p. 242)	-	-	
66	23	398	069	Total long-term debt due after one year		17 934 421	
RESERVES							
67		-		(771) Pension and welfare reserves		-	
68		-		(772) Insurance reserves		-	
69		-		(773) Equalization reserves		-	
70		535	893	(774) Casualty and other reserves (p. 243)		763 782	
71		535	893	Total reserves		763 782	
OTHER LIABILITIES AND DEFERRED CREDITS							
72		-		(781) Interest in default (p. 236)		-	
73		141	922	(782) Other liabilities (p. 243)		120 279	
74		-		(783) Unamortized premium on long-term debt		-	
75		202	150	(784) Other deferred credits (p. 243)		291 747	
76		-		(785) Accrued depreciation—Leased property (p. 226A)		-	
77		344	072	Total other liabilities and deferred credits		412 026	
SHAREHOLDERS' EQUITY							
Capital stock (Par or stated value)							
78	35	431	900	(791) Capital stock issued—Total	(b <sub>1</sub> ) Total issued 36 538 800	(b <sub>2</sub> ) Held by or for company (1 106 900) 35 431 900	
79		-		Common stock (p. 245)	36 538 800	(1 106 900) 35 431 900	
80		-		Preferred stock (p. 245)		-	
81		-		(792) Stock liability for conversion (p. 246)		-	
82		-		(793) Discount on capital stock		-	
83	35	431	900	Total capital stock		35 431 900	
Capital surplus							
84		-		(794) Premiums and assessments on capital stock (p. 247)		-	
85	5	280	851	(795) Paid-in surplus (p. 247)		5 280 851	
86		-		(796) Other capital surplus (p. 247)		-	
87	5	280	851	Total capital surplus		5 280 851	
Retained income							
88	50	420	594	(797) Retained income—Appropriated (p. 247)		51 458 961	
89	99	980	131	(798) Retained income—Unappropriated (p. 302)		105 372 351	
90	150	400	725	Total retained income		156 831 312	
91	191	113	476	Total shareholders' equity		197 544 063	
92	239	041	421	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		241 236 397	

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. \$21,993,277

(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. \$25,129,773

(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. \$ 4,335,911

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.....	\$ 87,891	743		\$ 480,987	
Per diem payable.....					
Net amount.....	\$ 87,891	x x x x x x	x x x x x x	\$ 480,987	

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. \$ None

Respondent carried a service interruption policy with The Imperial Insurance Company, Limited, under which it will be entitled to indemnity for certain work stoppage losses. In the event such losses are sustained by other railroads holding similar policies, respondent may be obligated to pay additional premiums. This explanatory note is given in response to Accounting Case Series Circular No. 126, dated February 26, 1960.

At December 31, 1969, 2,750 shares of treasury stock are reserved for sale pursuant to stock options granted to officers and key employees.

## 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	702	U.S. Treasury Bills	1	400	000
2		Penn Central Transportation Company	8	828	000
3					
4		Total Account 702	10	228	000
5					
6	709	Per Diem and Car Mileage Accruals	3	847	049
7		Collection Bill Accruals	1	009	440
8		Other Items each less than \$100,000		57	062
9					
10		Total Account 709	4	913	551
11					
12	713	Other Items each less than \$100,000		23	633
13					
14					
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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 depository	Balance at beginning of year—Book value	
	(a)	(b)	(c)	(d)	
1	717	Insurance and Other Funds		\$	
2					
3	* 1-R	Fire Insurance Reserve			
4		4% Interest			
5		Date of Maturity - February 1998		84	974
6					
7	\$	Service Interruption Insurance		31	000
8					
9			Total Account 717	115	974
10					
11	*	Indicates symbol used in Col. (d)			
12		Schedule 205 for listing securities			
13		in Account 717			
14					
15	\$	Indicates symbol used in Col. (d)			
16		Schedule 206 for listing securities			
17		in Account 717			
18					
19					
20					
21					
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24					
25					
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46					
47					
48					
49					
50					
51					
52					
53					
TOTAL				115	974

204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS—Concluded

and (j) should be the same as those stated in short columns (b<sub>1</sub>) and (b<sub>2</sub>), respectively, in the comparative general balance sheet statement.

Entries in column (g) should be the sums of corresponding entries in columns (d) and (e), less those shown in column (f), and the sum of

entries in columns (h), (j), and (l) should equal those in column (g).

All conversions of cash into securities, or vice versa, shall be treated as withdrawals from the fund in column (f) and as additions to the fund in column (e).

Additions during the year—Book value			Withdrawals during the year—Book value			Balance at close of year—Book value			ASSETS IN FUNDS AT CLOSE OF YEAR										Line No.			
									Cash	SECURITIES ISSUED OR ASSUMED BY RESPONDENT				OTHER SECURITIES AND INVESTED ASSETS								
										Par value	Book value	Par value	Book value	Par value	Book value	Par value	Book value					
(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)		(x)	(y)	(z)
\$			\$			\$			\$			\$			\$			\$				
																						1
																						2
																						3
						84	974								100	000		84	974			4
																						5
																						6
	13	800		500		44	300		44	300												7
	13	800		500		129	274		44	300					100	000		84	974			8
	13	800		500		129	274		44	300					100	000		84	974			9
																						10
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																						51
																						52
	13	800		500		129	274		44	300					100	000		84	974			53





## 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)	(j)				
1	721			INVESTMENTS IN AFFILIATED COMPANIES									
2		A		STOCKS									
3		(1)		CARRIERS ACTIVE									
4			VII	Lake Erie and Eastern R.R. Co.	50J		3 451 500		3 451 500				
5			VII	Mahoning State Line R.R. Co.	92.80		92 800		92 800				
6			VII	Monongahela Railway Co.	33 1/35		2 081 667		2 081 667				
7			VII	Pittsburgh, Chartiers and									
8				Youghiogheny Ry. Co.	50J		695 000		695 000				
9			VII	Montour R.R. Co.	50J		2 550 000		2 550 000				
10			VII	Pullman Co.	.09673		7 070		7 070				
11				Total Class A-(1)			8 878 037		8 878 037				
12													
13													
14													
15													
16		B		BONDS									
17		(1)		CARRIERS ACTIVE									
18			VII	New York Central R.R. Co.									
19				Refunding and Improvement									
20				Mortgage 4 1/2%, Series "A"									
21				due 10-1-2013			38 000		38 000				
22			VII	New York Central and Hudson									
23				River R.R. Co.									
24				Refunding and Improvement									
25				Mortgage 4 1/2%, Series "A"									
26				due 10-1-2013			2 000		2 000				
27				Total Class B - Bonds			40 000		40 000				
28													
29													
30													
31													
32		E		INVESTMENT - ADVANCES									
33		(1)		CARRIERS - ACTIVE									
34			VII	Lake Erie and Eastern R.R. Co.									
35			VII	Mahoning State Line R.R. Co.									
36			VII	Monongahela Ry. Co.									
37			VII	Montour R.R. Co.									
38				Total Class E - Invest. Adv.									
39													
40				GRAND TOTAL - ACCOUNT 721			8 918 037		8 918 037				
41													
42													
43													
44													
45													
46													
47													
48													
49													

## 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			INVESTMENT 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)		
\$			\$		\$		\$		\$		\$		%	\$		
																1
																2
																3
3	507	134														4
	92	800														5
1	440	000						50		50		50				6
																7
	484	850											8		55 600	8
5	635	257														9
	20	164														10
																11
11	180	205						50		50		50			55 600	12
																13
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																19
	26	790											4.5		1 710	20
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																23
																24
	1	410											4.5		90	25
																26
	28	200													1 800	27
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																31
																32
	100	000													1 636	33
	432	280														34
2	309	000													138 540	35
	65	000				165 000				100 000		100 000			939	36
																37
																38
2	906	280				165 000				100 000		100 000			111 115	39
																40
14	114	685				165 000				100 050		100 050			198 515	41
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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)	(k)	(l)	(m)	(n)				
50	717			INSURANCE AND OTHER FUNDS	%	\$			\$			\$			\$		
51		B		BONDS													
52		(1)		CARRIERS ACTIVE													
53			VII	New York Central Railroad Co.,													
54				Consolidated Mortgage 4%													
55				Series "A" due 2-1-1998													
56				Lien ref. "1-R" Page 316									100	000		100	000
57																	
58																	
59				GRAND TOTAL - Account 717									100	000		100	000
60																	
61																	
62				* NOTE:													
63				See Page 316 for lien													
64				reference, extent of control													
65				and summary of income accounts													
66				513, 514 and 516.													
67																	
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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			Selling price			Rate	Amount credited to income						
(j)			(k)			(l)			(m)			(n)	(o)						
\$			\$			\$			\$			\$			%	\$			
																			50
																			51
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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

## INVESTMENTS AT CLOSE OF YEAR

## PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR

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	PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR			
					Pledged (e)	Unpledged (f)	In sinking, insurance, and other funds (g)	Total par value (h)
	(a)	(b)	(c)	(d)	\$	\$	\$	\$
1	722			OTHER INVESTMENTS				
2		A		Stocks				
3		(3)		Noncarriers-Active		1 Share		1 Share
4			X	Chartiers Country Club				
5			X	Youngstown Country Club				
6				Total Class A - Stocks				
7								
8								
9								
10				Grand Total Account 722				
11								
12								
13								
14								
15								
16	717			INSURANCE AND OTHER FUNDS				
17		E		Investment Advance				
18		(3)		NonCarriers-Active				
19			VI	Service Interruption Insurance \$				
20								
21				Grand Total Account 717				
22								
23								
24								
25								
26	716			CAPITAL AND OTHER RESERVE FUNDS				
27		B		BONDS				
28		(3)		NonCarrier Corporations-Active				
29			IX	U.S. Treasury Bills purchased				
30				from proceeds of sale of				
31				Equipment Trust certificates			2 000	2 000
32				Equipment Trust of 4-1-68				
33				" " " 8-15-68				
34				Grand Total Account 716			2 000	2 000
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								
51	*	Note	-	See Page 316 for summary of income in Account 514				
52	\$	"	-	" " " " " " " " " " " "				
53								

## 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)		
\$			\$			\$			\$			\$			\$			%	\$			
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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)		
					\$			\$			\$			\$		
54																
55																
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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			Selling price			Rate	Amount credited to income						
(l)			(j)			(k)			(i)			(n)				(o)	(p)		
\$			\$			\$			\$			\$			%	\$			
																			54
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**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		None								
2										
3										
4										
5										
6										
7										
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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 104A, 104B, 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 (j)	Line No.
Par value (g)		Book value (h)		Selling price (i)			
\$		\$		\$		None	1
							2
							3
							4
							5
							6
							7
							8
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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)	(e)	(f)
1	(1) Engineering.....		1 945 259				
2	(2) Land for transportation purposes.....		15 735 473				
3	(2½) Other right-of-way expenditures.....		48 569				
4	(3) Grading.....		13 608 408				
5	(5) Tunnels and subways.....		610 219				
6	(6) Bridges, trestles, and culverts.....		7 446 065				
7	(7) Elevated structures.....						
8	(8) Ties.....		3 069 576				
9	(9) Rails.....		4 261 205				
10	(10) Other track material.....		4 618 048				
11	(11) Ballast.....		2 626 151				
12	(12) Track laying and surfacing.....		3 688 242				
13	(13) Fences, snowsheds, and signs.....		93 166				
14	(16) Station and office buildings.....		4 349 883				
15	(17) Roadway buildings.....		44 801				
16	(18) Water stations.....		210 458				
17	(19) Fuel stations.....		416 575				
18	(20) Shops and enginehouses.....		4 596 671				
19	(21) Grain elevators.....						
20	(22) Storage warehouses.....		29 599				
21	(23) Wharves and docks.....						
22	(24) Coal and ore wharves.....		340 514				
23	(26) Communication systems.....		1 386 229				
24	(27) Signals and interlockers.....		6 870 675				
25	(29) Power plants.....		88 975				
26	(31) Power-transmission systems.....		509 770				
27	(35) Miscellaneous structures.....		154 079				
28	(37) Roadway machines.....		1 123 380				
29	(38) Roadway small tools.....		53 886				
30	(39) Public improvements—Construction.....		1 417 857				
31	(43) Other expenditures—Road.....						
32	(44) Shop machinery.....		2 093 457				
33	(45) Power-plant machinery.....		539 236				
34	Leased property capitalized rentals (explain).....						
35	Other (specify and explain).....						
36	Total expenditures for road.....		81 976 426				
37	(51) Steam locomotives.....		14 604 681				
38	(52) Other locomotives.....		194 035 412				
39	(53) Freight-train cars.....		289 527				
40	(54) Passenger-train cars.....						
41	(56) Floating equipment.....		423 351				
42	(57) Work equipment.....		512 073				
43	(58) Miscellaneous equipment.....		209 865 044				
44	Total expenditures for equipment.....						
45	(71) Organization expenses.....						
46	(76) Interest during construction.....						
47	(77) Other expenditures—General.....						
48	Total general expenditures.....		291 841 470				
49	TOTAL.....		( 18 874 511)				
50	(80) Other elements of investment (p. 223).....		147 558				
51	(90) Construction work in progress.....		273 114 517				
52	GRAND TOTAL.....						

