

R-1 1970 THE PITTSBURGH AND LAKE ERIE RAILROAD 1 of 3  
COMPANY

179  
134-76-40  
Box 62  
**ORIGINAL**

**Railroad  
Annual Report Form A**  
(Class I Line-haul and Switching and Terminal Companies)

Budget Bureau No. 60-R098.21

**ANNUAL REPORT**

OF

**THE PITTSBURGH AND LAKE ERIE  
RAILROAD COMPANY**

TO THE

**INTERSTATE COMMERCE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 1970**



## NOTICE

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

**SEC. 20.** (1) The Commission is hereby authorized to require annual, periodical, or special reports from carriers, lessors, \* \* \* (as defined in this section), to prescribe the manner and form in which such reports shall be made, and to require from such carriers, lessors, \* \* \* specific and full, true, and correct answers to all questions upon which the Commission may deem information to be necessary, classifying such carriers, lessors, \* \* \* as it may deem proper for any of these purposes. Such annual reports shall give an account of the affairs of the carrier, lessor, \* \* \* in such form and detail as may be prescribed by the Commission.

(2) Said annual reports shall contain all the required information for the period of twelve months ending on the 31st day of December in each year, unless the Commission shall specify a different date, and shall be made out under oath and filed with the Commission at its office in Washington within three months after the close of the year for which report is made, unless additional time be granted in any case by the Commission.

(7)(b) Any person who shall knowingly and willfully make, cause to be made, or participate in the making of, any false entry in any annual or other report required under this section to be filed, \* \* \* or shall knowingly or willfully file with the Commission any false report or other document, shall be deemed guilty of a misdemeanor and shall be subject, upon conviction in any court of the United States of competent jurisdiction, to a fine of not more than five thousand dollars or imprisonment for not more than two years, or both such fine and imprisonment: \* \* \*

(7)(c) Any carrier or lessor, \* \* \* or any officer, agent, employee, or representative thereof, who shall fail to make and file an annual or other report with the Commission within the time fixed by the Commission, or to make specific and full, true, and correct answer to any question within thirty days from the time it is lawfully required by the Commission so to do, shall forfeit to the United States the sum of one hundred dollars for each and every day it shall continue to be in default with respect thereto.

(8) As used in this section \* \* \* the term "carrier" means a common carrier subject to this part, and includes a receiver or trustee of such carrier; and the term "lessor" means a person owning a railroad, a water line, or a pipe line, leased to and operated by a common carrier subject to this part, and includes a receiver or trustee of such lessor, \* \* \*

The respondent is further required to send to the Bureau of Accounts, immediately upon preparation, two copies of its latest annual report to stockholders. See schedule 108A, page 105.

2. The instructions in this Form should be carefully observed, and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Except in cases where they are specifically authorized, cancellations, arbitrary check marks, and the like should not be used either as partial or as entire answers to inquiries. If any inquiry, based on a preceding inquiry in the present report form is, because of the answer rendered to such preceding inquiry, inapplicable to the person or corporation in whose behalf the report is made, such notation as "Not applicable; see page —, schedule (or line) number —" should be used in answer thereto, giving precise reference to the portion of the report showing the facts which make the inquiry inapplicable. Where the word "none" truly and completely states the fact, it should be given as the answer to any particular inquiry or any particular portion of an inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

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

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

5. All entries should be made in a permanent black ink. Those of a contrary character should be indicated in parenthesis. Items of an unusual character should be indicated by appropriate symbol and footnote.

Money items (except averages) throughout this annual report form should be shown in units of dollars adjusted to accord with footings.

6. Each respondent should make its annual report to this Commission in triplicate, retaining one copy in its files for reference in case correspondence with regard to such report becomes necessary. For this reason three copies of the Form are sent to each corporation concerned.

7. Railroad corporations, mainly distinguished as operating companies and lessor companies, are for the purpose of report to the Interstate Commerce Commission divided into classes. An operating company is one whose officers direct the business of transportation and whose books contain operating as well as financial accounts; and, a lessor company, the property of which being leased to and operated by

another company, is one that maintains a separate legal existence and keeps financial but not operating accounts. In making reports, lessor companies use Annual Report Form E.

Operating companies (including switching and terminal) are broadly classified, with respect to their operating revenues, according to the following general definitions:

Class I companies are those having annual operating revenues of \$5,000,000, or more. For this class, Annual Report Form A is provided.

Class II companies are those having annual operating revenues below \$5,000,000. For this class, Annual Report Form C is provided.

In applying this classification to any switching or terminal company which is operated as a joint facility of owning or tenant railroads, the sum of the annual railway operating revenues, the joint facility income, and the returns to joint facility credit accounts in operating expenses, shall be used in determining its class.

Switching and terminal companies are further classified as:

Class S1. Exclusively switching. This class of companies includes all those performing switching service only, whether for joint account or for revenue.

Class S2. Exclusively terminal. This class of companies includes all companies furnishing terminal trackage or terminal facilities only, such as union passenger or freight stations, stockyards, etc., for which a charge is made, whether operated for joint account or for revenue. In case a bridge or ferry is a part of the facilities operated by a terminal company, it should be included under this heading.

Class S3. Both switching and terminal. Companies which perform both a switching and a terminal service. This class of companies includes all companies whose operations cover both switching and terminal service, as defined above.

Class S4. Bridge and ferry. This class of companies is confined to those whose operations are limited to bridges and ferries exclusively.

Class S5. Mixed. Companies performing primarily a switching or a terminal service, but which also conduct a regular freight or passenger traffic. The revenues of this class of companies include, in addition to switching or terminal revenues, those derived from local passenger service, local freight service, participation in through movement of freight or passenger traffic, other transportation operations, and operations other than transportation.

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

COMMISSION means the Interstate Commerce Commission. RESPONDENT means the person or corporation in whose behalf the report is made. THE YEAR means the year ended December 31 for which the report is made. THE CLOSE OF THE YEAR means the close of business on December 31 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the close of the period covered by the report. THE BEGINNING OF THE YEAR means the beginning of business on January 1 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the beginning of the period covered by the report. THE PRECEDING YEAR means the year ended December 31 of the year next preceding the year for which the report is made. THE UNIFORM SYSTEM OF ACCOUNTS FOR RAILROAD COMPANIES means the system of accounts in Part 1201 of title 49, Code of Federal Regulations, as amended.

9. All companies using this Form should complete all schedules, with the following exceptions, which should severally be completed by the companies to which they are applicable:

Schedules restricted to Switching and Terminal Companies		Schedules restricted to other than Switching and Terminal Companies	
Schedule.....	414	Schedule.....	411
".....	415	".....	412
".....	532		

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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, 1970

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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) Comptroller

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

(Office address) The Pittsburgh & Lake Erie R.R. Terminal Bldg., 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.

**Page 201: Schedule 200L. Comparative General Balance Sheet - Liability and Shareholders' Equity**

Account 773, Equalization Reserve, has been deleted.

**Page 202: Comparative General Balance Sheet - Explanatory Notes**

Notes 1(d) and (e) have been added to disclose tax consequences resulting from the Tax Reform Act of 1969.

**Page 203: Schedule 201. Items in Selected Current Asset Accounts**

Instructions revised to include description of items in account 711, Prepayments.

**Page 207: Schedule 204. Sinking, Capital, Insurance, and Other Reserve Funds**

Instructions revised to include disclosure by footnote of interest earned on earmarked funds resulting from incentive per diem credit balances.

**Page 209: General Instructions Concerning Returns in Schedules 205 and 206**

Instructions revised to include disclosure by footnote of reserves relating to investments in securities.

**Page 220: Schedule 211. Road and Equipment Property**

Provisions for reporting "Leased property capitalized rentals" and "Adjustments during year" have been deleted.

**Page 229: Schedule 211I. Unit Cost of Equipment Installed During the Year**

Instructions revised to include disclosure of all unequipped box cars acquired with incentive per diem funds.

**Page 242B: Schedule 224. Federal Income and Other Taxes Accrued**

Reference to Federal excess profits taxes deleted.

**Page 243: Schedule 225. Items in Selected Reserve and Other Liability Accounts**

Instructions revised to include descriptions of items in accounts 711, Pensions and Welfare Reserves, and 772, Insurance Reserves.

**Page 247: Schedule 232. Retained Income - Appropriated**

Provision made for reporting of incentive per diem funds.

**Page 308: Schedule 320. Railway Operating Expenses**

Footnote expanded to disclose portion of heater and refrigerator expenses assigned to TOFC trailers.

**Page 316: Schedule 350. Railway Tax Accruals**

Schedule transferred from page 317.

Analysis of Federal Income Taxes revised to disclose tax consequences resulting from the Tax Reform Act of 1969.

**Page 317: Schedule 371. Income From Lease of Road and Equipment  
Schedule 371A. Abstract of Terms and Conditions of Leases  
Schedule 372. Miscellaneous Rent Income**

Schedules transferred from page 318.

**Page 318: Schedule 375. Separately Operated Properties - Profit or Loss**

Schedule transferred from page 319.

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

Schedule revised to disclose unequipped box car rentals.

**Page 320: Schedule 378. Passenger-Train Car Rentals**

Reference to Pullman Company has been deleted.

**Pages 404-407: Schedule 417. Inventory of Equipment**

Passenger-train car data has been transferred to page 405.

Freight-train car data has been transferred to pages 406-407.

Instructions on pages 406-407 have been amended to define per diem cars.

Schedule revised to disclose inventory of per diem and non-per diem cars in service at beginning and close of year, as well as the number of purchased or built and re-built unequipped box cars purchased from general and incentive funds.

**Page 508: Schedule 531. Statistics of Rail-Line Operations**

Instructions have been revised to define per diem cars.

Schedule has been revised to disclose per diem and non-per diem car miles.

## 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

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.	4/22/70	4/28/71	100	
2	William P. Snyder, III	Pittsburgh, Pa.	"	"	None	
3	Willard E. Rockwell	Pittsburgh, Pa.	"	"	None	
4	Andrew Van Pelt	Radnor, Pa.	"	"	None	
5	John M. Balliet	Appleton, Wis.	"	"	None	
6	W. Cordes Snyder, Jr.	Pittsburgh, Pa.	"	"	None	
7	Francis Cameron	New York, N. Y.	"	"	None	
8	H. G. Allyn, Jr.	Pittsburgh, Pa.	"	"	None	
9	G. E. Neuenschwander	Pittsburgh, Pa.	"	"	None	
10	W. P. Getty	Pittsburgh, Pa.	10/ 1/70	"	None	
11						
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 H. G. Allyn, Jr. Secretary (secretary) 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., John M. Balliet, Andrew Van Pelt, H. G. Allyn, Jr., W. P. Snyder, III

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 and President	Executive	H.G. Allyn, Jr.	None	Pittsburgh, Pa.
32	Secretary	Secretary	Robert W. Carroll	None	Philadelphia, Pa.
33	Treasurer	Treasury	R. W. Packer	None	Pittsburgh, Pa.
34	Vice President and General Counsel	Legal	G. E. Neuenschwander	None	Pittsburgh, Pa.
35	Comptroller	Accounting	R. P. McConnell	None	Pittsburgh, Pa.
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49	General Officers of Receiver or Trustee				
50					
51			None		
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 5-1-71  
(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 12/31/70
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. 782 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
	(a)	(b)	(c)	Common (d)	Second (e)	First (f)	(g)
1	Penn Central Transp. Co.	Philadelphia, Pa.	656,272	656,272			
2	C. D. Buford	Philadelphia, Pa.	3,010	3,010			
3	Mac & Co.	Pittsburgh, Pa.	2,938	2,938			
4	Sabat Co.	New York, N.Y.	2,000	2,000			
5	Elkins Morris Stroud & Co.	Philadelphia, Pa.	1,645	1,645			
6	DCO	Pittsburgh, Pa.	1,030	1,030			
7	Merrill Lynch, Pierce, Fenner & Smith	New York, N.Y.	844	844			
8	Sol Feinstone	Washington Crossing, Pa.	809	809			
9	Parker Hunter, Inc.	Pittsburgh, Pa.	740	740			
10	Sara Seegar Stone	Hollywood, California	739	739			
11	Nathan Golub	Washington Crossing, Pa.	550	550			
12	Henry J. Korb	Beco Park, N.Y.	511	511			
13	Mary J. McLoughlin	Pittsburgh, Pa.	500	500			
14	Grace L. Zitman	Monrovia, California	485	485			
15	Steere & Co.	Philadelphia, Pa.	481	481			
16	Koelle, Small, Small & York Co.	Natl. Bk. Tr. York, Pa.	465	465			
17	" " " " " "	" " " " " "	465	465			
18	Frank J. Laird	Philadelphia, Pa.	450	450			
19	Thomson & McKinnon	New York, N.Y.	410	410			
20	Stephen M. Jenks	Sewickley, Pa.	400	400			
21	Stephen Phillips	Salem, Mass.	400	400			
22	Samuel Sperling	Miami Beach, Fla.	400	400			
23	Fred W. Young, Jr.	Pittsburgh, Pa.	400	400			
24	Grace S. James & Eliz. Gilhouse	Tr. Punta Gorda, Fla.	345	345			
25	Guy Eric Campbell	Pawlet, Vermont	319	319			
26	E.G. & M.O. Brisbin	Pittsburgh, Pa.	300	300			
27	Church of Nat. Bless Lord	Brooklyn, N.Y., N.Y.	300	300			
28	Jules G. Evans	New York, N.Y.	300	300			
29	Winifred H. Herron	Pittsburgh, Pa.	300	300			
30	May A. O'Mahoney	Tarrytown, 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. 687,588 votes cast.
11. Give the date of such meeting April 22, 1970
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%	interest sink-	
3		B&O - PC - P&LE	ing fund install-	
4			ments and pre-	
5			mium, if any.	
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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				
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## 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	\$ 1 908 520	(701) Cash.....	\$ 1 381 782
2	10 228 000	(702) Temporary cash investments (p. 203).....	5 504 597
3	-	(703) Special deposits (p. 203).....	-
4	-	(704) Loans and notes receivable (p. 203).....	-
5	-	(705) Traffic and car-service balances—Debit.....	-
6	1 522 891	(706) Net balance receivable from agents and conductors.....	1 652 562
7	1 964 624	(707) Miscellaneous accounts receivable.....	1 138 759
8	313 917	(708) Interest and dividends receivable.....	214 308
9	4 913 551	(709) Accrued accounts receivable (p. 203).....	4 698 068
10	2 710	(710) Working fund advances.....	2 710
11	2 763	(711) Prepayments (p. 203).....	2 546
12	1 961 894	(712) Material and supplies.....	2 291 704
13	23 633	(713) Other current assets (p. 203).....	16 659
14	22 842 503	Total current assets.....	16 903 695
<b>SPECIAL FUNDS</b>			
15	-	(715) Sinking funds (pp. 206 and 207).....	-
16	2 000	(716) Capital and other reserve funds (pp. 206 and 207).....	1 744 654
17	129 274	(717) Insurance and other funds (pp. 206 and 207).....	143 774
18	131 274	Total special funds.....	1 888 428
<b>INVESTMENTS</b>			
19	14 114 585	(721) Investments in affiliated companies (pp. 210, 211, 212 and 213).....	27 394 779
20	1 750	(722) Other investments (pp. 214, 215, 216 and 217).....	1 750
21	-	(723) Reserve for adjustment of investment in securities—Credit (p. 209, Instruction 9).....	( 12 913 174)
22	14 116 435	Total investments (accounts 721, 722 and 723).....	14 483 355
<b>PROPERTIES</b>			
23	271 180 832	(731) Road and equipment property (pp. 220, 221 and 222).....	285 919 208
24	x x x x x x	Road.....	\$ 81 130 760
25	x x x x x x	Equipment.....	230 908 560
26	x x x x x x	General expenditures.....	-
27	x x x x x x	Other elements of investment.....	( 18 843 592)
28	x x x x x x	Construction work in progress.....	( 7 276 520)
29	-	(732) Improvements on leased property (pp. 220, 221 and 222).....	-
30	x x x x x x	Road.....	\$ - - -
31	x x x x x x	Equipment.....	- - -
32	x x x x x x	General expenditures.....	- - -
33	271 180 832	Total transportation property (accounts 731 and 732).....	285 919 208
34	( 71 985 357)	(735) Accrued depreciation—Road and Equipment (pp. 226 and 226B).....	( 74 422 020)
35	( 2 648 605)	(736) Amortization of defense projects—Road and Equipment (p. 227).....	( 2 394 340)
36	( 74 633 962)	Recorded depreciation and amortization (accounts 735 and 736).....	( 76 816 360)
37	196 546 870	Total transportation property less recorded depreciation and amortization (line 33 less line 36).....	209 102 848
38	8 054 134	(737) Miscellaneous physical property (pp. 230B and 231).....	9 833 170
39	( 1 156 299)	(738) Accrued depreciation—Miscellaneous physical property (pp. 230B and 231).....	( 1 399 609)
40	6 897 835	Miscellaneous physical property less recorded depreciation (account 737 less 738).....	8 433 561
41	203 444 705	Total properties less recorded depreciation and amortization (line 37 plus line 40).....	217 536 409
<b>OTHER ASSETS AND DEFERRED CHARGES</b>			
42	333 382	(741) Other assets (p. 232).....	( 4 235)
43	44 251	(742) Unamortized discount on long-term debt.....	58 515
44	323 847	(743) Other deferred charges (p. 232).....	2 801 433
45	701 480	Total other assets and deferred charges.....	2 855 713
46	241 236 397	<b>TOTAL ASSETS</b> .....	253 667 600

