

R-1 1970 THE RIVER TERMINAL RAILWAY COMPANY 1 of 3

**Railroad
Annual Report Form A**

(Class I Line-haul and Switching and Terminal Companies)

Budget Bureau No. 60-R098.21

INTERSTATE
COMMERCE COMMISSION
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ADMINISTRATIVE SERVICES
MAIL BRANCH

ANNUAL REPORT

OF

THE RIVER TERMINAL RAILWAY COMPANY

CLEVELAND, OHIO

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 10/A, 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 by 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 rent 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		

FOR INDEX SEE BACK OF BOOK

ANNUAL REPORT

OF

THE RIVER TERMINAL RAILWAY COMPANY

CLEVELAND, OHIO

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1970

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

(Name) R. H. Miller (Title) Secretary - Treasurer

(Telephone number) 216 574-8451
(Area code) (Telephone number)

(Office address) 3100 East 45th Street, Cleveland, Ohio 44127
(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 211L. 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 330. 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 River Terminal Railway Company

2. Date of incorporation December 8, 1909

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.

Ohio General Code Corporation Law of the State of Ohio - Section 8623 and following of the Ohio General Code.

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

Not applicable

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

Not applicable

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

Name shown above (Inquiry No. 1) is only name used.

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

Class S 1

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

2. State in column (c) 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	J. R. Wall	Cleveland, Ohio	5-12-70	5-11-71	None	
2	T. E. Malloy	Cleveland, Ohio	5-12-70	5-11-71	None	
3	R. H. Miller	Cleveland, Ohio	5-12-70	5-11-71	None	
4						
5						
6						
7						
8						
9						
10						
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 None

Secretary (or clerk) of board None

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:

None

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

Line No.	Title of general officer (a)	Department or departments over which jurisdiction is exercised (b)	Name of person holding office at close of year (c)	Number of voting shares actually or beneficially owned (d)	Office address (e)
GENERAL OFFICERS OF CORPORATION					
31	President	Executive	J. R. Wall	None	Cleveland, Ohio
32	General Manager	Operating & Maintenance	T. E. Malloy	None	Cleveland, Ohio
33	Secretary-				
34	Treasurer	General Treasury	R. H. Miller	None	Cleveland, Ohio
35	Asst. Secretary -				
36	Asst. Treasurer	General Accounting	W. C. Robertson	None	Cleveland, Ohio
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					

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

2. By "control" is meant *ability to determine the action of a corporation*. Attention is specifically directed to Section 1 (3) (b) of Part I of the Interstate Commerce Act which provides that, "For the purposes of sections 5, 12 (i), 20, 204 (a) (7), 210, 229, 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						
22						
23			None			
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						

108. CORPORATE CONTROL OVER RESPONDENT *

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

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

(b) The name of the controlling corporation or corporations The St. Paul Iron Mining Company

(c) The manner in which control was established Stock ownership

(d) The extent of control Complete

(e) Whether control was direct or indirect Direct

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

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

If control was so held, state: (a) The name of the trustee None

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained None

(c) The purpose of the trust None

108A. STOCKHOLDERS REPORTS

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

Check appropriate box:

☐ Two copies are attached to this report.

☐ Two copies will be submitted _____ (date)

☒ No annual report to stockholders is prepared.

109. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 100 per share; first preferred, None per share; second preferred, None per share; debenture stock, \$ None 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 Each has one vote

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
May 12, 1970 Stockholders Meeting

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. 8,940 votes, as of May 12, 1970

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. Four stockholders.

9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information on page 202, the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			
				STOCKS			Other securities with voting power
				Common	PREFERRED		
	(a)	(b)	(c)	(d)	Second (e)	First (f)	(g)
1	The St. Paul Iron Mining						
2	Company	Wickliffe, Ohio	8,937	8,937	None	None	None
3							
4	J. R. Wall	Cleveland, Ohio	1	1	None	None	None
5							
6	T. E. Malloy	Cleveland, Ohio	1	1	None	None	None
7							
8	E. E. Tulow	Cleveland, Ohio	1	1	None	None	None
9							
10							
11							
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14							
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16							
17							
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10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 8,940 votes cast.
May 12, 1970

11. Give the date of such meeting

12. Give the place of such meeting Cleveland, Ohio

110. GUARANTIES AND SURETYSHIPS

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

during the year, the particulars called for hereunder.

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

Line No.	Names of all parties principally and primarily liable (a)	Finance Docket number, title, maturity date and concise description of agreement or obligation (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11		None		
12				
13				
14				
15				
16				
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37				
38				

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

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

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

200A. COMPARATIVE GENERAL BALANCE SHEET—ASSETS

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

ing requirements followed in column (c). The entries in the short column (b₂) should be deducted from those in column (b₁) 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)	
			CURRENT ASSETS		
1	\$	428 895	(701) Cash	\$	235 160
2		538 481	(702) Temporary cash investments (p. 203)		892 586
3			(703) Special deposits (p. 203)		
4			(704) Loans and notes receivable (p. 203)		
5		37 125	(705) Traffic and car-service balances—Debit		171 185
6			(706) Net balance receivable from agents and conductors		
7		457 951	(707) Miscellaneous accounts receivable		423 455
8			(708) Interest and dividends receivable		
9		170 087	(709) Accrued accounts receivable (p. 203)		204 384
10			(710) Working fund advances		
11		106	(711) Prepayments (p. 203)		107
12		600 749	(712) Material and supplies		536 503
13			(713) Other current assets (p. 203)		
14		2 233 394	Total current assets		2 463 380
			SPECIAL FUNDS		
15			(715) Sinking funds (pp. 206 and 207)	(b ₁) Total book assets at close of year	(b ₂) Respondent's own issues included in (b ₁)
16			(716) Capital and other reserve funds (pp. 206 and 207)		
17			(717) Insurance and other funds (pp. 206 and 207)		
18			Total special funds		
			INVESTMENTS		
19			(721) Investments in affiliated companies (pp. 210, 211, 212 and 213)		
20			(722) Other investments (pp. 214, 215, 216 and 217)		
21			(723) Reserve for adjustment of investment in securities—Credit (p. 209, Instruction 9)		
22			Total investments (accounts 721, 722 and 723)		
			PROPERTIES		
23		4 572 253	(731) Road and equipment property (pp. 220, 221 and 222)		4 638 015
24	x x x x x x		Road	\$ 3 555 546	x x x x x x
25	x x x x x x		Equipment	1 082 469	x x x x x x
26	x x x x x x		General expenditures	-0-	x x x x x x
27	x x x x x x		Other elements of investment		x x x x x x
28	x x x x x x		Construction work in progress		x x x x x x
29		66 732	(732) Improvements on leased property (pp. 220, 221 and 222)		74 877
30	x x x x x x		Road	\$ 66 732	x x x x x x
31	x x x x x x		Equipment	8 145	x x x x x x
32	x x x x x x		General expenditures		x x x x x x
33		4 638 985	Total transportation property (accounts 731 and 732)		4 712 892
34	(	978 709)	(735) Accrued depreciation—Road and Equipment (pp. 226 and 226B)		(1 046 042)
35			(736) Amortization of defense projects—Road and Equipment (p. 227)		
36	(	978 709)	Recorded depreciation and amortization (accounts 735 and 736)		(1 046 042)
37		3 660 276	Total transportation property less recorded depreciation and amortization (line 33 less line 36)		3 666 850
38			(737) Miscellaneous physical property (pp. 230B and 231)		
39			(738) Accrued depreciation—Miscellaneous physical property (pp. 230B and 231)		
40			Miscellaneous physical property less recorded depreciation (account 737 less 738)		
41		3 660 276	Total properties less recorded depreciation and amortization (line 37 plus line 40)		3 666 850
			OTHER ASSETS AND DEFERRED CHARGES		
42			(741) Other assets (p. 232)		
43			(742) Unamortized discount on long-term debt		
44		310 516	(743) Other deferred charges (p. 232)		298 126
45		310 516	Total other assets and deferred charges		298 126
46		6 204 186	TOTAL ASSETS		6 428 356

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

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

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

in column (c). The entries in short column (b₁) should reflect total book liability at close of year. The entries in the short column (b₂) should be deducted from those in column (b₁) 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)		
CURRENT LIABILITIES							
47	\$			(751) Loans and notes payable (p. 242A)	\$		
48				(752) Traffic and car-service balances—Credit			
49		191	849	(753) Audited accounts and wages payable		153 267	
50		347	529	(754) Miscellaneous accounts payable		288 089	
51				(755) Interest matured unpaid			
52				(756) Dividends matured unpaid			
53				(757) Unmatured interest accrued			
54				(758) Unmatured dividends declared			
55		748	732	(759) Accrued accounts payable (p. 242A)		770 016	
56	(	189	821)	(760) Federal income taxes accrued (p. 242B)		37 514
57		149	781	(761) Other taxes accrued (p. 242B)		135 663	
58				(763) Other current liabilities (p. 242A)			
59	1	248	070	Total current liabilities (exclusive of long-term debt due within one year)	1	384 549	
LONG-TERM DEBT DUE WITHIN ONE YEAR							
60				(764) Equipment obligations and other debt (pp. 234, 235, 236, and 237)	(b ₁) Total issued	(b ₂) Held by or for respondent	
LONG-TERM DEBT DUE AFTER ONE YEAR							
61				(765) Funded debt unmatured	(b ₁) Total issued	(b ₂) Held by or for respondent	
62				(766) Equipment obligations	(pp. 234, 235, 236, and 237)		
63				(767) Receivers' and Trustees' securities			
64				(768) Debt in default			
65				(769) Amounts payable to affiliated companies (p. 242)			
66				Total long-term debt due after one year			
RESERVES							
67				(771) Pension and welfare reserves (p. 243)			
68		193	900	(772) Insurance reserves (p. 243)		195 000	
69				(774) Casualty and other reserves (p. 243)			
70		193	900	Total reserves		195 000	
OTHER LIABILITIES AND DEFERRED CREDITS							
71				(781) Interest in default (p. 236)			
72		209		(782) Other liabilities (p. 243)		203	
73				(783) Unamortized premium on long-term debt			
74		185	831	(784) Other deferred credits (p. 243)		221 024	
75		19	170	(785) Accrued depreciation—Leased property (p. 226A)		21 040	
76		205	210	Total other liabilities and deferred credits		242 267	
SHAREHOLDERS' EQUITY							
Capital stock (Par or stated value)							
77		894	000	(791) Capital stock issued—Total	(b ₁) Total issued	(b ₂) Held by or for company	
78				Common stock (p. 245)	894,000	894 000	
79				Preferred stock (p. 245)	294,200	894 000	
80				(792) Stock liability for conversion (p. 246)			
81				(793) Discount on capital stock			
82		894	000	Total capital stock		894 000	
Capital surplus							
83		177	800	(794) Premiums and assessments on capital stock (p. 247)		177 800	
84				(795) Paid-in surplus (p. 247)			
85				(796) Other capital surplus (p. 247)			
86		177	800	Total capital surplus		177 800	
Retained income							
87				(797) Retained income—Appropriated (p. 247)			
88	3	485	206	(798) Retained income—Unappropriated (p. 302)		3 534 740	
89	3	485	206	Total retained income		3 534 740	
90	4	557	006	Total shareholders' equity		4 606 540	
91	6	204	186	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		6 428 356	

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 121-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 121-A) of the Internal Revenue Code..... \$ None

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

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

(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..... \$ None

(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..... \$ None

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

Description of obligation	Year accrued	Account No.	Amount
.....			\$
.....		
.....			\$ <u>None</u>

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

Item	As recorded on books				Amount not recorded
	Amount in dispute	Account Nos.			
		Debit	Credit		
Per diem receivable.....	\$ .....	.....	.....	\$ .....
Per diem payable.....	.....	.....	.....	.....
Net amount.....	\$ None	x x x x x x	x x x x x x	\$ None	

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

5. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1, 1971..... \$ None

201. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

Give brief description for each item or class of items of like description in accounts Nos. 702, "Temporary cash investments"; 703, "Special deposits"; 704, "Loans and notes receivable"; 709, "Accrued accounts receivable"; 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	U.S. Government Securities	\$ 892	586
2				
3	709	Estimated Interline Switching - December 1970	116	366
4		Estimated Reclaim - December 1970	88	018
5				
6			204	384
7				
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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 (b₁) and (b₂), 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						
2						
3						
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5		None				
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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.¹ 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	Book value	Par value	Book value	Par value	Book value						
(e)			(f)			(g)			(h)			(i)		(j)		(k)		(l)			
\$			\$			\$			\$			\$			\$			\$			
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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							
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
						Pledged		Unpledged		In sinking, insurance, and other funds		Total par value	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1					%	\$		\$		\$		\$	
2													
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6				None									
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205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

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

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

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

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

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

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

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

Line No.	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															
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205. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

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

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

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

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

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

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

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

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

6. For nonpar stock, show the number of shares in lieu of the par value in columns (e), (f), (g), (h), (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		
(f)			(j)			(k)			(l)			(m)				(n)			(o)	(p)		
\$			\$			\$			\$			\$			\$			%	\$			
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206. OTHER INVESTMENTS—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR											
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR											
					Pledged			Unpledged			In sinking, insurance, and other funds			Total par value		
	(a)	(b)	(c)	(d)	(e)			(f)			(g)			(h)		
					\$			\$			\$			\$		
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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)			(f)			(m)			(n)			(o)	(p)			
\$			\$			\$			\$			\$			\$			%	\$			
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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)		
			\$			\$			\$			\$		
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3														
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6		None												
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NOTES AND REMARKS

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

property owned or controlled by nonreporting companies shown in schedules 104A, 104B, and 205, as well as those owned or controlled by any other organization or individual whose action respondent is able to determine.

