

R-1

1969

UNION

RAILROAD

COMPANY

1 of 3

**BEST
AVAILABLE
COPY**

ANNUAL REPORT

OF

UNION RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1969

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

(Name) H. Frantzen, Jr. (Title) Comptroller

(Telephone number) 412 471-6500
(Area code) (Telephone number)

(Office address) Gateway #4, P. O. Box 536, Pittsburgh, Pennsylvania 15230
(Street and number, city, State, and ZIP code)

SPECIAL NOTICE

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

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

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

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

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

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

Instructions revised to specify reporting of investments by primary accounts.

Page 239: Schedule 220. Interest on Income Bonds

Instruction added to clarify reporting maximum extent of unpaid interest.

Page 319: Schedule 376. Hire of Freight Cars

Provision made for reporting of TOFC flat cars.

Page 405: Schedule 417. Inventory of Equipment

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

Page 411: Schedule 421. Highway Motor Vehicle Operations

Schedule transferred from page 414.

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

Schedule transferred from page 415.

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

This portion of schedule transferred from page 500.

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

This portion of schedule revised to provide additional information.

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

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

101. IDENTITY OF RESPONDENT

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

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

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

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

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

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

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

1. Exact name of common carrier making this report UNION RAILROAD COMPANY

2. Date of incorporation July 2, 1894

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.

Commonwealth of Pennsylvania - Act of April 5, 1868 and Supplements

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

None

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

None

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

No

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

Class I - SI

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

2. State in column (e) of schedule No. 102 and column (d) of schedule No. 103, the number of voting shares of the respondent, other than directors' qualifying shares, that were beneficially owned, directly or indirectly, by each director or principal general officer at the close of the year. This includes shares owned of record, shares owned through holding companies, trusts or other mediums, and shares owned but held in the names of brokers or other nominees. Insert the word "None" when 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	F. A. Fitzpatrick	Chicago, Ill. 60690	1-13-69	1-12-70	None	
2	H. Prantzen, Jr.	Pittsburgh, Pa. 15230	1-13-69	1-12-70	None	
3	V. W. Kraetsch	Pittsburgh, Pa. 15230	1-13-69	1-12-70	None	
4	R. D. Lake	Pittsburgh, Pa. 15230	1-13-69	1-12-70	None	
5	W. S. Miller	E. Pittsburgh, Pa. 15112	2-10-69	1-12-70	None	
6	F. W. Okie	Pittsburgh, Pa. 15230	1-13-69	1-12-70	None	
7	D. B. Shank	Duluth, Minn. 55802	1-13-69	1-12-70	None	
8	M. S. Toon	Pittsburgh, Pa. 15230	1-13-69	1-12-70	None	
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	All Departments	F. W. Okie	None	Pittsburgh, Pa. 15230
32	Vice President	Trans. Oper. M. of W.	R. D. Lake	None	Pittsburgh, Pa. 15230
33	Vice Pres. Finance	Treas.; Accounting	V. W. Kraetsch	None	Pittsburgh, Pa. 15230
34	Asst. to Pres.	Executive and			
35	Secy. & Treas.	Treasury	R. E. Hood	None	Pittsburgh, Pa. 15230
36	Comptroller	Accounting	H. Prantzen, Jr.	None	Pittsburgh, Pa. 15230
37	Gen. Manager	Operating	W. S. Miller	None	East Pittsburgh, Pa. 15112
38	Superintendent	Transportation	J. R. Shirey	None	East Pittsburgh, Pa. 15112
39	Chief Engineer	Maintenance of Way	V. M. Schwing	None	East Pittsburgh, Pa. 15112
40	Traffic Manager	Traffic	J. P. Keeney, Jr.	None	Pittsburgh, Pa. 15230
41	Director Purchases and Stores	Purchasing	F. T. Brandt	None	Pittsburgh, Pa. 15230
42	Director Management Services	Staff Function	E. G. Slocum	None	Pittsburgh, Pa. 15230
43	Mgr. Real Estate	Real Estate	F. S. Young	None	Pittsburgh, Pa. 15230
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					

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

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

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

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

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

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

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

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

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

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

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

est of respondent corporation in the controlled corporation.

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

8. Corporations should be grouped in the following order:

1. Transportation companies—active.
2. Transportation companies—inactive.
3. Nontransportation companies—active.
4. Nontransportation companies—inactive.

9. An *inactive corporation* is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises. All other corporations are to be regarded as *active*.

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

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

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

(d) The extent of control 100%

(e) Whether control was direct or indirect Direct

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

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

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

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

(c) The purpose of the trust -

108A. STOCKHOLDERS REPORTS

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

Check appropriate box:

☐ Two copies are attached to this report.

☐ Two copies will be submitted _____ (date)

☒ No annual report to stockholders is prepared.

109. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 50 per share; first preferred, \$ --- per share; second preferred, \$ --- per share; debenture stock, \$ --- per share.

2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Each share - 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 Stock book not actually closed, but record taken Jan. 12, 1970 for Annual Meeting of Stockholders.

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. 100,000 votes, as of Jan 12 1970 (Date)

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

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

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			
				STOCKS			Other securities with voting power
				Common	Second	First	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	U. S. Steel Corporation	New York, N. Y. 10006	99,960	99,960	-	-	-
2	F. A. Fitzpatrick	Chicago, Ill. 60690	5	5	-	-	-
3	H. Frantzen, Jr.	Pittsburgh, Pa. 15230	5	5	-	-	-
4	V. W. Kraetsch	Pittsburgh, Pa. 15230	5	5	-	-	-
5	R. D. Lase	Pittsburgh, Pa. 15230	5	5	-	-	-
6	W. S. Miller	R. Pittsburgh, Pa. 15112	5	5	-	-	-
7	F. W. Okie	Pittsburgh, Pa. 15230	5	5	-	-	-
8	D. E. Shank	Duluth, Minn. 55802	5	5	-	-	-
9	M. S. Toon	Pittsburgh, Pa. 15230	5	5	-	-	-
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 100,000 votes cast.