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. \$20,286,827

(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. \$28,028,612

(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. \$3,912,186

(d) Estimated accumulated net reduction in Federal income taxes because of accelerated amortization of certain rolling stock since December 31, 1969, under provisions of Section 184 of the Internal Revenue Code. \$2,554,311

(e) Estimated accumulated net reduction in Federal income taxes because of amortization of certain rights-of-way investments since December 31, 1969, under the provisions of Section 185 of the Internal Revenue Code. \$ -

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	-	\$ 566,051	
Per diem payable.....					
Net amount.....	\$ 87,891	x x x x x x	x x x x x x	\$ 566,051	

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, 1971. \$ 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, 1970, 2,750 shares of treasury stock are reserved for sale pursuant to stock options granted to officers and key employees.

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

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

in column (c). The entries in short column (b) should reflect total book liability at close of year. The entries in the short column (b) should be deducted from those in column (b) 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 LIABILITIES</b>			
47	-	(751) Loans and notes payable (p. 242A).....	-
48	1 947 810	(752) Traffic and car-service balances—Credit.....	221 014
49	827 773	(753) Audited accounts and wages payable.....	418 847
50	639 068	(754) Miscellaneous accounts payable.....	459 499
51	-	(755) Interest matured unpaid.....	-
52	2 653	(756) Dividends matured unpaid.....	14 228
53	302 538	(757) Unmatured interest accrued.....	708 915
54	1 771 595	(758) Unmatured dividends declared.....	-
55	4 107 260	(759) Accrued accounts payable (p. 242A).....	5 377 150
56	6 807 829	(760) Federal income taxes accrued (p. 242B).....	6 668 105
57	1 631 804	(761) Other taxes accrued (p. 242B).....	1 392 624
58	875 127	(763) Other current liabilities (p. 242A).....	1 353 631
59	18 913 457	Total current liabilities (exclusive of long-term debt due within one year).....	16 614 013
<b>LONG-TERM DEBT DUE WITHIN ONE YEAR</b>			
60	5 668 648	(764) Equipment obligations and other debt (pp. 234, 235, 236, and 237).....	7 385 315
<b>LONG-TERM DEBT DUE AFTER ONE YEAR</b>			
61	-	(765) Funded debt unmatured.....	-
62	17 234 421	(766) Equipment obligations.....	29 949 106
63	-	(767) Receivers' and Trustees' securities.....	-
64	-	(768) Debt in default.....	-
65	-	(769) Amounts payable to affiliated companies (p. 242).....	-
66	17 934 421	Total long-term debt due after one year.....	29 949 106
<b>RESERVES</b>			
67	-	(771) Pension and welfare reserves (p. 243).....	-
68	-	(772) Insurance reserves (p. 243).....	-
69	763 782	(774) Casualty and other reserves (p. 243).....	839 509
70	763 782	Total reserves.....	839 509
<b>OTHER LIABILITIES AND DEFERRED CREDITS</b>			
71	-	(781) Interest in default (p. 236).....	-
72	120 279	(782) Other liabilities (p. 243).....	198 672
73	-	(783) Unamortized premium on long-term debt.....	-
74	291 747	(784) Other deferred credits (p. 243).....	63 500
75	-	(785) Accrued depreciation—Leased property (p. 226A).....	-
76	412 026	Total other liabilities and deferred credits.....	262 179
<b>SHAREHOLDERS' EQUITY</b>			
<i>Capital stock (Par or stated value)</i>			
77	35 431 900	(791) Capital stock issued—Total.....	35 431 900
78	-	Common stock (p. 245).....	36 538 800
79	-	Preferred stock (p. 245).....	1 106 900
80	-	(792) Stock liability for conversion (p. 246).....	-
81	-	(793) Discount on capital stock.....	-
82	35 431 900	Total capital stock.....	35 431 900
<i>Capital surplus</i>			
83	-	(794) Premiums and assessments on capital stock (p. 247).....	-
84	5 280 851	(795) Paid-in surplus (p. 247).....	5 280 851
85	-	(796) Other capital surplus (p. 247).....	-
86	5 280 851	Total capital surplus.....	5 280 851
<i>Retained income</i>			
87	51 458 961	(797) Retained income—Appropriated (p. 247).....	54 781 936
88	105 372 351	(798) Retained income—Unappropriated (p. 302).....	103 122 791
89	156 831 312	Total retained income.....	157 904 727
90	197 544 063	Total shareholders' equity.....	198 617 478
91	241 236 397	<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b> .....	253 667 600

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



## 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"; 711, Prepayments; 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	Westinghouse Credit Corp. Promissory Note	1	996	333
2		Ford Motor Credit Corp. Promissory Notes	2	496	486
3		Montgomery Ward Credit Corp. Promissory Note		998	778
4		Two Year Certificate of Deposit - Dollar Savings and Trust Co.		13	000
5		Total Account 702	5	504	597
6					
7					
8					
9	709	Per Diem and Car Mileage Accruals	3	217	938
10		Collection Bill Accruals	1	001	570
11		Foreign Freight Report Accruals		214	366
12		Other Items each less than \$100,000		264	194
13		Total Account 709	4	698	068
14					
15					
16					
17	711	Other Items each less than \$100,000		2	546
18		Total Account 711		2	546
19					
20					
21					
22	713	Other Items each less than \$100,000		16	659
23		Total Account 713		16	659
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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) 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

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		44	300
8					
9				129	274
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					
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52					
TOTAL				129	274

<sup>1</sup>Includes income of \$ \_\_\_\_\_ earned on earmarked incentive per diem funds.



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

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).

Funds representing net credit balances of earmarked incentive per diem

should be reported separately for each year. The amount of income earned on these funds should be reported in footnote to this schedule.<sup>1</sup> Wholly owned Canadian subsidiary lines should subdivide the earmarked funds between monies received from Canadian parent companies as a result of incentive charges and the carrier's own credit balances.

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 (i)	Book value (j)		Par value (k)	Book value (l)					
(e)			(f)			(g)			(h)		(i)		(j)		(k)		(l)		
\$			\$			\$			\$		\$		\$		\$		\$		
																			1
																			2
																			3
						84	974								100	000	84	974	4
																			5
	14	500				58	800												6
																			7
	14	500				143	774								100	000	84	974	8
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	14	500				143	774								100	000	84	974	51

LIEN REFERENCE:

Schedule 205 - Investments in Affiliated Companies - Col. (d)

1-R Fire Insurance

EXTENT OF CONTROL

Schedule 205 - Investments in Affiliated Companies

Lake Erie and Eastern R.R. Co.

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

Montour Railroad Co.

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

Monongahela Railway Co.

Pittsburgh and 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.	.0967%
Various Companies	99.9033%

Pittsburgh Chartiers & Youghiogheny Ry. Co.

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

SUMMARY OF ACCOUNT 513 - DIVIDEND INCOME

Schedule 205 - Investments in Affiliated Companies Class A-(1)	\$ 41,700
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SUMMARY OF ACCOUNT 514 - INTEREST INCOME

Schedule 205 - Investments in Affiliated Companies Class B-(1)	\$ 860
Investments in Affiliated Companies Class E-(1)	587,554

Income from securities in Account 702 - Temporary Cash Investments

U.S. of A. and Commercial Notes	\$ 134,988
---------------------------------	------------

Other Items	\$ 2,491
-------------	----------

Total Account 514 - Interest Income	\$ 725,893
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SUMMARY OF ACCOUNT 516 - INCOME FROM SINKING AND OTHER RESERVE FUNDS

Schedule 205 - Investments in Affiliated Companies Class B-(1)	\$ 1,911
--	----------

Schedule 206 - Other Investments

Service Interruption Insurance	4,674
U.S. of A. and Commercial Notes	469,825

Total Account 516 - Income from sinking & other reserve funds	\$ 476,410
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## 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.

9. Any balance in account 723, Reserve for adjustment of investment in securities - Credit, shall be disclosed by footnote to the securities against which such reserves were established.

## 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							
						FAIR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
						Pledged		Unpledged		In sinking, insurance, and other funds		Total per value	
	(a)	(b)	(c)	(d)	(e)	(f)		(g)		(h)		(i)	
1	721			INVESTMENTS IN AFFILIATED COMPANIES	%	\$		\$		\$		\$	
2		A		STOCKS									
3		(1)		CARRIERS ACTIVE									
4			VII	Lake Erie & 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.	33-1/3J			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.	.0967J			7 070				7 070	
11													
12				Total Class A-(1)				8 878 037				8 878 037	
13													
14													
15		B		BONDS									
16		(1)		CARRIERS ACTIVE									
17			VII	New York Central R.R. Co.									
18				Refunding and Improvement									
19				Mortgage 4-1/2%, Series "A"									
20				due 10-1-2013				38 000				38 000	
21													
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													
28				Total Class B - Bonds				40 000				40 000	
29													
30													
31		E		INVESTMENT - ADVANCES									
32		(1)		CARRIERS ACTIVE									
33			VII	Lake Erie & Eastern R.R. Co.									
34			VII	Mahoning State Line R.R. Co.									
35			VII	Monongahela Ry. Co.									
36			VII	Montour R.R. Co.									
37			VII	Penn Central Transp. Co.									
38													
39													
40				Total Class E - Invest. Adv.									
41													
42				GRAND TOTAL - ACCOUNT 721				8 918 037				8 918 037	
43													
44													
45													
46													
47													
48													
49													





## 205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

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)		
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 208						100 000		100 000	
57													
58				Grand Total - Account 717						100 000		100 000	
59													
60													
61				*NOTE:									
62				See Page 208 for lien									
63				reference, extent of control									
64				and Summary of Income Accounts									
65				513, 514 and 516.									
66													
67													
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107													



## 205. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR									DIVIDENDS OR INTEREST DURING YEAR				Line No.
Total book value			Par value			Book value			Par value			Book value			Selling price			Rate	Amount credited to income			
(j)			(k)			(l)			(m)			(n)			(o)			(p)	(q)			
\$			\$			\$			\$			\$			\$			%	\$			
																						50
																						51
																						52
																						53
																						54
																						55
																		4			1 911	56
																					1 911	57
																						58
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## 206. OTHER INVESTMENTS

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR							
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
					Pledged		Unpledged		In sinking, insurance, and other funds		Total par value	
	(a)	(b)	(c)	(d)	(e)		(f)		(g)		(h)	
1	722			OTHER INVESTMENTS	\$		\$		\$		\$	
2		A		Stocks								
3		(3)		Noncarriers-Active								
4			X	Chartiers Country Club			1	Share			1	Share
5			X	Youngstown Country Club								
6												
7				Total Class A - Stocks								
8												
9												
10												
11				GRAND TOTAL - ACCOUNT 722								
12												
13												
14	717			INSURANCE AND OTHER FUNDS								
15		E		Investment Advance								
16		(3)		Noncarriers - Active								
17			VI	Service Interruption Insurance c								
18												
19				GRAND TOTAL - ACCOUNT 717								
20												
21												
22												
23	716			CAPITAL AND OTHER RESERVE FUNDS								
24		B		BONDS								
25		(3)		Noncarrier Corporations - Active								
26			IX	U.S. Treasury Bills & Commercial								
27				Notes purchased from proceeds of								
28				sale of Equipment Trust certificates c								
29				Equipment Trust of 4-1-68.					3	146	123	3 146 123
30				Equipment Trust of 3-15-70								
31				Equipment Trust of 11-15-70					(1	401	469)	(1 401 469)
32												
33				GRAND TOTAL - ACCOUNT 716					1	744	654	1 744 654
34												
35												
36												
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
47												
48												
49												
50												
51												
52												
53				c Note - See Page 208 for Summary of income in 516.								