3. Investments in U.S. Treasury obligations may be combined in a single item.
4. Column (a), Class No., should show classifications as provided in instructions 3 and 4, page 209.

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

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

163 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, ter- minalizations, etc. (d)	
1	(1) Engineering.....	48	230				
2	(2) Land for transportation purposes.....	578	575				
3	(2½) Other right-of-way expenditures.....		552				
4	(3) Grading.....	73	445				
5	(5) Tunnels and subways.....						
6	(6) Bridges, trestles, and culverts.....	749	252				
7	(7) Elevated structures.....						
8	(8) Ties.....	177	804				
9	(9) Rails.....	276	092				
10	(10) Other track material.....	362	034				
11	(11) Ballast.....	54	321				
12	(12) Track laying and surfacing.....	276	617				
13	(13) Fences, snowsheds, and signs.....		292				
14	(16) Station and office buildings.....	236	678				
15	(17) Roadway buildings.....						
16	(18) Water stations.....						
17	(19) Fuel stations.....	2	655				
18	(20) Shops and enginehouses.....	32	791				
19	(21) Grain elevators.....						
20	(22) Storage warehouses.....						
21	(23) Wharves and docks.....						
22	(24) Coal and ore wharves.....						
23	(26) Communication systems.....						
24	(27) Signals and interlockers.....	379	571				
25	(29) Power plants.....						
26	(31) Power-transmission systems.....	5	612				
27	(35) Miscellaneous structures.....	30	153				
28	(37) Roadway machines.....						
29	(38) Roadway small tools.....	5	494				
30	(39) Public improvements—Construction.....						
31	(43) Other expenditures—Road.....	65	192				
32	(44) Shop machinery.....						
33	(45) Power-plant machinery.....						
34	Other (specify and explain).....	3	517	712			
35	Total expenditures for road.....						
36	(51) Steam locomotives.....	214	172				
37	(52) Other locomotives.....	180	461				
38	(53) Freight-train cars.....						
39	(54) Passenger-train cars.....						
40	(56) Floating equipment.....	6	777				
41	(57) Work equipment.....	13	691				
42	(58) Miscellaneous equipment.....	1	675	257			
43	Total expenditures for equipment.....			397			
44	(71) Organization expenses.....						
45	(76) Interest during construction.....						
46	(77) Other expenditures—General.....			397			
47	Total general expenditures.....						
48	TOTAL.....	4	623	726			
49	(80) Other elements of investment (p. 223).....						
50	(90) Construction work in progress.....		15	259			
51	GRAND TOTAL.....	4	638	985			

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	48 250		
2	(2) Land for transportation purposes	572 575		
3	(2½) Other right-of-way expenditures	553		
4	(3) Grading	73 445		
5	(5) Tunnels and subways			
6	(6) Bridges, trestles, and culverts	949 252		
7	(7) Elevated structures			
8	(8) Ties	179 804		
9	(9) Rails	276 099		
10	(10) Other track material	362 034		
11	(11) Ballast	54 321		
12	(12) Track laying and surfacing	276 698		
13	(13) Fences, snowsheds, and signs	292		
14	(16) Station and office buildings	236 678		
15	(17) Roadway buildings			
16	(18) Water stations			
17	(19) Fuel stations	2 655		
18	(20) Shops and enginehouses	32 791		
19	(21) Grain elevators			
20	(22) Storage warehouses			
21	(23) Wharves and docks			
22	(24) Coal and ore wharves			
23	(26) Communication systems			
24	(27) Signals and interlockers	379 574		
25	(29) Power plants			
26	(31) Power-transmission systems	5 612		
27	(35) Miscellaneous structures			
28	(37) Roadway machines	30 153		
29	(38) Roadway small tools			
30	(39) Public improvements—Construction	3 494		
31	(43) Other expenditures—Road			
32	(44) Shop machinery	63 692		
33	(45) Power-plant machinery			
34	Other (specify and explain)			
35	Total expenditures for road	3 547 972		
36	(51) Steam locomotives			
37	(52) Other locomotives	954 428		
38	(53) Freight-train cars	100 461		
39	(54) Passenger-train cars			
40	(56) Floating equipment			
41	(57) Work equipment	6 777		
42	(58) Miscellaneous equipment	13 691		
43	Total expenditures for equipment	1 075 357		
44	(71) Organization expenses	397		
45	(76) Interest during construction			
46	(77) Other expenditures—General	397		
47	Total general expenditures			
48	TOTAL	4 623 726		
49	(80) Other elements of investment (p. 223)	15 259		
50	(90) Construction work in progress	4 638 985		
51	GRAND TOTAL			

THE RIVER TERMINAL RAILWAY COMPANY

COPY

March 31, 1971

Mr. M. Paolo, Director
Interstate Commerce Commission
Bureau of Accounts
Washington, D. C. 20423

Reference: ACV - CAW
Subject: Depreciation Accounting

Dear Mr. Paolo:

Since writing to you on February 25, 1971, the writer has completed the details of an extensive review of the road and equipment property accounts and the related depreciation reserve accounts of River Terminal Railway Company. He has met in Washington with Messrs. E. P. Johnson and E. C. Hostetler to and did fully discuss your letter to Mr. Tulow, dated August 26, 1970.

These gentlemen were cooperative and helpful in instructing the writer as to how this problem should be resolved. Their assistance was greatly appreciated.

All points outlined in the letter of August 26, have been or are being taken care of within the framework of the suggestions and instructions offered by your staff members.

The following two entries are being placed on the Company's books as of March 1971. Entry A relates to the ones referred to in your letter and entry B represents the net adjustment necessary to correct the errors, omissions, etc. and bring the Company's accounts to a correct status.

COPY

Page 2

To: Mr. M. Paolo, Director

March 31, 1971

ENTRY A

(a) To reduce the investment in account 9.

A C C O U N T

No.	T I T L E	Debit	Credit
731	Road and equipment property		
	1-Engineering	\$ 42,013	
	2-Land for transportation purposes		755
	6-Bridges, trestles, and culverts		26,748
	8-Ties	43,034	
	9-Rails		75,394
	10-Other track material	2,435	
	11-Ballast		848
	12-Track laying and surfacing	23,301	
	27-Signals and interlockers		6,705
	71-77-General expenditures		333
		<u>110,783</u>	<u>110,783</u>
(b)	To reduce the value of land and correct misclassified items.		
731	Road and equipment property		
	2-Land for transportation purposes		141,610
	24-Other right-of-way expenditures	145	
	3-Grading	141,610	
	13-Fences, snowsheds and signs		292
	16-Station and office buildings	1	
	20-Shops and enginehouses	519	
	39-Public Improvements - construction	210	
	44-Shop machinery		518
	71-Organization expense		64
531	Operating expenses (absorbing odd cents)		1
		<u>142,485</u>	<u>142,485</u>

ENTRY B

To correct errors, omissions, etc. to December 31, 1969.

731	Road and equipment property		
	1-Engineering		10,495
	2-Land for transportation purposes	7,664	
	3-Grading	573	
	6-Bridges, trestles and culverts		119,152
	8-Ties	9,793	
	9-Rails	73,769	
	10-Other track material	53,199	
	11-Ballast	1,545	
	12-Track laying and surfacing	23,915	
	27-Signals and interlockers		15,467
	44-Shop machinery		5,224
	52-Other locomotives		475
	58-Miscellaneous equipment		84
	90-Construction work in progress		8,181
531	Operating expense accounts (various)		11,380
		<u>170,458</u>	<u>170,458</u>
		\$ 423,726	\$ 423,726

COPY

Page 3

To: Mr. M. Paolo, Director

March 31, 1971

Communications that follow will properly resolve the problems referred to in paragraphs (2), (3), (4), and (5) of your letter of August 26.

Again thank you and your staff members for helping us to work out of this problem.

Very truly yours,

THE RIVER TERMINAL RAILWAY COMPANY

Secretary-Treasurer

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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	ADJUSTMENTS TO BEGINNING BALANCE	
Made on owned property (a)	Made on leased property (b)	Owned property (c)	Leased property (d)			DEBIT	CREDIT
4446				4446	\$ 48,250	44013 A	10,725
					577,071.	7,664 B	141,678
					553.	145 A	
					73,445	141,678 A	
					949,258.		119,154 B
					179,804	44013 A	26,745
					276,099.	7,664 B	14,167
					362,034	5,725 A	
					54,321.	1515 B	145 A
					276,698.	25,251 B	
					299.	23,251 A	
667				667	237,347.		242 A
					2655		
					32,791.	519 A	
					379,574.		15,464 B
					5612.		6705 A
					30,153.		
					3494.	2104	
					63,692.		5774 A
5115				5115	3,553,087	421,716	107,208
	8145	474		727	962,099.		145 B
					100,461.		
					6777.		
					13,691.		
	8145	474		727	1,083,078.		
					397.		
					397.		
5115	7145	474		10726	4,636,512.	422,726	107,208
6121				6121	76380.		2186
61236	8145	474		73207	4,712,892.	422,726	107,208

NOTE: ADJUSTMENTS

(1) See page 22 for the attached survey location of adjustments.

(2) Reconciliation of balance sheet amount to this report.

Balance sheet December 31, 1945

Add: Adjustments

Balance per above.

NET ADJUSTMENT \$ 11,487

\$ 4,712,892.

11,331

\$ 4,724,223.

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		Adjustments to Beginning Balance (See Note Below)		Line No.
Made on owned property (e)	Made on leased property (f)	Owred property (g)	Leased property (h)		(i)	(j)	Debit	Credit	
4 446				4 446	79 768	442 320	42,013 A	10,495 B	1
						698	7,664 B	141,755 A	2
						215 628	141,810 A		3
						803 352		118,152 B	4
						232 631		28,748 B	5
						274 474	9,793 B		6
						417 668	43,034 A		7
						55 018	73,769 B	66,546 A	8
						323 914	53,129 B		9
						-0-	2,435 A		10
669				669	237 348		21,545 B	848 A	11
							23,301 A		12
								292 A	13
							1 A		14
									15
						2 655			16
						33 310	519 A		17
									18
									19
									20
									21
									22
									23
						357 402		15,467 B	24
						5 612			25
						30 153			26
						3 704	210 A		27
						57 950		5,224 B	28
								5,518 B	29
5 115				5 115	3 573 605	423,726	423,726	403,208	30
	8 145	474		7 671	961 624			475 B	31
					100 461				32
									33
						6 777			34
						13 607		84 B	35
	8 145	474		7 671	1 082 469		-0-	559	36
							-0-	333 A	37
									38
									39
									40
									41
									42
									43
									44
									45
									46
									47
5 115	8 145	474		12 786	4 656 074	423,726	423,726	404,164	48
61 121				61 121	68 199			8,181 B	49
66 236	8 145	474		73 907	4 724 273	\$423,726	\$423,726	\$412,345	50
									51

Note : Adjustments

Net Adjustment \$ 11,381

(1) See copy of letter attached for explanation of adjustments.

(2) Reconciliation of balance sheet amount to this report.

Balance sheet December 31, 1970

\$4,712,892

Add net adjustment

11,381

Balance per above.