## Note:

Acct. 2 \* \$135,801 for purchase of 6,563 acres of land acquired from U.S. Steel Corp. and Union RR at Rankin, Pa.

" 3 # Includes \$259,862 retirement of facilities sold to Union RR at Rankin - Braddock, Pa.

" 27 # " \$667,258 retirement of signal and interlocker equipment - various locations.

" 27 \*\* " \$215,000 CTC Installation - various locations

## 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)	Owled property (g)	Leased property (h)	(i)	(j)	(k)	(l)	
106		27 020		( 26 914 )		( 26 914 )	1 918 345	1
135 801 #		66 617		69 184		69 184	15 804 657	2
							48 569	3
		259 942 #		( 259 942 )		( 259 942 )	13 348 466	4
							610 219	5
1 895		45 831		( 43 936 )		( 43 936 )	7 402 129	6
								7
37 856		28 840		9 016		9 016	3 078 592	8
79 121		53 048		26 073		26 073	4 287 278	9
130 923		53 154		77 769		77 769	4 695 817	10
48 678		35 679		12 999		12 999	2 639 150	11
238 849		19 128		219 721		219 721	3 907 963	12
							93 166	13
( 43 994 )		99 174		( 143 168 )		( 143 168 )	4 206 715	14
6 397				6 397		6 397	51 198	15
2 276		3 355		( 1 079 )		( 1 079 )	209 379	16
							416 575	17
6 014		7 299		( 1 285 )		( 1 285 )	4 595 386	18
								19
							29 599	20
								21
		84 118		( 24 323 )		( 24 323 )	340 514	22
59 795							1 361 906	23
236 885 **		742 097 #		( 505 212 )		( 505 212 )	6 365 463	24
							88 975	25
							509 770	26
							154 079	27
181 974		113 275		68 699		68 699	1 192 079	28
							53 886	29
2 104				2 104		2 104	1 419 961	30
								31
210 988		98 771		112 217		112 217	2 205 674	32
2 029				2 029		2 029	541 265	33
								34
								35
1 337 697		1 737 348		( 399 651 )		( 399 651 )	81 576 775	36
								37
( 631 )				( 631 )		( 631 )	14 604 050	38
4 925 067		6 062 509		( 1 137 442 )		( 1 137 442 )	192 897 970	39
		36 188		( 36 188 )		( 36 188 )	253 339	40
								41
4 996		10 518		( 5 522 )		( 5 522 )	417 829	42
46 605		35 639		10 966		10 966	523 039	43
4 976 037		6 144 854		( 1 168 817 )		( 1 168 817 )	208 696 227	44
								45
								46
								47
								48
6 313 734		7 882 202		( 1 568 468 )		( 1 568 468 )	290 273 002	49
							( 18 874 511 )	50
( 365 217 )				( 365 217 )		( 365 217 )	217 659	51
5 948 517		7 882 202		( 1 933 685 )		( 1 933 685 )	271 180 832	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.

## Report on lines 34 and

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 terminal 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





## 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 (c)		At beginning of year (e)	At close of year (f)	
	(a)	\$	\$	%	\$	\$	%
1	ROAD						
2	(1) Engineering	1 937 673	1 973 673	0.90	28 424	28 424	0.25
3	(2 1/2) Other right-of-way expenditures	46 621	46 621	1.84	1 227	1 227	
4	(3) Grading	13 539 534	13 539 534	0.25	187 738	187 738	0.04
5	(5) Tunnels and subways	610 219	610 219	0.58			
6	(6) Bridges, trestles, and culverts	7 326 979	7 326 979	1.30	41 244	41 244	1.40
7	(7) Elevated structures						
8	(13) Fences, snowsheds, and signs	93 005	93 005	2.00	2 263	2 263	2.00
9	(16) Station and office buildings	4 348 906	4 348 906	1.85	3 215	3 215	2.15
10	(17) Roadway buildings	44 802	44 802	2.45	530	530	2.70
11	(18) Water stations	210 458	210 458	2.50			
12	(19) Fuel stations	416 575	416 575	2.20			
13	(20) Shops and enginehouses	4 596 670	4 596 670	1.75			
14	(21) Grain elevators						
15	(22) Storage warehouses	29 599	29 599				
16	(23) Wharves and docks						
17	(24) Coal and ore wharves	340 513	340 513				
18	(26) Communication systems	1 386 228	1 386 228	3.07	7 890	7 890	1.55
19	(27) Signals and interlockers	6 870 585	6 870 585	2.80	600	600	4.00
20	(29) Power plants	88 974	88 974	1.30			
21	(31) Power transmission systems	509 771	509 771				
22	(35) Miscellaneous structures	154 079	154 079	3.35			
23	(37) Roadway machines	1 123 382	1 123 382	4.15	380	380	6.40
24	(39) Public improvements—Construction	1 380 686	1 380 686	1.46	40 989	40 989	1.47
25	(44) Shop machinery	2 093 456	2 093 456	2.30			
26	(45) Power-plant machinery	539 237	539 237				
27	All other road accounts						
28	Amortization (other than defense projects)						
29	Total road	47 687 952	47 687 952	1.28	314 500	314 500	0.51
30	EQUIPMENT						
31	(51) Steam locomotives						
32	(52) Other locomotives	14 604 682	14 604 050				
33	(53) Freight-train cars	191 428 945	191 076 709				
34	(54) Passenger-train cars	289 526	253 339				
35	(56) Floating equipment						
36	(57) Work equipment	372 383	367 005				
37	(58) Miscellaneous equipment	512 074	522 923				
38	Total equipment	207 207 610	206 824 026				
39	GRAND TOTAL	254 895 562	254 511 978	x x x x	314 500	314 500	x x x x

Depreciation Base and Rate on Bldgs. leased to others, the rent for which is credited to 510			
Miscellaneous Rent Income, included above	Col. (b)	Col. (c)	Col. (d)
1. Engineering	\$ 996	\$ 996	1.35%
16. Station and office buildings	16 055	16 055	1.35%
	\$ 17 051	\$ 17 051	

## 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 com- posite 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.....							
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.....		None			None		None
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.....		None			None		None
38	GRAND TOTAL.....		None			None		XX XX

Accts. 22, 24, 31, 45 no longer deprec. as per ICC letter dated 7-24-67 File ACV-J  
and Mr. M. Paolo, Dir. Depreciation Base Accounts 1, 2-1/2, 3, 5, 39 includes  
non-depreciable property.



## 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	495 358		17 443		24 442		488 359	
3	(2½) Other right-of-way expenditures	12 319		858				13 177	
4	(3) Grading	1 537 797		33 849		220 485		1 351 161	
5	(5) Tunnels and subways	127 278		3 539				130 817	
6	(6) Bridges, trestles, and culverts	4 118 207		95 251		34 288		4 179 170	
7	(7) Elevated structures								
8	(13) Fences, snow sheds, and signs	62 568		1 860				64 428	
9	(16) Station and office buildings	3 215 874		80 375		118 389		3 177 860	
10	(17) Roadway buildings	37 217		1 098				38 315	
11	(18) Water stations	188 819		5 261		3 337		190 743	
12	(19) Fuel stations	343 802		9 165				352 967	
13	(20) Shops and enginehouses	3 441 666		80 442		7 299		3 514 809	
14	(21) Grain elevators								
15	(22) Storage warehouses	521 681		-				521 681	
16	(23) Wharves and docks								
17	(24) Coal and ore wharves	470 962		-				470 962	
18	(26) Communication systems	863 675		42 555		69 044		837 186	
19	(27) Signals and interlockers	3 818 137		192 376		730 679		3 279 834	
20	(29) Power plants	( 20 927)		1 157				( 19 770)	
21	(31) Power-transmission systems	786 026		-				786 026	
22	(35) Miscellaneous structures	79 671		5 162				84 833	
23	(37) Roadway machines	656 892		46 620		92 376		611 136	
24	(39) Public improvements—Construction	865 740		20 158				885 898	
25	(44) Shop Machinery *	1 516 780		48 149		93 371		1 471 558	
26	(45) Power-plant machinery *	673 395		-				673 395	
27	All other road accounts								
28	Amortization (other than defense projects)								
29	Total road	23 812 937		685 318		1 393 710		23 104 545	
30	EQUIPMENT								
31	(51) Steam locomotives								
32	(52) Other locomotives	5 108 129		728 983				5 837 112	
33	(53) Freight-train cars	41 162 961		5 101 749		3 670 924		42 593 786	
34	(54) Passenger-train cars	100 118		6 185		34 987		71 316	
35	(56) Floating equipment								
36	(57) Work equipment	24 297		12 174		6 870		29 601	
37	(58) Miscellaneous equipment	317 616		62 232		30 851		348 997	
38	Total equipment	46 713 121		5 911 323		3 743 632		48 880 812	
39	GRAND TOTAL	70 526 058		6 596 641		5 137 342		71 985 357	

\*Chargeable to account 305.

Note: The difference between the credits in Column (c) and charges to accounts 266 and 305 in Schedule 320 is as follows:

Deprec. on Roadway Prop. leased to M.S.L. R.R.	1 598
Application of overhead on Capital Improvement Work	Cr 2 570
	Cr 972

Deprec. reserve on bldgs. leased to others, the rent of which is credited to Acct. 510

Miscellaneous Rent Income included above	Col. (b)	Col. (c)	Col. (g)
1. Engineering	\$ 381	\$ 13	\$ 394
16. Station and office buildings	6 721	217	6 938
	\$ 7 102	\$ 230	\$ 7 332

The difference between the credits in Col. (c) and charges to Account 331 in Schedule 330 is 1063 account of overhead on Capital Improvement Work.

## 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			Other credits			Retirements			Other debits					
		(b)			(c)			(d)			(e)			(f)			(g)		
		\$			\$			\$			\$			\$			\$		
1	ROAD	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
3	(1) Engineering						71									71			
3	(2) Other right-of-way expenditures																		
4	(3) Grading						75									75			
5	(5) Tunnels and subways																		
6	(6) Bridges, trestles, and culverts						577									577			
7	(7) Elevated structures																		
8	(13) Fences, snow sheds, and signs						45									45			
9	(16) Station and office buildings						69									69			
10	(17) Roadway buildings						14									14			
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						96									96			
19	(27) Signals and interlockers						24									24			
20	(29) Power plants																		
21	(31) Power transmission systems																		
22	(35) Miscellaneous structures																		
23	(37) Roadway machines						24									24			
24	(39) Public improvements—Construction						603									603			
25	(44) Shop machinery*																		
26	(45) Power-plant machinery*																		
27	All other road accounts																		
28	Total road	Inapplicable				1	598	Inapplicable			Inapplicable				1	598	Inapplicable		
29	EQUIPMENT	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						1	598								1	598		

\*Charges 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	Balance at beginning of year			CREDITS TO RESERVE DURING THE YEAR				DEBITS TO RESERVE DURING THE YEAR				Balance at close of year		
					Charges to others		Other credits		Retirements		Other debits				
					(c)		(d)		(e)		(f)				
(a)	(b)											(g)			
		\$			\$		\$		\$		\$		\$		
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														
7	(7) Elevated structures														
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		None												
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		None												
38	GRAND TOTAL		None												

## 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 (h) 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	XX	XX
1	ROAD:																				
2	Extension of Ohio River Branch																				
3	Amortization by necessity																				
4	Certificate No. 12521 dated																				
5	December 23, 1942																				
6																					
7																					
8																					
9																					
10	Minor items each less than																				
11	\$100,000																				
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					
21																					
22																					
23																					
24																					
25																					
26																					
27																					
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																				



## 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, LO; 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	Steel Flat Cars (A) spec.	150	5 880	\$ 3 219 744	P
2	Steel Flat Cars spec.	3	128	63 618	P
3	Steel Flat Cars (B)	147	6 248	3 117 303	P
4	Steel Flat Cars (B) spec.	100	3 930	1 799 969	P
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26	(A) Reported in Schedule 417, year 1967				
27	(B) Reported in Schedule 417, year 1968				
28					
29					
30	TOTAL	400	XX XX	8 200 634	XXXX