## 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), (j), and (l).

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

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

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.
Total book value			Par value			Book value			Par value			Book value			Selling price	Rate	Amount credited to income	
(i)			(j)			(k)			(l)			(m)			(n)	(o)	(p)	
\$			\$			\$			\$			\$			\$	%	\$	
																		1
																		2
																		3
	1	550																4
		200																5
																		6
	1	750																7
																		8
																		9
																		10
	1	750																11
																		12
																		13
																		14
																		15
	58	800					14	500									4	674
																		17
	58	800					14	500									4	674
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	450	000	99	170	751	99	170	751	99	176	683	98	720	751	98	720	751	18
																	455	932
	6	000	000	6	013	875	6	000	000								13	875
																		31
																		32
	6	450	000	105	184	626	105	170	751	99	178	665	98	722	651	98	722	651
																	469	825
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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																
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## 206. OTHER INVESTMENTS—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR												DIVIDENDS OR INTEREST DURING YEAR				Line No.
Total book value			Par value			Book value			Par value			Book value			Selling price			Rate	Amount credited to income						
(l)			(j)			(k)			(l)			(m)			(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										
8										
9										
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25										

**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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										12
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#### NOTES AND REMARKS

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

Line No.	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering.....	1 918 345		
2	(2) Land for transportation purposes.....	15 804 657		
3	(2½) Other right-of-way expenditures.....	48 569		
4	(3) Grading.....	13 348 466		
5	(5) Tunnels and subways.....	610 219		
6	(6) Bridges, trestles, and culverts.....	7 402 129		
7	(7) Elevated structures.....			
8	(8) Ties.....	3 078 592		
9	(9) Rails.....	4 287 278		
10	(10) Other track material.....	4 695 817		
11	(11) Ballast.....	2 639 150		
12	(12) Track laying and surfacing.....	3 907 963		
13	(13) Fences, snowsheds, and signs.....	93 166		
14	(16) Station and office buildings.....	4 206 715		
15	(17) Roadway buildings.....	51 198		
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		
24	(27) Signals and interlockers.....	6 365 463		
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		
29	(38) Roadway small tools.....	53 886		
30	(39) Public improvements—Construction.....	1 419 961		
31	(43) Other expenditures—Road.....			
32	(44) Shop machinery.....	2 205 674		
33	(45) Power-plant machinery.....	541 265		
34	Other (specify and explain).....	81 576 775		
35	Total expenditures for road.....			
36	(51) Steam locomotives.....	14 604 050		
37	(52) Other locomotives.....	192 897 970		
38	(53) Freight-train cars.....	253 339		
39	(54) Passenger-train cars.....			
40	(56) Floating equipment.....	417 829		
41	(57) Work equipment.....	523 039		
42	(58) Miscellaneous equipment.....	208 696 227		
43	Total expenditures for equipment.....			
44	(71) Organization expenses.....			
45	(76) Interest during construction.....			
46	(77) Other expenditures—General.....			
47	Total general expenditures.....			
48	TOTAL.....	290 273 002		
49	(80) Other elements of investment (p. 223).....	( 18 874 511)		
50	(90) Construction work in progress.....	( 217 659)		
51	GRAND TOTAL.....	271 180 832		



## 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 changes during the year	Balance at close of year		Line No.
Made on owned property (a)	Made on leased property (f)		Owred property (g)	Leased property (h)		(i)	(j)	
		378	29 238		( 29 560)	1 888 785		1
(1 362 781)			230 681		( 1 593 462)	14 211 195		2
			10 152		( 10 152)	38 417		3
17 789			5 370		12 419	13 360 885		4
						610 219		5
1 336 725			391 579		945 146	8 347 275		6
								7
43 334			15 734		27 600	3 106 192		8
222 990			27 222		195 768	4 483 046		9
148 282			51 438		96 844	4 792 661		10
29 685			4 434		25 251	2 664 401		11
74 655			12 017		62 638	3 970 601		12
			58		( 58)	93 108		13
72 878			173 465		( 100 587)	4 106 128		14
( 52)			5 867		( 5 919)	45 279		15
			71 301		( 71 301)	138 078		16
			327		( 327)	416 248		17
( 364 569)			7 290		( 371 859)	4 223 527		18
								19
			18 222		( 18 222)	11 377		20
								21
						340 514		22
68 572			67 421		1 151	1 363 057		23
229 840			8 690		221 150	6 586 613		24
						88 975		25
61 729			69		61 660	571 430		26
1 359					1 359	155 438		27
79 811			2 426		77 385	1 269 464		28
			15		( 15)	53 871		29
			4 867		( 4 867)	1 415 094		30
								31
57 245			25 302		31 943	2 237 617		32
						541 265		33
								34
717 870			1 163 885		( 446 015)	81 130 760		35
								36
10 100			217 592		( 207 492)	14 396 558		37
27 961 443			5 599 856		22 361 587	215 259 557		38
4 725			36 187		( 31 462)	221 377		39
								40
4 980			10 841		( 5 861)	411 968		41
197 026			101 465		95 561	618 600		42
28 178 274			5 965 941		22 212 333	230 908 560		43
								44
								45
								46
								47
28 896 144			7 129 826		21 766 318	312 039 320		48
			( 30 919)		30 919	( 18 843 592)		49
( 7 058 861)					( 7 058 861)	( 7 276 520)		50
21 837 283			7 098 907		14 738 376	285 919 208		51

## 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 (h), inclusive. Column (j) is the aggregate of columns (b) to (h), inclusive. Grand totals of columns (b) and (j) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

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

11. 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, state in a footnote the amount used.

## NOTES AND REMARKS



## 211A. OTHER ELEMENTS OF INVESTMENT

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

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

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

Line No.	Item (a)	Contra account number (b)	Charges during the year (c)		Credits during the year (d)	
1	I.C.C. Finance Docket No. 25332 - Retire VS 1F	735	\$	3 107	\$	
2	I.C.C. Finance Docket No. 25332 - Retire VS 1F	519		27 812		
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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47						
48						
49						
50						
51						
52						
53						
	TOTALS	XXX		30 919		
	NET CHARGES	XXX		30 919		

## 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)		DEPRECIATION BASE				Annual composite rate (percent)	
		At beginning of year (b)		At close of year (c)		(d)		At beginning of year (e)		At close of year (f)		(g)	
	(a)	\$		\$			%	\$		\$			%
1	ROAD												
2	(1) Engineering	1	910 711	1	910 711	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	279 592	13	279 592	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	283 043	7	283 043	1	.30	41	244	41	244	1	.40
7	(7) Elevated structures		93 005		93 005	2	.00	2	263	2	263	2	.00
8	(13) Fences, snowsheds, and signs	4	205 731	4	205 731	1	.85	3	215	3	215	2	.15
9	(16) Station and office buildings		51 199		51 199	2	.45		530		530	2	.70
10	(17) Roadway buildings		209 380		209 380	2	.50						
11	(18) Water stations		416 575		416 575	2	.20						
12	(19) Fuel stations	4	595 384	4	595 384	1	.75						
13	(20) Shops and enginehouses		29 599		29 599								
14	(21) Grain elevators												
15	(22) Storage warehouses												
16	(23) Wharves and docks												
17	(24) Coal and ore wharves		340 513		340 513								
18	(26) Communication systems	1	361 904	1	361 904	3	.04	7	890	7	890	1	.55
19	(27) Signals and interlockers	6	365 372	6	365 372	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	192 082	1	192 082	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	206 745	2	206 745	2	.30						
26	(45) Power-plant machinery		541 266		541 266								
27	All other road accounts												
28	Amortization (other than defense projects)												
29	Total road	46	872 451	46	872 451	1	.48	314	500	314	500	0	.51
30	EQUIPMENT												
31	(51) Steam locomotives												
32	(52) Other locomotives	14	604 682	14	396 558	5	.06						
33	(53) Freight-train cars	191	428 946	209	168 423	2	.70						
34	(54) Passenger-train cars		289 526		221 877	2	.13						
35	(56) Floating equipment												
36	(57) Work equipment		372 384		364 977	3	.45						
37	(58) Miscellaneous equipment		512 074		614 820	11	.86						
38	Total equipment	207	207 612	224	766 655	2	.72						
39	GRAND TOTAL	254	080 063	271	639 106	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 & 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)	
		Beginning of year (b)			Close of year (c)			(d)	
		\$			\$				%
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			x x x x	

Accts. 22, 24, 31, 45 no longer depreciation as per ICC letter dated 7-24-67.

File ACV-J, and Mr. M. Paola, 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 211F 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 (a)	Balance at beginning of year (b)		CREDITS TO RESERVE DURING THE YEAR		DEBITS TO RESERVE DURING THE YEAR		Balance at close of year (g)	
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		\$		\$	\$	\$	\$	\$	
1	ROAD								
2	(1) Engineering	488	359	17	200	23	109	482	450
3	(2½) Other right-of-way expenditures	13	177		858	9	552	4	483
4	(3) Grading	1	351 161	33	199		139	1	384 221
5	(5) Tunnels and subways	130	817	3	539			134	356
6	(6) Bridges, trestles, and culverts	4	179 170	94	680	389	464	3	884 386
7	(7) Elevated structures								
8	(13) Fences, snow sheds, and signs	64	428	1	860		42	66	246
9	(16) Station and office buildings	3	177 860	77	726	149	683	3	105 903
10	(17) Roadway buildings	38	315	1	254	5	867	33	702
11	(18) Water stations	190	743	5	235	69	801	126	177
12	(19) Fuel stations	352	967	9	165		327	361	805
13	(20) Shops and enginehouses	3	514 809	80	419	7	291	3	587 937
14	(21) Grain elevators								
15	(22) Storage warehouses	521	681			16	622	505	059
16	(23) Wharves and docks								
17	(24) Coal and ore wharves	470	962					470	962
18	(26) Communication systems	837	186	41	436	66	511	812	111
19	(27) Signals and interlockers	3	279 834	178	230	9	129	3	448 935
20	(29) Power plants	(	19 770)	1	157			(	18 613)
21	(31) Power-transmission systems	786	026			69		785	957
22	(35) Miscellaneous structures	84	833	5	162			89	995
23	(37) Roadway machines	611	136	49	471	38	976	621	631
24	(39) Public improvements—Construction	885	898	20	158			906	056
25	(44) Shop Machinery *	1	471 558	50	755	22	176	1	500 137
26	(45) Power-plant machinery *	673	395					673	395
27	All other road accounts								
28	Amortization (other than defense projects)								
29	Total road	23	104 545	671	504	808	758	22	967 291
30	EQUIPMENT								
31	(51) Steam locomotives								
32	(52) Other locomotives	5	837 112	737	614	186	592	6	388 134
33	(53) Freight-train cars	42	593 786	5	281 004	3	215 625	44	659 165
34	(54) Passenger-train cars	71	316	4	712	34	272	41	756
35	(56) Floating equipment								
36	(57) Work equipment	29	601	12	608	6	929	35	280
37	(58) Miscellaneous equipment	348	997	66	797	85	400	330	394
38	Total equipment	48	880 812	6	102 735	3	528 818	51	454 729
39	GRAND TOTAL	71	985 357	6	774 239	4	337 576	74	422 020

\*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:

Depreciation on Roadway Prop. leased to M.S.L. R.R. 1 598

Application of overhead on Capital Improvement Work Cr. 26 491

Cr. 24 893

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 \$20 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					
	(a)	(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	(5) 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			

\*Chargeable to account 305.

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

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

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

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

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

Line No.	Account	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 (c)			Other credits (d)			Retirements (e)			Other debits (f)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)													
		\$			\$			\$			\$			\$					
1	ROAD																		
2	(1) Engineering																		
3	(2½) Other right-of-way expenditures																		
4	(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	BASE										RESERVE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
		Debits during year			Credits during year			Adjustments				Balance at close of year			Credits during year			Debits during year			Adjustments				Balance at close of year																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
		(b)			(c)			(d)				(e)			(f)			(g)			(h)				(i)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	

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

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

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

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

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

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

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

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

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road owned (See Ins. 4) (c)		Investment in property (See Ins. 5) (d)			Depreciation and amortization of defense projects (See Ins. 6) (e)		
					\$			\$		
1	(R)	The Pittsburgh and Lake Erie Railroad Company	175	52	285	886	713	76	816	360
2										
3										
4										
5										
6	(L)	The Mahoning State Line Railroad Company	6	39	574	535		47	161	
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 Co.								
16										
17		Deductions made from Line 1, Column (d)								
18		representing cost of facilities leased to								
19		or 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	181	91	286	461	248	76	863	521



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

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

2. In column (a) list each class or type of locomotive unit or car on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars or other equipment, adopted by the Association of American Railroads; and should include physical characteristics requested by Schedule 417; locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit; and cars should be identified as to special construction or service characteristics, such as Multiple purpose diesel locomotive A

units (B-B), 2500 HP; Aluminum covered hopper cars, L.O; Steel boxcars—special service, XAP, etc.

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

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

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

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

## NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)
1	Steel Gondolas - General Service	340	23 800	\$ 2 992 858	P
2	Cabooses - (All N)	11	304	26 724	P
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Equipment Received in 1970, Cost				
14	of which is not complete				
15					
16	951 Hopper Cars				
17	434 Gondola Cars				
18	782 Box Cars				
19					
20	Steel Gondolas - General	340	18 700	2 992 858	C
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	TOTAL	351	XX XX	3 019 582	XXXXX

## REBUILT UNITS

41	497 Steel Box Cars - (1968) (A)	497	27 335	4 614 629	S
42	3 Steel Box Cars - (1968) (B)	3	165	27 855	S
43	20 Steel Box Cars - (1969) (A)	20	1 100	186 400	S
44	480 Steel Box Cars - (1969) (B)	480	26 400	4 481 877	S
45					
46					
47	Equipment Rebuilt in Company Shops				
48	Cost of which is not complete				
49	400 Steel Box Cars (1970)				
50					
51					
52	(A) Reported in Schedule 417 - 1968				
53	(B) Reported in Schedule 417 - 1969				
54	TOTAL	1340	XX XX	12 303 619	XXXXX
55	GRAND TOTAL	1351	XX XX	12 330 343	XXXXX

## 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	888	185	\$ 28	759	\$		\$	
2	(2) Land for transportation purposes	14	205	741	85	526				
3	(24) Other right-of-way expenditures		38	417	1	227				
4	(3) Grading	13	360	885	193	213				
5	(5) Tunnels and subways		610	219						
6	(6) Bridges, trestles, and culverts	8	347	275	41	244				
7	(7) Elevated structures									
8	(8) Pies	3	099	379	72	262				
9	(9) Rails	4	477	104	75	631				
10	(10) Other track material	4	787	883	70	694				
11	(11) Ballast	2	662	953	14	195				
12	(12) Track laying and surfacing	3	963	141	70	013				
13	(13) Fences, snowsheds, and signs		93	108	2	263				
14	(16) Station and office buildings	4	106	128	3	215				
15	(17) Roadway buildings		45	279		530				
16	(18) Water stations		138	078						
17	(19) Fuel stations		416	248						
18	(20) Shops and enginehouses	4	223	527						
19	(21) Grain elevators									
20	(22) Storage warehouses		11	377						
21	(23) Wharves and docks									
22	(24) Coal and ore wharves		340	514						
23	(26) Communication systems	1	363	057	7	891				
24	(27) Signals and interlockers	6	586	613		600				
25	(29) Power plants		88	975						
26	(31) Power-transmission systems		571	430						
27	(35) Miscellaneous structures		155	438						
28	(37) Roadway machines	1	269	464		380				
29	(38) Roadway small tools		53	871		275				
30	(39) Public improvements—Construction	1	415	094	40	989				
31	(43) Other expenditures—Road									
32	(44) Shop machinery	2	237	617						
33	(45) Power-plant machinery		541	265						
34	Leased property capitalized rentals (explain)									
35	Other (specify & explain)									
36	Total expenditures for road	81	098	265	708	907				
37	(51) Steam locomotives									
38	(52) Other locomotives	14	396	558						
39	(53) Freight-train cars	215	259	557						
40	(54) Passenger-train cars		221	877						
41	(56) Floating equipment									
42	(57) Work equipment		411	968						
43	(58) Miscellaneous equipment		618	600						
44	Total expenditures for equipment	230	908	560						
45	(71) Organization expenses									
46	(76) Interest during construction									
47	(77) Other expenditures—General									
48	Total general expenditures									
49	TOTAL	312	006	825	708	907				
50	(80) Other elements of investment	( 18	843	592)	( 134	372)				
51	(90) Construction work in progress	( 7	276	520)						
52	GRAND TOTAL	285	886	713	574	535				



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

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

Line No.	ITEM (Kind and location of property, and nature of business, if any) (a)	A. INVESTMENT (ACCOUNT 737)			
		Year of acquisition (b)	Charges during the year (c)	Credits during the year (d)	Balance at close of year (See ins. 3) (e)
1	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	148	-	2 087 222
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	-	-	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		1 778 888	-	3 201 882
16					
17					
18					
19					
20					
21					
22					
		TOTAL	1 779 036		9 833 170

## NOTES AND REMARKS

## 214. MISCELLANEOUS PHYSICAL PROPERTY—Continued

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

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

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

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

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DERIVED TO ACCOUNTS 502, 511, 534, 535 AND 544 DURING THE YEAR				C. DEPRECIATION RESERVE (ACCOUNT 738)					Line No.
Revenues or Income (f)	Expenses (g)	Taxes (h)	Net profit for year after taxes (L loss) (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rates (n)	
\$	\$	\$	\$	\$	\$	\$	\$	%	1
									2
194 165	-	1 660	192 505	14 771		526 299	1 074 448	.00692 *	3
									4
									5
									6
									7
161 516	-	13 729	147 787	18 004		191 770	503 753	.01245 #	8
									9
									10
									11
101 689	41 583	47 755	12 351	14 750		365 650	1 092 624	1.35	12
									13
202 317	15 875	18 690	167 752	195 785		315 890			14
									15
									16
									17
									18
									19
									20
659 687	57 458	81 834	520 395	243 310		1 399 609	2 670 825	x x x x x	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.