\$4,724,273

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

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 (a)	OWNED AND USED			LEASED FROM OTHERS		
		DEPRECIATION BASE		Annual composite rate (percent) (d)	DEPRECIATION BASE		Annual composite rate (percent) (g)
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)	
		\$	\$	%	\$	\$	%
1	ROAD						
2	(1) Engineering	90 449	90 449	0.70			
3	(2 1/2) Other right-of-way expenditures						
4	(3) Grading	245 236	245 236	0.35			
5	(5) Tunnels and subways						
6	(6) Bridges, trestles, and culverts	895 470	895 470	1.35			
7	(7) Elevated structures						
8	(13) Fences, snowsheds, and signs						
9	(16) Station and office buildings	263 054	263 723	2.80			
10	(17) Roadway buildings						
11	(18) Water stations						
12	(19) Fuel stations	2 654	2 654	3.70			
13	(20) Shops and enginehouses	32 792	32 792	4.00			
14	(21) Grain elevators						
15	(22) Storage warehouses						
16	(23) Wharves and docks	10 153	10 153	1.75			
17	(24) Coal and ore wharves						
18	(26) Communication systems						
19	(27) Signals and interlockers	414 027	414 027	2.55			
20	(29) Power plants						
21	(31) Power transmission systems	3 675	3 675	4.00			
22	(35) Miscellaneous structures						
23	(37) Roadway machines	30 153	30 153	3.25			
24	(39) Public improvements—Construction	3 494	3 494	1.40			
25	(44) Shop machinery	63 792	63 792	3.00			
26	(45) Power-plant machinery						
27	All other road accounts						
28	Amortization (other than defense projects)						
29	Total road	2 044 796	2 045 465	1.76			
30	EQUIPMENT						
31	(51) Steam locomotives						
32	(52) Other locomotives	954 428	953 954	3.23			
33	(53) Freight-train cars						
34	(54) Passenger-train cars						
35	(56) Floating equipment						
36	(57) Work equipment						
37	(58) Miscellaneous equipment	13 689	13 689	17.26			
38	Total equipment	968 117	967 643	3.43			
39	GRAND TOTAL	3 012 913	3 013 108	x x x x			x x x x

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

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

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

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

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

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

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

Line No.	Account (a)	DEPRECIATION BASE						Annual composite rate (percent) (d)
		Beginning of year (b)			Close of year (c)			
		\$			\$			
1	ROAD							%
2	(1) Engineering							
3	(2½) Other right-of-way expenditures							
4	(3) Grading							
5	(5) Tunnels and subways			None				
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							
29	EQUIPMENT							
30	(51) Steam locomotives							
31	(52) Other locomotives							
32	(53) Freight-train cars							
33	(54) Passenger-train cars							
34	(56) Floating equipment							
35	(57) Work equipment							
36	(58) Miscellaneous equipment							
37	Total equipment							
38	GRAND TOTAL							

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	10	557	629				11	186
3	(2) Other right-of-way expenditures								
4	(3) Grading	19	151	858				20	009
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts	224	471	12	089			236	560
7	(7) Elevated structures								
8	(13) Fences, snow sheds, and signs		418						418
9	(16) Station and office buildings	118	347	6	756			125	103
10	(17) Roadway buildings								
11	(18) Water stations	(	2 887)					(	2 887)
12	(19) Fuel stations	(	832)					(	832)
13	(20) Shops and enginehouses		996	155				1	151
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(26) Communication systems	1	567					1	567
19	(27) Signals and interlockers	158	174	10	558			168	732
20	(29) Power plants								
21	(31) Power-transmission systems		927	147				1	074
22	(35) Miscellaneous structures								
23	(37) Roadway machines	5	318	980				6	298
24	(39) Public improvements—Construction		800	49					849
25	(44) Shop Machinery *	23	776	1	914			25	690
26	(45) Power-plant machinery *								
27	All other road accounts	19	021					19	021
28	Amortization (other than defense projects)								
29	Total road	579	804	34	135			613	939
30	EQUIPMENT								
31	(51) Steam locomotives	14	554					14	554
32	(52) Other locomotives	287	379	30	831			318	210
33	(53) Freight-train cars	84	909					84	909
34	(54) Passenger-train cars								
35	(56) Floating equipment								
36	(57) Work equipment	5	733					5	733
37	(58) Miscellaneous equipment	6	330	2	367			8	697
38	Total equipment	398	905	33	198			432	103
39	GRAND TOTAL	978	709	67	333			1	046 042

*Chargeable to account 305.

Rates prescribed by Interstate Commerce Commission

Details - Line 27

#8	Ties	\$ 3,820
#9	Rails	8,476
#10	Other Track Material	4,055
#11	Ballast	2,670
Total		\$19,021

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 (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	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
2	(1) Engineering			81				5											86
3	(2) Other right-of-way expenditures																		
4	(3) Grading																		
5	(5) Tunnels and subways																		
6	(6) Bridges, trestles, and culverts																		
7	(7) Elevated structures																		
8	(13) Fences, snow sheds, and signs																		
9	(16) Station and office buildings		6	474				611										7	085
10	(17) Roadway buildings																		
11	(18) Water stations	(		968)													(		968)
12	(19) Fuel stations		2	606				98										2	704
13	(20) Shops and enginehouses		10	977				1 156										12	133
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		19	170				1 870										21	040
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		19	170				1 870										21	040

*Chargeable to account 305.

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

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

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

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

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

Line No.	Account (a)	Balance at beginning of year (b)			CREDITS TO RESERVE DURING THE YEAR						DEBITS TO RESERVE DURING THE YEAR						Balance at close of year (g)		
					Charges to others (c)			Other credits (d)			Retirements (e)			Other debits (f)					
		\$			\$			\$			\$			\$			\$		
1	ROAD																		
2	(1) Engineering																		
3	(24) 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							None											
11	(18) Water stations																		
12	(19) Fuel stations																		
13	(20) Shops and enginehouses																		
14	(21) Grain elevators																		
15	(22) Storage warehouses																		
16	(23) Wharves and docks																		
17	(24) Coal and ore wharves																		
18	(26) Communication systems																		
19	(27) Signals and interlockers																		
20	(29) Power plants																		
21	(31) Power-transmission systems																		
22	(35) Miscellaneous structures																		
23	(37) Roadway machines																		
24	(39) Public improvements—Construction																		
25	(44) Shop machinery																		
26	(45) Power-plant machinery																		
27	All other road accounts																		
28	Total road																		
29	EQUIPMENT																		
30	(51) Steam locomotives																		
31	(52) Other locomotives																		
32	(53) Freight-train cars																		
33	(54) Passenger-train cars																		
34	(56) Floating equipment																		
35	(57) Work equipment																		
36	(58) Miscellaneous equipment																		
37	Total equipment																		
38	GRAND TOTAL																		

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

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

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

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

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

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

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

Line No.	Description of property or account (a)	BASE												RESERVE											
		Debits during year (b)			Credits during year (c)			Adjustments (d)			Balance at close of year (e)			Credits during year (f)			Debits during year (g)			Adjustments (h)			Balance at close of year (i)		
		\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX
1	ROAD:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
2																									
3																									
4																									
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23																									
24																									
25																									
26																									
27																									
28	TOTAL ROAD.....																								
29	EQUIPMENT:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
30	(51) Steam locomotives.....																								
31	(52) Other locomotives.....																								
32	(53) Freight-train cars.....																								
33	(54) Passenger-train cars.....																								
34	(56) Floating equipment.....																								
35	(57) Work equipment.....																								
36	(58) Miscellaneous equipment.....																								
37	TOTAL EQUIPMENT.....																								
38	GRAND TOTAL.....																								

None

NOTES AND REMARKS

2111. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

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

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

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

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

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

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

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				\$	
2					
3					
4					
5					
6					
7					
8					
9					
10	None				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	TOTAL		X X X X		X X X X

REBUILT UNITS

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

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		The River Terminal Railway Company	27,526	\$ 4 712 891	\$ 1 067 082
2					
3					
4		Norfolk and Western Railway Company			
5		Land for tracks - annual rental			
6		Rental capitalized @ 670			
7		2,570.41 42,840.17		42 840	
8					
9		Republic Steel Corporation			
10		Land for tracks			
11		Buildings			
12		Annual rental			
13		Rental capitalized @ 670			
14		48,685 811,417		811 417	
15					
16					
17					
18					
19					
20					
21					
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24					
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43					
44					
45					
46					
47					
48					
49					
50		TOTAL	27,526	5 567 148	1 067 082

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.....	\$ 79 768			
2	(2) Land for transportation purposes.....	442 320			
3	(24) Other right-of-way expenditures.....	698			
4	(3) Grading.....	215 628			
5	(5) Tunnels and subways.....				
6	(6) Bridges, trestles, and culverts.....	803 352			
7	(7) Elevated structures.....				
8	(8) Pies.....	232 631			
9	(9) Rails.....	274 474			
10	(10) Other track material.....	417 668			
11	(11) Ballast.....	55 018		Note -	
12	(12) Track laying and surfacing.....	323 914			
13	(13) Fences, snowsheds, and signs.....	-0-	For reconciliation to		
14	(16) Station and office buildings.....	237 348	Balance Sheet, Refer		
15	(17) Roadway buildings.....		to Schedule 211, Page 221.		
16	(18) Water stations.....				
17	(19) Fuel stations.....	2 655			
18	(20) Shops and enginehouses.....	33 310			
19	(21) Grain elevators.....				
20	(22) Storage warehouses.....				
21	(23) Wharves and docks.....				
22	(24) Coal and ore wharves.....				
23	(26) Communication systems.....				
24	(27) Signals and interlockers.....	357 402			
25	(29) Power plants.....				
26	(31) Power-transmission systems.....	5 612			
27	(35) Miscellaneous structures.....				
28	(37) Roadway machines.....	30 153			
29	(38) Roadway small tools.....				
30	(39) Public improvements—Construction.....	3 704			
31	(43) Other expenditures—Road.....				
32	(44) Shop machinery.....	57 950			
33	(45) Power-plant machinery.....				
34	Leased property capitalized rentals (explain).....				
35	Other (specify & explain).....				
36	Total expenditures for road.....	3 573 605			
37	(51) Steam locomotives.....				
38	(52) Other locomotives.....	961 624			
39	(53) Freight-train cars.....	100 461			
40	(54) Passenger-train cars.....				
41	(56) Floating equipment.....				
42	(57) Work equipment.....	6 777			
43	(58) Miscellaneous equipment.....	13 607			
44	Total expenditures for equipment.....	1 082 469			
45	(71) Organization expenses.....	-0-			
46	(76) Interest during construction.....				
47	(77) Other expenditures—General.....				
48	Total general expenditures.....	-0-			
49	TOTAL.....	4 656 074			
50	(80) Other elements of investment.....				
51	(90) Construction work in progress.....	68 199			
52	GRAND TOTAL.....	4 724 273			

214. MISCELLANEOUS PHYSICAL PROPERTY

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

2. Show in column (a) a description and location of the physical property, and, if operated, the kind of business in which engaged, stating whether the respondent's title is that of ownership or whether the property is held under lease or other incomplete title. All peculiarities of title should be explained. Each item of property investment amounting to \$1,000,000 or more should be separately stated and each item whose net profit or net loss for the year (as per column (f), regardless of amount of investment) is \$50,000 or more should also be separately stated. All other items may be combined in a single entry designated "All other items."

3. If any of the individual items of property shown in column (a) were acquired in consideration of stocks, or of bonds or other evidence of debt, or in exchange for other property, enter in column (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			\$	\$	\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11	None				
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
		TOTAL			

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 (f) 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 (a) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account during the year. Any adjustments of importance included in columns (j) and (k) should be fully explained in a footnote.

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

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 502, 511, 534, 535 AND 544 DURING THE YEAR				C. DEPRECIATION RESERVE (ACCOUNT 738)					Line No.
Revenues or income (f)	Expenses (g)	Taxes (h)	Net profit for year after taxes (L loss) (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rate (n)	
\$	\$	\$	\$	\$	\$	\$	\$	%	1
									2
									3
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									6
									7
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NOTES AND REMARKS

216. OTHER ASSETS AND DEFERRED CHARGES

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)	
			\$	
1	743	The River Terminal Railway Company		
2		Deferred Savings and Vacation Plan Expense - Current Year	116	986
3				
4	743	The River Terminal Railway Company		
5		Deferred 1950 Pension Plan Expense	173	100
6				
7	743	Other Deferred Charges		
8		Other items, each less than \$100,000	8	040
9				
10				
11	743	T o t a l	298	126
12				
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R-1 1970 THE RIVER TERMINAL RAILWAY COMPANY 2 of 3

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 (b₂) 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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1												
2												
3												
4												
5	None											
6												
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GRAND TOTAL										XXXX	XXXX	XXXX

218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Total amount nominally and actually issued	AMOUNT NOMINALLY ISSUED AND—			Total amount actually issued	AMOUNT REACQUIRED AND—			TOTAL AMOUNT ACTUALLY OUTSTANDING						Line No.
	Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P"; matured by symbol "M")	Canceled	Canceled through sinking fund or otherwise canceled (Identify canceled through sinking fund by symbol "S")		Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P"; matured by symbol "M")	Unmatured (accounts 765, 766, and 767)	Unmatured (account 764)	Matured and no provision made for payment (account 768)						
									(m)	(n)	(o)	(p)	(q)	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
													1	
													2	
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218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Line No.	Name and character of obligation (List on same lines and in same order as on page 234)	AMOUNT OF INTEREST ACCRUED DURING YEAR										Amount of interest paid during year	Total amount of interest in default						
		Charged to income			Charged to investment accounts														
		(v)			(w)								(x)				(y)		
		\$			\$						\$				\$				
1																			
2																			
3																			
4	None																		
5																			
6																			
7																			
8																			
9																			
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218. FUNDED DEBT AND OTHER OBLIGATIONS—Concluded