## REBUILT UNITS

41					
42					
43					
44	Equipment Rebuilt in Company Shops				
45	Cost of which is not complete				
46					
47	517 Steel Box Cars 1968 (A)				
48	483 Steel Box Cars 1969				
49					
50					
51					
52	(A) Reported in Schedule 417, year 1968				
53					
54	TOTAL		XX XX		XXXX
55	GRAND TOTAL	400	XX XX	8 200 634	XXXX



## 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)		
			(e)		(d)			(e)		
1	(R)	The Pittsburgh and Lake Erie Railroad Company	174	17	\$ 271	148	337	\$ 74	633	962
2										
3										
4										
5										
6	(L)	The Mahoning State Line Railroad Company	6	39		577	844		45	563
7										
8										
9										
10										
11										
12										
13										
14		Line 1, Column (c) does not include 1.58 miles								
15		leased to Aliquippa and Southern Railroad								
16										
17		Deductions made from Line 1, Column (d)								
18		representing cost of facilities leased to or								
19		used by others:								
20		The Pittsburgh and Lake Erie Railroad Company								
21		Land and Tracks:								
22		Aliquippa and Southern Railroad Co. \$32,495								
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	56	271	726	181	74	679	525

## 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	\$ 1 917 745	\$ 28 823		
2	(2) Land for transportation purposes	15 799 203	85 526		
3	(24) Other right-of-way expenditures	48 569	1 227		
4	(3) Grading	13 348 466	193 213		
5	(5) Tunnels and subways	610 219			
6	(6) Bridges, trestles, and culverts	7 402 129	41 244		
7	(7) Elevated structures				
8	(8) Ties	3 071 779	72 599		
9	(9) Rails	4 281 336	76 173		
10	(10) Other track material	4 691 039	70 948		
11	(11) Ballast	2 637 702	14 320		
12	(12) Track laying and surfacing	3 900 503	70 283		
13	(13) Fences, snowsheds, and signs	93 166	2 263		
14	(16) Station and office buildings	4 206 715	3 215		
15	(17) Roadway buildings	51 198	530		
16	(18) Water stations	209 379			
17	(19) Fuel stations	416 575			
18	(20) Shops and enginehouses	4 595 386			
19	(21) Grain elevators				
20	(22) Storage warehouses	29 599			
21	(23) Wharves and docks				
22	(24) Coal and ore wharves	340 514			
23	(26) Communication systems	1 361 906	7 891		
24	(27) Signals and interlockers	6 365 463	600		
25	(29) Power plants	88 975			
26	(31) Power-transmission systems	509 770			
27	(35) Miscellaneous structures	154 079			
28	(37) Roadway machines	1 192 079	380		
29	(38) Roadway small tools	53 886	275		
30	(39) Public improvements—Construction	1 419 961	40 989		
31	(43) Other expenditures—Road				
32	(44) Shop machinery	2 205 674			
33	(45) Power-plant machinery	541 265			
34	Leased property capitalized rentals (explain)				
35	Other (specify & explain)				
36	Total expenditures for road	81 544 280	710 499		
37	(51) Steam locomotives				
38	(52) Other locomotives	14 604 050			
39	(53) Freight-train cars	192 897 970			
40	(54) Passenger-train cars	253 339			
41	(56) Floating equipment				
42	(57) Work equipment	417 829			
43	(58) Miscellaneous equipment	523 039			
44	Total expenditures for equipment	208 696 227	-		
45	(71) Organization expenses				
46	(76) Interest during construction				
47	(77) Other expenditures—General				
48	Total general expenditures				
49	TOTAL	290 240 507	710 499		
50	(80) Other elements of investment	( 18 874 511)	( 132 655)		
51	(90) Construction work in progress	( 217 659)			
52	GRAND TOTAL	271 148 337	577 844		



## 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 \$50,000 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 (e) only the amount at which carried in respondent's books and in a footnote give a full description of the consideration actually paid. Also if the actual money cost to respondent is different from that shown in column (e), give particulars in a footnote.

4. 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	One-half of land in name of the		\$	\$	\$
2	Charleston National Bank, Trustee, located				
3	in West Virginia, leased or to be leased for				
4	mining coal.	Various	-	-	2 087 074
5					
6	Land held in name of The Wheeling Dollar				
7	Savings and Trust Co., Trustee, located in				
8	West Virginia, leased or to be leased for				
9	mining coal.	Various	10 002	-	3 451 442
10					
11	Central Warehouse held in name of Shovel				
12	Transfer and Storage located in Pittsburgh,				
13	Pa., leased or to be leased for storage		-	-	1 092 624
14					
15	All other items		87 589	7 726	1 422 994
16					
17					
18					
19					
20					
21					
22					
23					
		TOTAL	97 591	7 726	8 054 134

## 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.

E. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 502, 511, 534, 535 AND 544 DURING THE YEAR				C. DEPRECIATION RESERVE (ACCOUNT 738)				Depreciation per lg ton	Line No.
Revenues or income (f)	Expenses (g)	Taxes (h)	Net profit for year after taxes (i loss, (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rate (n)	
\$	\$	\$	\$	\$	\$	\$	\$	%	1
									2
180 997	—	4 649	176 348	14 322		511 528	1 074 448	.00692	3
									4
									5
									6
									7
275 948	—	10 296	265 652	27 244		173 766	503 753	.01245	8
									9
									10
92 674	28 623	52 588	11 463	13 330		¢ 350 900	1 092 624	1.22	11
									12
168 523	4 000	44 682	119 841	**46 320		¢ 120 105			13
									14
									15
									16
									17
									18
									19
									20
718 142	32 623	112 215	573 304	101 216		1 156 299	2 670 825	XXXXX	21
									22

## NOTES AND REMARKS

\* - Based on valuation unmined land \$1,074,448 ÷ 155,315,606 gross tons recoverable coal.

# - Based on valuation unmined land \$ 503,753 ÷ 40,468,486 gross tons recoverable coal.

¢ - Includes \$53,320 adjustment on Reserve not shown for 1965, 1966, 1967 and 1968, which was shown in all other items. All other items reserve adjusted \$53,320.

\*\* - Includes \$41,888 transferred from Acct. 735 due to buildings being leased.



## 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	Abandoned property awaiting disposition	\$	330	000
2		Other items, each less than \$100,000		3	382
3					
4		Total Account 741		333	382
5					
6	743	Unadjusted loss and damage freight claims		119	000
7		Other items, each less than \$100,000		204	847
8					
9		Total Account 743		323	847
10					
11					
12					
13					
14					
15					
16					
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19					
20					
21					
22					
23					
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45					

# 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 (v) and (w) 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 200L, "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	Con- version	Call prior to maturity, other than for sinking fund	Sinking fund	First lien	Junior to first lien	First lien	Junior to first lien
1	EQUIPMENT OBLIGATIONS											
2												
3	(4) Equipment Securities: (a)											
4	P. & L.E. R.R. Equipment Trust Certificates:											
5												
6	Trust dated:	11-15-56	11-15-71	3-7/8	5-15 11-15	No	No	No	Yes	No	-	-
7		2-15-57	2-15-72	3-3/4	2-15 8-15	No	No	No	Yes	No	-	-
8		4-15-57	4-15-72	3-5/8	4-15 10-15	No	No	No	Yes	No	-	-
9		8-15-57	8-15-72	4-1/4	2-15 8-15	No	No	No	Yes	No	-	-
10		11-1-57	11-1-72	4-1/4	5-1 11-1	No	No	No	Yes	No	-	-
11		2-1-58	2-1-73	3-1/2	2-1 8-1	No	No	No	Yes	No	-	-
12		5-15-58	5-15-73	3	5-15 11-15	No	No	No	Yes	No	-	-
13		10-15-58	10-15-73	4	4-15 10-15	No	No	No	Yes	No	-	-
14		5-1-59	5-1-74	4-1/4	5-1 11-1	No	No	No	Yes	No	-	-
15		9-15-59	9-15-74	4-5/8	3-15 9-15	No	No	No	Yes	No	-	-
16		10-1-60	10-1-75	4	4-1 10-1	No	No	No	Yes	No	-	-
17		4-1-68	4-1-83	6-1/4	4-1 10-1	No	No	No	Yes	No	-	-
18		8-15-68	8-15-82	6	2-15 8-15	No	No	No	Yes	No	-	-
19	Total-Equipment											
20	Trust Certificates (a)											
21												
22												
23												
24	CONDITIONAL OR DEFERRED PAYMENT CONTRACTS:											
25												
26	P. & L.E. R.R. Equipment Conditional Sales Agreements (c)											
27												
28	Pittsburgh National Bank	3-15-67	3-15-72	5-3/4	3-15 9-15	No	No	No	Yes	No	-	-
29	Mellon Nat'l Bank & Trust Co	5-1-67	5-1-72	5-3/4	5-1 11-1	No	No	No	Yes	No	-	-
30	Mellon Nat'l Bank & Trust Coll	1-1-67	11-1-72	6-1/4	5-1 11-1	No	No	No	Yes	No	-	-
31	Total Conditional											
32	Sales Agreements (c)											
33												
34												
35												
36												
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
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48												
49												
50												
51												
52												
53												
54												
55												
56												
GRAND TOTAL										XXXX	XXXX	XXXX

## 218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Total amount nominally and actually issued	AMOUNT NOMINALLY ISSUED AND—			Total amount actually issued	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	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)						
\$	\$	\$	\$	\$	\$	\$	\$	\$						
7 305 000			7 305 000	6 331 000		487 000	487 000							
6 720 000			6 720 000	5 376 000		896 000	448 000							
2 250 000			2 250 000	1 800 000		300 000	150 000							
2 220 000			2 220 000	1 776 000		296 000	148 000							
4 950 000			4 950 000	3 960 000		660 000	330 000							
3 975 000			3 975 000	2 915 000		795 000	265 000							
3 900 000			3 900 000	2 860 000		780 000	260 000							
3 975 000			3 975 000	2 915 000		795 000	265 000							
2 475 000			2 475 000	1 650 000		660 000	165 000							
3 150 000			3 150 000	2 100 000		840 000	210 000							
4 950 000			4 950 000	2 970 000		1 650 000	330 000							
3 105 000			3 105 000	207 000		2 691 000	207 000							
4 050 000			4 050 000	270 000		3 510 000	270 000							
53 025 000			53 025 000	35 130 000		14 360 000	3 535 000							



## 218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Line No.	Name and character of obligation (List on same lines and in same order as on page 234)	AMOUNT OF INTEREST ACCRUED DURING YEAR				Amount of interest paid during year	Total amount of interest in default
		Charged to income		Charged to investment accounts			
		(v)	(w)	(x)	(y)		
	(a)	\$		\$		\$	
1	<u>EQUIPMENT OBLIGATIONS</u>						
2							
3	(4) Equipment Securities: (a)						
4	P. & L.E. R.R. Equipment Trust Certificates:						
5							
6	Trust Dated: 11-15-56		54 254			56 614	
7	2-15-57		55 300			58 800	
8	4-15-57		17 898			19 031	
9	8-15-57		22 801			25 160	
10	11- 1-57		53 763			56 100	
11	2- 1-58		37 873			41 737	
12	5-15-58		34 125			35 100	
13	10-15-58		50 792			53 000	
14	5- 1-59		37 400			38 569	
15	9-15-59		55 445			58 275	
16	10- 1-60		89 100			92 400	
17	4- 1-68		184 359			187 594	
18	8-15-68		236 925			243 000	
19	Total Equipment						
20	Trust Certificates (a)		930 035			965 380	
21							
22							
23							
24	<u>CONDITIONAL OR DEFERRED PAYMENT CONTRACTS:</u>						
25							
26	P. & L.E. R.R. Equipment Conditional Sales Agreements (c)						
27							
28	Pittsburgh National Bank 3-15-67		125 368			138 028	
29	Mellon Nat'l Bank & Trust Co. 5-1-67		114 679			120 591	
30	Mellon Nat'l Bank & Trust Co. 11-1-67		201 261			219 002	
31	Total Equipment Conditional						
32	Sales Agreements (c)		441 308			477 621	
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
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48							
49							
50							
51							
52							
53							
54							
55							
56	GRAND TOTAL	1	371 343			1 443 001	

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## 218. FUNDED DEBT AND OTHER OBLIGATIONS—Concluded