## 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	Retired road property suspense	(	183	555)
2		Abandoned property awaiting disposition		174	800
3		Other items, each less than \$100,000		4	520
4					
5		Total Account 741	(	4	235)
6					
7					
8	743	Tax Accrual - Carryback billed against Penn Central Transportation Co.	2	482	438
9		Unadjusted loss and damage freight claims		113	121
10		Other items, each less than \$100,000		205	874
11					
12		Total Account 743	2	801	433
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
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41					
42					
43					
44					
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 reacquirement 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	<u>EQUIPMENT OBLIGATIONS</u>											
2												
3	(4) Equipment Securities; (a)											
4	P&LE 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	11-15-72	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	8-15-83	6	2-15 8-15	No	No	No	Yes	No	-	-
19		11-15-70	11-15-80	7/8	5-15 11-15	No	No	No	Yes	No	-	-
20	Total Equipment											
21	Trust Certificates (a)											
22												
23												
24												
25	<u>CONDITIONAL OR DEFERRED PAYMENT CONTRACTS:</u>											
26												
27	P&LE R.R. Equipment Conditional Sales Agreement (c)											
28												
29	Pittsburgh Natl. Bank	3-15-67	3-15-72	5-3/4	3-15 9-15	No	No	No	Yes	No	-	-
30	Mellon Natl. Bank & Trust Co.	5-1-67	5-1-72	5-3/4	5-1 11-1	No	No	No	Yes	No	-	-
31	Mellon Natl. Bank & Trust Co.	11-1-67	11-1-72	6-1/4	5-1 11-1	No	No	No	Yes	No	-	-
32	Provident National Bank	3-15-70	3-15-82	10	3-15 7-15	No	No	No	Yes	No	-	-
33	Total Conditional											
34	Sales Agreements (c)											
35												
36												
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
47												
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—			AMOUNT REACQUIRED AND—			TOTAL AMOUNT ACTUALLY OUTSTANDING			Line No.
	Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P"; matured by symbol "M")	Canceled	Total amount actually issued	Canceled through sinking fund or otherwise canceled (Identify canceled through sinking fund by symbol "S")	Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P"; matured by symbol "M")	Unmatured (accounts 765, 766, and 767)	Unmatured (account 764)	Matured and no provision made for payment (account 768)		
(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)		
\$	\$	\$	\$	\$	\$	\$	\$	\$		
									1	
									2	
									3	
									4	
									5	
7 305 000			7 305 000	6 818 000			487 000	3875	6	
6 720 000			6 720 000	5 824 000		448 000	448 000	3750	7	
2 250 000			2 250 000	1 950 000		150 000	150 000	3625	8	
2 220 000			2 220 000	1 924 000		148 000	148 000	4250	9	
4 950 000			4 950 000	4 290 000		330 000	330 000	4250	10	
3 975 000			3 975 000	3 180 000		530 000	265 000	3500	11	
3 900 000			3 900 000	3 120 000		520 000	260 000	3000	12	
3 975 000			3 975 000	3 180 000		530 000	265 000	4000	13	
2 475 000			2 475 000	1 815 000		495 000	165 000	4250	14	
3 150 000			3 150 000	2 310 000		630 000	210 000	4625	15	
4 950 000			4 950 000	3 300 000		1 320 000	330 000	4000	16	
3 105 000			3 105 000	414 000		2 484 000	207 000	6250	17	
4 050 000			4 050 000	540 000		3 240 000	270 000	6000	18	
6 000 000			6 000 000	-		5 400 000	600 000	7250	19	
59 025 000			59 025 000	38 665 000		16 225 000	4 135 000		20	
									21	
									22	
									23	
									24	
									25	
									26	
									27	
3 698 598			3 698 598	2 589 019		369 860	739 719	5750	28	
3 230 154			3 230 154	2 261 108		323 015	646 031	5750	29	
3 739 489			3 739 489	2 243 693		747 898	747 898	6250	30	
13 400 000			13 400 000	-		12 283 333	1 116 667	10,000	31	
24 068 241			24 068 241	7 093 820		13 724 106	3 250 315		32	
									33	
									34	
									35	
									36	
									37	
									38	
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									46	
									47	
									48	
									49	
									50	
									51	
									52	
									53	
									54	
83 093 241			83 093 241	45 758 820		29 949 106	7 385 315		55	



## 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)					
	(a)							(x)	(y)	
		\$			\$			\$	\$	
1	EQUIPMENT OBLIGATIONS									
2										
3	(4) Equipment Securities: (a)									
4	P&LE R.R. Equipment Trust Certificates:									
5										
6	Trust Dated: 11-15-56		35	383				37	743	
7	2-15-57		35	700				42	000	
8	4-15-57		12	461				13	593	
9	8-15-57		16	511				18	870	
10	11- 1-57		39	738				42	075	
11	2- 1-58		28	598				32	462	
12	5-15-58		26	324				27	300	
13	10-15-58		40	192				42	400	
14	5- 1-59		30	387				31	556	
15	9-15-59		45	729				48	563	
16	10- 1-60		75	900				79	200	
17	4- 1-68		171	422				174	656	
18	8-15-68		220	725				226	800	
19	11-15-70		69	507				-		
20	Total Equipment									
21	Trust Certificates (a)		848	577				817	218	
22										
23										
24										
25	CONDITIONAL OR DEFERRED PAYMENT CONTRACTS									
26										
27	P&LE R.R. Equipment Conditional Sales Agreements (c)									
28										
29	Pittsburgh National Bank 3-15-67		83	310				95	614	
30	Mellon Nat'l. Bank & Trust Co. 5- 1-67		77	440				83	504	
31	Mellon Nat'l. Bank & Trust Co. 11- 1-67		175	537				172	985	
32	Provident National Bank 3-15-70		903	278				512	444	
33	Total Equipment Conditional									
34	Sales Agreements (c)		1	239	565			864	547	
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56	GRAND TOTAL		2	088	142			1	681	765

## 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						
	(aa)			(bb)			(cc)			Par value			Purchase price			
	(dd)	(ee)		(ff)	(gg)		(hh)	(ii)		(jj)	(kk)		(ll)	(mm)		
	\$			\$			\$			\$			\$			
																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
Purchase of equipment	6.000.000			5.996.799			9.301 *						600.000		600.000	19
	149	6.000.000		5.996.799			9.301			4.135.000			4.135.000			20
										5.535.000			5.535.000			21
																22
																23
																24
																25
																26
																27
																28
													739.719		739.719	29
													646.031		646.031	30
													747.898		747.898	31
Purchase of equipment	13.400.000			13.364.392			35.608 *			1.116.667			1.116.667			32
	40	13.400.000		13.364.392			35.608			3.250.315			3.250.315			33
										2.133.648			2.133.648			34
																35
																36
																37
																38
																39
																40
																41
																42
																43
																44
																45
																46
																47
																48
																49
																50
																51
																52
																53
																54
																55
GRAND TOTAL	19.400.000			19.355.191			44.807			7.385.315			7.385.315			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 R.R. Equipment Trusts:							
2								
3	Dated: November 15, 1956	1150 Steel Freight Cars	9	063	989	1	918	616
4	February 15, 1957	1000 Steel Freight Cars	8	282	790	1	752	112
5	April 15, 1957	350 Steel Freight Cars	2	898	977		648	977
6	August 15, 1957	350 Steel Freight Cars	2	881	843		769	482
7	November 1, 1957	725 Steel Freight Cars	6	343	951	1	582	654
8	February 1, 1958	575 Steel Freight Cars	3	501	467		658	616
9	May 15, 1958	600 Steel Freight Cars	4	983	542	1	016	420
10	October 15, 1958	600 Steel Freight Cars	5	061	042	1	175	991
11	May 1, 1959	400 Steel Freight Cars	3	197	348		690	952
12	September 15, 1959	500 Steel Freight Cars	4	121	685		665	085
13	October 1, 1960	800 Steel Freight Cars	6	263	305	1	313	305
14	April 1, 1968	250 Steel Freight Cars	3	620	000		724	000
15	August 15, 1968	250 Steel Freight Cars	4	971	250		994	250
16	November 15, 1970	711 Steel Freight Cars	7	506	996	1	506	996
17								
18								
19								
20								
21								
22								
23	P&LE R.R. Conditional Sales							
24								
25	Dated: March 15, 1967	250 Steel Freight Cars	3	586	378		-	
26	May 1, 1967	200 Steel Freight Cars	4	377	174		-	
27	November 1, 1967	250 Steel Freight Cars	3	625	500		-	
28	March 15, 1970	1488 Steel Freight Cars	13	430	672		30	672
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
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56								

R-1 1970 THE PITTSBURGH AND LAKE ERIE RAILROAD 2 of 3  
COMPANY



### 220. INTEREST ON INCOME BONDS

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

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

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

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

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

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

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

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

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

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





## 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 ..... TOTAL (account 760)	6	668	105	-			6	668	105
2	Railway property State and local taxes (532)		611	501	298	915		910	516	
3	Old-age retirement (532)				345	476		345	476	
4	Unemployment insurance (532)			5	156	735		156	740	
5	Miscellaneous operating property (535)									
6	Miscellaneous tax accruals (544)				( 20	108)		( 20	108)	
7	All other taxes									
8	TOTAL (account 761)		611	506	781	018		1	392	624

## NOTES AND REMARKS

(See Page 316)

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

Hospital insurance (Medicare)	\$70,729
Supplemental annuities	\$293,409

## 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 - 1970	\$ 1 760 400
2		Back Pay - Various Groups	1 317 600
3		Pay Voucher Accruals	974 267
4		Accruals - Injuries to Persons - Payable within one year	365 639
5		Terminal Switching Claims Accruals	240 000
6		Monongahela Ry. Payment	164 607
7		Interest on Capital Stock and Corporate Net Income Tax for Prior Years	148 158
8		Accrued Wages Payable	143 352
9		Demolition of Mon River Bridge - 3 Spans	140 000
10		Other Items, each less than \$100,000	123 227
11			
12		Total Account - 759	5 377 150
13			
14			
15			
16	763	Prepaid in Transit	1 353 545
17		Other Items, each less than \$100,000	86
18			
19		Total Account - 763	1 353 631
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
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## 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. 771, "Pension and welfare reserves"; 772, "Insurance reserves"; 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		834	057
2		Other items, each less than \$100,000		5	452
3					
4		Total Account 774		839	509
5					
6					
7	782	Other items, each less than \$100,000		198	679
8					
9		Total Account 782		198	679
10					
11					
12	784	Other items, each less than \$100,000		63	500
13					
14		Total Account 784		63	500
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
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45					

## 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	XXXXXX	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		Canceled		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						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	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	

\*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 (h)			Expense of issuing capital stock			Par value (For nonpar stock show the number of shares)				Purchase price		
	(f)			(g)			(h)			(i)				(j)		
	\$			\$			\$			\$			\$			
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																

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

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

None

## 231. CAPITAL SURPLUS

Give an analysis in the form called for below of capital surplus accounts. In column (a) 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	Incentive per diem funds-----									
35	Miscellaneous fund reserves.....									
36	Retained income—Appropriated not specifically invested.....									
	Other appropriations (specify):									
37	Deferred Federal Income Taxes.....	3	322	975				54	781	936
38										
39										
40										
41										
42										
43										
44										
45										
46	TOTAL.....	3	322	975				54	781	936



## 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, 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)		
		\$	xx	xx	\$	xx	xx	\$	xx	xx
	<b>ORDINARY ITEMS</b>									
1	<b>OPERATING INCOME</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
2	<b>RAILWAY OPERATING INCOME</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
3	(501) Railway operating revenues (p. 303)	37	963	967	38	404	966			
4	(531) Railway operating expenses (p. 310)	36	827	327	34	363	951			
5	Net revenue from railway operations	1	136	640	4	041	015			
6	(532) Railway tax accruals (p. 316)	8	361	202	10	718	275			
7	Railway operating income	( 7	224	562)	( 6	677	260)			
8	<b>RENT INCOME</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
9	(503) Hire of freight cars—Credit balance (p. 319)	18	473	838	16	335	022			
10	(504) Rent from locomotives (p. 320)		236	204		229	178			
11	(505) Rent from passenger-train cars (p. 320)		4	002	(		500)			
12	(506) Rent from floating equipment									
13	(507) Rent from work equipment		3	756		12	574			
14	(508) Joint facility rent income	1	432	646	1	517	495			
15	Total rent income	20	150	446	18	093	769			
16	<b>RENTS PAYABLE</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
17	(536) Hire of freight cars—Debit balance (p. 319)									
18	(537) Rent for locomotives (p. 320)		22	454		29	451			
19	(538) Rent for passenger-train cars (p. 320)									
20	(539) Rent for floating equipment									
21	(540) Rent for work equipment				(		600)			
22	(541) Joint facility rents		134	657		134	270			
23	Total rents payable		157	111		163	121			
24	Net rents (lines 15, 23)	19	993	335	17	930	648			
25	Net railway operating income (lines 7, 24)	12	768	773	11	253	388			
26	<b>OTHER INCOME</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
27	(502) Revenues from miscellaneous operations (p. 231)									
28	(509) Income from lease of road and equipment (p. 317)		9	017		6	091			
29	(510) Miscellaneous rent income (p. 317)		93	461		112	422			
30	(511) Income from nonoperating property (p. 231)		583	428		617	757			
31	(512) Separately operated properties—Profit (p. 318)									
32	(513) Dividend income		41	700		55	600			
33	(514) Interest income		725	893		740	120			
34	(516) Income from sinking and other reserve funds		476	410		15	155			
35	(517) Release of premiums on funded debt									
36	(518) Contributions from other companies									
37	(519) Miscellaneous income (p. 323)		352	252		259	497			
38	Total other income	2	282	161	1	806	642			
39	Total income (lines 25, 38)	15	050	934	13	060	030			
40	<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
41	(534) Expenses of miscellaneous operations (p. 231)									
42	(535) Taxes on miscellaneous operating property (p. 231)									
43	(543) Miscellaneous rents (p. 322)		108	529		62	136			
44	(544) Miscellaneous tax accruals (p. 231)		81	834		112	215			
45	(545) Separately operated properties—Loss (p. 318)									
46	(549) Maintenance of investment organization			927		1	165			
47	(550) Income transferred to other companies									
48	(551) Miscellaneous income charges (p. 23)		83	026		94	906			
49	Total miscellaneous deductions		274	316		270	422			
50	Income available for fixed charges (lines 39, 49)	14	776	618	12	789	608			

## 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 operating

expenses between freight and passenger service; railroads.