11. Give the date of such meeting January 12, 1970

12. Give the place of such meeting Pittsburgh, Pennsylvania

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)	Finanee 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		None		
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
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.	Finanee 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	\$	148	783	(701) Cash	\$	181	915
2	9	344	046	(702) Temporary cash investments (p. 203)	6	303	680
3				(703) Special deposits (p. 203)			
4				(704) Loans and notes receivable (p. 203)			
5				(705) Traffic and car-service balances—Debit			
6		468	868	(706) Net balance receivable from agents and conductors		535	825
7	1	502	970	(707) Miscellaneous accounts receivable	2	040	226
8		88	176	(708) Interest and dividends receivable		57	854
9	1	940	922	(709) Accrued accounts receivable (p. 203)	2	455	194
10		4	936	(710) Working fund advances		3	895
11				(711) Prepayments			
12	1	596	002	(712) Material and supplies	1	286	416
13				(713) Other current assets (p. 203)			
14	15	094	703	Total current assets	12	865	005
SPECIAL FUNDS							
15		890		(715) Sinking funds (pp. 206 and 207)	(b ₁) Total book assets at close of year 840	(b ₂) Respondent's own issues included in (b ₁)	840
16				(716) Capital and other reserve funds (pp. 206 and 207)			
17		10	924	(717) Insurance and other funds (pp. 206 and 207)	14	057	057
18		11	814	Total special funds		14	897
INVESTMENTS							
19				(721) Investments in affiliated companies (pp. 210, 211, 212 and 213)			
20		925		(722) Other investments (pp. 214, 215, 216 and 217)			925
21		499		(723) Reserve for adjustment of investment in securities—Credit			499
22		426		Total investments (accounts 721, 722 and 723)			426
PROPERTIES							
23	74	196	972	(731) Road and equipment property (pp. 220, 221 and 222)			75 269 453
24	x	x	x	Road	\$	47	626 065
25	x	x	x	Equipment		26	120 394
26	x	x	x	General expenditures		1	476 691
27	x	x	x	Other elements of investment			
28	x	x	x	Construction work in progress		46	303
29		3	915	(732) Improvements on leased property (pp. 220, 221 and 222)			3 915
30	x	x	x	Road	\$		3 915
31	x	x	x	Equipment			
32	x	x	x	General expenditures			
33	74	200	887	Total transportation property (accounts 731 and 732)			75 273 368
34	(26	050	082	(735) Accrued depreciation—Road and Equipment (pp. 226 and 226B)			(23 171 517)
35	(2	957	791	(736) Amortization of defense projects—Road and Equipment (p. 227)			(2 852 411)
36	(29	007	873	Recorded depreciation and amortization (accounts 735 and 736)			(26 023 928)
37	45	193	014	Total transportation property less recorded depreciation and amortization (line 33 less line 36)			49 249 440
38		75	109	(737) Miscellaneous physical property (pp. 230B and 231)			75 109
39		(58		(738) Accrued depreciation—Miscellaneous physical property (pp. 230B and 231)			(405)
40		75	051	Miscellaneous physical property less recorded depreciation (account 737 less 738)			74 704
41	45	268	065	Total properties less recorded depreciation and amortization (line 37 plus line 40)			49 324 144
OTHER ASSETS AND DEFERRED CHARGES							
42		101	732	(741) Other assets (p. 232)			160 032
43		10	253	(742) Unamortized discount on long-term debt			9 617
44		1	050	(743) Other deferred charges (p. 232)			-
45		113	035	Total other assets and deferred charges			169 649
46	60	488	043	TOTAL ASSETS			62 374 121

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

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

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

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

Line No.	Balance at beginning of year (a)	Account or item (b)	Balance at close of year (c)
CURRENT LIABILITIES			
47	\$	(751) Loans and notes payable (p. 242A)	\$
48	200	(752) Traffic and car-service balances—Credit	136 756
49	749 200	(753) Audited accounts and wages payable	1 303 252
50	321 833	(754) Miscellaneous accounts payable	454 661
51	-	(755) Interest matured unpaid	-
52	-	(756) Dividends matured unpaid	-
53	69 250	(757) Unmatured interest accrued	67 400
54	-	(758) Unmatured dividends declared	-
55	3 243 972	(759) Accrued accounts payable (p. 242A)	1 733 458
56	1 086 205	(760) Federal income taxes accrued (p. 242B)	073 045
57	154 300	(761) Other taxes accrued (p. 242B)	774 159
58	-	(763) Other current liabilities (p. 242A)	-
59	5 930 961	Total current liabilities (exclusive of long-term debt due within one year)	8 540 731
LONG-TERM DEBT DUE WITHIN ONE YEAR			
60	148 000	(764) Equipment obligations and other debt (pp. 234, 235, 236, and 237)	153 000
LONG-TERM DEBT DUE AFTER ONE YEAR			
61	5 392 000	(765) Funded debt unmatured (pp. 234, 235, 236, and 237)	5 239 000
62	-	(766) Equipment obligations	-
63	-	(767) Receivers' and Trustees' securities	-
64	-	(768) Debt in default	-
65	-	(769) Amounts payable to affiliated companies (p. 242)	-
66	5 392 000	Total long-term debt due after one year	5 239 000
RESERVES			
67	-	(771) Pension and welfare reserves	-
68	143 835	(772) Insurance reserves	143 835
69	-	(773) Equalization reserves	-
70	373 303	(774) Casualty and other reserves (p. 243)	337 502
71	517 228	Total reserves	481 337
OTHER LIABILITIES AND DEFERRED CREDITS			
72	-	(781) Interest in default (p. 236)	-
73	3 780	(782) Other liabilities (p. 243)	2 100
74	-	(783) Unamortized premium on long-term debt	-
75	-	(784) Other deferred credits (p. 243)	-
76	-	(785) Accrued depreciation—Leased property (p. 226A)	-
77	3 780	Total other liabilities and deferred credits	2 100
SHAREHOLDERS' EQUITY			
<i>Capital stock (Par or stated value)</i>			
78	5 000 000	(791) Capital stock issued—Total	5 000 000
79	-	Common stock (p. 245)	5 000 000
80	-	Preferred stock (p. 245)	-
81	-	(792) Stock liability for conversion (p. 246)	-
82	-	(793) Discount on capital stock	-
83	5 000 000	Total capital stock	5 000 000
<i>Capital surplus</i>			
84	976 846	(794) Premiums and assessments on capital stock (p. 247)	976 846
85	-	(795) Paid-in surplus (p. 247)	-
86	976 846	(796) Other capital surplus (p. 247)	976 846
87	976 846	Total capital surplus	976 846
<i>Retained income</i>			
88	7 586 897	(797) Retained income—Appropriated (p. 247)	6 670 466
89	34 932 331	(798) Retained income—Unappropriated (p. 302)	35 310 841
90	42 519 226	Total retained income	41 981 307
91	48 104 074	Total shareholders' equity	4 957 453
92	60 480 243	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	62 374 121