SECURITIES ISSUED DURING YEAR										SECURITIES REACQUIRED DURING YEAR						Line No.			
Purpose of the issue and authority  (a)	Par value			Net proceeds received for issue (cash or its equivalent)			Expense of issuing securities			AMOUNT REACQUIRED									
										Par value			Purchase price						
	(aa)			(bb)			(cc)			(dd)			(ee)						
	\$			\$			\$			\$			\$						
																1			
																2			
																3			
																4			
																5			
													487	000	487	000	6		
													448	000	448	000	7		
													150	000	150	000	8		
													148	000	148	000	9		
													330	000	330	000	10		
													265	000	265	000	11		
													260	000	260	000	12		
													265	000	265	000	13		
													165	000	165	000	14		
													210	000	210	000	15		
													330	000	330	000	16		
													207	000	207	000	17		
													270	000	270	000	18		
																19			
										(46) 3	535	000	3	535	000	20			
																21			
																22			
																23			
																24			
																25			
																26			
																27			
													739	719	739	719	28		
													646	031	646	031	29		
													747	898	747	898	30		
																31			
													2	133	648	2	133	648	32
																33			
																34			
																35			
																36			
																37			
																38			
																39			
																40			
																41			
																42			
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																45			
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																47			
																48			
																49			
																50			
																51			
																52			
																53			
																54			
																55			
GRAND TOTAL													5	668	648	5	668	648	56

## 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	P&LE RR Equipment Trust of November 15, 1956	1150 Steel Freight Cars	\$ 9 063 989	\$ 1 918 616
2				
3	P&LE RR Equipment Trust of February 15, 1957	1000 Steel Freight Cars	8 282 790	1 752 112
4				
5	P&LE RR Second Equipment Trust of April 15, 1957	350 Steel Freight Cars	2 898 977	648 977
6				
7	P&LE RR Third Equipment Trust of August 15, 1957	350 Steel Freight Cars	2 881 843	769 482
8				
9	P&LE RR Fourth Equipment Trust of November 1, 1957	725 Steel Freight Cars	6 343 951	1 582 654
10				
11	P&LE RR Equipment Trust of February 1, 1958	575 Steel Freight Cars	3 501 467	658 616
12				
13	P&LE RR Second Equipment Trust of May 15, 1958	600 Steel Freight Cars	4 983 542	1 016 420
14				
15	P&LE RR Third Equipment Trust of October 15, 1958	600 Steel Freight Cars	5 061 042	1 175 991
16				
17	P&LE RR Equipment Trust of May 1, 1959	400 Steel Freight Cars	3 197 348	690 952
18				
19	P&LE RR Second Equipment Trust of September 15, 1959	500 Steel Freight Cars	4 121 685	665 085
20				
21	P&LE RR Equipment Trust of October 1, 1960	800 Steel Freight Cars	6 263 305	1 313 305
22				
23	P&LE RR Conditional Sales Agreement with Pgh. Nat'l. Bank dated 3-15-67	250 Steel Gondola Cars	3 586 378	-
24				
25	P&LE RR Conditional Sales Agreement with Mellon Nat'l. Bank dated 5-1-67	200 Steel Coil Cars	4 377 174	-
26				
27	P&LE RR Conditional Sales Agreement with Mellon Nat'l. Bank dated 11-1-67	250 Steel Gondolas Cars	3 625 500	-
28				
29	P&LE RR Equipment Trust of April 1, 1968	750 Steel Gondolas Cars	3 620 000	724 000
30				
31	P&LE RR Second Equipment o. August 15, 1968	250 Steel Coil Cars	4 971 250	994 250
32				
33				
34				
35				
36				
37				



## 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		
				(d)			(e)		
	(a)	(b)	(c)	\$			\$		
1									
2	None								
3									
4									
5									
6									
7									
8									
9									
10									

## 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 (k)	Total accumulated un-earned interest plus earned interest unpaid at the close of year (l)	
	Current year (f)			All years to date (g)			On account of current year (h)		On account of prior years (i)		Total (j)				
	\$			\$			\$		\$		\$				\$
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															

## 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)	Rate 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	None													
2														
3														
4														
5														
6														
7														
8														
9														
10			TOTAL											

## 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	Vacation Earned	1 635	600
2		Pay voucher accruals	754	405
3		Monongahela Ry. Payment	354	630
4		Terminal Switching Claims Accruals	320	000
5		Accruals - Injuries to Persons - Payable within one year	303	847
6		Erie-Lackawanna Absorption Dispute	202	000
7		Back Pay - Various Groups	169	000
8		Interest on Capital Stock and Corporate Net Income Tax for Prior Years	148	159
9		Demolition of Mon River Bridge - 3 Spans	100	000
10		Other Items, each less than \$100,000	119	619
11				
12		Total Account 759	4 107	260
13				
14				
15				
16	763	Prepaid in Transit	874	888
17		Other Items, each less than \$100,000		239
18				
19		Total Account 763	875	127
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
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44				
45				

## 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).....		126	000		6	681 829		6	807 829
2	Federal excess profits taxes (532 or other accounts).....									
3	TOTAL (account 760).....		126	000		6	681 829		6	807 829
4	Railway property State and local taxes (532).....		386	121		908	385		1	294 506
5	Old-age retirement (532).....					202	477		202	477
6	Unemployment insurance (532).....			128		135	069		135	197
7	Miscellaneous operating property (535).....									
8	Miscellaneous tax accruals (544).....				(		376)	(		376)
9	All other taxes.....									
10	TOTAL (account 761).....		386	249		1	245 555		1	631 804

(See Page 317)

## NOTES AND REMARKS

Old-age retirement includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:

Hospital Insurance (Medicare)	\$72,196
Supplemental annuities	97,994



## 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 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	774	Accrual - Injuries to Persons	779	230
2		Other Items, each less than \$100,000	( 15	448
3				
4		Total Account 774	763	782
5				
6	782	Other Items, each less than \$100,000	120	279
7				
8		Total Account 782	120	279
9				
10				
11	784	U.S. Army Engineers - Dam #4	205	654
12		Other Items, each less than \$100,000	86	093
13				
14		Total Account 784	291	747
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
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31				
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41				
42				
43				
44				
45				

## 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 (m) to (s), 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)).

Line No.	Class of stock	Date issue was authorized	Par value per share (if nonpar, so state)	PREFERRED STOCK										
				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	2-1-65	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	None												
6														
7														
8	Debenture	None												
9														
10	Receipts outstanding for installments paid*	None												
11														
12														
13	TOTAL		XXXXX	XXXXX				XXXXX	XXXXXX	XXXXX	XXXXX	XXXXXX	XXXXXX	XXXXXX

Line No.	PAR VALUE OF PAR-VALUE STOCK OR NUMBER OF SHARES OF NONPAR STOCK										STOCK ACTUALLY OUTSTANDING AT CLOSE OF YEAR										
	Authorized		Authenticated		NOMINALLY ISSUED AND				Actually issued		REACQUIRED AND				Number of shares		Par value of par-value stock		Book value of stock without par value		
					Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")		Canceled				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	45	000 000	36	538 800					36	538 800				1	106 900	708 638	\$	35	431 900	\$	
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13	45	000 000	36	538 800					36	538 800				1	106 900	708 638	35	431 900			

\*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 reacquirement 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)			Net proceeds received for issue (cash or its equivalent) (e)
				\$			
1	None						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
TOTAL							

Line No.	STOCKS ISSUED DURING YEAR—Concluded						STOCKS REACQUIRED DURING YEAR						Remarks
	Cash value of other property acquired or services received as consideration for issue		Net total discounts (in black) or premiums (in red). Excludes entries in column (a)		Expense of issuing capital stock		Par value (For nonpar stock show the number of shares)		Purchase price				
	(f)	(g)	(h)	(i)	(j)	(k)							
	\$	\$	\$		\$	\$						None	
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) number to which the amount stated in column (c), (d) or (e) was charged or credited. Give a brief description of the item added or deducted and in column (b) insert the contra account

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.					
			794. Premiums and Assessments on Capital Stock (c)			795. Paid-In Surplus (d)		
								796. Other Capital Surplus (e)
1	Balance at beginning of year	x x x	\$	None		\$	5 280 851	\$ None
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								
10								
11								
12	Total deductions	x x x						
13	Balance at close of year	x x x		None			5 280 851	None

## 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	Deferred Federal Income Taxes	1	038	367				51	458	961
38										
39										
40										
41										
42										
43										
44										
45										
46	TOTAL	1	038	367				51	458	961

## 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	Unknown			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
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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 (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		\$			\$			\$		
	<b>ORDINARY ITEMS</b>									
- 1	<b>OPERATING INCOME</b>									
2	<b>RAILWAY OPERATING INCOME</b>									
3	(501) Railway operating revenues (p. 303)	38	404	966	33	816	953			
4	(531) Railway operating expenses (p. 310)	34	363	951	31	069	127			
5	Net revenue from railway operations	4	041	015	2	747	826			
6	(532) Railway tax accruals (p. 317)	10	718	275	6	966	271			
7	Railway operating income	( 6	677	260)	( 4	218	445)			
8	<b>RENT INCOME</b>									
9	(503) Hire of freight cars—Credit balance (p. 319)	16	335	022	16	353	769			
10	(504) Rent from locomotives (p. 320)		229	178		155	832			
11	(505) Rent from passenger-train cars (p. 320)	(		500)		2	297			
12	(506) Rent from floating equipment		12	574		7	476			
13	(507) Rent from work equipment	1	517	495	1	558	871			
14	(508) Joint facility rent income	18	093	769	18	078	245			
15	Total rent income									
16	<b>RENTS PAYABLE</b>									
17	(536) Hire of freight cars—Debit balance (p. 319)		29	451		28	971			
18	(537) Rent for locomotives (p. 320)					1	989			
19	(538) Rent for passenger-train cars (p. 320)									
20	(539) Rent for floating equipment	(		600)			600			
21	(540) Rent for work equipment		134	270		137	237			
22	(541) Joint facility rents		163	121		168	797			
23	Total rents payable	17	930	648	17	909	448			
24	Net rents (lines 15, 23)	11	253	388	13	691	003			
25	Net railway operating income (lines 7, 24)									
26	<b>OTHER INCOME</b>									
27	(502) Revenues from miscellaneous operations (p. 231)		6	091		6	126			
28	(509) Income from lease of road and equipment (p. 318)		112	422		106	654			
29	(510) Miscellaneous rent income (p. 318)		617	757		648	205			
30	(511) Income from nonoperating property (p. 231)									
31	(512) Separately operated properties—Profit (p. 319)		55	600		20	984			
32	(513) Dividend income		740	120		545	350			
33	(514) Interest income		15	155		78	107			
34	(516) Income from sinking and other reserve funds									
35	(517) Release of premiums on funded debt									
36	(518) Contributions from other companies		259	497		85	982			
37	(519) Miscellaneous income (p. 323)	1	806	642	1	491	408			
38	Total other income	13	060	030	15	182	411			
39	Total income (lines 25, 38)									
40	<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>									
41	(534) Expenses of miscellaneous operations (p. 231)									
42	(535) Taxes on miscellaneous operating property (p. 231)		62	136		27	205			
43	(543) Miscellaneous rents (p. 322)		112	215		89	030			
44	(544) Miscellaneous tax accruals (p. 231)									
45	(545) Separately operated properties—Loss (p. 319)		1	165		1	688			
46	(549) Maintenance of investment organization									
47	(550) Income transferred to other companies		94	906	(	277	635)			
48	(551) Miscellaneous income charges (p. 323)		270	422	(	159	712)			
49	Total miscellaneous deductions	12	789	608	15	342	123			
50	Income available for fixed charges (lines 39, 49)									



## 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) on lines 9 to 63, inclusive, should be fully explained in a footnote.

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

RAIL-LINE, INCLUDING WATER TRANSFERS																				Line No.
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)		
\$			\$			\$			\$			\$			\$			\$		
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
38	340	840	xx	xx	xx	38	340	840	61	995	xx	xx	xx	xx	61	995	xx	xx	xx	
24	680	000	9	369	465	34	049	465	172	672	xx	141	814	xx	314	486	xx	xx	xx	
xx	xx	xx	xx	xx	xx	4	291	375	xx	xx	xx	xx	xx	xx	252	491	xx	xx	xx	
7	269	311	3	417	235	10	686	546	xx	xx	xx	xx	xx	xx	31	730	xx	xx	xx	
xx	xx	xx	xx	xx	xx	6	395	171	xx	xx	xx	xx	xx	xx	284	221	xx	xx	xx	
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	
16	335	022	xx	xx	xx	16	335	022	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	
	229	178					229	178												
						</														

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).....									
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.....	1	371	343	1	401	678			
55	(b) Interest in default.....									
56	(547) Interest on unfunded debt.....									
57	(548) Amortization of discount on funded debt.....		27	212		64	548			
58	Total fixed charges.....	1	398	555	1	466	226			
59	Income after fixed charges (lines 50, 58).....	11	391	053	13	875	897			
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.....									
63	Ordinary income (lines 59, 62).....	11	391	053	13	875	897			
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).....	11	391	053	13	875	897			

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.