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	
37	902	383	xx	xx	xx	37	902	383	59	700	xx	xx	xx	59	700			1	884		
26	413	331	9	853	327	36	266	658	382	242		178	427	560	669						
xx	xx	xx	xx	xx	xx	1	635	725	xx	xx	xx	xx	xx	xx	(500	969)			1	884	
4	055	773	4	239	986	8	295	759				65	443	65	443						
xx	xx	xx	xx	xx	xx	(6	660	034)	xx	xx	xx	xx	xx	xx	(566	412)			1	884	
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	
18	473	838				18	473	838													
	236	204					236	204													
									4	002					4	002					
	3	756					3	756													
818	262		575	479		1	393	741	19	758		19	147	38	905						
xx	xx	xx	xx	xx	xx	20	107	539	xx	xx	xx	xx	xx	xx	42	907					
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	
	22	454					22	454													
	132	474		1	574		134	048		606			3		609						
xx	xx	xx	xx	xx	xx		156	502	xx	xx	xx	xx	xx	xx	609						
xx	xx	xx	xx	xx	xx	19	951	037	xx	xx	xx	xx	xx	xx	42	298					
xx	xx	xx	xx	xx	xx	13	291	003	xx	xx	xx	xx	xx	xx	(524	114)			1	884	

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.....	2	088	142	1	371	843			
55	(b) Interest in default.....									
56	(547) Interest on unfunded debt.....									
57	(548) Amortization of discount on funded debt.....		30	544		27	212			
58	Total fixed charges.....	2	118	686	1	398	555			
59	Income after fixed charges (lines 50, 58).....	12	657	932	11	391	053			
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).....	12	657	932	11	391	053			
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 Credit (Debit)(p. 323).....	(14	536	838)						
66	(580) Prior period items — Net Credit (Debit)(p. 323).....									
67	(590) Federal income taxes on extraordinary and prior period items— Debit (Credit)(p. 323).....	( 6	141	192)						
68	Total extraordinary and prior period items — Credit (Debit)....	( 8	395	646)						
69	Net income transferred to Retained Income-Unappropriated (lines 63, 68).....	4	262	286	11	391	053			

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 1970 - - - - - \$1,721,742.



## 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) -----	\$ 4	262	286	
2	(606) Other credits to retained income -----				Net of Federal income taxes ----- \$
3	(622) Appropriations released -----				
4	Total -----	4	262	286	
	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 -----	3	322	975	
9	(623) Dividends (p. 302) -----	3	188	871	
10	Total -----	6	511	846	
11	Net increase during year* -----	( 2	249	560)	
12	Balance at beginning of year (p. 201)* -----	105	372	351	
13	Balance at end of year (carried to p. 201)* -----	103	122	791	

\* 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	3-18-70	4-15-70
42	Common Stock	3		35 431 900	1 062 957	6-10-70	7-15-70
43	Common Stock	3		35 431 900	1 062 957	9- 9-70	10-15-70
44							
45							
46							
47							
48							
49							
50							
51							
52							
53				TOTAL	3 188 871		

## 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 operating expenses between freight and passenger service; railroads. 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		425	705
3	(202) Roadway maintenance—Yard switching tracks		95	198
4	Roadway maintenance—Way switching tracks			
5	Roadway maintenance—Running tracks		87	033
6	(206) Tunnels and subways—Yard switching tracks		(	1
7	Tunnels and subways—Way switching tracks			
8	Tunnels and subways—Running tracks			293
9	(208) Bridges, trestles, and culverts—Yard switching tracks		22	200
10	Bridges, trestles, and culverts—Way switching tracks			
11	Bridges, trestles, and culverts—Running tracks		46	245
12	(210) Elevated structures—Yard switching tracks			
13	Elevated structures—Way switching tracks			
14	Elevated structures—Running tracks			
15	(212) Ties—Yard switching tracks		30	578
16	Ties—Way switching tracks	229,745		
17	Ties—Running tracks		199	167
18	(214) Rails—Yard switching tracks		7	561
19	Rails—Way switching tracks	146,800		
20	Rails—Running tracks		139	239
21	(216) Other track material—Yard switching tracks		34	766
22	Other track material—Way switching tracks			
23	Other track material—Running tracks		89	041
24	(218) Ballast—Yard switching tracks		8	171
25	Ballast—Way switching tracks			
26	Ballast—Running tracks		119	930
27	(220) Track laying and surfacing—Yard switching tracks		355	340
28	Track laying and surfacing—Way switching tracks			
29	Track laying and surfacing—Running tracks		923	551
30	(221) Fences, snowsheds, and signs—Yard switching tracks		2	046
31	Fences, snowsheds, and signs—Way switching tracks			
32	Fences, snowsheds, and signs—Running tracks		4	395
33	(227) Station and office buildings		337	925
34	(229) Roadway buildings		11	572
35	(231) Water stations		12	961
36	(233) Fuel stations		7	555
37	(235) Shops and engine houses		270	512
38	(237) Grain elevators			
39	(239) Storage warehouses			
40	(241) Wharves and docks			
41	(243) Coal and ore wharves		31	647
42	(247) Communication systems		163	339
43	(249) Signals and interlockers		638	494
44	(253) Power plants			343
45	(257) Power-transmission systems		38	330
46	(265) Miscellaneous structures		4	602
47	(266) Road property—Depreciation (p. 312)		604	682
48	(267) Retirements—Road (p. 312)		159	148
49	(269) Roadway machines		267	222
50				
51				
52			xx	xx



## 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*	35	671	469	35	671	469				x x	x x	x x	
2	(102) Passenger*		58	583					58	583	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	189	876	1	189	876				x x	x x	x x	
11	(113) Water transfers													
12	Total rail-line transportation revenue	36	919	928	36	861	345		58	583				
	INCIDENTAL													
13	(131) Dining and buffet										x x	x x	x x	
14	(132) Hotel and restaurant													
15	(133) Station, train, and boat privileges		7	046		6	480			566				
16	(135) Storage—Freight		71	950		71	950	x x	x x	x x	x x	x x	x x	
17	(137) Demurrage		533	664		533	664	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	x x	x x	x x	
20	(141) Power													
21	(142) Rents of buildings and other property		35	998		33	844			490		1	664	
22	(143) Miscellaneous		644	202		643	921			61			220	
23	Total incidental operating revenue	1	292	860	1	289	859		1	117		1	884	
	JOINT FACILITY													
24	(151) Joint facility—Cr.		45	855		45	855							
25	(152) Joint facility—Dr.		294	676		294	676							
26	Total joint facility operating revenue		(	248 821)		(	248 821)							
27	Total railway operating revenues	37	963	967	37	902	383		59	700		1	884	

\*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: \$ 13 565

(a) Of the amount reported for item A.1, \_\_\_\_\_ % (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: \$ 4 556 608

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: \$ 106

† Governmental aid for providing passenger commuter or other passenger-train service included in account 108, as provided in item (d) of that account: \$ -

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

1. Charges for service for the protection against heat: \$ 2 267

2. Charges for service for the protection against cold: \$ 12

## 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																		
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)
\$	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
	26	885		394	313		421	198					4	507		4	507	
	62	982		30	950		93	932					1	266		1	266	
	(10	173)		97	032		86	859						174		174		
	(	1)					(	1)										
					292			292						1		1		
	19	722		2	381		22	103						97		97		
				46	860		46	860						85		85		
	19	361		10	776		30	137						441		441		
				198	808		198	808						359		359		
	6	971			567		7	538						23		23		
				138	987		138	987						252		252		
	27	111		7	354		34	465						301		301		
				88	881		88	881						160		160		
	6	073		2	015		8	088						83		83		
				119	714		119	714						216		216		
	287	179		65	482		352	661						2 679		2 679		
				921	889		921	889						1 662		1 662		
	1	744			290		2	034						12		12		
				4	387		4	387						8		8		
	149	542		167	436		316	978		9 879			11 068	20 947				
	2	543		8	996		11	539					33	33				
	1	319		11	525		12	844					117	117				
	2	455		5	049		7	504					51	51				
	128	580		137	973		266	553		1 929			2 030	3 959				
	31	647					31	647										
	22	447		138	933		161	380					1 959	1 959				
	234	106		391	124		625	230					13 264	13 264				
		306			37			343										
	16	271		21	900		38	171					159	159				
	2	579		2	008		4	587					15	15				
	(15	837)		606	620		590	783					13 899	13 899				
	149	338		9	590		158	928					220	220				
	(	334)		266	593		266	259					963	963				
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx



## 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.....		57	660
54	(271) Small tools and supplies.....		153	655
55	(272) Removing snow, ice, and sand.....		175	096
56	(273) Public improvements—Maintenance.....		106	021
57	(274) Injuries to persons.....		50	190
58	(275) Insurance.....		(	278)
59	(276) Stationery and printing.....		16	362
60	(277) Employees' health and welfare benefits.....		172	776
61	(281) Right-of-way expenses.....		-	
62	(282) Other expenses.....		31	135
63	(278) Maintaining joint tracks, yards, and other facilities—Dr.....		52	534
64	(279) Maintaining joint tracks, yards, and other facilities—Cr.....		(960	405)
65	Total—All road property depreciation (account 266).....		604	682
66	Total—All other maintenance of way and structures accounts.....	4	389	554
67	Total maintenance of way and structures.....	4	994	236
MAINTENANCE OF EQUIPMENT				
68	(301) Superintendence.....		321	712
69	(302) Shop machinery.....		253	050
70	(304) Power-plant machinery.....		51	691
71	(305) Shop and power-plant machinery—Depreciation (p. 314).....		41	929
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.....		738	154
76	Other locomotives—Repairs, Diesel locomotives—Other.....		343	064
77	Other locomotives—Repairs, Other than Diesel—Yard.....			
78	Other locomotives—Repairs, Other than Diesel—Other.....			
79	(314) Freight-train cars—Repairs*.....	5	109	480
80	(317) Passenger-train cars—Repairs.....		30	650
81	(323) Floating equipment—Repairs.....		44	546
82	(326) Work equipment—Repairs.....		107	256
83	(328) Miscellaneous equipment—Repairs.....		67	161
84	(329) Dismantling retired equipment.....		(144	896)
85	(330) Retirements—Equipment (p. 314).....	6	102	715
86	(331) Equipment—Depreciation (p. 314).....		39	692
87	(332) Injuries to persons.....		3	693
88	(333) Insurance.....		14	661
89	(334) Stationery and printing.....		319	141
90	(335) Employees' health and welfare benefits.....		30	660
91	(339) Other expenses.....		13	529
92	(336) Joint maintenance of equipment expenses—Dr.....		(226	520)
93	(337) Joint maintenance of equipment expenses—Cr.....	6	144	644
94	Total—All equipment depreciation (accounts 305 and 331).....	7	116	724
95	Total—All other maintenance of equipment accounts.....	13	261	368
96	Total maintenance of equipment.....			
TRAFFIC				
97	(351) Superintendence.....		618	138
98	(352) Outside agencies.....		50	731
99	(353) Advertising**.....		22	622
100	(354) Traffic associations.....		10	827
101	(355) Fast freight lines.....			
102	(356) Industrial and immigration bureaus.....			142
103	(357) Insurance.....		39	016
104	(358) Stationery and printing.....		18	092
105	(359) Employees' health and welfare benefits.....		24	488
106	(360) Other expenses.....		784	056
107	Total traffic.....			
108	*Includes debits of \$ 2,468,662 for charges on account of work done by others and includes credits of \$ 1,294,618 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.	
\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx	\$	xx	xx		
	5	874		51	600		57	474					186		186						53	
	2	579		150	532		153	111					544		544						54	
	112	852		62	020		174	872					224		224						55	
	52	043		53	783		105	826					195		195						56	
	1	278		48	359		49	637					553		553						57	
				(	274)		(	274)					(	4)		(	4)				58	
				16	177		16	177					185		185						59	
				170	824		170	824					1	952		1	952				60	
				30	783		30	783					352		352						61	
	52	438			94		52	532					2		2						62	
	(	229	086)		(711	030)		(940	116)		(11	435)		(8	854)		(20	289)				63
	(	15	837)		606	620		590	783				13	899		13	899				64	
	1	186	631	3	165	010	4	351	641		373		37	540		37	913				65	
	1	170	794	3	771	630	4	942	424		373		51	439		51	812				66	
																					67	
																					68	
				319	524		319	524					2	188		2	188				69	
	200	030		52	638		252	668					382		382						70	
	30	154		21	382		51	536					155		155						71	
	(		6)	41	860		41	854					75		75						72	
																					73	
				730	625		730	625					7	529		7	529				74	
	336	667					336	667		6	397					6	397				75	
																					76	
	5	109	480				5	109	480												77	
																					78	
																					79	
																					80	
	(		234)		44	274		44	040					506			506				81	
	(		10)		106	536		106	526					730			730				82	
	67	161					67	161													83	
	(	144	896)				(144	896)													84	
	5	281	004		808	752	6	089	756		4	712		8	247		12	959			85	
	(	24	601)		65	347		40	746		(	1	500)		446		(	1	054)			86
		762			2	600		3	362			313		18			331				87	
					14	562		14	562					99			99				88	
	160	637		156	547		317	184		885		1	072		1	957					89	
	2	274		28	187		30	461		6			193		199						90	
	13	529					13	529													91	
	(	217	789)		(	3)		(217	792)					(8	728)		(	8	728)			92
	5	280	998		850	612	6	131	610		4	712		8	322		13	034			93	
	5	533	164	1	542	219	7	075	383		36	751		4	590		41	341			94	
	10	814	162	2	392	831	13	206	993		41	463		12	912		54	375			95	
																					96	
																					97	
	617	655					617	655		483					483						98	
	50	731					50	731													99	
	22	384					22	384		238					238						100	
	10	827					10	827													101	
																					102	
	3						3			139					139						103	
	39	016					39	016													104	
	17	120					17	120		972					972						105	
	24	488					24	488													106	
	782	224					782	224		1	832				1	832					107	
																					108	
																					109	