SECURITIES ISSUED DURING YEAR										SECURITIES REACQUIRED DURING YEAR						Line No.
Purpose of the issue and authority (x)	Par value			Net proceeds received for issue (cash or its equivalent)			Expense of issuing securities			AMOUNT REACQUIRED						
	(aa)			(bb)			(cc)			Par value (dd)			Purchase price (ee)			
	\$			\$			\$			\$			\$			
																1
																2
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																55
GRAND TOTAL																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 equip- ment acquired (c)			Cash paid on accept- ance of equipment (d)		
			\$			\$		
1								
2								
3								
4								
5								
6								
7	None							
8								
9								
10								
11								
12								
13								
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52								
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54								
55								
56								

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									
2									
3									
4									
5									
6	None								
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 of percentage, for which cumulative, if any	Total accumulated unearned interest plus earned interest unpaid at the close of year					
	Current year			All years to date			On account of current year			On account of prior years					Total				
	(f)			(g)			(h)			(i)						(j)			
	\$			\$			\$			\$			\$				\$		
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			

222. AMOUNTS PAYABLE TO AFFILIATED COMPANIES

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

Line No.	Name of creditor company (a)	Rate of interest (b)		Balance at beginning of year (c)			Balance at close of year (d)			Interest accrued during year (e)			Interest paid during year (f)		
		%	\$				\$			\$			\$		
1															
2															
3															
4															
5															
6															
7															
8															
9	None														
10															
			TOTAL												

NOTES AND REMARKS

223. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)	
1	759	Vacations	\$	262 517
2				
3	759	Pension Plan Expense - 1950 Plan		159 600
4				
5	759	Per Diem		107 793
6				
7	759	Accrued savings & Vacation Plan Expense		116 986
8				
9	759	Other items each less than \$100,000		123 120
10				
11				
12	759	T o t a l		770 016
13				
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224. FEDERAL INCOME AND OTHER TAXES ACCRUED

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

Line No.	Kind of tax (a)	Previous years (b)			Current year (c)			Balance at close of year (d)		
		\$			\$			\$		
1	Federal income taxes TOTAL (account 760)					37	514		37	514
2	Railway property State and local taxes (532).....					87	725		87	725
3	Old-age retirement (532).....					26	759		26	759
4	Unemployment insurance (532).....					21	179		21	179
5	Miscellaneous operating property (535).....									
6	Miscellaneous tax accruals (544).....									
7	All other taxes.....					135	663		135	663
8	TOTAL (account 761).....									

NOTES AND REMARKS

225. ITEMS IN SELECTED RESERVE AND OTHER LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 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	782	Other Items, each less than \$100,000	\$	203
2				
3				
4	784	Other Items, each less than \$100,000	34	213
5				
6	784	Deferred Federal Income taxes	186	811
7				
8				
9				
10	784	T o t a l	221	024
11				
12				
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NOTES AND REMARKS

228. CAPITAL STOCK

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

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

Identify the entries in columns (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	December 18, 1909	100	XXXXXX	XX	XX	XX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
2		Jan. 1, 1916	100	XXXXXX	XX	XX	XX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
3				XXXXXX	XX	XX	XX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
4				XXXXXX	XX	XX	XX	XXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
5	Preferred													
6														
7														
8	Debenture													
9														
10	Receipts outstanding for installments paid*													
11														
12														
13	TOTAL			XXXXXX	XXXXXX			XXXXXX	XXXXXXX	XXXXXX	XXXXXX	XXXXXXX	XXXXXXX	

Line No.	PAR VALUE OF PAR-VALUE STOCK OR NUMBER OF SHARES OF NONPAR STOCK										STOCK ACTUALLY OUTSTANDING AT CLOSE OF YEAR									
	Authorized		Authenticated		NOMINALLY ISSUED AND				Actually issued		REACQUIRED AND				Number of shares		Par value of par-value stock		Book value of stock without par value	
					Held in special funds or in treasury or pledged (Identify by symbol "P")		Canceled	Canceled			Held in special funds or in treasury or pledged (Identify by symbol "P")									
													(c)	(d)							(e)	(f)	(g)	(h)
	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)										
1	50 000																			
2	950 000	894 000							894 000					8 940	894 000					
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 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										
2										
3										
4										
5										
6										
7			None							
8										
9										
10										
11										
12										
13										
14										
15										
TOTAL										

STOCKS ISSUED DURING YEAR—Concluded													STOCKS REACQUIRED DURING YEAR													Remarks (k)
Line No.	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																										
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15																										

230. STOCK LIABILITY FOR CONVERSION OF SECURITIES OF OTHER COMPANIES

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

None

231. CAPITAL SURPLUS

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

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.					
			794. Premiums and Assessments on Capital Stock (c)		795. Paid-In Surplus (d)		796. Other Capital Surplus (e)	
1	Balance at beginning of year.....	x x x	\$	177 800	\$		\$	
2	Additions during the year (describe):							
3								
4								
5								
6								
7	Total additions during the year.....	x x x		177 800				
8	Deductions during the year (describe):							
9								
10								
11								
12	Total deductions.....	x x x						
13	Balance at close of year.....	x x x		177 800				

732. 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							
38							
39							
40	None						
41							
42							
43							
44							
45							
46	TOTAL.....						

233. CONTINGENT ASSETS AND LIABILITIES

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

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

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

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

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

Line No.	Item (a)	Amount (b)		
		\$		
1				
2				
3				
4				
5				
6				
7				
8				
9				
10	None			
11				
12				
13				
14				
15				
16				
17				
18				
19				
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21				
22				
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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)		
	ORDINARY ITEMS	\$			\$			\$		
1	OPERATING INCOME	x x x	x x	x x	x x x	x x	x x	x x x	x x	x x
2	RAILWAY OPERATING INCOME	x x x	x x	x x	x x x	x x	x x	x x x	x x	x x
3	(501) Railway operating revenues (p. 303)	5	928	248	5	461	751			
4	(531) Railway operating expenses (p. 310)	4	670	416	4	507	951			
5	Net revenue from railway operations	1	257	832		953	800			
6	(532) Railway tax accruals (p. 316)		546	822		420	421			
7	Railway operating income		711	010		533	379			
8	RENT INCOME	x x x	x x	x x	x x x	x x	x x	x x x	x x	x x
9	(503) Hire of freight cars—Credit balance (p. 319)									
10	(504) Rent from locomotives (p. 320)		42	001		18	873			
11	(505) Rent from passenger-train cars (p. 320)									
12	(506) Rent from floating equipment									
13	(507) Rent from work equipment									
14	(508) Joint facility rent income									
15	Total rent income		42	001		18	873			
16	RENTS PAYABLE	x x x	x x	x x	x x x	x x	x x	x x x	x x	x x
17	(536) Hire of freight cars—Debit balance (p. 319)		673	734		705	924			
18	(537) Rent for locomotives (p. 320)		28	855		34	154			
19	(538) Rent for passenger-train cars (p. 320)									
20	(539) Rent for floating equipment									
21	(540) Rent for work equipment									
22	(541) Joint facility rents		2	690		3	011			
23	Total rents payable		705	279		743	089			
24	Net rents (lines 15, 23)	(	663	278)	(	724	216)			
25	Net railway operating income (lines 7, 24)		47	732	(	190	837)			
26	OTHER INCOME	x x x	x x	x x	x x x	x x	x x	x x x	x x	x x
27	(502) Revenues from miscellaneous operations (p. 231)									
28	(509) Income from lease of road and equipment (p. 317)									
29	(510) Miscellaneous rent income (p. 317)		10	129		9	729			
30	(511) Income from nonoperating property (p. 231)									
31	(512) Separately operated properties—Profit (p. 318)									
32	(513) Dividend income									
33	(514) Interest income		43	676		30	649			
34	(516) Income from sinking and other reserve funds									
35	(517) Release of premiums on funded debt									
36	(518) Contributions from other companies									
37	(519) Miscellaneous income (p. 323)					13	900			
38	Total other income		53	805		54	278			
39	Total income (lines 25, 38)		101	537	(	136	559)			
40	MISCELLANEOUS DEDUCTIONS FROM INCOME	x x x	x x	x x	x x x	x x	x x	x x x	x x	x x
41	(534) Expenses of miscellaneous operations (p. 231)									
42	(535) Taxes on miscellaneous operating property (p. 231)									
43	(543) Miscellaneous rents (p. 322)		51	826		51	826			
44	(544) Miscellaneous tax accruals (p. 231)									
45	(545) Separately operated properties—Loss (p. 318)									
46	(549) Maintenance of investment organization									
47	(550) Income transferred to other companies									
48	(551) Miscellaneous income charges (p. 323)			177			3			
49	Total miscellaneous deductions		52	003		51	829			
50	Income available for fixed charges (lines 39, 49)		49	534	(	188	388)			

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																				
Related solely to freight service (e)			Apportioned to freight service (f)			Total freight service (g)		Related solely to passenger and allied services (h)			Apportioned to passenger and allied services (i)			Total passenger service (j)			Other items not related to either freight or to passenger and allied services (k)			Line No.
\$			\$			\$		\$			\$			\$			\$			
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	1
5	928	248	xx	xx	xx	5	928	428	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	2
4	670	416	xx	xx	xx	4	670	416				xx	xx	xx						3
xx	xx	xx	xx	xx	xx	1	257	832	xx	xx	xx	xx	xx	xx						4
546	822						546	822												5
xx	xx	xx	xx	xx	xx		711	010	xx	xx	xx	xx	xx	xx						6
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	7
42	001						42	001												8
																				9
																				10
																				11
																				12
																				13
xx	xx	xx	xx	xx	xx		42	001	xx	xx	xx	xx	xx	xx						14
xx	673	734	xx	xx	xx	xx	673	734	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	15
28	855						28	855												16
																				17
																				18
																				19
																				20
2	690						2	690												21
xx	xx	xx	xx	xx	xx		705	279	xx	xx	xx	xx	xx	xx						22
xx	xx	xx	xx	xx	xx	(	663	278)	xx	xx	xx	xx	xx	xx						23
xx	xx	xx	xx	xx	xx		47	732	xx	xx	xx	xx	xx	xx						24
																				25

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

300. INCOME ACCOUNT FOR THE YEAR—Concluded

Line No.	Item (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		\$			\$			\$		
81	FIXED CHARGES	x x	x x	x x	x x	x x	x x	x x	x x	x x
82	(542) Rent for leased roads and equipment (p. 321)									
83	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
84	(a) Fixed interest not in default									
85	(b) Interest in default									
86	(547) Interest on unfunded debt									
87	(548) Amortization of discount on funded debt									
88	Total fixed charges									
89	Income after fixed charges (lines 50, 56)		49	534	(	188	388)			
90	OTHER DEDUCTIONS	x x	x x	x x	x x	x x	x x	x x	x x	x x
91	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
92	(c) Contingent interest									
93	Ordinary income (lines 59, 62)		49	534						
94	EXTRAORDINARY AND PRIOR PERIOD ITEMS	x x	x x	x x	x x	x x	x x	x x	x x	x x
95	(570) Extraordinary items - Net Credit (Debit)(p. 323)									
96	(580) Prior period items - Net Credit (Debit)(p. 323)									
97	(590) Federal income taxes on extraordinary and prior period items— Debit (Credit)(p. 323)									
98	Total extraordinary and prior period items - Credit (Debit)									
99	Net income transferred to Retained Income-Unappropriated (lines 63, 68)		49	534	(	188	388)			

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.