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

COMPARATIVE GENERAL BALANCE SHEET—EXPLANATORY NOTES

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

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

(a) Estimated accumulated net reduction in Federal income taxes since December 31, 1949, because of accelerated amortization of emergency facilities in excess of recorded depreciation under section 168 (formerly section 124-A) of the Internal Revenue Code \$ 3,551,061

(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 \$ -

(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 \$ 658,263

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

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

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

Item	Amount in dispute	As recorded on books		Amount not recorded
		Account Nos.		
		Debit	Credit	
Per diem receivable	\$ -			\$ 82,320
Per diem payable				1,998
Net amount	\$ -	x x x x x x	x x x x x x	\$ 80,322

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

5. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1, 1970 \$ None

Respondent carries a service interruption policy with The Imperial Insurance Company, Limited, under which it will be entitled to indemnity for certain work stoppage losses. In the event such losses are sustained by other railroads holding similar policies, respondent may be obligated to pay additional premiums.

Policy No. 3192

Term: One year-September 1, 1969 to September 1, 1970

Maximum Daily Indemnity

14,057.00

Maximum Additional premium

280,876.13 (20 times daily indemnity less minimum premium of \$13,871)

The employees of the Union Railroad Company are covered under a pension plan. Pension costs are determined by an independent actuary based upon various actuarial factors and are funded over the future by payments into pension trusts. For 1969 the cost of pensions amounted to \$185,324 compared with \$802,186 in 1968.

201. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)
1	702	United States Treasury Discount Bills	\$ 1 541 870
2		United States Treasury Tax Anticipation Bills	654 631
3		United States Government Bonds	4 107 179
4		Total, Account 702	6 303 680
5			
6			
7	709	Rule 5 and 5-C Reclaim due from Passenger and Lake Erie Railroad Trust	502 175
8		Estimated Car Service Receivable	321 103
9		Estimated Switching Revenue	536 999
10		Other items, each less than \$100,000	94 917
11		Total, Account 709	2 455 194
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			

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

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

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

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

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

Line No.	Account No.	Name, kind, and purpose of fund	Name of trustee or depository	Balance at beginning of year—Book value		
				(d)		
	(a)	(b)	(c)	\$		
1	715	Funds deposited for redemption of	Morgan Guaranty Trust Company			890
2		First and Refunding Mortgage Bonds	of New York			
3						
4	717	Service Interruption Policy	Barclay's Bank, D.C.O.		10	924
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50						
51						
52						
53						
TOTAL					11	814

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

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 columns (d) and (e), less those shown in column (f), and the sum of

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

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

Additions during the year—Book value			Withdrawals during the year—Book value			Balance at close of year—Book value			ASSETS IN FUNDS AT CLOSE OF YEAR												Line No.
									Cash	SECURITIES ISSUED OR ASSUMED BY RESPONDENT				OTHER SECURITIES AND INVESTED ASSETS							
										Par value		Book value		Par value		Book value					
(e)			(f)			(g)			(h)		(i)		(j)		(k)		(l)				
\$			\$			\$			\$			\$			\$			\$			
	149	800		149	850			840													1
																					2
	3	133						14 057													3
																					4
																					5
																					6
																					7
																					8
																					9
																					10
																					11
																					12
																					13
																					14
																					15
																					16
																					17
																					18
																					19
																					20
																					21
																					22
																					23
																					24
																					25
																					26
																					27
																					28
																					29
																					30
																					31
																					32
																					33
																					34
																					35
																					36
																					37
																					38
																					39
																					40
																					41
																					42
																					43
																					44
																					45
																					46
																					47
																					48
																					49
																					50
																					51
																					52
																					53
	152	933		149	850			14 897													54

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 205 AND 206

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

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

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

(A) Stocks:

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

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

(C) Other secured obligations:

(D) Unsecured notes:

(E) Investment advances:

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

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

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

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

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

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

205. INVESTMENTS IN AFFILIATED COMPANIES

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

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held; also lien reference if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR							
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
						Pledged	Unpledged	In sinking, insurance, and other funds		Total par value			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
				None	%	\$		\$		\$		\$	
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													
38													
39													
40													
41													
42													
43													
44													
45													
46													
47													
48													
49													

205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held; also lien reference, if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR							
						PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR							
						Pledged		Unpledged		In sinking, insurance, and other funds		Total par value	
	(a)	(b)	(c)	(d)	(e)	(f)		(g)		(h)		(i)	
					%	\$		\$		\$		\$	
50													
51													
52													
53													
54													
55													
56													
57													
58													
59													
60													
61													
62													
63													
64													
65													
66													
67													
68													
69													
70													
71													
72													
73													
74													
75													
76													
77													
78													
79													
80													
81													
82													
83													
84													
85													
86													
87													
88													
89													
90													
91													
92													
93													
94													
95													
96													
97													
98													
99													
100													
101													
102													
103													
104													
105													
106													
107													

205. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.							
Total book value			Par value			Book value			Par value			Book value				Selling price			Rate	Amount credited to income		
(j)			(k)			(l)			(m)			(n)				(o)			(p)	(q)		
\$			\$			\$			\$			\$				\$			%	\$		
																						50
																						51
																						52
																						53
																						54
																						55
																						56
																						57
																						58
																						59
																						60
																						61
																						62
																						63
																						64
																						65
																						66
																						67
																						68
																						69
																						70
																						71
																						72
																						73
																						74
																						75
																						76
																						77
																						78
																						79
																						80
																						81
																						82
																						83
																						84
																						85
																						86
																						87
																						88
																						89
																						90
																						91
																						92
																						93
																						94
																						95
																						96
																						97
																						98
																						99
																						100
																						101
																						102
																						103
																						104
																						105
																						106
																						107

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 (e)		Unpledged (f)		In sinking, insurance, and other funds (g)		Total par value (h)	
(a)	(b)	(c)	(d)		\$		\$		\$		\$	
1	722	A3	X	Pittsburgh Field Club Certificate				500				500
2												
3	722	E1	VII	TWA Deposit-Air Travel Plan				425				425
4												
5												
6												
7												
8				*Written down to value of \$1.00								
9				Since it is considered as having								
10				no marketable value.								
11												
12												
13				*Interest accrues at the rate								
14				of 5% per annum on the amount								
15				by which the \$425 deposit exceeds								
16				one-seventh (1/7) of the accumula-								
17				ted 1965 statement balances.								
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												