## 320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account	Amount of operating expenses for the year	
		(a)	(b)
	TRANSPORTATION—RAIL LINE	\$	
110	(371) Superintendence.....		859 763
111	(372) Dispatching trains.....		157 546
112	(373) Station employees.....	1	028 671
113	(374) Weighing, inspection, and demurrage bureaus.....		15 874
114	(375) Coal and ore wharves.....		286 420
115	(376) Station supplies and expenses.....		130 910
116	(377) Yardmasters and yard clerks.....	4	662 182
117	(378) Yard conductors and brakemen.....	4	023 188
118	(379) Yard switch and signal tenders.....		86 902
119	(380) Yard enginemen.....	2	208 574
120	(382) Yard switching fuel.....		340 636
121	(383) Yard switching power produced.....		
122	(384) Yard switching power purchased.....		
123	(385) Water for yard locomotives.....		276
124	(386) Lubricants for yard locomotives.....		36 437
125	(387) Other supplies for yard locomotives.....		10 013
126	(388) Enginehouse expenses—Yard.....		453 121
127	(389) Yard supplies and expenses.....		111 464
128	(392) Train enginemen.....		474 533
129	(394) Train fuel.....		367 799
130	(395) Train power produced.....		
131	(396) Train power purchased.....		
132	(397) Water for train locomotives.....		264
133	(398) Lubricants for train locomotives.....		37 109
134	(399) Other supplies for train locomotives.....		8 909
135	(400) Enginehouse expenses—Train.....		381 947
136	(401) Trainmen.....		712 470
137	(402) Train supplies and expenses*.....	1	696 823
138	(403) Operating sleeping cars.....		
139	(404) Signal and interlocker operation.....		131 664
140	(405) Crossing protection.....		19 677
141	(406) Drawbridge operation.....		
142	(407) Communication system operation.....		61 471
143	(408) Operating floating equipment.....		
144	(409) Employees' health and welfare benefits.....		579 015
145	(410) Stationery and printing.....		102 548
146	(411) Other expenses.....		38 739
147	(414) Insurance.....		4 251
148	(415) Clearing wrecks.....		152 234
149	(416) Damage to property.....		17 245
150	(417) Damage to livestock on right of way.....		
151	(418) Loss and damage—Freight.....		186 759
152	(419) Loss and damage—Baggage.....		
153	(420) Injuries to persons.....		540 960
154	(390) Operating joint yards and terminals—Dr.....		123 465
155	(391) Operating joint yards and terminals—Cr.....	(1	724 227
156	(412) Operating joint tracks and facilities—Dr.....		86 173
157	(413) Operating joint tracks and facilities—Cr.....	(	193 957
158	Total transportation—Rail line.....	15	217 848
	*Includes gross charges and credits for heater and refrigerator service as follows:		
159	Freight train cars: Refrigerator—Charges.....		4 169
160	—Credits.....		None
161	Heater—Charges.....		None
162	—Credits.....		None
163	TOFC trailers: Refrigerator—Charges.....		None
164	—Credits.....		None
165	Heater—Charges.....		None
166	—Credits.....		None

## 320. RAILWAY OPERATING EXPENSES—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 (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)							
\$			\$			\$		\$		\$		\$							
	243	419		593	757		837	176		5	043		17	544		22	587	110	
				154	206		154	206					3	340		3	340	111	
	883	379		54	841		938	220		85	166		5	285		90	451	112	
	15	874					15	874										113	
	286	420					286	420										114	
	53	431		36	030		89	461		24	757		16	692		41	449	115	
1	507	715		92	322	1	600	037		58	369		3	776		62	145	116	
3	990	089				3	990	089		33	099					33	099	117	
	77	026		9	488		86	514					388			388		118	
2	195	686				2	195	686		12	888					12	888	119	
	279	879		58	369		338	248					2	388		2	388	120	
																		121	
																		122	
	215				59			274					2			2		123	
	29	360		6	799		36	159					278			278		124	
	7	870		2	059		9	929					84			84		125	
	350	296		98	784		449	080					4	041		4	041	126	
	90	402		20	234		110	636					828			828		127	
	448	861					448	861		25	672					25	672	128	
	364	145					364	145		3	654					3	654	129	
																		130	
																		131	
	262						262			2						2		132	
	36	645					36	645		464						464		133	
	8	789					8	789		120						120		134	
	363	719					363	719		18	228					18	228	135	
	672	622					672	622		39	848					39	848	136	
1	629	341			660	1	630	001		66	791			31		66	822	137	
																		138	
	65	931		65	148		131	079					585			585		139	
	7	005		12	559		19	564					113			113		140	
																		141	
	5	537		55	587		61	124					347			347		142	
																		143	
	527	858		32	891		560	749		17	294		972		18	266		144	
	64	685		35	540		100	225		1	273		1	050		2	323	145	
	21	483		16	761		38	244					495			495		146	
				4	251		4	251										147	
	152	234					152	234										148	
	17	245					17	245										149	
																		150	
	186	759					186	759										151	
																		152	
	11	763		497	280		509	043		738		31	179		31	917		153	
	123	465					123	465										154	
(1	655	995)		(	3	127)	(1	659	122)	(	65	032)	(	73)		(65	105)	155	
	71	766			13	801		85	567				606			606		156	
(	42	761)		(	144	831)	(	187	592)				(	6	365)	(	6	365)	157
13	092	420		1	713	468	14	805	888		328	374		83	586		411	960	158





## 320. RAILWAY OPERATING EXPENSES—Concluded

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																		Other expenses not related to either freight or to passenger and allied services	Line No.	
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)					
\$			\$			\$			\$			\$			\$			\$		
x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x
																				167
																				168
																				169
																				170
	57	195					57	195												171
		121						121												172
																				173
																				174
	57	316					57	316												175
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	
	20	013		519	184		539	197					8	013		8	013			176
	467	436		870	277	1	337	713		10	013		13	432		23	445			177
	( 4	367)		163	574		159	207			121		2	524		2	645			178
	(	18)		171	677		171	659			19		2	650		2	669			179
				1	012		1	012						16			16			180
				101	616		101	616					1	569		1	569			181
				16	142		16	142						249			249			182
	13	101		61	096		74	197		4				943			990			183
		250		100	388		100	638					1	550		1	550			184
																				185
				( 29	568)		(29	568)					(	456)		(	456)			186
	496	415		1	975	398	2	471	813		10	200		30	490		40	690		187
	26	413	331	9	853	327	36	266	658		382	242		178	427		560	669		188
								95	68											189
x x	x x	x x	x x	x x	x x					x x	x x	x x	x x	x x	x x	939	14	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	258
302	(2½) Other right-of-way expenditures.....		858
303	(3) Grading.....	33	274
304	(5) Tunnels and subways.....	3	539
305	(6) Bridges, trestles, and culverts.....	95	257
306	(7) Elevated structures.....		
307	(13) Fences, snowsheds, and signs.....	1	905
308	(16) Station and office buildings.....	77	578
309	(17) Roadway buildings.....	1	268
310	(18) Water stations.....	5	235
311	(19) Fuel stations.....	9	165
312	(20) Shops and enginehouses.....	62	984
313	(21) Grain elevators.....		
314	(22) Storage warehouses.....		
315	(23) Wharves and docks.....		
316	(24) Coal and ore wharves.....		
317	(26) Communication systems.....	41	532
318	(27) Signals and interlockers.....	178	254
319	(29) Power plants.....	1	157
320	(31) Power-transmission systems.....		
321	(35) Miscellaneous structures.....	5	162
322	(37) Roadway machines.....	49	495
323	(39) Public improvements—Construction.....	20	761
324	All other road accounts.....		
325	Total (account 266).....	604	682

**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.....	8	121
342	(2½) Other right-of-way expenditures.....		
343	(3) Grading.....	3	639
344	(5) Tunnels and subways.....		
345	(8) Ties.....	9	482
346	(9) Rails.....	( 3	833)
347	(10) Other track material.....	2	022
348	(11) Ballast.....	4	198
349	(12) Track laying and surfacing.....	10	352
350	(38) Roadway small tools.....		11
351	(39) Public improvements—Construction.....	3	410
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.....	121	746
357	Total (account 267).....	159	148

## 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		16 802		16 873				385		385			301
			839		839				19		19			302
	75		32 455		32 530				744		744			303
			3 460		3 460				79		79			304
	577		92 559		93 136				2 121		2 121			305
														306
	45		1 818		1 863				42		42			307
	69		75 773		75 842				1 736		1 736			308
	14		1 226		1 240				28		28			309
			5 118		5 118				117		117			310
			8 960		8 960				205		205			311
	( 17 435)		78 618		61 183				1 801		1 801			312
														313
														314
														315
	96		40 508		40 604				928		928			316
	24		174 238		174 262				3 992		3 992			317
			1 131		1 131				26		26			318
														319
			5 046		5 046				116		116			320
	24		48 363		48 387				1 108		1 108			321
	603		19 706		20 309				452		452			322
														323
	( 15 837)		606 620		590 783				13 899		13 899			324
														325

## 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.
\$		\$		\$		\$		\$		\$		\$		
	2 064		5 921		7 985				136		136			341
	3 639				3 639									342
														343
	8 775		691		9 466				16		16			344
	( 4 571)		721		( 3 850)				17		17			345
	189		1 792		1 981				41		41			346
	4 088		108		4 196				2		2			347
	9 987		357		10 344				8		8			348
	11				11									349
	3 410				3 410									350
														351
														352
														353
														354
	121 746				121 746									355
	149 838		9 590		158 928				220		220			356
														357



**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.....		41	929
392	(45) Power-plant machinery.....			
393	Total (account 305).....		41	929

**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.....		(144	896)
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).....		(144	896)

**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.....		733	944
434	(52) Other locomotives—Other.....		3	670
435	(53) Freight-train cars.....	5	281	004
436	(54) Passenger-train cars.....		4	712
437	(56) Floating equipment.....			
438	(57) Work equipment.....		12	588
439	(58) Miscellaneous equipment.....		66	797
440	Total (account 331).....	6	102	715

## 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 (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)
\$			\$			\$			\$			\$			\$				
	(	6)		41	860		41	854					75			75			391
	(	6)		41	860		41	854					75			75			392
																			393

## 328. RETIREMENTS—EQUIPMENT—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)			
\$			\$			\$			\$			\$			\$			\$			
																					401
																					402
	(	144 896)					(	144 896)													403
																					404
																					405
																					406
																					407
																					408
																					409
																					410
	(	144 896)					(	144 896)													411

## 330. EQUIPMENT—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																			Line No.	
Expenses related solely to freight service			Common expenses apportioned to freight service			Total freight expense			Related solely to passenger and allied services			Common expenses apportioned to passenger and allied services			Total passenger expense			Other expenses not related to either freight or to passenger and allied services		
(e)			(d)			(c)			(f)			(g)			(h)					(i)
\$			\$			\$			\$			\$			\$			\$		
																				431
				726	458		726	458					7	486		7	486			432
				3	506		3	506						164			164			433
5	281	004				5	281	004												434
										4	712					4	712			435
																				436
				12	445		12	445						143			143			437
				66	343		66	343						454			454			438
5	281	004		808	752	6	089	756		4	712		8	247		12	959			439
																				440



## 350. RAILWAY TAX ACCRUALS

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

spondent's Income account for the year.

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

A. Other Than U.S. Government Taxes					B. U.S. Government Taxes				
Line No.	State (a)	Amount (b)			Kind of tax (c)	Amount (d)			Line No.
		\$				\$			
1	Alabama				Income taxes:				
2	Alaska				Normal tax and surtax	3	519	029	58
3	Arizona				Excess profits				59
4	Arkansas				TOTAL—Income taxes	3	519	029	60
5	California				Old-age retirement*	2	119	710	61
6	Colorado				Unemployment insurance		497	627	62
7	Connecticut				All other United States taxes		4	853	63
8	Delaware		2	768	Total—U.S. Government taxes	6	141	219	64
9	Florida				GRAND TOTAL—Railway Tax Accruals				
10	Georgia				(account 532)	6	361	202	65
11	Hawaii								
12	Idaho				C. Analysis of Federal Income Taxes				
13	Illinois				Provision for income taxes based on taxable net income recorded in the accounts for the year	6	981	729	66
14	Indiana				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	898	839	67
15	Iowa				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	706	450	68
16	Kansas				Net decrease (or increase) because of investment tax credit authorized in Revenue Act of 1962	(	423	725)	69
17	Kentucky				Net decrease (or increase) because of accelerated amortization of certain rolling stock under section 184 of the Internal Revenue Code and basis used for book depreciation	2	554	311	70
18	Louisiana				Net decrease or (or increase) because of amortization of certain rights-of-way investment under section 185 of the Internal Revenue Code				71
19	Maine								72
20	Maryland								73
21	Massachusetts								74
22	Michigan								75
23	Minnesota								76
24	Mississippi								77
25	Missouri								78
26	Montana				Net applicable to the current year	3	658	754	
27	Nebraska				Adjustments applicable to previous years (net debit or credit), except carry-backs and carry-overs	Cr	139	725	79
28	Nevada				Adjustments for carry-backs	Cr	6	141	192
29	New Hampshire				Adjustments for carry-overs	Cr	2	622	163
30	New Jersey				Total	Cr	2	622	163
31	New Mexico				Distribution:				
32	New York				Account 532	3	519	029	83
33	North Carolina				Account 590	Cr	6	141	192
34	North Dakota				Other (Specify)				85
35	Ohio		443	523					86
36	Oklahoma				Total	Cr	2	622	163
37	Oregon								87
38	Pennsylvania		1	758	925				
39	Rhode Island								
40	South Carolina								
41	South Dakota								
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	x x				
53	Canada								
54	Mexico			14	767				
55	Puerto Rico								
56									
57	TOTAL—Other than U.S. Government taxes		2	219	983				

Note.—The amount shown on line 60 should equal line 83; the amount shown on line 82 should equal line 87.

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

Hospital insurance	\$	70	729	88
Supplemental annuities		293	409	89

## 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		\$	9	017
2					
3					
4					
5			Total	9	017

## 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			\$	93	461
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45				TOTAL	93	461



**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						

## 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.....		233	070		-		
4	Other basis.....		3	134		22	455	
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.....		236	204		22	455	

## 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:	x x	x x	x x	x x	x x	x x	
2	Mileage basis.....		4	002				
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.....		4	002				



## 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) lines 1, 2, and 3 relate to total car-miles incurred on lines of respondent by cars rented on a mileage basis. Exclude from lines 1, 2 and 3, data applicable to TOFC and COFC cars and cars rented on a combination mileage and per diem basis. These exclusions should be reported on lines 4 and 5 through 13, respectively.

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 regardless of basis for charges.

4. On lines 5, 6 and 7, column (b), report mileage data applicable to all cars the rentals for which are charged only on a combination of mileage and per diem basis. In columns (c) through (f), report mileage charges applicable to miles reported on same lines in column (b). Exclude from lines 5, 6 and 7, data reported on lines 1 through 4 and 8 through 13.

5. On lines 8 through 13, report per diem charges of cars the mileage for which was reported in column (b), lines 5, 6 and 7.

6. Amounts payable to insurance companies and to other non-carrier companies for lease rental of cars should be reported on line 14, column (f). Amounts receivable from railroads or other carriers for per diem rental of these cars should be reported on lines 8 through 13, column (c). Where other than TOFC cars are rented on a combination mileage and per diem basis, the total rental (mileage and per diem) is to be reported on line 15, Other basis.