Wage increases and other benefits for employees pursuant to recent agreement included in operating expenses for year 1969 - - - - - \$1,522,850.

## 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) -----	\$ 11	391	053	
2	(606) Other credits to retained income -----				Net of Federal income taxes ----- \$
3	(622) Appropriations released -----				
4	Total -----	11	391	053	
	DEBITS				
5	(612) Debit balance transferred from Income (p. 301A) -----				
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 -----	1	038	367	
9	(623) Dividends (p. 302) -----	4	960	466	
10	Total -----	5	998	833	
11	Net increase during year* -----	5	392	220	
12	Balance at beginning of year (p. 201)* -----	99	980	131	
13	Balance at end of year (carried to p. 201)* -----	105	372	351	

\* 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 (e) 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 (account 623) (e)	DATES	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
41	Common Stock	3		\$ 35 431 900	\$ 1 062 957	3-12-69	4-15-69
42	Common Stock	3		35 431 900	1 062 957	6-11-69	7-15-69
43	Common Stock	3		35 431 900	1 062 957	9-8-69	10-15-69
44	Common Stock	3	2	35 431 900	1 771 595	12-3-69	1-14-70
45							
46							
47							
48							
49							
50							
51							
52							
53							
				TOTAL	4 960 466		



## 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			Assignable to passenger and allied services						
(a)	(b)	(c)	(d)	(e)	(f)									
	TRANSPORTATION—RAIL LINE	\$		\$		\$		\$						
1	(101) Freight*	36	181 838	36	181 838					X X	X X	X X		
2	(102) Passenger*		60 806					60 806		X X	X X	X X		
3	(103) Baggage									X X	X X	X X		
4	(104) Sleeping car									X X	X X	X X		
5	(105) Parlor and chair car									X X	X X	X X		
6	(106) Mail									X X	X X	X X		
7	(107) Express									X X	X X	X X		
8	(108) Other passenger-train†									X X	X X	X X		
9	(109) Milk									X X	X X	X X		
10	(110) Switching*	1	524 700	1	524 700					X X	X X	X X		
11	(113) Water transfers													
12	Total rail-line transportation revenue	37	767 344	37	706 538			60 806						
	INCIDENTAL													
13	(131) Dining and buffet									X X	X X	X X		
14	(132) Hotel and restaurant													
15	(133) Station, train, and boat privileges		6 914		6 227			687						
16	(135) Storage—Freight		73 031		73 031	X X	X X	X X	X X	X X	X X			
17	(137) Demurrage		228 527		228 527	X X	X X	X X	X X	X X	X X			
18	(138) Communication													
19	(139) Grain elevator									X X	X X	X X		
20	(141) Power													
21	(142) Rents of buildings and other property		51 093		48 987			490			1 616			
22	(143) Miscellaneous		646 018		645 491			12			515			
23	Total incidental operating revenue	1	005 583	1	002 263			1 189			2 131			
	JOINT FACILITY													
24	(151) Joint facility—Cr		60 893		60 893									
25	(152) Joint facility—Dr		428 854		423 854									
26	Total joint facility operating revenue	(	367 961)	(	367 961)									
27	Total railway operating revenues	38	404 966	38	340 840			61 995			2 131			

\*Report hereunder the charges to these accounts 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: \$ 16 632

(a) Of the amount reported for item A.1, 0.00 % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (check one):  
Actual ( ) Estimated ( )

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: \$ 4 999 856

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: \$ 6

† 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: \$ 6 369

2. Charges for service for the protection against cold: \$ 178

## 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		375	383
3	(202) Roadway maintenance—Yard switching tracks		67	040
4	Roadway maintenance—Way switching tracks			
5	Roadway maintenance—Running tracks		127	159
6	(206) Tunnels and subways—Yard switching tracks			136
7	Tunnels and subways—Way switching tracks			
8	Tunnels and subways—Running tracks			703
9	(208) Bridges, trestles, and culverts—Yard switching tracks		8	578
10	Bridges, trestles, and culverts—Way switching tracks			
11	Bridges, trestles, and culverts—Running tracks		57	739
12	(210) Elevated structures—Yard switching tracks			
13	Elevated structures—Way switching tracks			
14	Elevated structures—Running tracks			
15	(212) Ties—Yard switching tracks		31	405
16	Ties—Way switching tracks			
17	Ties—Running tracks		31	268
18	(214) Rails—Yard switching tracks		24	824
19	Rails—Way switching tracks			
20	Rails—Running tracks		173	505
21	(216) Other track material—Yard switching tracks		102	544
22	Other track material—Way switching tracks			
23	Other track material—Running tracks		227	739
24	(218) Ballast—Yard switching tracks		9	348
25	Ballast—Way switching tracks			
26	Ballast—Running tracks		26	395
27	(220) Track laying and surfacing—Yard switching tracks		372	778
28	Track laying and surfacing—Way switching tracks			
29	Track laying and surfacing—Running tracks		621	381
30	(221) Fences, snowsheds, and signs—Yard switching tracks		2	677
31	Fences, snowsheds, and signs—Way switching tracks			
32	Fences, snowsheds, and signs—Running tracks		3	137
33	(227) Station and office buildings		241	447
34	(229) Roadway buildings		6	640
35	(231) Water stations		17	029
36	(233) Fuel stations		7	618
37	(235) Shops and engine houses		283	355
38	(237) Grain elevators			
39	(239) Storage warehouses			
40	(241) Wharves and docks		33	865
41	(243) Coal and ore wharves		146	897
42	(247) Communication systems		730	848
43	(249) Signals and interlockers			995
44	(253) Power plants		54	982
45	(257) Power-transmission systems		2	178
46	(265) Miscellaneous structures		636	230
47	(266) Road property—Depreciation (p. 312)		(113)	415
48	(267) Retirements—Road (p. 312)		180	224
49	(269) Roadway machines			
50				
51				
52				



## 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																					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)			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	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	
	38	345		334	264		372	609					3	274		3	274				
	38	239		27	361		65	600					1	440		1	440				
		523		126	421		126	944					215		215						
		136						136													
					701			701					2		2						
	7	210		1	300		8	510					68		68						
				57	640		57	640					99		99						
	20	742		10	130		30	872					533		533						
				31	215		31	215					53		53						
	21	730		2	939		24	669					155		155						
				173	211		173	211					294		294						
	92	014		10	003		102	017					527		527						
				227	352		227	352					387		387						
	8	278		1	016		9	294					54		54						
				26	350		26	350					45		45						
	279	799		88	330		368	129					4 649		4 649						
				620	325		620	325					1 056		1 056						
	2	257			399		2	656					21		21						
				3	132		3	132					5		5						
	91	416		134	414		225	830		6	319		9 298		15 617						
		900		5	711		6	611					29		29						
	6	453		10	467		16	920					109		109						
	2	700		4	867		7	567					51		51						
	97	325		181	247		278	572		2	851		1 932		4 783						
	33	865					33	865													
	24	145		121	168		145	313					1 584		1 584						
	255	428		470	380		725	808					5 040		5 040						
		677			316			993					2		2						
	30	346		24	503		54	849					133		133						
		789		1	381		2	170					8		8						
	(	710)		626	749		626	039					10 191		10 191						
	(	107 696)		(	5 627)		(	113 323)					(	92)		(	92)				
	(	438)		179	741		179	303					921		921						
										</											

## 320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	x x	x x
MAINTENANCE OF WAY AND STRUCTURES—Continued				
53	(270) Dismantling retired road property.....		135	593
54	(271) Small tools and supplies.....		130	555
55	(272) Removing snow, ice, and sand.....		103	369
56	(273) Public improvements—Maintenance.....		79	269
57	(274) Injuries to persons.....		31	720
58	(275) Insurance.....	(	2	834)
59	(276) Stationery and printing.....		14	449
60	(277) Employees' health and welfare benefits.....		124	553
61	(281) Right-of-way expenses.....		23	501
62	(282) Other expenses.....		34	773
63	(278) Maintaining joint tracks, yards, and other facilities—Dr.....	( 1	086	247)
64	(279) Maintaining joint tracks, yards, and other facilities—Cr.....		636	230
65	Total—All road property depreciation (account 266).....		3	445 603
66	Total—All other maintenance of way and structures accounts.....		4	081 833
67	Total maintenance of way and structures.....			
MAINTENANCE OF EQUIPMENT				
68	(301) Superintendence.....		218	016
69	(302) Shop machinery.....		268	220
70	(304) Power-plant machinery.....		38	754
71	(305) Shop and power-plant machinery—Depreciation (p. 314).....		48	116
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.....		712	682
76	Other locomotives—Repairs, Diesel locomotives—Other.....		303	474
77	Other locomotives—Repairs, Other than Diesel—Yard.....			
78	Other locomotives—Repairs, Other than Diesel—Other.....			
79	(314) Freight-train cars—Repairs*.....	5	059	669
80	(317) Passenger-train cars—Repairs.....		18	846
81	(323) Floating equipment—Repairs.....		27	646
82	(326) Work equipment—Repairs.....		78	880
83	(328) Miscellaneous equipment—Repairs.....		9	966
84	(329) Dismantling retired equipment.....	(	169	910)
85	(330) Retirements—Equipment (p. 314).....	5	910	260
86	(331) Equipment—Depreciation (p. 314).....		24	530
87	(332) Injuries to persons.....		3	813
88	(333) Insurance.....		16	698
89	(334) Stationery and printing.....		238	207
90	(335) Employees' health and welfare benefits.....		29	738
91	(339) Other expenses.....		14	483
92	(336) Joint maintenance of equipment expenses—Dr.....	(	243	181)
93	(337) Joint maintenance of equipment expenses—Cr.....		5	958 376
94	Total—All equipment depreciation (accounts 305 and 331).....		6	650 531
95	Total—All other maintenance of equipment accounts.....		12	608 907
96	Total maintenance of equipment.....			
TRAFFIC				
97	(351) Superintendence.....		625	374
98	(352) Outside agencies.....		61	827
99	(353) Advertising**.....		25	583
100	(354) Traffic associations.....		13	640
101	(355) Fast freight lines.....			
102	(356) Industrial and immigration bureaus.....			
103	(357) Insurance.....			148
104	(358) Stationery and printing.....		43	732
105	(359) Employees' health and welfare benefits.....		16	595
106	(360) Other expenses.....		34	379
107	Total traffic.....		821	278
108	*Includes debits of \$ 2,287,025 for charges on account of work done by others and includes credits of \$ 1,327,095 on account of work charged to others.			
109	**Value of transportation issued in exchange for advertising, \$ None			



## 320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																					
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)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
\$	x	x	\$	x	x	\$	x	x	\$	x	x	\$	x	x	\$	x	x	\$	x	x	
	14	010		120	964		134	974						620			619				53
	2	147		127	752		129	899			1)			656			656				54
	69	929		33	269		103	198						171			171				55
	56	313		22	839		79	152						117			117				56
(		386)		31	795		31	409						311			311				57
(		47)	(	2	760)	(	2	807)				(		27)	(		27)				58
				14	308		14	308						141			141				59
				123	345		123	345						1 208			1 208				60
																					61
	78			23	195		23	273						228			228				62
	34	640			132		34	772						1			1				63
(	212	900)	(	833	939)	(	1 046	839)	(	30	389)	(	9	019)	(	39	408)				64
(		710)		626	749		626	039						10	191		10	191			65
	908	967	2	531	557	3	440	524	(	21	220)			26	299		5	079			66
	908	257	3	158	306	4	066	563	(	21	220)			36	490		15	270			67
																					68
																					69
																					70
																					71
																					72
																					73
																					74
																					75
																					76
																					77
																					78
																					79
																					80
																					81
(	1	807)		29	167		27	360						286			286				82
				78	462		78	462						418			418				83
				501			9	961						5			5				84
(	169	910)				(	169	910)													85
5	101	749		792	683	5	894	432		6	185			9	643		15	828			86
(	23	236)		47	501		24	265			12			253			265				87
				2	643		3	464			335			14			349				88
				16	609		16	609						89			89				89
				236	944		236	944						1 263			1 263				90
				29	525		29	581						157			157				91
																					92
(	219	908)	(		103)	(	220	011)	(	23	169)	(		1)	(	23	170)				93
5	101	749		840	736	5	942	485		6	185			9	706		15	891			94
5	203	225	1	432	962	6	636	187		1	403			12	941		14	344			95
10	304	974	2	273	698	12	578	672		7	588			22	647		30	235			96
																					97
																					98
																					99
																					100
																					101
																					102
																					103
																					104
																					105
																					106
																					107
																					108
																					109