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 (n) 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 (i)			Par value (j)		Book value (k)		Par value (l)		Book value (m)		Selling price (n)		Rate (o)		Amount credited to income (p)	
\$	*		\$		\$		\$		\$		\$		%		\$	
	*	1													None	1
		425											5**		None	2
																3
																4
																5
																6
																7
																8
																9
																10
																11
																12
																13
																14
																15
																16
																17
																18
																19
																20
																21
																22
																23
																24
																25
																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

296. OTHER INVESTMENTS—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR											
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR											
					Pledged			Unpledged			In sinking, insurance, and other funds			Total par value		
	(a)	(b)	(c)	(d)	(e)			(f)			(g)			(h)		
					\$			\$			\$			\$		
54																
55																
56																
57																
58																
59																
60																
61																
62																
63																
64																
65																
66																
67																
68																
69																
70																
71																
72																
73																
74																
75																
76																
77																
78																
79																
80																
81																
82																
83																
84																
85																
86																
87																
88																
89																
90																
91																
92																
93																
94																
95																
96																
97																
98																
99																
100																
101																
102																
103																
104																
105																
106																
107																
108																
109																
110																
111																

206. OTHER INVESTMENTS—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR						INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR												DIVIDENDS OR INTEREST DURING YEAR				Line No.
Total book value			Par value			Book value			Par value			Book value			Selling price			Rate	Amount credited to income						
(l)			(j)			(k)			(i)			(m)			(n)			(o)	(p)						
\$			\$			\$			\$			\$			\$			%	\$						
																						54			
																						55			
																						56			
																						57			
																						58			
																						59			
																						60			
																						61			
																						62			
																						63			
																						64			
																						65			
																						66			
																						67			
																						68			
																						69			
																						70			
																						71			
																						72			
																						73			
																						74			
																						75			
																						76			
																						77			
																						78			
																						79			
																						80			
																						81			
																						82			
																						83			
																						84			
																						85			
																						86			
																						87			
																						88			
																						89			
																						90			
																						91			
																						92			
																						93			
																						94			
																						95			
																						96			
																						97			
																						98			
																						99			
																						100			
																						101			
																						102			
																						103			
																						104			
																						105			
																						106			
																						107			
																						108			
																						109			
																						110			
																						111			

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

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

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

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

Line No.	Class No. (a)	Name of issuing company and security or other intangible thing in which investment is made (b)	INVESTMENTS AT CLOSE OF YEAR						INVESTMENTS MADE DURING YEAR					
			Total par value (c)			Total book value (d)			Par value (e)			Book value (f)		
		None	\$			\$			\$			\$		
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														

NOTES AND REMARKS

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

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

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

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

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR									Names of subsidiaries in connection with things owned or controlled through them	Line No.
Par value (g)			Book value (h)			Selling price (i)				
\$			\$			\$				
										2
										3
										4
										5
										6
										7
										8
										9
										10
										11
										12
										13
										14
										15
										16
										17
										18
										19
										20
										21
										22
										23
										24
										25

NOTES AND REMARKS

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

Line No.	Account	Balance at beginning of year		Expenditures during the year for original road and equipment, and road extensions		Expenditures during the year for purchase of existing lines, reorganizations, etc.	
		(a)	(b)	(c)	(d)	(e)	(f)
1	(1) Engineering		1 091 809				
2	(2) Land for transportation purposes		5 817 044	1 272 520			
3	(2½) Other right-of-way expenditures		43 212				
4	(3) Grading		8 257 971	125 911			
5	(5) Tunnels and subways		1 679 243				
6	(6) Bridges, trestles, and culverts		9 718 171	165 100			
7	(7) Elevated structures		230 469				
8	(8) Ties		1 224 486	39 456			
9	(9) Rails		1 944 645	57 870			
10	(10) Other track material		2 263 337	58 840			
11	(11) Ballast		380 060	26 515			
12	(12) Track laying and surfacing		1 644 594	128 220			
13	(13) Fences, snowsheds, and signs		4 661				
14	(16) Station and office buildings		2 384 597				
15	(17) Roadway buildings		244 584				
16	(18) Water stations		53 332				
17	(19) Fuel stations		35 297				
18	(20) Shops and enginehouses		2 618 758				
19	(21) Grain elevators		-				
20	(22) Storage warehouses		-				
21	(23) Wharves and docks		-				
22	(24) Coal and ore wharves		959 751				
23	(26) Communication systems		264 007	4 100			
24	(27) Signals and interlockers		2 413 879	143 600			
25	(29) Power plants		10 316				
26	(31) Power-transmission systems		359 500				
27	(35) Miscellaneous structures		6 050				
28	(37) Roadway machines		666 840				
29	(38) Roadway small tools		6 789				
30	(39) Public improvements—Construction		227 849				
31	(43) Other expenditures—Road		408				
32	(44) Shop machinery		734 874				
33	(45) Power-plant machinery		37 344				
34	Leased property capitalized rentals (explain)		-				
35	Other (specify and explain)		-				
36	Total expenditures for road		45 323 877	2 022 132			
37	(51) Steam locomotives		11 197 213				
38	(52) Other locomotives		15 340 253				
39	(53) Freight-train cars		-				
40	(54) Passenger-train cars		-				
41	(56) Floating equipment		-				
42	(57) Work equipment		449 165				
43	(58) Miscellaneous equipment		281 243				
44	Total expenditures for equipment		27 267 974				
45	(71) Organization expenses		38 061				
46	(76) Interest during construction		540 566				
47	(77) Other expenditures—General		902 108				
48	Total general expenditures		1 480 735				
49	TOTAL		74 072 586	2 022 132			
50	(80) Other elements of investment (p. 223)		-				
51	(90) Construction work in progress		128 301				
52	GRAND TOTAL		74 200 887	2 022 132			