7. Line 18 refers to the auto racks separate and apart from the cars on which the racks are installed.

Line no.	Item	Car-miles (loaded and empty) See Instructions 2 and 3	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					
	Mileage basis:	xxxx	\$ xxxx	\$ xxxx	\$ xxxx	\$ xxxx
1	Tank cars	714 771	-	-	-	40 566
2	Refrigerator cars	67 584	-	1 846	-	3 080
3	All other cars	53 418	-	-	-	3 486
4	TOFC and/or COFC cars	-	-	-	-	-
	Time and mileage basis:	xxxx	xxxx	xxxx	xxxx	xxxx
	Mileage portion:	xxxx	xxxx	xxxx	xxxx	xxxx
5	Unequipped box cars	N/A	N/A	N/A	N/A	N/A
6	All other per diem cars	25 548 309	4 616 108	510 966	-	-
7	Total	26 384 082	4 616 108	512 812	-	47 132
	Per diem portion:		xxxx	xxxx	xxxx	xxxx
	Unequipped box cars:		xxxx	xxxx	xxxx	xxxx
	U.S. ownership:		xxxx	xxxx	xxxx	xxxx
8	Basic		N/A	N/A	N/A	N/A
9	Incentive		N/A	N/A	N/A	N/A
	Canadian ownership:		xxxx	xxxx	xxxx	xxxx
10	Basic		N/A	N/A	N/A	N/A
11	Incentive		N/A	N/A	N/A	N/A
12	All other per diem cars		N/A	N/A	N/A	N/A
13	Total		19 451 228	5 006 030	-	27 524
14	Leased rental-railroads, insurance and other companies		-	-	-	-
15	Other basis		-	-	-	-
	OTHER FREIGHT CARRYING EQUIPMENT					
16	Refrigerated highway trailers		-	-	-	-
17	Other highway trailers		-	-	-	-
18	Auto racks		-	-	-	-
19	GRAND TOTAL (lines 7, 13 and 14-18)		24 067 336	5 518 842	-	74 656
20	Net balance carried to income account: Credit, \$		18 473 838			
	Net balance of unequipped box car rentals carried to income account:					
21	Basic	Credit	\$ N/A	Debit	\$ N/A	
22	Incentive	\$	N/A	\$	N/A	

other figures not available at this time.

## 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."

Line No.	DESCRIPTION OF PROPERTY		Name of lessor (e)	Amount charged to Income (d)	
	Name (a)	Location (b)			
31	Minor items, each less than \$100,000			\$	
32					108 529
33					
34					
35					
36					
37					
38					
39					
40					
TOTAL					108 529

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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)		Credits (d)	
			\$		\$	
1	519	Other items, each less than \$100,000			352	252
2						
3	551	Other items, each less than \$100,000		83 026		
4						
5	570	Loans to Penn Central Transportation Company	12	800 000		
6		Miscellaneous Bills Collectible	1	174 519		
7		Per Diem and Car Mileage Accrual		560 506		
8		Penna. Corp. Net Income Tax Savings			509	420
9		Interest due on loans to Penn Central Transportation Company		285 231		
10		N.Y.C. Consolidated Mortgage Bonds Series "A" Par \$100,000-4%		84 974		
11		Car Repair Bills Receivable		61 585		
12		N.Y.C. Refunding & Improv. Mtge. Bonds Series "A" Par \$38,000-4-1/2%		26 790		
13		Per Diem Receivable - Lehigh Valley R.R.		26 555		
14		Freight Claims Collectible		23 820		
15		NYC&H River RR Ref. & Improv. Mtge. Bonds Series "A" Par \$2,000-4-1/2%		1 410		
16		Freight Claims Collectible - Central R.R. of New Jersey		868		
17		Total Account 570	15	046 258	509	420
18						
19	590	Tax Savings after writing off bad debt netted by Stub year			2	860 578
20		and current year accrual			3	658 754
21		Reversal of current year F.I.T. accrual				
22		F.I.T. on Penna. Corp. Net Income Tax		244 522		
23		F.I.T. on Capital Gain conversion to ordinary		133 618		
24		Total Account 590		378 140	6	519 332
25						
26	621	Deferred Federal Income Tax (1970)	3	746 700		
27		Reinstatement of portion of investment credit taken for the				
28		Years 1962 through 1969 to income			423	725
29		Total Account 621	3	746 700	423	725
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	1J	50%	0	M					.11	.11
3	1	100%		M	154.66	87.01	12.88		318.54	573.09
4										
5	1J	50%		M					.02	.02
6	1J	50%		M					.37	.37
7	1J	50%		M					.26	.26
8					161.22	90.87	13.95		400.00	666.04
9										
10										
11	1	100%	0	B	1.11	1.09	.06			2.26
12	1	100%	0	B	.64		.06		.10	.80
13	1	100%	0	B	.38					.38
14	1	100%		B	2.93		.04		3.27	6.24
15	1J	50%		B					.01	.01
16	1J	50%		B					.34	.34
17	1	100%		B	3.31		.06		1.94	5.31
18	1J	50%		B					.31	.31
19	1	100%		B	1.34					1.34
20	1	100%		B	4.19		.25		2.15	6.59
21	1	100%		B	.25					.25
22	1	100%		B	.15					.15
23										
24	Total Branch Lines				14.30	1.09	.47		8.12	23.98
25	Total Class 1 & 1J				175.52	91.96	14.42		408.12	690.02
26										
27										
28	3BJ	0		M					.57	.57
29										
30	Total Class 3BJ				-	-	-		.57	.57
31										
32										
33	4A	100%	0	B	1.70					1.70
34	4A	100%		B	1.40		.09		6.85	8.34
35	4A	100%		B	3.29		.30		2.16	5.75
36	Total Class 4A				6.39		.39		9.01	15.79
37										
38										
39										
40	5	100%	0	B	.11	.13			.13	.37
41	5	100%		B	23.30	.48	2.26		22.85	48.89
42	5	100%	0	B	3.28	3.13			14.10	20.51
43	5	100%		B	2.24	1.70	1.21		2.31	7.46
44	Total Class 5				28.93	5.44	3.47		39.39	77.23
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55	TOTAL MAIN LINE				161.22	90.87	13.95		400.57	666.61
56	TOTAL BRANCH LINES				49.62	6.53	4.33		56.52	117.00
57	GRAND TOTAL				210.84	97.40	18.28		457.09	783.61
58	Miles of road or track electrified (included in preceding grand total)				1	7	7		7	7



## 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	ROAD OPERATED BY RESPONDENT							LINK OWNED, NOT OPERATED BY RESPONDENT			New line constructed during year
		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	154.66	5 12.17	3			4.69	4	← 25.54	← 197.06	7	
2	Ohio	6.56	6 2.13	2			1.70	2	← 3.39	← 13.78	4	
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16	TOTAL MILEAGE (single track)	161.22	1 14.30	5			6.39	6	← 28.93	← 210.84	1	

14.30 5  
175.52 6

170



## 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							
14							
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

(For switching and terminal companies only)

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

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

[illegible]



## 417. INVENTORY OF EQUIPMENT

Instructions for reporting locomotive and passenger-train car data, pages 404 and 405:

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 die-

sel 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 passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.

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

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

Line No.	Type or design of units (a)	Units in service of respondent at beginning of year (b)	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification (g)	Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)+(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)
			New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units, including reclassification and second hand units purchased or leased from others (f)						
	<i>Locomotive Units</i>										(H.P.)	
1	Diesel-Freight-----A units-----	22						22		22	61,600	3
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					2	70		70	90,000	
8	Diesel-Switching-----B units-----											
9	Total (lines 1 to 8)-----	96					2	94		94	154,600	3
10	Electric-Freight-----											
11	Electric-Passenger-----											
12	Electric-Multiple purpose-----											
13	Electric-Switching-----											
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					2	94		94	xxxx	3

## 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 (a)	Before Jan. 1, 1945 (b)	DURING CALENDAR YEAR						1965 (g)	1966 (h)	1967 (i)	1968 (j)	1969 (k)	1970 (l)
		Between Jan. 1, 1945, and Dec. 31, 1949 (c)	Between Jan. 1, 1950, and Dec. 31, 1954 (d)	Between Jan. 1, 1955, and Dec. 31, 1959 (e)	Between Jan. 1, 1960, and Dec. 31, 1964 (f)								
17 Diesel-----		18	54					22					
18 Electric-----													
19 Other-----													
20 Total (lines 17 to 19)-----		18	54					22					

## 417. INVENTORY OF EQUIPMENT—Continued

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED				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)
	PASSENGER-TRAIN CARS										(Seating capacity)	
	Non-Self-Propelled										528	
21	Coaches [PA, PB, PBO]	7				1	1	7		7		
22	Combined cars											
	[All class C, except CSB]											
23	Parlor cars [PBC, PC, PL, PO]											
24	Sleeping cars [PS, PT, PAS, PDS]											
25	Dining, grill and tavern cars										XXXX	
	[All class D, PD]										XXXX	
26	Postal cars [All class M]											
27	Non-passenger carrying cars										XXXX	
	[All class B, CSB, PSA, IA]	7				1	1	7		7	528	
28	Total (lines 21 to 27)											
	Self-Propelled Rail Motorcars											
29	Electric passenger cars											
	[EP, ET]											
30	Electric combined cars [EC]											
31	Internal combustion rail motorcars											
	[ED, EG]											
32	Other self-propelled cars											
	(Specify types)	None				None		None		None	None	
33	Total (lines 29 to 32)											
		7				1	1	7		7	528	
34	Total (lines 28 and 33)											
	COMPANY SERVICE CARS											
35	Business cars [PV]										XXXX	
36	Boarding outfit cars [MWX]										XXXX	
37	Derrick and snow removal cars										XXXX	
	[MWU, MWV, MWW, MWK]	6						6		6	XXXX	
38	Dump and ballast cars [MWB, MWD]										XXXX	
39	Other maintenance and service equipment cars	77				4	5	76		76	XXXX	
40	Total (lines 35 to 39)	83				4	5	82		82	XXXX	



## 417. INVENTORY OF EQUIPMENT-Continued

Instructions for reporting freight-train car data, pages 406 and 407:

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (p) give the number of units purchased new or built in company shops. In column (q) 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 (z); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (u); units rented from others for a period less than one year should not be included in column (v).

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

Line No.	Class of equipment and car designations  (m)	Units in service of respondent at beginning of year		CHANGES DURING THE YEAR					Units retired from service of respondent whether owned or leased, including reclassification (t)
				UNITS INSTALLED					
		Per diem (n)	Non-per diem (o)	New units purchased or built <sup>1</sup> (p)	New units leased from others (q)	Rebuilt units acquired and rebuilt units rewritten into property accounts <sup>1</sup> (r)	All other units, including reclassification and second hand units purchased or leased from others (s)		
FREIGHT-TRAIN CARS									
41	Box-General Service (unequipped) (All B (except B080), L070, R-00, R-01)-----	3 793				886			575
42	Box-General Service (equipped) (A-20, A-30, A-40, A-50, R-06, R-07)-----	1 277				296	131		4
43	Box-Special Service (A-00, A-10, B080)-----								
44	Gondola-General Service (All G (except G-9))-----	8 073				774 784	10		392
45	Gondola-Special Service (G-9, J-00, all C, all E)-----	895							5
46	Hopper (open top)-General Service (All H (except H-70))-----	7 955				751 1 012	61		232
47	Hopper (open top)-Special Service (H-70, J-10, all K)-----								
48	Hopper (covered) (L-5)-----	566							3
49	Tank (All T)-----								
50	Refrigerator (meat)-Mechanical (R-11, R-12)-----								
51	Refrigerator (other than meat) -Mechanical (R-04, R-10)-----								
52	Refrigerator (meat)-Non-Mechanical (R-02, R-08, R-09, R-14, R-15, R-17)-----								
53	Refrigerator (other than meat) -Non-Mechanical (R-03, R-05, R-13, R-16)-----	150							1
54	Stock (All S)-----								
55	Autorack (F-5, F-6)-----								1
56	Flat-General Service (F10-, F20-)-----	99							
57	Flat-Special Service (F30-, F-1-, F-20, F-30, F-40, F-9-, L-2-, L-3-)-----	695 25							2
58	Flat-TOFC (F-7-, F-8-)-----								10
59	All other (L-0-, L-1-, L-4-, L080, L090)-----	24							
60	Total (lines 41 to 59)-----	23 552	-			2 978	202 131		1 225
61	Caboose (All N)-----		44				11		
62	Total (lines 60 and 61)-----	23 552	44			2 978	213 142		1 225
63	Grand total, all classes of cars (lines 34, 40 and 62)-----	23 552	134			2 978	218 147		1 231
FLOATING EQUIPMENT									
64	Self-propelled vessels (Tugboats, car ferries, etc.)-----								
65	Non-self-propelled vessels (Car floats, lighters, etc.)-----								
66	Total (lines 64 and 65)-----								
		New units purchased or built			Units rebuilt or acquired				
		General funds		Incentive funds	General funds		Incentive funds		
<sup>1</sup> Box, unequipped (which relate to incentive per diem order)									

## 417. INVENTORY OF EQUIPMENT—Continued

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

5. Freight-train car type codes shown in column (m) 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. Descriptions of car codes and designations are published in *The Official Railway Equipment Register*.

6. Per diem cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangement by U. S. Class I line-haul railroads, whose interline rental is settled on a per diem basis under the code of per diem rules, or would be so settled if used by another railroad.

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

## UNITS AT CLOSE OF YEAR

Owned and used (u)	Leased from others (v)	Total in service of respondent (col. (u) + (v))		Aggregate capacity of units reported in col. (w) + (x) (see ins. 4) (y)	Leased to others (z)	Line No.
		Per diem (w)	Non- per diem (x)			
4,104		4,104		(Tons) 225,720		41
1,700		1,700		112,625		42
8,465		8,465		612,968		43
<del>890</del>	50	890	<del>50</del>	83,930		44
8,735		8,735		595,010	71	45
563		563		39,410		46
						47
						48
						49
						50
						51
						52
149		149		10,430		53
98		98		6,860		54
693		693		75,845		55
25		25		1,500		56
14		14		770		57
<del>25,436</del>	50	25,436	<del>50</del>	1,765,068	71	58
55			55	xxxxxxxxxxxxxxx	11	59
<del>25,491</del>	50	25,436	<del>105</del> 55	1,765,068	82	60
<del>25,579</del>	50	<del>25,436</del>	<del>187</del> 144	1,765,068	82	61
						62
						63
						64
						65
						66



## 421. HIGHWAY MOTOR VEHICLE OPERATIONS

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

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

In reporting traffic carried and traffic handled 1 mile on lines 14 to 21, and on lines 40 to 45, both inclusive, show the total number of tons and ton-miles of revenue freight in column (b) and the total number of passengers carried and passenger-miles in column (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)			Busses (e)			Combination bus-trucks (f)		
REVENUE SERVICE																
1	Vehicles owned or leased:															
2	Number available at beginning of year		None													
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		27													
25	Number retired during the year		19													
26	Number available at close of year		99													

\*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

**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			



### 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. Removed.....				1		1	1	2
7	Number at close of year.....	1			3		4	1	5
	NUMBER AT CLOSE OF YEAR BY STATES:								
8	Penna.....				2		2	1	3
9	Ohio.....	1			1		2		2
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									

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COMPANY



## 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 (i), in addition to "Railroad Crossing" crossbuck, any other static sign (except "Number of Tracks" sign) or any non-train-actuated signal such as amber continuous-flashing lights. In column (m) report other than railroad crossbuck. Totals in column (o), lines 38 and 39, should be equal, resulting in no change in the total number of crossings.