None

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) -----	\$	49	534	
2	(606) Other credits to retained income -----				Net of Federal income taxes ----- \$
3	(622) Appropriations released -----		49	534	
4	Total -----				
	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 -----				
9	(623) Dividends (p. 302) -----				
10	Total -----				
11	Net increase during year* -----		49	534	
12	Balance at beginning of year (p. 201)* -----	3	485	206	
13	Balance at end of year (carried to p. 201)* -----	3	534	740	

* 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				\$	\$		
42							
43							
44							
45							
46							
47				None			
48							
49							
50							
51							
52							
53				TOTAL			

310. RAILWAY OPERATING REVENUES

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

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

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

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

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

Line No.	Class of railway operating revenues	Amount of revenue for the year			RAIL-LINE REVENUES, INCLUDING WATER TRANSFERS						Other revenues not assign- able to freight or to passenger and allied services			Remarks
					Assignable to freight service (c)			Assignable to passenger and allied services (d)						
		(a)	(b)			(c)			(d)			(e)			(f)
	TRANSPORTATION—RAIL LINE	\$			\$			\$			\$			
1	(101) Freight*										X X	X X	X X	
2	(102) Passenger*										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*		5	155 969		5	155 969				X X	X X	X X	
11	(113) Water transfers													
12	Total rail-line transportation revenue		5	155 969		5	155 969							
	INCIDENTAL													
13	(131) Dining and buffet										X X	X X	X X	
14	(132) Hotel and restaurant													
15	(133) Station, train, and boat privileges													
16	(135) Storage—Freight							X X	X X	X X	X X	X X	X X	
17	(137) Demurrage			617 165			617 165	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													
22	(143) Miscellaneous			155 114			155 114							
23	Total incidental operating revenue			772 279			772 279							
	JOINT FACILITY													
24	(151) Joint facility—Cr													
25	(152) Joint facility—Dr													
26	Total joint facility operating revenue													
27	Total railway operating revenues		5	928 248		5	928 248							

*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: \$ None

(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: \$ None

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): \$ None

(a) Payments for transportation of persons: \$ None

(b) Payments for transportation of freight shipments: \$ None

†Governmental aid for providing passenger commuter or other passenger-train service included in account 108, as provided in item (d) of that account: \$ None

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: \$ None

2. Charges for service for the protection against cold: \$ None

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)		
		\$		
1	MAINTENANCE OF WAY AND STRUCTURES	xx	xx	xx
2	(201) Superintendence		43	746
3	(202) Roadway maintenance—Yard switching tracks		64	905
4	Roadway maintenance—Way switching tracks			
5	Roadway maintenance—Running tracks			
6	(206) Tunnels and subways—Yard switching tracks			
7	Tunnels and subways—Way switching tracks			
8	Tunnels and subways—Running tracks		32	612
9	(208) Bridges, trestles, and culverts—Yard switching tracks			
10	Bridges, trestles, and culverts—Way switching tracks			
11	Bridges, trestles, and culverts—Running tracks			
12	(210) Elevated structures—Yard switching tracks			
13	Elevated structures—Way switching tracks			
14	Elevated structures—Running tracks			
15	(212) Ties—Yard switching tracks	(	7	046)
16	Ties—Way switching tracks			
17	Ties—Running tracks			
18	(214) Rails—Yard switching tracks		32	917
19	Rails—Way switching tracks			
20	Rails—Running tracks			
21	(216) Other track material—Yard switching tracks	(	12	914)
22	Other track material—Way switching tracks			
23	Other track material—Running tracks			
24	(218) Ballast—Yard switching tracks		2	452
25	Ballast—Way switching tracks			
26	Ballast—Running tracks			
27	(220) Track laying and surfacing—Yard switching tracks		204	883
28	Track laying and surfacing—Way switching tracks			
29	Track laying and surfacing—Running tracks			
30	(221) Fences, snowsheds, and signs—Yard switching tracks		1	028
31	Fences, snowsheds, and signs—Way switching tracks			
32	Fences, snowsheds, and signs—Running tracks			
33	(227) Station and office buildings		45	619
34	(229) Roadway buildings			
35	(231) Water stations			
36	(233) Fuel stations		21	716
37	(235) Shops and engine houses			
38	(237) Grain elevators			
39	(239) Storage warehouses			
40	(241) Wharves and docks			
41	(243) Coal and ore wharves		2	460
42	(247) Communication systems		13	415
43	(249) Signals and interlockers			
44	(253) Power plants			
45	(257) Power-transmission systems			
46	(265) Miscellaneous structures		34	091
47	(266) Road property—Depreciation (p. 312)			
48	(267) Retirements—Road (p. 312)			3
49	(269) Roadway machines			
50				
51		xx	xx	xx
52				

320. RAILWAY OPERATING EXPENSES—Continued

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

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

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

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

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																				Line No.	
Expenses related solely to freight service (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)			
\$	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	x x		x x	x x		x x	x x		x x	x x	1
		43 746						43 746													2
		64 905						64 905													3
																					4
																					5
																					6
																					7
																					8
		32 612						32 612													9
																					10
																					11
																					12
																					13
																					14
	(	7 046)						(7 046)													15
																					16
		32 917						32 917													17
																					18
																					19
																					20
	(	12 914)						(12 914)													21
																					22
		2 452						2 452													23
																					24
																					25
		204 883						204 883													26
																					27
																					28
		1 028						1 028													29
																					30
																					31
		45 619						45 619													32
																					33
																					34
																					35
																					36
		21 716						21 716													37
																					38
																					39
																					40
																					41
		2 460						2 460													42
		13 415						13 415													43
																					44
																					45
																					46
		34 091						34 091													47
																					48
		3						3													49
																					50
																					51
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	52

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.....			110
54	(271) Small tools and supplies.....		36	057
55	(272) Removing snow, ice, and sand.....		20	530
56	(273) Public improvements—Maintenance.....			
57	(274) Injuries to persons.....		3	179
58	(275) Insurance.....			711
59	(276) Stationery and printing.....		3	981
60	(277) Employees' health and welfare benefits.....			
61	(281) Right-of-way expenses.....			22
62	(282) Other expenses.....		9	106
63	(278) Maintaining joint tracks, yards, and other facilities—Dr.....			
64	(279) Maintaining joint tracks, yards, and other facilities—Cr.....		34	091
65	Total—All road property depreciation (account 266).....		519	492
66	Total—All other maintenance of way and structures accounts.....		553	583
67	Total maintenance of way and structures.....			
MAINTENANCE OF EQUIPMENT				
68	(301) Superintendence.....		11	021
69	(302) Shop machinery.....		6	818
70	(304) Power-plant machinery.....		1	914
71	(305) Shop and power-plant machinery—Depreciation (p. 314).....			
72	(306) Dismantling retired shop and power-plant machinery.....			
73	(308) Steam locomotives—Repairs—Yard.....			
74	(308) Steam locomotives—Repairs—Other.....		186	793
75	(311) Other locomotives—Repairs, Diesel locomotives—Yard.....			
76	Other locomotives—Repairs, Diesel locomotives—Other.....			
77	Other locomotives—Repairs, Other than Diesel—Yard.....			
78	Other locomotives—Repairs, Other than Diesel—Other.....		216	928
79	(314) Freight-train cars—Repairs*.....			
80	(317) Passenger-train cars—Repairs.....			
81	(323) Floating equipment—Repairs.....			
82	(326) Work equipment—Repairs.....		2	008
83	(328) Miscellaneous equipment—Repairs.....			
84	(329) Dismantling retired equipment.....			
85	(330) Retirements—Equipment (p. 314).....		33	198
86	(331) Equipment—Depreciation (p. 314).....			
87	(332) Injuries to persons.....		26	270
88	(333) Insurance.....			837
89	(334) Stationery and printing.....		38	864
90	(335) Employees' health and welfare benefits.....			786
91	(339) Other expenses.....		271	
92	(336) Joint maintenance of equipment expenses—Dr.....			
93	(337) Joint maintenance of equipment expenses—Cr.....		25	112
94	Total—All equipment depreciation (accounts 305 and 331).....		490	596
95	Total—All other maintenance of equipment accounts.....		525	708
96	Total maintenance of equipment.....			
TRAFFIC				
97	(351) Superintendence.....		12	121
98	(352) Outside agencies.....			
99	(353) Advertising**.....			
100	(354) Traffic associations.....			
101	(355) Fast freight lines.....			
102	(356) Industrial and immigration bureaus.....			452
103	(357) Insurance.....			65
104	(358) Stationery and printing.....		947	947
105	(359) Employees' health and welfare benefits.....			
106	(360) Other expenses.....		13	585
107	Total traffic.....			
108	*Includes debits of \$ 12,549..... for charges on account of work done by others and includes credits of \$ 236,737..... 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 (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.
\$	x	x	\$	x	x	\$	x	x	\$	x	x	\$	x	x	\$	x	x	\$	x	x	
		110						110													53
	36	057						36 057													54
	20	530						20 530													55
																					56
	3	179						3 179													57
		711						711													58
	3	981						3 981													59
																					60
		22						22													61
	9	106						9 106													62
																					63
	34	091						34 091													64
	519	492						519 492													65
	553	583						553 583													66
																					67
x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	68
	11	021						11 021													69
	6	818						6 818													70
																					71
	1	914						1 914													72
																					73
	186	793						186 793													74
																					75
																					76
	216	928						216 928													77
																					78
																					79
																					80
	2	008						2 008													81
																					82
	33	198						33 198													83
																					84
	26	270						26 270													85
		837						837													86
	38	864						38 864													87
		786						786													88
		271						271													89
																					90
	35	112						35 112													91
	490	596						490 596													92
	525	708						525 708													93
																					94
x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	95
	12	121						12 121													96
																					97
																					98
																					99
																					100
																					101
																					102
		452						452													103
		65						65													104
		947						947													105
																					106
	13	585						13 585													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	\$	174	008
110	(371) Superintendence			
111	(372) Dispatching trains		46	406
112	(373) Station employees			
113	(374) Weighing, inspection, and demurrage bureaus			
114	(375) Coal and ore wharves		2	354
115	(376) Station supplies and expenses		315	619
116	(377) Yardmasters and yard clerks		1	279
117	(378) Yard conductors and brakemen		41	271
118	(379) Yard switch and signal tenders		826	523
119	(380) Yard enginemen		54	984
120	(382) Yard switching fuel			
121	(383) Yard switching power produced			
122	(384) Yard switching power purchased			
123	(385) Water for yard locomotives			76
124	(386) Lubricants for yard locomotives		5	870
125	(387) Other supplies for yard locomotives		5	041
126	(388) Enginehouse expenses—Yard		22	947
127	(389) Yard supplies and expenses		29	967
128	(392) Train enginemen			
129	(394) Train fuel			
130	(395) Train power produced			
131	(396) Train power purchased			
132	(397) Water for train locomotives			
133	(398) Lubricants for train locomotives			
134	(399) Other supplies for train locomotives			
135	(400) Enginehouse expenses—Train			
136	(401) Trainmen			
137	(402) Train supplies and expenses*		5	553
138	(403) Operating sleeping cars			
139	(404) Signal and interlocker operation			
140	(405) Crossing protection			276
141	(406) Drawbridge operation		51	032
142	(407) Communication system operation		6	930
143	(408) Operating floating equipment			
144	(409) Employees' health and welfare benefits		186	012
145	(410) Stationery and printing		12	717
146	(411) Other expenses		6	383
147	(414) Insurance		150	923
148	(415) Clearing wrecks		14	820
149	(416) Damage to property		3	936
150	(417) Damage to livestock on right of way			
151	(418) Loss and damage—Freight		8	054
152	(419) Loss and damage—Baggage			
153	(420) Injuries to persons			
154	(390) Operating joint yards and terminals—Dr		13	301
155	(391) Operating joint yards and terminals—Cr			
156	(412) Operating joint tracks and facilities—Dr		1	067
157	(413) Operating joint tracks and facilities—Cr			
158	Total transportation—Rail line		265	108
	*Includes gross charges and credits for heater and refrigerator service as follows:			
159	Freight train cars: Refrigerator—Charges			
160	—Credits			
161	Heater—Charges			
162	—Credits			
163	TOFC trailers: Refrigerator—Charges			
164	—Credits			
165	Heater—Charges			
166	—Credits			

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS														Line No.							
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			
\$			\$			\$			\$			\$				\$			\$		
	174	008					174	008													110
	46	406					46	406													111
																					112
	2	354					2	354													113
	315	619					315	619													114
1	279	190				1	279	190													115
	41	271					41	271													116
	826	523					826	523													117
	54	984					54	984													118
																					119
																					120
																					121
(		76)				(		76)													122
	5	870					5	870													123
	5	041					5	041													124
	22	947					22	947													125
	29	967					29	967													126
																					127
																					128
																					129
																					130
																					131
																					132
																					133
																					134
																					135
	5	553					5	553													136
																					137
	276						276														138
	51	032					51	032													139
	6	930					6	930													140
																					141
	186	012					186	012													142
	12	717					12	717													143
	6	383					6	383													144
	150	923					150	923													145
	14	820					14	820													146
	3	936					3	936													147
																					148
	8	054					8	054													149
																					150
																					151
	13	301					13	301													152
																					153
	1	067					1	067													154
																					155
																					156
3	265	108				3	265	108													157

320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account	Amount of operating expenses for the year		
		(b)		
(a)		\$		
MISCELLANEOUS OPERATIONS		x x	x x	x x
167	(441) Dining and buffet service.....			
168	(442) Hotels and restaurants.....			
169	(443) Grain elevators.....			
170	(445) Producing power sold.....			
171	(446) Other miscellaneous operations.....			
172	(449) Employees' health and welfare benefits.....			
173	(447) Operating joint miscellaneous facilities—Dr.....			
174	(448) Operating joint miscellaneous facilities—Cr.....			
175	Total miscellaneous operations.....			
GENERAL		x x	x x	x x
176	(451) Salaries and expenses of general officers.....		21	054
177	(452) Salaries and expenses of clerks and attendants.....		49	160
178	(453) General office supplies and expenses.....		26	159
179	(454) Law expenses.....		21	580
180	(455) Insurance.....		3	869
181	(456) Employees' health and welfare benefits.....		5	225
182	(457) Pensions.....		135	974
183	(458) Stationery and printing.....		2	282
184	(460) Other expenses.*.....		47	129
185	(461) General joint facilities—Dr.....			
186	(462) General joint facilities—Cr.....			
187	Total general expenses.....		312	432
188	Grand total railway operating expenses.....	4	670	416
189	Operating ratio (ratio of operating expenses to operating revenues) 78.77 percent. (Two decimal places required)			
190	Amount of employee compensation† (applicable to the current year) chargeable to operating expenses: \$ 4,492,693			

* Give description and amount of charges to account No. 460, "Other expenses," for severance payments made to employees. This includes payments made as a result of agreements with employee organizations and awards pursuant to decisions of arbitration boards or by specific orders of this Commission or by voluntary action on the part of respondent. This also includes severance payments in cases relating to mergers and situations involving reduction in employees because of abandonment or consolidation of facilities.