## 320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)			
		\$			
	TRANSPORTATION—RAIL LINE				
110	(371) Superintendence			831	465
111	(372) Dispatching trains			79	185
112	(373) Station employees			926	086
113	(374) Weighing, inspection, and demurrage bureaus			14	222
114	(375) Coal and ore wharves			240	711
115	(376) Station supplies and expenses			109	390
116	(377) Yardmasters and yard clerks	1	511	082	
117	(378) Yard conductors and brakemen	4	159	175	
118	(379) Yard switch and signal tenders		90	356	
119	(380) Yard enginemen	2	266	339	
120	(382) Yard switching fuel		334	166	
121	(383) Yard switching power produced				
122	(384) Yard switching power purchased				
123	(385) Water for yard locomotives				328
124	(386) Lubricants for yard locomotives			35	914
125	(387) Other supplies for yard locomotives			20	368
126	(388) Enginehouse expenses—Yard			395	057
127	(389) Yard supplies and expenses			112	754
128	(392) Train enginemen			470	965
129	(394) Train fuel			366	847
130	(395) Train power produced				
131	(396) Train power purchased				
132	(397) Water for train locomotives				324
133	(398) Lubricants for train locomotives			39	851
134	(399) Other supplies for train locomotives			21	095
135	(400) Enginehouse expenses—Train			355	322
136	(401) Trainmen			696	734
137	(402) Train supplies and expenses*	1	654	919	
138	(403) Operating sleeping cars				
139	(404) Signal and interlocker operation			230	005
140	(405) Crossing protection			22	568
141	(406) Drawbridge operation				
142	(407) Communication system operation			61	938
143	(408) Operating floating equipment				
144	(409) Employees' health and welfare benefits			444	021
145	(410) Stationery and printing			112	175
146	(411) Other expenses			38	681
147	(414) Insurance			3	461
148	(415) Clearing wrecks			152	539
149	(416) Damage to property			3	989
150	(417) Damage to livestock on right of way				
151	(418) Loss and damage—Freight			127	248
152	(419) Loss and damage—Baggage				
153	(420) Injuries to persons			418	644
154	(390) Operating joint yards and terminals—Dr			165	394
155	(391) Operating joint yards and terminals—Cr	( 2	132	810	
156	(412) Operating joint tracks and facilities—Dr			166	767
157	(413) Operating joint tracks and facilities—Cr	(	252	193	
158	Total transportation—Rail line	14	294	082	
159					
160					
161					
162					
163					
164					
* Includes gross charges of \$ 5,584 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 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)			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		
	248	172		562	167		810	339		5	526		15	600		21	126				110	
				77	878		77	878					1	307		1	307				111	
	780	717		45	244		825	961		94	641		5	484		100	125				112	
	14	222					14	222													113	
	240	711					240	711													114	
	39	734		29	597		69	331		22	959		17	100		40	059				115	
1	389	638		48	851	1	438	489		70	022		2	571		72	593				116	
4	120	795				4	120	795		38	380					38	380				117	
	79	342		10	464		89	806						550			550				118	
2	252	490				2	252	490		13	849					13	849				119	
	272	636		58	454		331	090						3	076		3	076			120	
																					121	
		295			31			326						2			2				122	
	29	233		6	347		35	580						334			334				123	
	16	847		3	345		20	192						176			176				124	
	279	260		110	007		389	267						5	790		5	790			125	
	89	797		21	809		111	606						1	148		1	148			126	
	447	500					447	500		23	465						23	465			127	
	363	703					363	703		3	144						3	144			128	
																					129	
		301						301						23			23				130	
	38	585					38	585		266							266				131	
	20	815					20	815		280							280				132	
	336	990					336	990		18	332					18	332				133	
	658	279					658	279		38	455					38	455				134	
1	614	466		752		1	615	218		39	675			26		39	701				135	
																					136	
	125	321		103	574		228	895					1	110		1	110				137	
	1	105		21	235		22	340						228			228				138	
																					139	
	13	377		48	236		61	613						325			325				140	
																					141	
				432	032		432	032					11	989		11	989				142	
	66	362		42	695		109	057		1	933			1	185		3	118			143	
	14	297		23	726		38	023						658			658				144	
				3	461		3	461													145	
	152	539					152	539													146	
	3	817		172			3	989													147	
																					148	
	127	248					127	248													149	
																					150	
	9	443		409	873		419	316	(		672)			(		672)					151	
	165	394					165	394													152	
(	1	932	535)	(	3	241)	(	1	935	776)	(	196	951)	(	83)	(	197	034)				153
	76	356		87	310		163	666						3	101		3	101			154	
(	44	142)	(	200	915)	(	245	057)				(	7	136)	(	7	136)				155	
12	113	110	1	943	104	14	056	214		173	327			264	541		237	868			156	
										173	304			64	564						157	
																					158	
																					159	
																					160	
																					161	
																					162	
																					163	
																					164	





## 320. RAILWAY OPERATING EXPENSES—Concluded

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																		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)			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	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
	</																			

**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)		
		\$		
301	(1) Engineering.....		17	501
302	(2½) Other right-of-way expenditures.....			858
303	(3) Grading.....		33	924
304	(5) Tunnels and subways.....		3	539
305	(6) Bridges, trestles, and culverts.....		95	828
306	(7) Elevated structures.....			
307	(13) Fences, snowsheds, and signs.....		1	905
308	(16) Station and office buildings.....		80	228
309	(17) Roadway buildings.....		1	112
310	(18) Water stations.....		5	261
311	(19) Fuel stations.....		9	165
312	(20) Shops and enginehouses.....		78	134
313	(21) Grain elevators.....			
314	(22) Storage warehouses.....			
315	(23) Wharves and docks.....			
316	(24) Coal and ore wharves.....			
317	(26) Communication systems.....		42	651
318	(27) Signals and interlockers.....		192	400
319	(29) Power plants.....		1	157
320	(31) Power-transmission systems.....			
321	(35) Miscellaneous structures.....		5	162
322	(37) Roadway machines.....		46	644
323	(39) Public improvements—Construction.....		20	761
324	All other road accounts.....			
325	Total (account 266).....		636	230

**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)		
		\$		
341	(1) Engineering.....		3	009
342	(2½) Other right-of-way expenditures.....			
343	(3) Grading.....			80
344	(5) Tunnels and subways.....			
345	(8) Ties.....		9	118
346	(9) Rails.....	(	34	969)
347	(10) Other track material.....	(	48	950)
348	(11) Ballast.....		35	142
349	(12) Track laying and surfacing.....		18	768
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.....	(	95	613)
357	Total (account 267).....	(	113	415)



## 322. ROAD PROPERTY—DEPRECIATION

## RAIL LINE EXPENSES, INCLUDING WATER TRANSFERS

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)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
\$			\$			\$			\$			\$			\$			\$			
		71		17	152		17	223						278		278					301
					844			844						14		14					302
		75		33	307		33	382						542		542					303
				3	482		3	482						57		57					304
		577		93	727		94	304					1	524		1 524					305
																					306
		45		1	830		1	875						30		30					307
		69		78	876		78	945					1	283		1 283					308
		14		1	080		1	094						18		18					309
				5	177		5	177						84		84					310
				9	018		9	018						147		147					311
(	2	308)		79	155		76	847					1	287		1 287					312
																					313
																					314
																					315
		96		41	875		41	971						680		680					316
		24		189	298		189	322					3	078		3 078					317
				1	138		1	138						19		19					318
																					319
				5	079		5	079						83		83					320
		24		45	875		45	899						745		745					321
		603		19	836		20	439						322		322					322
																					323
(		710)		626	749		626	039					10	191		10 191					324

## 324. RETIREMENTS—ROAD

## RAIL LINE EXPENSES, INCLUDING WATER TRANSFERS

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)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
\$			\$			\$			\$			\$			\$			\$			
		722		2	250		2	972						37		37					341
																					342
		80						80													343
																					344
(	6	984)		15	844		8	860						258		258					345
(	8	071)	(	26	467)	(	34	538)				(		431)	(	431)					346
(	2	821)	(	45	390)	(	48	211)				(		739)	(	739)					347
		475		34	112		34	587						555		555					348
		4 516		14	024		18	540						228		228					349
																					350
																					351
																					352
																					353
																					354
(	95	613)				(	95	613)													355
(	107	696)	(	5	627)	(	113	323)				(		92)	(	92)					356

## 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.....		48	116
392	(45) Power-plant machinery.....		48	116
393	Total (account 305).....			

## 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.....	(	169	910)
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).....	(	169	910)

## 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.....			
433	(52) Other locomotives—Yard.....		725	806
434	(52) Other locomotives—Other.....		3	177
435	(53) Freight-train cars.....	5	101	749
436	(54) Passenger-train cars.....		6	185
437	(56) Floating equipment.....		11	111
438	(57) Work equipment.....		62	232
439	(58) Miscellaneous equipment.....	5	910	260
440	Total (account 331).....			



## 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)				
\$			\$	48 053	\$	48 053	\$			63	\$		63	\$			391
																	392
				48 053		48 053				63		63					393

## 328. RETIREMENTS—EQUIPMENT—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 pas- senger and allied services (i)			
\$			\$			\$			\$			\$			\$			\$			
(	169	910)				(	169	910)													
(	169	910)				(	169	910)													

## 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
					716 733			716 733						9 073			9 073			433
					3 045			3 045						132			132			434
		5 101 749						5 101 749												435
											6 185						6 185			436
																				437
					11 003			11 003						108			108			438
					61 902			61 902						330			330			439
		5 101 749			792 683			5 894 432			6 185			9 643			15 828			440

LIEN REFERENCESCHEDULE 205 - INVESTMENTS IN AFFILIATED COMPANIES - Column (d)

1-R Fire Insurance Reserve

EXTENT OF CONTROLSCHEDULE 205 - INVESTMENTS IN AFFILIATED COMPANIESLAKE ERIE AND EASTERN R.R. CO.

Pittsburgh & Lake Erie R.R. Co.	50%
Mahoning Coal Railroad Co.	50%

MONTOUR RAILROAD CO.

Pittsburgh & Lake Erie R.R. Co.	50%
Pennsylvania Railroad Company	50%

MONONGAHELA RAILWAY CO.

Pittsburgh & Lake Erie R.R. Co.	33-1/3%
Pennsylvania Railroad Company	33-1/3%
Baltimore & Ohio R.R. Co.	33-1/3%

PULLMAN COMPANY

Pittsburgh & Lake Erie R.R. Co.	0.967%
Various Companies	99.9033%

PITTSBURGH, CHARTIERS & YOUGHIOGHENY RY. CO.

Pittsburgh & Lake Erie R.R. Co.	50%
Pgh., Cinn, Chgo., & St. Louis RR Co.	50%

SUMMARY OF ACCOUNT 513 - DIVIDEND INCOME

Schedule 205 - Investment in Affiliated Companies Class A-(1)	\$ 55 600
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SUMMARY OF ACCOUNT 514 - INTEREST INCOME

Schedule 205 - Investment in Affiliated Companies Class B-(1)	\$ 1 800
Investment in Affiliated Companies Class E-(1)	138 540

Income from securities in Account 702 - Temporary Cash Investment:

U.S. of A. and Commercial Notes	\$595 789
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Other items	\$ 3 991
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Total Account 514-Interest Income	\$740 120
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SUMMARY OF ACCOUNT 516 - INCOME FROM SINKING AND OTHER RESERVE FUNDS

Schedule 205 - Investment in Affiliated Companies Class B-(1)	\$ 4 000
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Schedule 206 - Other Investments