Line No.	Item of Annual Change	TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE													
		Automatic gates with flashing lights	Automatic flashing light signals	Gates manually operated		Watchmen only		Audible signals only	Other automatic signals	Total indicating warning of train approach	"Railroad Crossing" crossbuck signs only	Crossbuck signs with other fixed signs	Other fixed signs only	No signs or signals	Total crossings at grade
				24 hours per day	Less than 24 hours per day	24 hours per day	Less than 24 hours per day								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
30	Number at beginning of year -----	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 <del>as relocation</del> of highway -----	1								1	1			1	3
35	By <del>relocation</del> or abandonment of railroad -----								2	2		9			11
36	By separation of grades -----														
37	Total eliminated -----	1							2	3	1	9		1	14
38	Changes in protection: Number of each type added -----														
39	Number of each type deducted -----	1							2	3	1	9		1	14
40	Net of all changes -----	(1)							(2)	(3)	(1)	(9)		(1)	(14)
41	Number at close of year -----	23						2	12	37	75	17		22	151
	Number at close of year by States:														
42	Pennsylvania -----	20						2	11	33	69	17		21	140
43	Ohio -----	3							1	4	6			1	11
44															
45															
46															
47															
48															
49															
50															
51															
52															
53															
54															
55															
56															

## 511. GRADE SEPARATIONS

## HIGHWAY-RAILROAD

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

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

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

be the reporting railroad.

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

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

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

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

Line No.	Items of Annual Change (a)	Types and numbers of highway-railroad grade separations		
		Overpass (Highway above railroad) (b)	Underpass (Railroad above highway) (c)	TOTAL (d)
1	Number at beginning of year -----	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 -----			
10	Number at close of year -----	51	26	77
	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 36, 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	30	503	\$ 6.88	\$ 209.843	75	844	\$ 175.58	\$ 13.316	New
2	T	2	038	1.49	3.030	4	651	114.00	530	Second Hand
3	S	155	12.08		1.872					Steel
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20	TOTAL	32	696	6.57	214.745	80	495	172.01	13.846	

21	Amount of salvage on ties withdrawn.....	\$ 72
22	Amount chargeable to operating expenses.....	\$ 218.451
23	Amount chargeable to additions and betterments.....	\$ 10.068
24	Estimated number of crossties in all maintained tracks:	

228,591 ✓

	Number	Percent of Total
(a) Wooden ties.....	1,785,549	99.991
(b) Other than wooden ties (steel, concrete, etc.).....	155	.009
TOTAL.....	1,785,704	100.00

Note: Ties are treated by reuping process. The difference 11,294 between amounts shown on Line 22 and the total charged to Account 212 is explained as follows:

Inventory Adj.	\$ 17,917
Collection Bills	16,147 Cr
Prior year adjustment	9,524
	\$ 11,294

## 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	2 230	7 13	15 898	27 288	131 85	3 598	New
2	T	2 415	3 75	9 056	19 570	114 00	2 231	Second Hand
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	4 645	5 37	24 954	46 858	124 40	5 829	

21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid 3.81

22 Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid .48

Note: Difference \$2,483 between sum of charges to additions and betterments on Schedule 513 and 514 and charges to Investment Account 8 on Schedule 211 is explained as follows:

Prior year adjustments	\$ 2,238
Included Acct. 90-Schedule 211	245
	\$ 2,483



## 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	2 732	476 961	174 58				
2	4	132	1 149	134 429	117 00	132	112	6 718	59 98
3	4	131	19	248	49 89	131	67	4 022	60 03
4	4					115	76	5 878	77 34
5	4					100	168	10 013	59 60
6	4					90	16	989	61 81
7	4					80	164	14 624	89 17
8									
9									
10									
11	2 -		2 732	476 961					
12	4 -		1 168	135 377					
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	XXXX	3 900	612 338	157 01	XXXX	603	42 244	70 06

- 21 Number of tons (2,000 lb.) of relayers and scrap rail taken up 5 038
- 22 Salvage value of rails released \$ 276 402
- 23 Amount chargeable to operating expenses \$ 248 995
- 24 Amount chargeable to additions and betterments \$ 129 185
- 25 Miles of new rails laid in replacement (all classes of tracks) † 22.23 (rail-miles).
- 26 Miles of new and second-hand rails laid in replacement (all classes of tracks) † 14.51 (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 3 320 (tons of 2,000 lb.); \$ 100 543
- 29 Track-miles of welded rail installed this year 17.6; total to date 114.5

Notes: The difference \$102,195 between amounts shown on Line 23 and Total charges to Operating Expense Account 214 is explained as follows:

Building up rail ends	22 466 Cr
Inv. Adj.	78 514 Cr
Collection Bills	1 215 Cr
	<u>102 195 Cr</u>

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	248 Cr
Included in Account 90, Schedule 211	10 256

†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	140	21	\$ 4 675	222 61						
2	2	132	56	7 947	141 91		132	19	2 817	148 26	
3	4	132	391	32 073	82 03		132	62	5 148	83 03	
4	4	115	22	1 569	72 32		115	27	2 346	86 89	
5											
6											
7											
8											
9	2		77	12 622				19	2 817		
10	4		413	33 642				79	7 494		
11											
12											
13											
14											
15											
16											
17											
18											
19											
20	TOTAL	XXXX	490	46 264	94 42		XXXX	108	10 311	95 47	

21 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid 3.81

22 Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid .48

## 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	Pounds 100	6.46		Ohio and Pennsylvania
2	115	41.20		
3	131	67.19		
4	132	159.02		
5		273.87		
6				
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8				
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## 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. Per diem cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangement by U.S. class I line-haul railroads, whose interline rental is settled on a per diem basis under the code of per diem rules, or would be so settled if used by another railroad.

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

4. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Item 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 28 and 29 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.

5. Item No. 35 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 36, Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS-B, Item 2.

6. For net ton-miles, Item 40, compute from conductors' train reports. This item represents the number of tons of revenue and non-revenue 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.

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

8. 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	364	343	15	872	380	215	x	x	x
3	Other locomotives							x	x	x
4	Total locomotives	364	343	15	872	380	215		12	330
5	Motorcars									
6	Total train-miles	364	343	15	872	380	215		12	330
	LOCOMOTIVE UNIT-MILES									
7	Road service	862	442	18	187	880	629	x	x	x
8	Train switching	49	892			49	892	x	x	x
9	Yard switching	2	101	046	16	798	2	117	844	
10	Total locomotive unit-miles	3	013	380	34	985	3	048	365	
	CAR-MILES									
11	Total motorcar car-miles							x	x	x
12	Loaded per diem freight cars	21	555	762		21	555	762		
13	Loaded non-per diem freight cars									
14	Empty per diem freight cars	12	864	943		12	864	943		
15	Empty non-per diem freight cars		56	913			56	913		
16	Caboose		357	562			357	562		
17	Total freight car-miles (lines 12, 13, 14, 15 and 16)	34	835	180		34	835	180		
18	Passenger coaches				62	070	62	070		
19	Combination passenger cars (mail, express, or baggage, etc., with passenger)									
20	Sleeping and parlor cars									
21	Dining, grill and tavern cars									
22	Head-end cars									
23	Total (lines 18, 19, 20, 21, and 22)				62	070	62	070		
24	Business cars									
25	Crew cars (other than caboose)									
26	Grand total car-miles (lines 11, 17, 23, 24 and 25)	34	835	180	62	070	34	897	250	
	GROSS TON-MILES AND TRAIN-HOURS IN ROAD SERVICE									
27	Gross ton-miles of locomotives and tenders (thousands)		118	918	2	186	121	104		
28	Gross ton-miles of freight-train cars, contents, and cabooses (thousands)	2	276	254			2	276	254	
29	Gross ton-miles of passenger-train cars and contents (thousands)		4	268	319		4	587		
30	Train-hours—Total		27	048	585		27	633		
	REVENUE AND NONREVENUE FREIGHT TRAFFIC									
31	Tons of revenue freight	x	x	x	x	x	26	394	872	
32	Tons of nonrevenue freight	x	x	x	x	x	201	134		
33	Total tons revenue and nonrevenue freight	x	x	x	x	x	26	596	006	
34	Ton-miles—Revenue freight in road service (thousands)	x	x	x	x	x	1	418	762	
35	Ton-miles—Revenue freight in lake transfer service (thousands)	x	x	x	x	x				
36	Total ton-miles—Revenue freight (thousands)	x	x	x	x	x	1	418	762	
37	Ton-miles—Nonrevenue freight in road service (thousands)	x	x	x	x	x	9	126		
38	Ton-miles—Nonrevenue freight in lake transfer service (thousands)	x	x	x	x	x				
39	Total ton-miles—Nonrevenue freight (thousands)	x	x	x	x	x	9	126		
40	Net ton-miles of freight—Revenue and nonrevenue (thousands)	1	427	888			1	427	888	
	REVENUE PASSENGER TRAFFIC									
41	Passengers carried—Total	x	x	x	x	x	72	896		
42	Passenger-miles—Total	x	x	x	x	x	1	564	052	

## 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)	
	<b>FREIGHT TRAFFIC</b>								
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								
	<b>PASSENGER TRAFFIC</b>								
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.

Line No.	Group No.	Class of employees (a)	AMOUNT OF COMPENSATION					
			Under labor awards (b)			Other back pay (c)		
			\$			\$		Total (d)
1	I	Executives, officials, and staff assistants.....						
2	II	Professional, clerical, and general.....					19	19
3	III	Maintenance of way and structures.....				6	436	6 436
4	IV	Maintenance of equipment and stores.....				118	683	118 683
5	V	Transportation (other than train, engine, and yard).....						
6	VI (a)	Transportation (yardmasters, switch tenders, and hostlers).....						
7	VI (b)	Transportation (train and engine service).....						
8		TOTAL.....				125	138	125 138

9 Amount of forgoing compensation that is chargeable to operating expenses: \$ 125,138

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

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

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

Line No.	Name of person (a)	Title (b)	Salary per annum as of close of year (see instructions) (c)			Other compensation during the year (d)		
			\$			\$		
1	H.G. Allyn, Jr.	President & Chairman of						
2		the Board	45	831	66	1	494	80
3	G.E. Neuenschwander	Vice President & General						
4		Counsel	34	475	00	1	014	15
5								
6								
7								
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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 \$30,000 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	United Fund of Allegheny County	Contributions	16	000
2	United Way of Beaver County	Contributions	2	350
3	McKees Rocks Boys Club	Contributions	1	500
4	Boys' Club of Western Pa.	Contributions	1	500
5	Various	Contributions	5	225
6	Assoc. of Western Railroads	Tariffs & Expenses	5	192
7	South Western Frt. Bureau	Tariffs & Expenses	4	030
8	John S. Swift Co.	Tariffs & Expenses	4	111
9	Traffic Exec. Assoc. Eastern R.R.	Tariffs & Expenses	7	748
10	Various	Tariffs & Expenses	5	380
11	Assoc. of American R.R.	Assessments	57	477
12	National R.R. Labor Conference	Assessments	6	763
13	Various	Assessments	2	366
14	Traffic Exec. Assn. Eastern R.R.	Expenses	25	819
15	Assoc. of American Railroads	Expenses	1	684
16	Various	Expenses		852
17	Reed, Smith, Shaw & McClay	Legal Services	14	311
18	Lanz and Harris	Legal Services	10	767
19	Various	Legal Services	2	585
20	Provident National Bank	Services	35	608
21	Harry Balke Engineers	Services	21	492
22	Peat, Marwick and Mitchell	Services	16	000
23	Alex Hutchinson	Services	1	117
24	Various	Services	2	285
25	Cronmiller-McCormick Co.	Advertising	5	216
26	Wm. G. Johnston Co.	Advertising	2	014
27	Crouch & Fitzgerald Corp.	Advertising	2	012
28	Various	Advertising	5	695
29	Dunn & Bradstreet	Subscription		928
30	Moody's Investor Service	Subscription		329
31	Commerce Clearing House	Subscription		373
32	Various	Subscription		714
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
TOTAL			269	443

## 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.....	3 173 397			
2	Passenger.....	31 679			
3	Yard switching.....	2 972 165			
4	Total.....	6 177 241			
5	Work train.....	19 311			
6	GRAND TOTAL.....	6 196 552			
7	Total cost of fuel*.....	667 671			

## 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



## 531. 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."

## 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)	(e)	(f)	(g)	(h)	(i)	(j)
1	1		.66	.81	Sinns				1.47	P&LE R.R.
2	1		.69		Rankin				.69	P&LE R.R.
3	1					.67		6.26	6.93	P&LE R.R.
4										
5	5							.09	.09	Mon Rwy. Co.
6										
7										
8										
9										
10										
11										
12										
13	TOTAL INCREASE		1.35	.81		.67		6.35	9.18	

## DECREASES IN MILEAGE

21	1	M		.14					.14	P&LE R.R.
22	1	M				.32		2.30	2.62	P&LE R.R.
23										
24	5			.23		.06		.01	.30	Mon Rwy.
25										
26								.15	.15	M.S.L.
27										
28										
29										
30										
31										
32	TOTAL DECREASE			.37		.38		2.46	3.21	

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 1.36 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.

Main Line Constructed - Connection to B&O at Sinns and Rankin.



## 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

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

January 1, 19 70, to and including December 31, 19 70

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 1ST day of JUNE, 19 71

Notary Public, Pittsburgh, Allegheny County

My commission expires

My Commission Expires June 20, 1973

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 ALLEGHENY

ss:

H. G. Allyn, Jr.  
(Insert here the name of the affiant)

makes oath and says that he is

President

(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, 19 70, to and including December 31, 19 70

H. G. Allyn, Jr.

(Signature of affiant)

Subscribed and sworn to before me, a NOTARY PUBLIC, in and for the State and county above named, this 1ST day of JUNE, 19 71

Notary Public, Pittsburgh, Allegheny County

My commission expires

My Commission Expires June 20, 1974

Use an  
L. S.  
impression seal

Donald E. Miller

(Signature of officer authorized to administer oaths)

P&LE-A-70

[illegible]

## CORRECTIONS

DATE OF CORRECTION			PAGE	LETTER OR TELEGRAM OF--			OFFICER SENDING LETTER OR TELEGRAM		COMMISSION FILE NUMBER	CLERK MAKING CORRECTION		
Month	Day	Year		Month	Day	Year	Name	Title				
6	24	71	636	23	72	6-48	6	25	71	R. P. McConnell	Compt.	Stacy
6	28	71	406	6	25	71	R. P. McConnell	Compt.	Stacy			
Oct.	4	1971	none	Sept.	28	1971	R. P. McConnell	Compt.	Stacy			

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