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

EXPENDITURES FOR ADDITIONS AND BETTERMENTS DURING THE YEAR			CREDITS FOR PROPERTY RETIRED DURING THE YEAR			Net additions during the year	Adjustments during year (See Instruction No. 11)	Net charges during the year	Balance at close of year		Line No.
Made on owned property (e)		Made on leased property (f)	Owned property (g)		Leased property (h)						
						(i)	(j)	(k)	(l)		
			2	302		(2 302)		(2 302)	1	089 507	1
	300		5	324		1 267 496		1 267 496	7	084 540	2
										43 212	3
	2 254		19	887		108 278		108 278	8	366 249	4
									1	679 243	5
						165 100		165 100	9	883 271	6
										230 469	7
	5 781		11	713		33 524		33 524	1	258 010	8
	18 015		10	730		65 155		65 155	2	009 800	9
	46 022		11	934		92 928		92 928	2	356 265	10
	3 614		2	096		28 033		28 033		408 093	11
	35 771		11	042		152 949		152 949	1	797 543	12
				484		(484)		(484)		4 177	13
	89 103		18	599		70 510		70 510	2	455 107	14
	411			125		286		286		244 870	15
			1	344		(1 344)		(1 344)		51 988	16
										35 297	17
									2	618 758	18
										-	19
										-	20
	13 668		161	556		(147 888)		(147 888)		811 863	21
	9 509		2	666		10 943		10 943		274 950	22
	276 707			252		420 055		420 055	2	833 934	23
										10 316	24
				342		(342)		(342)		359 158	25
										6 050	26
	71 172		34	028		37 144		37 144		703 984	27
				556		(556)		(556)		6 233	28
										227 849	29
										408	30
	12 342		5	724		6 618		6 618		741 492	31
										37 341	32
										-	33
										-	34
	584 675		300	704		2 306 103		2 306 103	47	629 980	35
										-	36
										11 197 213	37
	4 466 531		5	637 914		(1 171 383)		(1 171 383)	14	168 870	38
										-	39
										-	40
	124 091		104	244		19 847		19 847		469 012	41
	20 247		16	291		3 956		3 956		285 299	42
	4 610 869		5	758 449		(1 147 580)		(1 147 580)	26	120 394	43
										38 061	44
			1	496		(1 496)		(1 496)		539 070	45
			2	548		(2 548)		(2 548)		899 560	46
			4	044		(4 044)		(4 044)	1	476 691	47
	5 195 544		6	063 197		1 154 479		1 154 479	75	227 065	48
										-	49
	(81 998)					(81 998)		(81 998)		46 303	50
	5 113 546		6	063 197		1 072 481		1 072 481	75	273 368	51
										-	52

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

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in account No. 731, "Road and Equipment Property," and account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (k), inclusive. Column (l) is the aggregate of columns (b) to (k), inclusive. Grand totals of columns (b) and (l) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies, Issue of 1962, for such items.

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

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

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

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

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

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

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

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

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

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

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

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

NOTES AND REMARKS

211A. OTHER ELEMENTS OF INVESTMENT

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

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

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

Line No.	Item (a)	Contra account number (b)	Charges during the year (c)			Credits during the year (d)		
			\$			\$		
1								
2								
3								
4								
5	None							
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								
51								
52								
53								
	TOTALS.....	X X X						
	NET CHANGES..	X X X						

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	512 958	512 910	2 08			
3	(2 1/2) Other right-of-way expenditures	43 211	43 211	1 69			
4	(3) Grading	1 234 914	1 277 290	2 23			
5	(5) Tunnels and subways	1 679 244	1 679 244	1 79			
6	(6) Bridges, trestles, and culverts	9 160 151	9 325 646	1 51			
7	(7) Elevated structures	230 469	230 469	1 48			
8	(13) Fences, snowsheds, and signs	4 942	4 138	2 68			
9	(16) Station and office buildings	2 321 491	2 392 001	3 14			
10	(17) Roadway buildings	77 045	77 331	3 30			
11	(18) Water stations	50 688	49 344	2 30			
12	(19) Fuel stations	30 193	30 193	2 88			
13	(20) Shops and enginehouses	2 473 509	2 474 865	2 77			
14	(21) Grain elevators	-	-	-			
15	(22) Storage warehouses	-	-	-			
16	(23) Wharves and docks	-	-	-			
17	(24) Coal and ore wharves	961 014	811 863	1 79			
18	(26) Communication systems	255 779	266 722	2 53			
19	(27) Signals and interlockers	2 217 306	2 637 360	3 15			
20	(29) Power plants	10 315	10 315	2 29			
21	(31) Power transmission systems	357 520	357 179	3 17			
22	(35) Miscellaneous structures	6 036	6 036	2 76			
23	(37) Roadway machines	666 840	703 984	10 00			
24	(39) Public improvements—Construction	213 789	213 789	2 06			
25	(44) Shop machinery	734 293	740 911	3 34			
26	(45) Power-plant machinery	37 345	37 345	2 42			
27	All other road accounts	-	-	-			
28	Amortization (other than defense projects)	-	-	-			
29	Total road	23 279 052	23 882 146	2 38			
30	EQUIPMENT						
31	(51) Steam locomotives	-	-	-			
32	(52) Other locomotives	10 282 807	10 282 807	3 64			
33	(53) Freight-train cars	15 315 794	14 144 411	4 33			
34	(54) Passenger-train cars	-	-	-			
35	(56) Floating equipment	-	-	-			
36	(57) Work equipment	348 060	465 861	3 25			
37	(58) Miscellaneous equipment	281 344	285 299	14 17			
38	Total equipment	26 228 005	25 178 378	3 99			
39	GRAND TOTAL	49 507 057	49 060 524	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	DEPRECIATION BASE						Annual composite rate (percent)	
		Beginning of year (b)			Close of year (c)				
	(a)	\$			\$			(d)	%
1	ROAD								
2	(1) Engineering								
3	(2½) Other right-of-way expenditures								
4	(3) Grading								
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts								
7	(7) Elevated structures								
8	(13) Fences, snowsheds, and signs								
9	(16) Station and office buildings								
10	(17) Roadway buildings								
11	(18) Water stations	None							
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	None							
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 211E for the reserve relating to road and equipment owned but not used by the respondent.) If any