Description of payments

Amount

\$

None

2

† Includes "straight time paid for" in train and engine service, and "time actually worked and paid for at straight time rates" in other services; all overtime in train and engine service, and overtime paid for at punitive rates in other services; and "constructive allowances, including vacations and holidays" in train and engine service and "vacations, holidays, and other allowances" in other services. (Compensation chargeable to operating expenses applicable to prior years, which was paid or is payable under labor awards of the current year or for other reasons, should be shown in Schedule 361C and not included in this return.)

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.....			634
302	(2½) Other right-of-way expenditures.....			858
303	(3) Grading.....			
304	(5) Tunnels and subways.....		12	089
305	(6) Bridges, trestles, and culverts.....			
306	(7) Elevated structures.....			
307	(13) Fences, snowsheds, and signs.....		7	367
308	(16) Station and office buildings.....			
309	(17) Roadway buildings.....			
310	(18) Water stations.....			98
311	(19) Fuel stations.....		1	311
312	(20) Shops and enginehouses.....			
313	(21) Grain elevators.....			
314	(22) Storage warehouses.....			
315	(23) Wharves and docks.....			
316	(24) Coal and ore wharves.....			
317	(26) Communication systems.....		10	558
318	(27) Signals and interlockers.....			
319	(29) Power plants.....			147
320	(31) Power-transmission systems.....			
321	(35) Miscellaneous structures.....			980
322	(37) Roadway machines.....			49
323	(39) Public improvements--Construction.....			
324	All other road accounts.....		34	091
325	Total (account 266).....			

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.....			
342	(2½) Other right-of-way expenditures.....			
343	(3) Grading.....			
344	(5) Tunnels and subways.....			
345	(8) Ties.....			
346	(9) Rails.....			
347	(10) Other track material.....			None
348	(11) Ballast.....			
349	(12) Track laying and surfacing.....			
350	(38) Roadway small tools.....			
351	(39) Public improvements--Construction.....			
352	(43) Other expenditures--Road.....			
353	(76) Interest during construction.....			
354	(77) Other expenditures--General.....			
355	(80) Other elements of investment.....			
356	All other road accounts.....			
357	Total (account 267).....			

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.
\$			\$			\$			\$			\$			\$			\$			
		634						634													301
		858						858													302
																					303
		12 089						12 089													304
																					305
		7 367						7 367													306
																					307
																					308
		98						98													309
		1 311						1 311													310
																					311
																					312
																					313
																					314
																					315
																					316
		10 558						10 558													317
																					318
		147						147													319
																					320
		980						980													321
		49						49													322
																					323
		34 091						34 091													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.
\$			\$			\$			\$			\$			\$			\$			
																					341
																					342
																					343
																					344
																					345
																					346
																					347
																					348
																					349
																					350
																					351
																					352
																					353
																					354
																					355
																					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.....		1	914
392	(45) Power-plant machinery.....			
393	Total (account 305).....		1	914

328. RETIREMENTS—EQUIPMENT

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

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

330. EQUIPMENT—DEPRECIATION

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

Line No.	Subaccount (a)	Amount of operating expenses for the year (b)		
		\$		
431	(51) Steam locomotives—Yard.....			
432	(51) Steam locomotives—Other.....			
433	(52) Other locomotives—Yard.....		30	831
434	(52) Other locomotives—Other.....			
435	(53) Freight-train cars.....			
436	(54) Passenger-train cars.....			
437	(56) Floating equipment.....			
438	(57) Work equipment.....		2	367
439	(58) Miscellaneous equipment.....		33	198
440	Total (account 331).....			

326. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION—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)	
\$		\$		\$		\$		\$		\$			\$	
	1 914				1 914									391
														392
	1 914				1 914									393

328. RETIREMENTS—EQUIPMENT—Continued

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

330. EQUIPMENT—DEPRECIATION—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)		
\$			\$			\$			\$				\$			\$			\$		
																					431
																					432
		30 831						30 831													433
																					434
																					435
																					436
																					437
																					438
		2 367						2 367													439
		33 198						33 198													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:	x x	x 32 600	58
2	Alaska			Normal tax and surtax			59
3	Arizona			Excess profits			60
4	Arkansas			TOTAL—Income taxes		32 600	61
5	California			Old-age retirement*		229 827	62
6	Colorado			Unemployment insurance		45 047	63
7	Connecticut			All other United States taxes		307 474	64
8	Delaware			Total—U.S. Government taxes			65
9	Florida			GRAND TOTAL—Railway Tax Accruals		546 822	
10	Georgia			(account 532)			
11	Hawaii			C. Analysis of Federal Income Taxes			
12	Idaho			Provision for income taxes based on taxable net	\$	32 600	66
12	Illinois			income recorded in the accounts for the year			
14	Indiana			Net decrease (or increase) because of use of ac-			
15	Iowa			celerated depreciation under section 167 of the			
16	Kansas			Internal Revenue Code and guideline lives pur-			
17	Kentucky			suant to Revenue Procedure 62-21 and different			67
18	Louisiana			basis used for book depreciation			
19	Maine			Net increase (or decrease) because of accelerated			
20	Maryland			amortization of facilities under section 168 of			
21	Massachusetts			the Internal Revenue Code for tax purposes and			68
22	Michigan			different basis used for book depreciation			
23	Minnesota			Net decrease (or increase) because of investment			69
24	Mississippi			tax credit authorized in Revenue Act of 1962			
25	Missouri			Net decrease (or increase) because of accelerated			
26	Montana			amortization of certain rolling stock under section			70
27	Nebraska			184 of the Internal Revenue Code and basis used			
28	Nevada			for book depreciation			
29	New Hampshire			Net decrease or (or increase) because of amortiza-			71
30	New Jersey			tion of certain rights-of-way investment under			72
31	New Mexico			section 185 of the Internal Revenue Code			73
32	New York						74
33	North Carolina						75
34	North Dakota						76
35	Ohio	239	348				77
36	Oklahoma						78
37	Oregon			Net applicable to the current year			
38	Pennsylvania			Adjustments applicable to previous years (net			79
39	Rhode Island			debit or credit), except carry-backs and carry-			80
40	South Carolina			overs			81
41	South Dakota			Adjustments for carry-backs			82
42	Tennessee			Adjustments for carry-overs			
43	Texas			Total		32 600	
44	Utah			Distribution:	x x	x x x x	83
45	Vermont			Account 532		32 600	84
46	Virginia			Account 590			85
47	Washington			Other (Specify)			86
48	West Virginia					32 600	87
49	Wisconsin			Total			
50	Wyoming			Note.—The amount shown line 60 should equal line 83; the amount			
51	District of Columbia			shown on line 82 should equal line 87.			
52	OTHER	x x	x x x x	*Includes taxes for hospital insurance (Medicare) and supplemental			88
53	Canada			annuities as follows:			
54	Mexico			Hospital insurance	\$		89
55	Puerto Rico			Supplemental annuities		12,926	
56							
57	TOTAL—Other than U.S. Government taxes		239 348				

371. INCOME FROM LEASE OF ROAD AND EQUIPMENT

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

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

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

371A. ABSTRACT OF TERMS AND CONDITIONS OF LEASES

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

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

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

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

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				10	129
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
TOTAL					10	129

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							
2							
3							
4							
5		None					
6							
7							
8							
9							
10			TOTAL				

376. HIRE OF FREIGHT CARS

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

2. In column (b) show the total car-miles, both loaded and empty whether paid for on loaded and empty basis or loaded basis only. Car-miles, loaded and empty, reported in column (b) 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 (a)	Car-miles (loaded and empty) See instructions 2 and 3 (b)	CARS OF RESPONDENT OR OTHER CARRIERS (Excluding cars of private car lines)		CARS OF INDIVIDUALS AND COMPANIES NOT CARRIERS (Including cars of private car lines)	
			Gross amount receivable (c)	Gross amount payable (d)	Gross amount receivable (e)	Gross amount payable (f)
	FREIGHT CARS					
	Mileage basis:	XXXX	\$ XXXX	\$ XXXX	\$ XXXX	\$ XXXX
1	Tank cars					
2	Refrigerator cars					
3	All other cars					
4	TOFC and/or COFC cars	XXXX	XXXX	XXXX	XXXX	XXXX
	Time and mileage basis:	XXXX	XXXX	XXXX	XXXX	XXXX
	Mileage portion:					
5	Unequipped box cars					
6	All other per diem cars					
7	Total					
	Per diem portion:		XXXX	XXXX	XXXX	XXXX
	Unequipped box cars:		XXXX	XXXX	XXXX	XXXX
	U.S. ownership:		XXXX	XXXX	XXXX	XXXX
8	Basic		821,774	1,495,508		
9	Incentive					
	Canadian ownership:		XXXX	XXXX	XXXX	XXXX
10	Basic					
11	Incentive					
12	All other per diem cars					
13	Total					
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)		821,774	1,495,508		
20	Net balance carried to income account: Credit, \$-----; debit, \$-----					673,734
	Net balance of unequipped box car rentals carried to income account:					
		Credit		Debit		
21	Basic	\$-----		\$-----		673,734
22	Incentive	\$-----		\$-----		

377. LOCOMOTIVE RENTALS

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

Line No.	Item (a)	Amount receivable (b)			Amount payable (c)			Remarks (d)
		\$			\$			
1	Locomotives of respondent or other carriers:	x x	x x	x x	x x	x x	x x	
2	Mileage basis							
3	Per diem basis							
4	Other basis		42	001				Tariff Rates
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					28	855	
9	Other basis							
10	Total		42	001		28	855	

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							
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			None				

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	CLASSIFICATION OF AMOUNT IN COLUMN (b)										
		Total rent accrued during year (Acct. 542)			Interest on bonds			Dividends on stocks			Cash	
		(a)			(b)			(c)			(d)	
					\$			\$			\$	
1												
2												
3												
4												
5	None											
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	
	Name (a)	Location (b)			(d)
31	Minor items, less (each) than \$100,000			\$	51 826
32					
33					
34					
35					
36					
37					
38					
39					51 826
40				TOTAL	

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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)		Credits (d)	
			\$		\$	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11		None				
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED INCOME ACCOUNTS

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 411

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Class (5) includes all tracks operated and maintained by others but over which the respondent has the right to operate some or all of its trains. In the 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										
2										
3										
4										
5										
6										
7										
8										
9										
10		Not applicable - Class S1								
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55		TOTAL MAIN LINE.....								
56		TOTAL BRANCH LINES.....								
57		GRAND TOTAL.....								
58		Miles of road or track electrified (included in preceding grand total) --								

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.