Service interruption insurance	\$ 2 538
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U.S. of A. Treasury Bills	\$ 8 617
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	\$ 15 155
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## 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:	x x	x x	
2	Alaska.....			Normal tax and surtax.....	6	469 078	58
3	Arizona.....			Excess profits.....			
4	Arkansas.....			TOTAL—Income taxes.....	6	469 078	59
5	California.....			Old-age retirement.*.....	1	869 486	60
6	Colorado.....			Unemployment insurance.....		475 394	61
7	Connecticut.....			All other United States taxes.....		5 133	62
8	Delaware.....			TOTAL—U.S. Government taxes.....	8	819 091	63
9	Florida.....			GRAND TOTAL—Railway Tax Accruals			64
10	Georgia.....			(account 532).....	10	718 275	65
11	Hawaii.....						
12	Idaho.....			C. Analysis of Federal Income Taxes			
13	Illinois.....			Item (c)	Amount (d)		
14	Indiana.....				\$		
15	Iowa.....			Provision for income taxes based on taxable net income recorded in the accounts for the year --	7	720 196	66
16	Kansas.....			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 --	2	847 984	67
17	Kentucky.....			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 --	1	686 353	68
18	Louisiana.....			Net decrease (or increase) because of investment tax credit authorized in Revenue Act of 1962 --	(	123 264)	69
19	Maine.....			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)			
20	Maryland.....						70
21	Massachusetts.....						71
22	Michigan.....						72
23	Minnesota.....						73
24	Mississippi.....						74
25	Missouri.....						75
26	Montana.....			Net applicable to the current year --	6	681 829	76
27	Nebraska.....			Adjustments applicable to previous years (net debit or credit), except carry-backs and carry-overs --	Cr	212 751	77
28	Nevada.....			Adjustments for carry-backs --			78
29	New Hampshire.....			Adjustments for carry-overs --			79
30	New Jersey.....			Total --	6	469 078	80
31	New Mexico.....			Distribution:	x x	x x	
32	New York.....			Account 532 --	6	469 078	81
33	North Carolina.....			Account 590 --			82
34	North Dakota.....			Other (Specify) --			83
35	Ohio.....	300	964	Total --	6	469 078	84
36	Oklahoma.....						85
37	Oregon.....						
38	Pennsylvania.....	1	591 348	Note.—The amount shown on line 60 should equal line 81; the amount shown on line 80 should equal line 85.			
39	Rhode Island.....			*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:			
40	South Carolina.....			Hospital insurance --		72 196	86
41	South Dakota.....			Supplemental annuities --		97 994	87
42	Tennessee.....						
43	Texas.....						
44	Utah.....						
45	Vermont.....						
46	Virginia.....						
47	Washington.....						
48	West Virginia.....						
49	Wisconsin.....						
50	Wyoming.....						
51	District of Columbia.....						
52	OTHER.....	x x	x x				
53	Canada.....						
54	Mexico.....		6 872				
55	Puerto Rico.....						
56							
57	TOTAL—Other than U.S. Government taxes.....	1	899 184				

## 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	Minor items, each less than \$100,000			6	091
2					
3					
4					
5		Total		6	091

## 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.

None

## 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, each less than \$100,000				112 422
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45			Total		112 422



**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)	ACCRUED TO RESPONDENT			
				Profit (d)		Loss (e)	
				\$		\$	
1	None						
2							
3							
4							
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	642 722	XXXX	XXXX	XXXX	XXXX
3	Refrigerator cars	45 228		1 657		2 478
4	TOFC flat cars	-		-		-
5	All other cars	54 352		-		5 366
6	TOTAL	742 302		1 657		49 420
7	Per diem basis		23 432 778	7 012 113		
8	Leased rental—railroads, insurance and other companies					
9	Other basis					
	OTHER FREIGHT CARRYING EQUIPMENT					
10	Refrigerated highway trailers					
11	Other highway trailers					34 566
12	Auto racks					83 986
13	GRAND TOTAL (lines 6 through 12)		23 432 778	7 013 770		
14	Net balance carried to income account: Credit, \$	16,335,022				
	debit, \$					

## 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.....		225	367				
4	Other basis.....		3	811		29	451	
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.....							
9	Other basis.....							
10	Total.....		229	178		29	451	

## 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.....	(		500)		—		
3	Per diem basis.....							
4	Other basis.....							
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.....	(		500)		—		



## 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	None											
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTAL											

## 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."



## 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	621	Deferred Federal Income Tax (1969)		1	451 730			
2		Reinstatement of portion of Investment Credit for the					413	363
3		years 1962 through 1969 to income						
4		Total Account 621		1	038 367			
5								
6								
7	519	Sale of land located in the Boroughs of Rankin, Swissvale,						
8		Braddock and North Braddock, Allegheny County, Pa. to the					191	745
9		Union Railroad and U.S. Steel Corp.						
10		Other items, each less than \$100,000					67	752
11								
12		Total Account 519					259	497
13								
14								
15								
16	551	Other items, each less than \$100,000					94	906
17								
18		Total Account 551					94	906
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 road of this class the respondent has no proprietary rights but only the rights of a licensee. Include in this class, also, all main tracks, industrial tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them but does not have exclusive possession of them.

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

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



**411. MILEAGE OPERATED AT CLOSE OF YEAR**  
(For other than switching and terminal companies)

Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	100%	0	M	6.56	3.86	1.07		80.70	92.19
2	1-J	50%	0	M					0.11	0.11
3	1	100%		M	153.31	86.34	12.53		314.58	566.76
4	1-J	50%		M					.02	.02
5	1-J	50%		M					.37	.37
6	1-J	50%		M					.26	.26
7	1-J	50%		M					.26	.26
8	Total Main Line				159.87	90.20	13.60		396.04	659.71
9										
10	1	100%	0	B	1.11	1.09	.06			2.26
11	1	100%	0	B	.64		.06		.10	.80
12	1	100%	0	B	.38					.38
13	1	100%		B	2.93		.04		3.27	6.24
14	1-J	50%		B					.01	.01
15	1-J	50%		B					.34	.34
16	1	100%		B	3.31		.06		1.94	5.31
17	1-J	50%		B					.31	.31
18	1	100%		B	1.34					1.34
19	1	100%		B	4.19		.25		2.15	6.59
20	1	100%		B	.25					.25
21	1	100%		B	.15					.15
22										
23	Total Branch Line				14.30	1.09	.47		8.12	23.98
24	Total Class 1 & 1-J				174.17	91.29	14.07		404.16	683.69
25										
26										
27	3BJ	0		M					.57	.57
28										
29	Total Class 3BJ								.57	.57
30										
31										
32	4A	100%	0	B	1.70					1.70
33	4A	100%		B	1.40		.09		7.00	8.49
34	4A	100%		B	3.29		.30		2.16	5.75
35	Total Class 4A				6.39		.39		9.16	15.94
36										
37										
38										
39	5	100%	0	B	.11	.13			.13	.37
40	5	100%		B	23.30	.48	2.26		22.85	48.89
41	5	100%	0	B	3.28	3.13			14.10	20.51
42	5	100%		B	2.24	1.93	1.27		2.23	7.67
43	Total Class 5				28.93	5.67	3.53		39.31	77.44
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56	TOTAL MAIN LINE				159.87	90.20	13.60		396.61	660.28
57	TOTAL BRANCH LINES				49.62	6.76	4.39		56.59	117.36
58	GRAND TOTAL				209.49	96.96	17.99		453.20	777.64
59	Miles of road or track electrified (included in preceding grand total)				None	7			4	8

## 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	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	The Pittsburgh & Lake Erie R.R. (Yd. Trk)							1.20	1.20
2										
3										
4										
5										
6										
7										
8										
9										
10										
11		TOTAL							1.20	1.20

## Note:

Line No. 1-411A - Tracks are leased to Aliquippa & Southern Railroad

## Schedule No. 411

Line No. 2, 5, 6, & 15 - Track owned 50% by Penn Central and 50% by Pittsburgh and Lake Erie Railroad Company.

Line No. 16 - Track owned 50% by Buffalo Rochester & Pittsburgh Railway Co. and 50% by Pittsburgh and Lake Erie Railroad Company.

Line No. 7 & 18 - Track owned 50% by Baltimore and Ohio Railroad Company and 50% by Pittsburgh and Lake Erie Railroad Company.

Line No. 28 - Track leased by Penn Central and Pittsburgh and Lake Erie Railroad Company, each pay 50% of cost and has equal rights.



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

(For other than switching and terminal companies)

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

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

may be appropriate. Tracks which have been permanently abandoned should not be included in columns (i) and (j). Lengths 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	153.31	3 12.17	2		4.69	5 25.54	6 195.71					
2	Ohio	6.56	7 2.13	2		1.70	1 3.39	3 13.78					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16	TOTAL MILEAGE (single track)	159.87	0 14.30	4		6.39	6 28.93	7 209.49	7				

14.304  
174.174

## 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		Not Applicable				
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						
TOTAL						

30 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



## 415. MILES OF TRACKS AT CLOSE OF YEAR—BY STATES AND TERRITORIES

(For switching and terminal companies only)

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

priate. 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 (h). Lengths should be stated to the nearest hundredth of a mile.

Line No.	State or Territory	TRACKS OPERATED										Tracks owned, not operated by respondent		New tracks constructed during year			
		Tracks owned		Tracks of proprietary companies		Tracks operated under lease		Tracks operated under contract, etc.		Tracks operated under trackage rights						Total mileage operated	
		(b)		(c)		(d)		(e)		(f)		(g)		(h)		(i)	
	(a)																
1	Not Applicable																
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16	TOTAL MILEAGE																

## 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.

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-----	22						22		22	(H.P.) 61,600	
2	Diesel-Freight-----B units-----											
3	Diesel-Passenger-----A units-----											
4	Diesel-Passenger-----B units-----											
5	Diesel-Multiple purpose--A units-----	2						2		2	3,000	
6	Diesel-Multiple purpose--B units-----											
7	Diesel-Switching-----A units-----	72						72		72	92,000	
8	Diesel-Switching-----B units-----											
9	Total (lines 1 to 8)-----	96						96		96	156,600	
10	Electric-Freight-----											
11	Electric-Passenger-----											
12	Electric-Multiple purpose-----											
13	Electric-Switching-----	None						None		None	None	None
14	Total (lines 10 to 13)-----	None						None		None	None	None
15	Other-----	None						None		None	None	None
16	Grand total (lines 9, 14, 15)-----	96						96		96	156,600	

## 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	DURING CALENDAR YEAR					1965	1966	1967	1968	1969	1970
		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							
(a)	(b)	(c)	(d)	(e)	(f)		(g)	(h)	(i)	(j)	(k)	(l)
17 Diesel-----		20	54					22				
18 Electric-----												
19 Other-----												
20 Total (lines 17 to 19)-----	-	20	54	-	-	-	-	22	-	-	-	-



## 417. INVENTORY OF EQUIPMENT—Continued

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

Line No.	Class of equipment and designations	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			Units Installed				Units retired from service 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)
FREIGHT-TRAIN CARS												
21	Box-General Service (unequipped) (All B (except B080), L070, R-00, R-01)	3 879			483		569	3 793		3 793	208 615	
22	Box-General Service (equipped) (A-20, A-30, A-40, A-50, R-06, R-07)	1 280					3	1 277		1 277	89 375	
23	Box-Special Service (A-00, A-10, B080)	8 228					10	8 073		8 073	580 110	
24	Gondola-General Service (All G (except G-9-))	861					16	845	50	895	78 030	
25	Gondola-Special Service (G-9-, J-00, all C, all E)	8 428					473	7 955		7 955	537 665	132
26	Hopper (open top)-General Service (All H (except H-70))											
27	Hopper (open top)-Special Service (H-70, J-10, all K)						1	566		566	39 620	
28	Hopper (covered) (L-5-)	567										
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)	150						150		150	10 500	
34	Stock (All S)											
35	Autorack (F-5-, F-6-)	99						99		99	6 930	
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-)	694	3				2	695		695	76 095	
38	Flat-TOFC (F-7-, F-8-)	25						25		25	1 500	
39	All other (L-0-, L-1-, L-4-, L080, L090)	14					10	24		24	1 470	
40	Total (lines 21 to 39)	24 225	3		483	20	1 229	23 502	50	23 552	1 629 910	132
41	Caboose (All N)	49					5	44		44	XXXX	-
42	Total (lines 40 and 41)	24 274	3		483	20	1 234	23 546	50	23 596	1 629 910	132

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				
			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	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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
PASSENGER-TRAIN CARS												
Non-Self-Propelled												
43	Coaches [PA, PB, PBO]	8					1	7		7	(Seating capacity) 546	
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]												
48	Postal cars [All class M]										XXXX	
49	Non-passenger carrying cars										XXXX	
[All class B, CSB, PSA, IA]												
50	Total (lines 43 to 49)	8					1	7		7	546	
Self-Propelled Rail Motorcars												
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)	None						None		None	None	
56	Total (lines 50 and 55)	8					1	7		7	546	
COMPANY SERVICE CARS												
57	Business cars [PV]										XXXX	
58	Boarding outfit cars [MWX]										XXXX	
59	Derrick and snow removal cars	6						6		6	XXXX	
[MWU, MWV, MWW, MWK]												
60	Dump and ballast cars [MWB, MWD]										XXXX	
61	Other maintenance and service equipment cars	79				4	6	77		77	XXXX	
62	Total (lines 57 to 61)	85				4	6	83		83	XXXX	
63	Grand total, all classes of cars (lines 42, 56 and 62)	24 367	3	56	483	24	1 241	23 636	50	23 686	XXXX	132
FLOATING EQUIPMENT												
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)							None		None	XXXX	None



## 421. HIGHWAY MOTOR VEHICLE OPERATIONS

Give particulars of highway motor vehicles operated by respondent in revenue and non-revenue 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 (e), 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)			Buses (e)			Combination bus-trucks (f)		
REVENUE SERVICE																
1	Vehicles owned or leased:	None														
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 x	x x	x x	x x	x x						
9	Truck miles				x x	x x	x x				x x	x x	x x	x x	x x	x x
10	Tractor miles	x x	x x	x x							x x	x x	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 x	x 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 x	x 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	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	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 x	x 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	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			91												
24	Number installed during the year			11												
25	Number retired during the year			11												
26	Number available at close of year			91	None											

\*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	None			x	x	x	x	x	x	x	x	x	x	x	x
42	Revenue passengers	x	x	x	x	x	x	x	x	x	None			x	x	x
43	Traffic handled 1 mile:															
44	Ton-miles—Revenue freight	None			x	x	x	x	x	x	x	x	x	x	x	x
45	Revenue passenger-miles	x	x	x	x	x	x	x	x	x	None			x	x	x

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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	None		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

P&amp;LE-A-69

# 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			4		5	2	7
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			4		5	2	7
	NUMBER AT CLOSE OF YEAR BY STATES:								
8	Pennsylvania.....				3		3	2	5
9	Ohio.....	1			1		2		2
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	TYPE 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-----	24						2	14	40	76	26		23	165
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-----	24						2	14	40	76	26		23	165
42	Number at close of year by States:														
43	Pennsylvania 34	21						2	13	36	70	26		22	154
44	Ohio 25	3							1	4	6			1	11
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 -----	51	26	77
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 -----	51	26	77
10	Number at close of year -----			
	Number at close of year by States:			
11	Penna. -----	49	26	75
12	Ohio -----	2	0	2
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 38, column (c).