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

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

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

Line No.	Account (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	308	784	10	669		66	319	387
3	(2) Other right-of-way expenditures	7	752		730			8	482
4	(3) Grading	1	103	28	012			1	131
5	(5) Tunnels and subways	893	239	30	059			923	298
6	(6) Bridges, trestles, and culverts	6	131	139	572			6	271
7	(7) Elevated structures	153	855	3	411			157	266
8	(13) Fences, snow sheds, and signs	7	550		117		128	(	561)
9	(16) Station and office buildings	1	009	74	003	18	524	1	065
10	(17) Roadway buildings	35	621	2	547		125	38	043
11	(18) Water stations	26	732	1	150	1	344	26	538
12	(19) Fuel stations	15	999		870			16	869
13	(20) Shops and enginehouses	1	344	68	554			1	412
14	(21) Grain elevators		-		-				-
15	(22) Storage warehouses		-		-				-
16	(23) Wharves and docks		-		-				-
17	(24) Coal and ore wharves	231	527	15	852	149	556	97	823
18	(26) Communication systems	126	585	6	620	1	101	132	104
19	(27) Signals and interlockers	1	014	76	448	252		1	090
20	(29) Power plants	8	528		236			8	764
21	(31) Power-transmission systems	186	134	11	328		342	197	120
22	(35) Miscellaneous structures	3	322		167			3	489
23	(37) Roadway machines	535	711	68	215	30	481	573	445
24	(39) Public improvements—Construction	113	326	4	404			117	730
25	(44) Shop Machinery *	442	776	24	636	5	623	461	789
26	(45) Power-plant machinery *	31	596		904			32	500
27	All other road accounts		-		-				-
28	Amortization (other than defense projects)		-		-				-
29	Total road	13	725	568	504	207	542	14	086
30	EQUIPMENT								
31	(51) Steam locomotives		-		-				-
32	(52) Other locomotives	6	817	374	294			7	191
33	(53) Freight-train cars	5	223	637	466	4	286	524	080
34	(54) Passenger-train cars		-		-				-
35	(56) Floating equipment		-		-				-
36	(57) Work equipment	249	330	13	225	4	240	258	315
37	(58) Miscellaneous equipment	35	035	39	547	13	295	61	287
38	Total equipment	12	324	1	064	4	304	9	085
39	GRAND TOTAL	26	050	1	633	4	511	23	171

*Chargeable to account 305.

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

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

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

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

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

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

Line No.	Account	Balance at beginning of year			CREDITS TO RESERVE DURING THE YEAR						DEBITS TO RESERVE DURING THE YEAR						Balance at close of year		
					Charges to operating expenses (c)			Other credits (d)			Retirements (e)			Other debits (f)					
(a)	(b)			(c)			(d)			(e)			(f)			(g)			
		\$			\$			\$			\$			\$			\$		
1	ROAD	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
2	(1) Engineering																		
3	(2) Other right-of-way expenditures																		
4	(3) Grading																		
5	(5) Tunnels and subways																		
6	(6) Bridges, trestles, and culverts																		
7	(7) Elevated structures																		
8	(13) Fences, snow sheds, and signs																		
9	(16) Station and office buildings																		
10	(17) Roadway buildings																		
11	(18) Water stations																		
12	(19) Fuel stations																		
13	(20) Shops and enginehouses																		
14	(21) Grain elevators																		
15	(22) Storage warehouses																		
16	(23) Wharves and docks																		
17	(24) Coal and ore wharves																		
18	(26) Communication systems																		
19	(27) Signals and interlockers																		
20	(29) Power plants																		
21	(31) Power-transmission systems																		
22	(35) Miscellaneous structures																		
23	(37) Roadway machines																		
24	(39) Public improvements—Construction																		
25	(44) Shop machinery*																		
26	(45) Power-plant machinery*																		
27	All other road accounts																		
28	Total road																		
29	EQUIPMENT	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																		

*Chargesable to account 305.

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

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

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

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

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

Line No.	Account	Balance at beginning of year			CREDITS TO RESERVE DURING THE YEAR						DEBITS TO RESERVE DURING THE YEAR						Balance at close of year		
					Charges to others			Other credits			Retirements			Other debits					
(a)	(b)	(c)	(d)	(e)	(f)	(g)													
		\$			\$			\$			\$			\$					
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																		
11	(18) Water stations																		
12	(19) Fuel stations																		
13	(20) Shops and enginehouses																		
14	(21) Grain elevators																		
15	(22) Storage warehouses						None												
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						None												
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)				Credits during year (f)			Debits during year (g)			Adjustments (h)			
		\$	XX	XX	\$	XX	XX	\$	XX	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	XX
1	ROAD:																				
2	Land																				
3	Signals																				
4	Repair Shops																				
5	Interlocking Tower																				
6	Yard-Irvin																				
7	Yard-Munhall																				
8	High and Low Grade Project																				
9	Minor Items, each less than \$100,000																				
10																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					
20																					
21																					
22																					
23																					
24																					
25																					
26																					
27																					
28	TOTAL ROAD																				
29	EQUIPMENT:																				
30	(51) Steam locomotives																				
31	(52) Other locomotives																				
32	(53) Freight-train cars																				
33	(54) Passenger-train cars																				
34	(56) Floating equipment																				
35	(57) Work equipment																				
36	(58) Miscellaneous equipment																				
37	TOTAL EQUIPMENT																				
38	GRAND TOTAL																				

NOTES AND REMARKS

211L. 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 (a) whether an installation represents equipment purchased, (P), built or rebuilt by contract in outside railroad shops, (C), or built or rebuilt in company or system shops, (S).

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

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

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

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

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

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)			Method of acquisition (see instructions) (e)
1	Diesel Crane No. D-41	1	40	\$124	090	62	P
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	Total	1	x x x x	124	090	62	x x x x

REBUILT UNITS

41	Hopper Cars Series 3150-3648	461	11 709	3259	666	70	C
42	Hopper Cars Series 3000-3149	112	3 080	917	266	40	C
43	Hopper Cars Series 3150-3648	36	914	263	679	18	S
44							
45							
46							
47							
48							
49							
50							
51							
52							
53	Total	609	x x x x	4440	612	28	x x x x
54	GRAND TOTAL	610	x x x x	4564	702	90	x x x x
55							

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 543 to 507, inclusive, of the respondent, minus (d) investment in property leased to others the lease-rental from which is included in account 509. It does not include investment of others in equipment used by the respondent, rent for which is included in accounts 536 to 540, inclusive, nor does it include investment of other carriers in property jointly used by the respondent, such as trackage rights, rent for which is included in account 541 of the respondent. In column (a), classify each company in this schedule as respondent (R), lessor railroad (L), inactive or proprietary company (P), and other leased properties (O).