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

(For other than switching and terminal companies)

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

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

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

Line No.	State or territory (a)	ROAD OPERATED BY RESPONDENT										LINE OWNED, NOT OPERATED BY RESPONDENT				New line constructed during year (k)
		LINE OWNED			Line of proprietary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)					
		Main line (b)	Branch lines (c)													
1																
2																
3																
4																
5																
6																
7			Not applicable - Class S1													
8																
9																
10																
11																
12																
13																
14																
15																
16	TOTAL MILEAGE (single track)															

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		The River Terminal Railway Company	Cleveland, Ohio	Switching	27.384
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
TOTAL					27.384
Miles of road or track electrified (included in each preceding total)					None

TRACKS OPERATED AT COST FOR JOINT BENEFIT—INCLUDED ABOVE

21					
22					
23					
24			None		
25					
26					
27					
28					
29					
TOTAL					

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

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

Address

Character of business

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

(For switching and terminal companies only)

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

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

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

Line No.	State or Territory (a)	TRACKS OPERATED						Tracks owned, not operated by respondent (h)		New tracks constructed during year (i)	
		Tracks owned (b)	Tracks of proprietary companies (c)	Tracks operated under lease (d)	Tracks operated under contract, etc. (e)	Tracks operated under trackage rights (f)	Total mileage operated (g)				
1	Ohio	27.384					27.384				
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16	TOTAL MILEAGE	27.384	7				27.384				

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	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)
	Locomotive Units										(H.P.)	
1	Diesel-Freight-----A units											
2	Diesel-Freight-----B units											
3	Diesel-Passenger-----A units											
4	Diesel-Passenger-----B units											
5	Diesel-Multiple purpose--A units	17						8	9	17	1,125	
6	Diesel-Multiple purpose--B units							8	9	17	1,125	
7	Diesel-Switching-----A units	17						8	9	17	1,125	
8	Diesel-Switching-----B units	17						8	9	17	1,125	
9	Total (lines 1 to 8)-----	17										
10	Electric-Freight-----											
11	Electric-Passenger-----											
12	Electric-Multiple purpose-----											
13	Electric-Switching-----											
14	Total (lines 10 to 13)-----	17						8	9	17	1,125	
15	Other-----										XXXX	
16	Grand total (lines 9, 14, 15)-----											

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

Type or design of units	Before Jan. 1, 1945	Between Jan. 1, 1945, and Dec. 31, 1949	Between Jan. 1, 1950, and Dec. 31, 1954	Between Jan. 1, 1955, and Dec. 31, 1959	Between Jan. 1, 1960, and Dec. 31, 1964	DURING CALENDAR YEAR					
						1965	1966	1967	1968	1969	1970
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
17 Diesel-----			2	13					2		
18 Electric-----											
19 Other-----			2	13					2		
20 Total (lines 17 to 19)-----											

R-1 1970 THE RIVER TERMINAL RAILWAY COMPANY 3 of 3

417. INVENTORY OF EQUIPMENT—Continued

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

Line No.	Class of equipment and car designations (a)	Units in service of respondent at beginning of year (b)	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification (g)	Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)+(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)
			New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units, including reclassification and second hand units purchased or leased from others (f)						
	PASSENGER-TRAIN CARS Non-Self-Propelled										(Seating capacity)	
21	Coaches [PA, PB, PBC]-----											
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 [All class D, PD]-----										XXXX	
26	Postal cars [All class N]-----										XXXX	
27	Non-passenger carrying cars [All class B, CSB, PSA, IA]-----										XXXX	
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)-----											
33	Total (lines 29 to 32)-----											
34	Total (lines 28 and 33)-----											
	COMPANY SERVICE CARS										XXXX	
35	Business cars [PV]-----										XXXX	
36	Boarding outfit cars [MWX]-----											
37	Derrick and snow removal cars [MWU, MWV, MWW, MWK]-----										XXXX	
38	Dump and ballast cars [MWB, MWD]-----										XXXX	
39	Other maintenance and service equipment cars-----	1						1		1	XXXX	
40	Total (lines 35 to 39)-----	1						1		1	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 (ni)	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 ¹ (p)	New units leased from others (q)	Rebuilt units acquired and rebuilt units rewritten into property accounts ¹ (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)-----								
42	Box-General Service (equipped) (A-20, A-30, A-40, A-50, R-06, R-07)-----								
43	Box-Special Service (A-00, A-10, B080)-----								
44	Gondola-General Service (All G (except G-9)-----								
45	Gondola-Special Service (G-9, J-00, all C, all E)-----								
46	Hopper (open top)-General Service (All H (except H-70)-----		25						
47	Hopper (open top)-Special Service (H-70, J-10, all K)-----								
48	Hopper (covered) (L-5)-----		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)-----								
54	Stock (All S)-----								
55	Automotive (F-5, F-6)-----								
56	Flat-General Service (F10-, F20-)-----		7						
57	Flat-Special Service (F30-, F-1-, F-20, F-30, F-40, F-9-, L-2-, L-3-)-----								
58	Flat-TOFC (F-7-, F-8-)-----								
59	All other (L-0-, L-1-, L-4-, L080, L090)-----								
60	Total (lines 41 to 59)-----		35						
61	Caboose (All N)-----		5						
62	Total (lines 60 and 61)-----		40						
63	Grand total, all classes of cars (lines 34, 40 and 62)-----		41						
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		
¹ 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							Line No.
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)		
		Per diem (w)	Non-per diem (x)				
				(Tons)			
						41	
						42	
						43	
						44	
						45	
25			25			46	
						47	
3			3			48	
						49	
						50	
						51	
						52	
						53	
						54	
7			7			55	
						56	
						57	
						58	
						59	
35			35			60	
5			5	xxxxxxxxxxxxxxxx		61	
40			40			62	
41			41			63	
						64	
						65	
						66	

NOTES AND REMARKS

421. HIGHWAY MOTOR VEHICLE OPERATIONS

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

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

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

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

A. OPERATED BY RESPONDENT

(Revenue and nonrevenue service)

Line No.	Item (a)	Trucks (b)			Tractors (c)			Trailers and semitrailers (d)			Busses (e)			Combination bus-trucks (f)		
REVENUE SERVICE																
1	Vehicles owned or leased:															
2	Number available at beginning of year															
3	Number installed during the year															
4	Number retired during the year															
5	Number available at close of year															
6	Vehicle miles (including loaded and empty):															
7	Line haul (station to station):															
8	Passenger vehicle miles	x x	x x	x x	x x	x 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				4											
24	Number installed during the year															
25	Number retired during the year															
26	Number available at close of year				4											

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

B. OPERATED BY OTHERS

(Revenue service)

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

4 Trucks used in maintenance, Shops, storehouse and transportation of company material.

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

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

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

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

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

Line No.	Name and address of highway motor-vehicle enterprise (a)	Nature of respondent's interest (b)	Date on which respondent's direct or indirect interest was originally acquired (c)
1			
2			
3			
4			
5			
6			
7			
8			
9	None		
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								
2	Crossings added: New crossings								
3	Change in protection								
4	Crossings eliminated: Separation of grade								
5	Change in protection								
6	Other causes								
7	Number at close of year								
8	NUMBER AT CLOSE OF YEAR BY STATES:	None							
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									

510. GRADE CROSSINGS - Continued

B-RAILROAD WITH HIGHWAY

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

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

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

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

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

TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE

Line No.	Item of Annual Change	Automatic gates with flashing lights (b)	Automatic flashing light signals (c)	Gates manually operated		Watchmen only		Audible signals only (h)	Other automatic signals (i)	Total indicating warning of train approach (j)	"Railroad Crossing" crossbuck signs only (k)	Crossbuck signs with other fixed signs (l)	Other fixed signs only (m)	No signs or signals (n)	Total crossings at grade (o)
				24 hours per day (d)	Less than 24 hours per day (e)	24 hours per day (f)	Less than 24 hours per day (g)								
	See 1969 Report		102							108					10
30	Number at beginning of year -----														
31	Added: By new, extended or relocated highway -----														
32	By new, extended or relocated railroad -----														
33	Total added -----														
34	Eliminated: By closing or relocation of highway -----														
35	By relocation or abandonment of railroad -----														
36	By separation of grades -----														
37	Total eliminated -----														
38	Changes in protection: Number of each type added -----														
39	Number of each type deducted -----														
40	Net of all changes -----		102							108					10
41	Number at close of year -----														
	Number at close of year by States:														
42	Ohio 35		102							108					10
43															
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 -----			
2	Added: By new, extended or relocated highway -----			
3	By new, extended or relocated railroad -----			
4	By elimination of grade crossing ¹ -----			
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 -----			
	Number at close of year by States:	None		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

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

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	CROSSTIES				SWITCH AND BRIDGE TIES				Remarks
		Total number of ties applied	Average cost per tie	Total cost of crossties laid in previously constructed tracks during year		Number of feet (board measure) applied	Average cost per M feet (board measure)	Total cost of switch and bridge ties laid in previously constructed tracks during year		
	(a)	(b)	(c)	(d)		(e)	(f)	(g)		(h)
1			\$	\$				\$		
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20	TOTAL									

Information not available as yet

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

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

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	CROSSTIES						SWITCH AND BRIDGE TIES						Remarks							
		Total number of ties applied			Average cost per tie			Total cost of crossties laid in new tracks during year			Number of feet (board measure) laid in tracks				Average cost per M feet (board measure)			Total cost of switch and bridge ties laid in new tracks during year			
		(b)			(e)			(d)			(e)				(f)			(g)			(h)
1				\$			\$							\$			\$				
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20	TOTAL																				

Information not available as yet

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

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									
3									
4									
5									
6		INFORMATION NOT AVAILABLE AS YET							
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	TOTAL	X X X X				X X X X			

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

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

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

*Classes 1, 2, and 3 rails.—Reduce tonnage in 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											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20	TOTAL	X X X X					X X X X				

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

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

517. GAGE OF TRACK AND WEIGHT OF RAIL

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

gage, 4 feet 8½ inches, show the gage of each part in column (d). Road and track occupied under track age 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)
	Pounds			
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

531. STATISTICS OF RAIL-LINE OPERATIONS

1. Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Train-miles, car-miles and other particulars are to be reported in accordance with the classification of train-miles and car-miles prescribed in the Uniform System of Accounts for Railroad Companies (Mileage Accounts 800 to 805 and 820 to 825). Locomotive unit-miles should include 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)				X X X X X X
	TRAIN-MILES				
2	Diesel locomotives				X X X X X X
3	Other locomotives				X X X X X X
4	Total locomotives				
5	Motorcars				
6	Total train-miles				
	LOCOMOTIVE UNIT-MILES				
7	Road service	Not applicable - Class S1			X X X X X X
8	Train switching				X X X X X X
9	Yard switching				X X X X X X
10	Total locomotive unit-miles				X X X X X X
	CAR-MILES				
11	Total motorcar car-miles				X X X X X X
12	Loaded per diem freight cars				X X X X X X
13	Loaded non-per diem freight cars				X X X X X X
14	Empty per diem freight cars				X X X X X X
15	Empty non-per diem freight cars				X X X X X X
16	Caboose				X X X X X X
17	Total freight car-miles (lines 12, 13, 14, 15 and 16)				X X X X X X
18	Passenger coaches				X X X X X X
19	Combination passenger cars (mail, express, or baggage, etc., with passenger)				X X X X X X
20	Sleeping and parlor cars				X X X X X X
21	Dining, grill and tavern cars				X X X X X X
22	Head-end cars				X X X X X X
23	Total (lines 18, 19, 20, 21, and 22)				X X X X X X
24	Business cars				X X X X X X
25	Crew cars (other than caboose)				X X X X X X
26	Grand total car-miles (lines 11, 17, 23, 24 and 25)				X X X X X X
	GROSS TON-MILES AND TRAIN-HOURS IN ROAD SERVICE				
27	Gross ton-miles of locomotives and tenders (thousands)				X X X X X X
28	Gross ton-miles of freight-train cars, contents, and cabooses (thousands)				X X X X X X
29	Gross ton-miles of passenger-train cars and contents (thousands)				X X X X X X
30	Train-hours—Total				X X X X X X
	REVENUE AND NONREVENUE FREIGHT TRAFFIC				
31	Tons of revenue freight	X X	X X	X X	X X
32	Tons of nonrevenue freight	X X	X X	X X	X X
33	Total tons revenue and nonrevenue freight	X X	X X	X X	X X
34	Ton-miles—Revenue freight in road service (thousands)	X X	X X	X X	X X
35	Ton-miles—Revenue freight in lake transfer service (thousands)	X X	X X	X X	X X
36	Total ton-miles—Revenue freight (thousands)	X X	X X	X X	X X
37	Ton-miles—Nonrevenue freight in road service (thousands)	X X	X X	X X	X X
38	Ton-miles—Nonrevenue freight in lake transfer service (thousands)	X X	X X	X X	X X
39	Total ton-miles—Nonrevenue freight (thousands)	X X	X X	X X	X X
40	Net ton-miles of freight—Revenue and nonrevenue (thousands)				X X X X X X
	REVENUE PASSENGER TRAFFIC				
41	Passengers carried—Total	X X	X X	X X	X X
42	Passenger-miles—Total	X X	X X	X X	X X

532. SWITCHING AND TERMINAL TRAFFIC AND CAR STATISTICS

(For switching and terminal companies only)

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

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

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

Item No.	Item (a)	Switching operations (b)		Terminal operations (c)			Total (d)	
FREIGHT TRAFFIC								
201	Number of cars handled earning revenue—Loaded	171	872				171	872
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	171	872				171	872
207	Total number of cars handled	343	744				343	744
PASSENGER TRAFFIC								
208	Number of cars handled earning revenue—Loaded							
209	Number of cars handled earning revenue—Empty							
210	Number of cars handled at cost for tenant companies—Loaded							
211	Number of cars handled at cost for tenant companies—Empty							
212	Number of cars handled not earning revenue—Loaded							
213	Number of cars handled not earning revenue—Empty							
214	Total number of cars handled	None						
215	Total number of cars handled in revenue service (items 207 and 214)	343	744				343	744
216	Total number of cars handled in work service	None						

Number of locomotive-miles in yard switching service: Freight, 378,150 ; 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						
3	III	Maintenance of way and structures			-0-	23 064 *		23 064
4	IV	Maintenance of equipment and stores						
5	V	Transportation (other than train, engine, and yard)						
6	VI (a)	Transportation (yardmasters, switch tenders, and hostlers)				45 320 **		45 320
7	VI (b)	Transportation (train and engine service)			-0-	68 384		68 384
8		TOTAL						
9	Amount of foregoing compensation that is chargeable to operating expenses: \$ 68,384							