## 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	14 147	\$ 5 92	\$ 83 801	122 967	\$ 156 13	\$ 19 200	New
2	T	854	1 25	1 064	2 044	15 00	31	SH
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	15 001	5 66	84 865	125 011	153 83	19 231	

21 Amount of salvage on ties withdrawn \$ -  
 22 Amount chargeable to operating expenses \$ 103 593  
 23 Amount chargeable to additions and betterments \$ 503  
 24 Estimated number of crossties in all maintained tracks:

	Number	Percent of Total
(a) Wooden ties	1 763 415	99.69
(b) Other than wooden ties (steel, concrete, etc.)	5 488	.31
TOTAL	1 768 903	100.00

See Page 505

## 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	T	1 553	\$ 5 32	\$ 8 264	169 573	\$ 156 58	\$ 26 551	N
2	T	1 519	4 21	6 400	2 032	115 16	234	SH
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	3 072	4 77	14 664	171 605	156 09	26 785	

21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid 3.84  
 22 Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid .26

Notes: Ties are treated by reuping process. The difference \$40,920 between amounts shown on line 22 and total charged to Account 212 is explained as follow:

Inventory Adjustment	\$7,911	Cr
Collection Bills	33,009	Cr
	\$40,920	

Difference \$4,096 between sum of charges to additions and betterments on Schedule 513 and 514 and charges to Investment Account 8 on Schedule 211 as follows:

Included in Account 90 Schedule 211	\$4,250
Prior year adjustment	154 Cr
	\$4,096



## 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	132#	2 298	\$ 337 859	\$ 147 02	132	6	\$ 882	\$ 147 00
2	4	132#	1 244	67 594	54 34	132	277	17 435	43 92
3	4	131#	25	1 466	58 64	131	133	6 894	51 83
4	4	115#	4	174	43 50	115	569	28 748	50 52
5	4	100#	1	30	30 00	100	28	1 321	47 18
6	2					115	2	203	101 65
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	XXXX	3 572	407 123	113 98	XXXX	1 135	55 483	48 88

21	Number of tons (2,000 lb.) of relays and scrap rail taken up	4 231
22	Salvage value of rails released	\$ 192 736
23	Amount chargeable to operating expenses	\$ 228 154
24	Amount chargeable to additions and betterments	\$ 41 716
25	Miles of new rails laid in replacement (all classes of tracks) †	19.85 (rail-miles)
26	Miles of new and second-hand rails laid in replacement (all classes of tracks) ‡	41.34 (rail-miles)
27	Average weight per yard of new rails laid in replacement (running, passing, and cross-over tracks, etc.) *	132 (pounds)
28	Tons of rail sold as scrap and amount received therefor	2 509.81 (tons of 2,000 lb.); \$ 80 461
29	Track-miles of welded rail installed this year	12.00 ; total to date 96.90

The difference \$29,825 Cr between amounts shown on line 23 and total charged to Operating Expense Account 214 is explained as follows:

Building up rail ends	\$ 20 638
Inventory Adjustment	29 457 Cr
Collection bills	21 006 Cr
	29 825 Cr

The difference between sum of charges to additions and betterments on Schedule 515 and 516 and charges to investment account 9, Schedule 211 is explained as follows:

Prior year adjustment and delayed accounting	\$ 398 Cr
Included in Account 90 on Schedule 211	10 773

†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, 3, 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 column (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	132#	135	\$ 19 580	\$ 145 03				
2	4	132#	173	16 226	93 79	132#	4	240	60 00
3	4	131#	1	65	65 00	131#	26	2 574	98 96
4	2	115#	32	4 314	135 13				
5	4	115#	66	5 577	84 50				
6									
7									
8									
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11									
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16									
17									
18									
19									
20	TOTAL	XXXX	407	45 762	112 44	XXXX	30	2 814	93 80

- 21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid 3.84 miles  
22 Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid .26

## 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-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
1	100	6 46		
2	115	45 85		Ohio and Penna.
3	131	70 42		
4	132	149 12		
5				
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7				
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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 all 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)		209		31		209	x	x	x
	TRAIN-MILES									
2	Diesel locomotives	382	261	15	810	398	071	x	x	x
3	Other locomotives							x	x	x
4	Total locomotives	382	261	15	810	398	071		11	509
5	Motorcars									
6	Total train-miles	382	261	15	810	398	071		11	509
	LOCOMOTIVE UNIT-MILES									
7	Road service	846	999	18	025	865	024	x	x	x
8	Train switching	67	899			67	899	x	x	x
9	Yard switching	2	293	23	100	2	316	x	x	x
10	Total locomotive unit-miles	3	208	41	125	3	249	x	x	x
	CAR-MILES									
11	Total motorcar car-miles							x	x	x
12	Loaded freight cars	23	170	588		23	170	x	x	x
13	Empty freight cars	13	864	454		13	864	x	x	x
14	Caboose		382	261			382	x	x	x
15	Total freight car-miles (lines 12, 13 and 14)	37	417	303		37	417	x	x	x
16	Passenger coaches			61	907		61	x	x	x
17	Combination passenger cars (mail, express, or baggage, etc., with passenger)							x	x	x
18	Sleeping and parlor cars							x	x	x
19	Dining, grill and tavern cars							x	x	x
20	Head-end cars							x	x	x
21	Total (lines 16, 17, 18, 19 and 20)			61	907		61	x	x	x
22	Business cars							x	x	x
23	Crew cars (other than cabooses)							x	x	x
24	Grand total car-miles (lines 11, 15, 21, 22 and 23)	37	417	303	61	907	37	479	210	
	GROSS TON-MILES AND TRAIN-HOURS IN ROAD SERVICE									
25	Gross ton-miles of locomotives and tenders (thousands)		119	464	2	193	121	657	x	x
26	Gross ton-miles of freight-train cars, contents, and cabooses (thousands)	2	424	004			2	424	004	x
27	Gross ton-miles of passenger-train cars and contents (thousands)		20	259	4	246	24	505	x	x
28	Train-hours—Total		30	273		507	30	780	x	x
	REVENUE AND NONREVENUE FREIGHT TRAFFIC									
29	Tons of revenue freight	x	x	x	x	x	29	474	547	x
30	Tons of nonrevenue freight	x	x	x	x	x		174	762	x
31	Total tons revenue and nonrevenue freight	x	x	x	x	x	29	649	309	x
32	Ton-miles—Revenue freight in road service (thousands)	x	x	x	x	x	1	522	037	x
33	Ton-miles—Revenue freight in lake transfer service (thousands)	x	x	x	x	x				x
34	Total ton-miles—Revenue freight (thousands)	x	x	x	x	x	1	522	037	x
35	Ton-miles—Nonrevenue freight in road service (thousands)	x	x	x	x	x		8	931	x
36	Ton-miles—Nonrevenue freight in lake transfer service (thousands)	x	x	x	x	x				x
37	Total ton-miles—Nonrevenue freight (thousands)	x	1	530	968	x		8	931	x
38	Net ton-miles of freight—Revenue and nonrevenue (thousands)						1	530	968	x
	REVENUE PASSENGER TRAFFIC									
39	Passengers carried—Total	x	x	x	x	x		74	967	x
40	Passenger-miles—Total	x	x	x	x	x	1	615	443	x

## 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			Not applicable			
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						

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.





## 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	Title	Salary per annum as of close of year (see instructions)			Other compensation during the year		
	(a)	(b)	(c)			(d)		
	Included in report of The Penn Central Transportation Co.		\$			\$		
1								
2								
3								
4								
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## 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	Included in report of the Penn Central Transportation Co.				
2					
3					
4					
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43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
TOTAL					



## 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.....	3 358 672			
2	Passenger.....	27 920			
3	Yard switching.....	3 072 072			
4	Total.....	6 458 664			
5	Work train.....	16 616			
6	GRAND TOTAL.....	6 475 280			
7	Total cost of fuel*.....	\$ 680 279			

## 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.....			
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, 395, 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."

None



## 591. CHANGES DURING THE YEAR

Hereunder state the matters called for. Make the statements explicit and precise, and number them in accordance with the inquiries; each inquiry should be fully answered, and if the word "none" truly states the fact it may be used in answering any particular inquiry. Changes in mileage should be reported by classes and stated to the nearest hundredth of a mile.

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

(Class 1) Line owned by respondent.

(Class 2) Line owned by proprietary companies.

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

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

(Class 5) Line operated under trackage rights.

2. For changes in miles of road, give dates of beginning or abandonment of operations. If any changes reportable in this schedule occurred

under authority granted by the Commission in certificates of convenience and necessity, issued under paragraphs (18) to (22) of section 1 of the Interstate Commerce Act or otherwise, specific reference to such authority should in each case be made by docket number or otherwise, as may be appropriate.

3. All consolidations, mergers, and reorganizations effected, giving particulars.

This statement should show the mileage, equipment, and cash value of property of each company as well as the consideration received by each company party to the action. State the dates on which consolidated, etc., and whether the prior companies have been dissolved. Copies of the articles of consolidation, merger, or reorganization should be filed with this report.

4. Other important changes not elsewhere provided for involving more than \$50,000, giving full particulars.

## INCREASES IN MILEAGE

Line No.	Class	Main (M) or branch (B) line	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				Miles of way switching tracks	Miles of yard switching tracks	Total	Remarks		
			Miles of road		Miles of second main track						Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs
			(a)	(b)	(c)	(d)						
1	1	M					41		11.30	11.71	PLE RR	
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13	TOTAL INCREASE						41		11.30	11.71		

## DECREASES IN MILEAGE

21	1	M	.12	12.63	1.08			11.80	25.63	P&LE RR
22										
23	1	B				.06		.15	.21	Ellwood City Br.
24										
25	1	B				.13		.26	.39	New Castle Br.
26										
27	5	B						.02	.02	LE&E RR Ohio
28										
29	4A	B				.03			.03	M.S.L. (Ohio)
30										
31										
32	TOTAL DECREASE		.12	12.63	1.30			12.23	26.28	

If returns under Inquiry No. 1 above include any first main track owned by respondent or its proprietary companies representing new construction or permanent abandonment give the following particulars:

Owned by respondent:

Miles of road constructed None Miles of road abandoned None

Owned by proprietary companies:

Miles of road constructed None Miles of road abandoned None

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

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

# 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 ALLEGHENY

ss:

R. P. McConnell

(Insert here the name of the affiant)

makes oath and says that he is

General Auditor

(Insert here the official title of the affiant)

of

THE PITTSBURGH AND LAKE ERIE RAILROAD COMPANY

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

that it is his duty to have supervision over the books of 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 31

, 1969, to and including December 31, 1969

R P McConnell

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public

, in and for the State and

county above named, this

24th

day of

March

, 1970

My commission expires

My Commission Expires June 20, 1970

Use an  
L. S.  
impression seal

Donald E. Miller

(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:

A. W. Martinelli

(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 PITTSBURGH AND LAKE ERIE RAILROAD 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

A W Martinelli

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public

, in and for the State and

county above named, this

3rd

day of

April

, 1970

My commission expires

My Commission Expires July 29, 1972

Use an  
L. S.  
impression seal

Frank B. McGettigan

(Signature of officer authorized to administer oaths)





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