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

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

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

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

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

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road owned (See Ins. 4) (c)		Investment in property (See Ins. 5) (d)			Depreciation and amortization of defense projects (See Ins. 6) (e)		
1	R	Union Railroad Company Accounts 731 and 732	280	26	\$ 75	273	368	\$ 26	023	928
2	L	The Baltimore and Ohio Railroad Company				25	000			
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50		TOTAL	280	26	75	298	368	26	023	928

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

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

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

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

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

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

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary) companies (d)	Other leased properties (e)
1	(1) Engineering.....	\$ 1,089,507			
2	(2) Land for transportation purposes.....	7,084,540			
3	(24) Other right-of-way expenditures.....	42,212			
4	(3) Grading.....	8,366,249			
5	(5) Tunnels and subways.....	1,679,243			
6	(6) Bridges, trestles, and culverts.....	9,283,271			
7	(7) Elevated structures.....	230,469			
8	(8) Pies.....	1,258,610			
9	(9) Rails.....	2,009,800			
10	(10) Other track material.....	2,286,265			
11	(11) Ballast.....	408,093			
12	(12) Track laying and surfacing.....	1,797,543			
13	(13) Fences, snowsheds, and signs.....	4,177			
14	(16) Station and office buildings.....	2,458,107			
15	(17) Roadway buildings.....	244,870			
16	(18) Water stations.....	51,988			
17	(19) Fuel stations.....	35,297			
18	(20) Shops and enginehouses.....	2,618,258			
19	(21) Grain elevators.....	-			
20	(22) Storage warehouses.....	-			
21	(23) Wharves and docks.....	-			
22	(24) Coal and ore wharves.....	211,763			
23	(26) Communication systems.....	274,950			
24	(27) Signals and interlockers.....	2,232,934			
25	(29) Power plants.....	10,316			
26	(31) Power-transmission systems.....	359,158			
27	(35) Miscellaneous structures.....	6,050			
28	(37) Roadway machines.....	703,984			
29	(38) Roadway small tools.....	6,233			
30	(39) Public improvements—Construction.....	227,849			
31	(43) Other expenditures—Road.....	408			
32	(44) Shop machinery.....	741,492			
33	(45) Power-plant machinery.....	37,344			
34	Leased property capitalized rentals (explain).....	-			
35	Other (specify & explain).....	-			
36	Total expenditures for road.....	47,629,980			
37	(51) Steam locomotives.....	-			
38	(52) Other locomotives.....	11,197,213			
39	(53) Freight-train cars.....	14,163,870			
40	(54) Passenger-train cars.....	-			
41	(56) Floating equipment.....	-			
42	(57) Work equipment.....	469,612			
43	(58) Miscellaneous equipment.....	285,299			
44	Total expenditures for equipment.....	26,120,394			
45	(71) Organization expenses.....	32,061			
46	(76) Interest during construction.....	539,070			
47	(77) Other expenditures—General.....	899,560			
48	Total general expenditures.....	1,476,691			
49	TOTAL.....	75,227,065			
50	(80) Other elements of investment.....	-			
51	(90) Construction work in progress.....	46,303			
52	GRAND TOTAL.....	75,273,368			

214. MISCELLANEOUS PHYSICAL PROPERTY

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

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

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

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

Line No.	ITEM (Kind and location of property, and nature of business, if any) (a)	A. INVESTMENT (ACCOUNT 737)			
		Year of acquisition (b)	Charges during the year (c)	Credits during the year (d)	Balance at close of year (See ins. 3) (e)
1	Minor Items	Various	\$	\$	\$ 75,109
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22		TOTAL			75,109

NOTES AND REMARKS

214. MISCELLANEOUS PHYSICAL PROPERTY—Continued

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

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

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

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

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 502, 511, 534, 535 AND 544 DURING THE YEAR				C. DEPRECIATION RESERVE (ACCOUNT 738)					Line No.
Revenues or income (f)	Expenses (g)	Taxes (h)	Net profit for year after taxes (L loss) (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rate (n)	
\$ 5,133	\$ 347	\$ 20,983	\$ (16,197)	\$ 347	\$ -	\$ 405	\$ 11,058	3.14 %	1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
5,133	347	20,983	(16,197)	347	-	405		XXXXX	21
									22
									23

NOTES AND REMARKS

216. OTHER ASSETS AND DEFERRED CHARGES

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)	
1	741	Other Items, each less than \$100,000	\$	160 032
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 218 ON PAGES 234, 235, 236, AND 237

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

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

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

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

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

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

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

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

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

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

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

The grand totals of columns (n) and (r), when combined, should equal the sum of the amounts stated in short column (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, Issue of 1962.

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	"Funded Debt Unmatured"											
2	(1) Mortgage Bonds											
3	(a) First & refunding											
4	mortgage 3% Bonds											
5	Series A	8/1/46	8/1/96	3	2/1&8/1	No	Yes	Yes	Yes	Yes	13.96	24.02
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												
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												
56												
GRAND TOTAL										XXXX	XXXX	XXXX

218. FUNDED DEBT AND OTHER OBLIGATIONS—Continued

Total amount nominally and actually issued	AMOUNT NOMINALLY ISSUED AND—			Total amount actually issued	AMOUNT REACQUIRED AND—		TOTAL AMOUNT ACTUALLY OUTSTANDING			Line No.
	Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P"; matured by symbol "M")	Canceled	Canceled through sinking fund or otherwise canceled (Identify canceled through sinking fund by symbol "S")		Held in special funds or in treas- ury or pledged (Identify pledged securities by symbol "P"; matured by symbol "M")	Unmatured (accounts 765, 766, and 767)	Unmatured (account 764)	Matured and no provision made for payment (account 768)		
(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)		
\$	\$	\$	\$	\$	\$	\$	\$	\$		
									1	
									2	
									3	
7 900 000	-	-	7 900 000	2 508 000	-	5 239 000	(1) 153 000	-	4	
									5	
									6	
									7	
									8	
									9	
									10	
									11	
									12	
									13	
									14	
									15	
									16	
									17	
									18	
									19	
									20	
									21	
									22	
									23	
									24	
									25	
									26	
									27	
									28	
									29	
									30	
									31	
									32	
									33	
									34	
									35	
									36	
									37	
									38	
									39	
									40	
									41	
									42	
									43	
									44	
									45	
									46	
									47	
									48	
									49	
									50	
									51	
									52	
									53	
									54	
7 900 000	-	-	7 900 000	2 508 000	-	5 239 000	153 000	-	55	
									56	

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								Total amount of interest in default			
		Charged to income				Charged to investment accounts							
		(v)				(w)							
	(a)	\$			\$				(x)	\$			(y)
1	"Funded Debt Unmatured"												
2	(1) Mortgage Bonds												
3	(a) First and Refunding												
4	mortgage 3% Bonds												
5	Series "A"		150	870						166	200		
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
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													
56	GRAND TOTAL		150	870						166	200		