*

III - Maintenance of Equipment and Stores

United Steel Workers Contract

Retroactive pay from 4-1 to 12-31-69

\$23,064

**

VI - (b) Transportation

Firemen's Contract

Retroactive pay from 6-1 to 12-31-69

\$45,320

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	J. R. Wall	President		-0-		-0-
2						
3	T. E. Malloy	General Manager		22 362		-0-
4						
5	E. E. Tulow (1-1-70 to 5-31-70)	Secretary-Treasurer		6 537		-0-
6						
7	W. C. Robertson	Assistant Secretary-Treasurer		12 809		-0-
8						
9	R. H. Miller	Secretary-Treasurer		12 166		-0-
10						
11						
12						
13						
14	None over \$30,000					
15						
16						
17						
18						
19						
20						
21						
22						
23						
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25						
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53						

563. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

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

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

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

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

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

Line No.	Name of recipient (a)	Description of service (b)	Amount of payment (c)	
			\$	
1	American Short Line Association	Various		2 298
2				
3	American Railway Eng. Ass'n.	Engineering		50
4				
5	Association of American Railroads	Various		847
6				
7	Eastern Demurrage and Storage Bureau	Demurrage		103
8				
9	Jones, Day, Cockley and Reavis	Legal		21 759
10	D			
11	Hazelet & Erdal	Engineering		1 378
12				
13				
14				
15				
16				
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18				
19				
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21				
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23				
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38				
39				
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41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
TOTAL				26 435

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.....				
2	Passenger.....				
3	Yard switching.....	560,847			
4	Total.....	560,847			
5	Work train.....	560,847			
6	GRAND TOTAL.....				
7	Total cost of fuel*.....	66,674			

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	DIESEL	ELECTRIC	GASOLINE
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
11	Freight.....			
12	Passenger.....			
13	Yard switching.....			
14	Total.....			
15	Work train.....			
16	GRAND TOTAL.....			
17	Total cost of fuel*.....			

*Show cost of fuel charged to train and yard service (accounts Nos. 382 and 394, for other than electric, and accounts Nos. 383, 384, 395, and 396, for electric). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service.

NOTES AND REMARKS

581. CONTRACTS, AGREEMENTS, ETC.

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

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

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

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

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

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

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

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

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

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

None

591. CHANGES DURING THE YEAR

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

- 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.
- 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.

- 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.
- 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												
2												
3												
4												
5												
6						None						
7												
8												
9												
10												
11												
12												
13												
	TOTAL INCREASE											

DECREASES IN MILEAGE

21												
22												
23												
24												
25												
26												
27												
28						None						
29												
30												
31												
32												
	TOTAL DECREASE											

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 _____ Miles of road abandoned _____

Owned by proprietary companies:

Miles of road constructed _____ Miles of road abandoned _____

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

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

VERIFICATION

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

OATH

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

State of O h i o

County of C u y a h o g a

ss:

R. H. Miller

(Insert here the name of the affiant)

makes oath and says that he is Secretary - Treasurer

(Insert here the official title of the affiant)

of The River Terminal Railway Company

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

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

January 1, 1970, 19 70, to and including December 31, 19 70

R. H. Miller

(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 April, 19 71

My commission expires JOHN V. IRWIN, Notary Public

Cuyahoga County, Ohio

My Commission Expires Aug. 12, 1974

John V. Irwin

(Signature of officer authorized to administer oaths)

Use an
L. S.
impression seal

SUPPLEMENTAL OATH

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

State of O h i o

County of C u y a h o g a

ss:

J. R. Wall

(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 River Terminal Railway Company

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

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

period of time from and including January 1, 19 70, to and including December 31, 19 70

J. R. Wall

(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 April, 19 71

My commission expires

Use an
L. S.
impression seal

Marion E. Parsons

(Signature of officer authorized to administer oaths)

MARION E. PARSONS, Notary Public

Cuyahoga County, Ohio

My Commission Expires Sept. 28, 1974

INDEX

	Page No.		Page No.
Accruals—Railway tax	317	Equipment—Classified	404-407
Accrued taxes—Federal income and other	242B	Company service	405
Additions and betterments—Investment in, made during year	220-222	Covered by equipment obligations	238
Advances to other companies—Investment	214-217	Depreciation charged to operating expenses	314
Affiliated companies—Amounts payable to	242	Floating	406
Investments in	210-213	Freight-train cars	406-407
Agreements, contracts, etc.	529	Installed during the year—Unit cost	229
Amortization of defense projects—Road and equipment owned and leased from others (balance-sheet account)	227	Inventory of	404-407
Amounts payable to affiliated companies	242	Leased from others—Depreciation base and rates	224
Assets—Contingent	248	Reserve	226A
Other	232	To others—Depreciation base and rates	225
		Reserve	226B
		Locomotive	234-236
		Obligations	234-236
		Obligations due within 1 year	234-237
		Owned—Depreciation base and rates	224
		Reserve	226
		Or leased not in service of respondent	404-407
		Passenger-train cars	405
		Retirements charged to operating expenses	314
		Used—Depreciation base and rates	224
		Reserve	226
		Expenses—Of miscellaneous nonoperating physical property	230B, 231
		Railway operating	304-315
Balance sheet	200, 201		
Capital funds	206, 207	Extraordinary and prior period items	301A
Stock (see Stock).			
Surplus	247	Floating equipment	406
Car, locomotive, and floating equipment—Classification of respondent's	404-407	Freight-train cars	406-407
Car statistics	508, 509	Cars—Hire of	319
Cash investments—Temporary	203	Fuel consumed by motive-power units	528
Changes during the year	530	Cost	528
Charges—Other deferred	232	Funded debt (see Debt).	
Coal (see Fuel).		Funds—Capital	206, 207
Company service equipment	405	Insurance	206, 207
Compensation of officers and directors	526	Other reserve	206, 207
Paid under labor awards (back pay only)	514	Sinking	206, 207
Consumption of fuel by motive-power units	528		
Contingent assets and liabilities	248	Gage of track	507
Contracts—Abstract of leasehold	321	Gasoline (see Fuel).	
Agreements, etc.	529	General officers	101
Control over respondent	105	Grade crossings	415, 500
Conversion of securities of other companies—Stock liability for	246	Separations	503
Corporations controlled by respondent	104, 210-213	Guaranties and suretyships	109
Cost of equipment installed during the year—Unit	229		
Credits—Other deferred	243	Highway motor-vehicle enterprises in which respondent had a financial interest during year	414
Crossings—Grade	415, 500	Operations	411
Added and eliminated during year	415, 500	Hire of freight cars	319
Cross-ties (see Ties).			
		Identity of respondent	100
Debt—Funded, unmatured	234-236	Income account for the year	200-301A
Changes during the year	237		
Consideration received for issues during year	237	Bonds—Interest on	239
In default	234-236	From lease of road and equipment	318
Other due within 1 year	234-236	From nonoperating property	231
Defense projects, road and equipment owned and leased from others—Amortization of	227	Insurance funds	206, 207
Deposits—Special	203	Interest accrued on amounts payable to affiliated companies	242
Depreciation base—Miscellaneous physical property	230B, 231	Unmatured funded debt	236
Road and equipment leased from others	224	Receivers' and trustees' securities	236
To others	225	In default	236
Owned and used	224	On income bonds	239
Charged to operating expenses—Equipment	314	Investments in securities of (and advances to) affiliated companies	210-217
Road property	312	Other	214-217
Shop and power-plant machinery	314	Adjustment of book values	210-217
Rates—Miscellaneous physical property	230B, 231	Controlled through nonreporting subsidiaries	218, 219
Road and equipment leased from others	224	Disposed of during year	210-217
To others	225	Made during year	210-217
Owned and used	224	Equipment, unit cost of	229
Reserve—Miscellaneous physical property	230B, 231	Miscellaneous physical property	230B, 231
Road and equipment leased from others	226A	Railway property used in transportation service	230-230A
To others	226B	Road and equipment	220-222
Owned and used	226	Changes during year	220-222
Directors	101	Of proprietary companies	249
Dividend appropriations	302	Temporary cash	203
Elections and voting powers	108		
Electric locomotive equipment at close of year	404		
Enterprises—Highway motor-vehicle	414		

INDEX—Concluded

	Page No.
Leased lines—Investments made during the year in additions and betterments on.....	220-222
Leasehold contracts—Abstracts of.....	321
Leases—Abstract of terms and conditions of.....	318
Liabilities—Contingent.....	248
Other.....	243
Loans and notes payable.....	242A
Receivable.....	203
Locomotive equipment.....	404
Electric and other.....	404
Rentals.....	320
Long-term debt due within 1 year.....	234-236
In default.....	234-236
Mileage—Changes during the year.....	530
Average of road operated.....	508
Of main tracks and weight of rail.....	507
Of new tracks in which rails were laid.....	507
Of new tracks in which ties were laid.....	505
Of road constructed and abandoned.....	530
Operated at close of year.....	400-403
By States and Territories.....	401, 403
Owned and not operated at close of year.....	400B
Miscellaneous items in retained income accounts for the year.....	323
Physical property—Depreciation base and rates.....	230B, 231
Reserve.....	230B, 231
Investment in.....	230B, 231
Physical properties operated during year.....	230B, 231
Rent income.....	318
Rents.....	322
Motor rail cars owned or leased.....	405
Motor-vehicle enterprises, highway, in which respondent had an interest during year.....	414
Motor vehicles, highway.....	411
Net income.....	301A
Oath.....	533
Obligations—Equipment.....	234-236
Due within 1 year.....	234-236
Officers—General, of corporation, receiver, or trustee.....	101
Compensation of.....	526
Operating expenses (<i>see Expenses</i>).....	
Revenues (<i>see Revenues</i>).....	
Statistics (<i>see Statistics</i>).....	
Ordinary income.....	301A
Other assets.....	232
Deferred credits.....	243
Deferred charges.....	232
Elements of investment.....	223
Liabilities.....	243
Reserve Funds.....	206, 207
Passenger-train car rentals.....	320
Train cars.....	405
Payments for services rendered by other than employees.....	527
Pick-up and delivery service.....	411
Payments to others.....	303
Profit or loss—Separately operated properties.....	319
Property (<i>see Investments</i>).....	
Proprietary companies.....	249
Purposes for which funded debt was issued or assumed during year.....	237
Of stocks actually issued.....	246
Rail motor cars owned or leased.....	405
Rails laid in replacement.....	506
Charges to additions and betterments.....	506
Charges to operating expenses.....	506
Salvage value.....	506
Additional tracks, new lines, and extensions.....	507
Miles of new track in which rails were laid.....	507
Weight of.....	507
Railway operating expenses.....	304-315
Revenues.....	303
Tax accruals.....	317
Receivers' and trustees' securities.....	234-236

	Page No.
Rent for leased roads and equipment	321
Income, miscellaneous	318
Locomotives	320
Rentals—Passenger-train car	320
Rents—Miscellaneous	322
Retained income—Appropriated	247
Unappropriated	302
Miscellaneous items in account for year	323
Retirements—Equipment	314
Road	312
Revenues—Freight	303
Miscellaneous nonoperating physical property	231
Passenger	303
Railway operating	303
Road and equipment—Investment in	220-22
Projects—Amortization of	227
Leased from others—Depreciation base and rates	224
Reserve	226A
To others—Depreciation base and rates	225
Reserve	226B
Owned—Depreciation base and rates	224
Reserve	226
Used—Depreciation base and rates	224
Reserve	226
Operated at close of year	400A, 401
By States and Territories	401
Owned and not operated at close of year	400B
Property—Depreciation	312
Retirements	312
Salvage on rails taken up	506
Ties withdrawn	504
Securities (see Investments)	
Separately operated properties—Profit or loss	319
Separations - Grade	503
Services rendered by other than employees—Payments for	527
Shop and power-plant machinery—Depreciation	314
Sinking funds	206-207
Special deposits	203
Statistics of rail-line operations	503
Switching and terminal traffic and car	509
Stock outstanding	245
Changes during year	246
Consideration received for issues	246
Liability for conversion	246
Number of security holders	108
Total voting power	108
Value per share	108
Voting rights	108
Suretyships—Guaranties and	109
Surplus capital	247
Switching and terminal traffic and car statistics	509
Tax accruals—Railway	317
Taxes accrued—Federal income and other	2421
On miscellaneous nonoperating physical property	230B, 231
Temporary cash investments	203
Ties laid in replacement	504
Charges to additions and betterments	504
Operating expenses	504
Salvage	504
Additional tracks, new lines, and extensions	505
Miles of new tracks in which ties were laid	505
Number in maintained tracks	504
Tracks operated at close of year (switching and terminal companies)	402
Miles of, at close of year, by States and Territories (switching and terminal companies)	403
Unit cost of equipment installed during the year	229
Unmatured funded debt	234-236
Vehicles—Highway motor	411
Verification	533
Voting powers and elections	108
Weight of rail	507