R-1 1969 UNION RAILROAD COMPANY 2 of 3

218. FUNDED DEBT AND OTHER OBLIGATIONS—Concluded

SECURITIES ISSUED DURING YEAR										SECURITIES REACQUIRED DURING YEAR						Line No.
Purpose of the issue and authority (x)	Par value (aa)			Net proceeds received for issue (cash or its equivalent) (bb)			Expense of issuing securities (cc)			AMOUNT REACQUIRED						
										Par value (dd)			Purchase price (ee)			
	\$			\$			\$			\$						
														1		
														2		
														3		
														4		
														5		
											148 000		149 850	6		
														7		
														8		
														9		
														10		
														11		
														12		
														13		
														14		
														15		
														16		
														17		
														18		
														19		
														20		
														21		
														22		
														23		
														24		
														25		
														26		
														27		
														28		
														29		
														30		
														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		
GRAND TOTAL												148 000		149 850	56	

219. EQUIPMENT COVERED BY EQUIPMENT OBLIGATIONS

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

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

Line No.	Designation of equipment obligation (List names in the same order as in schedule 218) (a)	Description of equipment covered (b)	Contract price of equipment acquired (c)			Cash paid on acceptance of equipment (d)		
			\$			\$		
1		None						
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
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								
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	None	\$		\$			\$		
2									
3									
4									
5									
6									
7									
8									
9									
10									

AMOUNT OF INTEREST—Concluded

Line No.	DIFFERENCE BETWEEN MAXIMUM PAYABLE IF EARNED AND AMOUNT ACTUALLY PAYABLE						TOTAL PAID WITHIN YEAR						Maximum period or percentage, for which cumulative, if any (k)	Total accumulated un-earned interest plus earned interest unpaid at the close of year (l)	
	Current year (f)			All years to date (g)			On account of current year (h)		On account of prior years (i)		Total (j)				
	\$			\$			\$		\$			\$			
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															

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	Accrued Accounts Payable:		
2		Vacation Provision	690	786
3		Unaudited Car Service	186	590
4		Unaudited Bills Payable	480	130
5		Casualty Accruals Due within One Year	231	176
6		Other Items each less than \$100,000	144	776
7			4,733	458
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				

224. FEDERAL INCOME AND OTHER TAXES ACCRUED

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

Line No.	Kind of tax (a)	Previous years (b)			Current year (c)			Balance at close of year (d)		
		\$			\$			\$		
1	Federal income taxes (532 or other accounts).....		640	001		431	044		431	044
2	Federal excess profits taxes (532 or other accounts).....									
3	TOTAL (account 760).....		640	001		431	044	1	071	045
4	Railway property State and local taxes (532).....					518	079		518	079
5	Old-age retirement (532).....					146	326		146	326
6	Unemployment insurance (532).....					109	754		109	754
7	Miscellaneous operating property (535).....									
8	Miscellaneous tax accruals (544).....									
9	All other taxes.....									
10	TOTAL (account 761).....					774	159		774	159

NOTES AND REMARKS

225. ITEMS IN SELECTED RESERVE AND OTHER LIABILITY ACCOUNTS

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

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

Line No.	Account No. (a)	Item (b)	Amount (c)	
1	774	Casualty and Other Reserves:	\$	
2		Other Items, each less than \$100,000		337.502
3				
4	782	Other liabilities:		
5		Other items, each less than \$100,000		2.100
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				

NOTES AND REMARKS

228. CAPITAL STOCK

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

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

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

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

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

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

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

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

Line No.	Class of stock	Date issue was authorized	Par value per share (if non-par, 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	July 27, 1894	\$ 50	XXXXX	\$	XX	XX	XX	XXXXXX	XXXXXXXX	XXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
2				XXXXX	XX	XX	XX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
3		June 19, 1920	50	XXXXX	XX	XX	XX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4				XXXXX	XX	XX	XX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
5	Preferred	None													
6															
7															
8	Debenture	None													
9															
10	Receipts outstanding for installments paid*														
11	None														
12															
13	TOTAL		XXXXX	XXXXXX					XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX

Line No.	PAR VALUE OF PAR-VALUE STOCK OR NUMBER OF SHARES OF NONPAR STOCK												STOCK ACTUALLY OUTSTANDING AT CLOSE OF YEAR																	
	Authorized			Authenticated			NOMINALLY ISSUED AND						REACQUIRED AND						Number of shares			Par value of par-value stock			Book value of stock without par value					
							Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")			Canceled			Actually issued			Canceled												Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P")		
(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)																					
1	2 000 000	2 000 000			2 000 000				40 000	\$ 2 000 000	\$																			
2																														
3	3 000 000	3 000 000			3 000 000				60 000	3 000 000																				
4																														
5																														
6																														
7																														
8																														
9																														
10																														
11																														
12																														
13	5 000 000	5 000 000			5 000 000				100 000	5 000 000																				

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

229. CAPITAL STOCK CHANGES DURING THE YEAR

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

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

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

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

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

outstanding should be given in columns (a), (c), and (f).									
Line No.	Class of stock	STOCKS ISSUED DURING YEAR							
		Date of issue	Purpose of the issue and authority	Par value (for nonpar stock show the number of shares)			Net proceeds received for issue (cash or its equivalent)		
				(d)			(e)		
	(a)	(b)	(c)	\$			\$		
1									
2									
3									
4									
5			None						
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
TOTAL									

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

230. STOCK LIABILITY FOR CONVERSION OF SECURITIES OF OTHER COMPANIES

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

None

231. CAPITAL SURPLUS

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

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.								
			794. Premiums and Assessments on Capital Stock (c)			795. Paid-In Surplus (d)			796. Other Capital Surplus (e)		
1	Balance at beginning of year.....	X X X	\$	976	846	\$			\$		
2	Additions during the year (describe):										
3											
4											
5											
6											
7	Total additions during the year....	X X X									
8	Deductions during the year (describe):										
9											
10											
11											
12	Total deductions....	X X X									
13	Balance at close of year.....	X X X	\$	976	846						

232. RETAINED INCOME—APPROPRIATED

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

Line No.	Class of appropriation (a)	Credits during year (b)			Debits during year (c)			Balance at close of year (d)		
		\$			\$			\$		
31	Additions to property through retained income.....									
32	Funded debt retired through retained income.....									
33	Sinking fund reserves.....									
34	Miscellaneous fund reserves.....									
35	Retained income—Appropriated not specifically invested.....									
36	Other appropriations (specify):									
37	Excess of Acc. Amort. over Acc. Normal Depreciation.....					299	145	7	658	399
38	Excess of Acc. Declin. Bal. Depr. over Acc. Normal Depr.....					1	189	116	2	107
39	Excess of Guideline Depr. over Acc. Normal Depr.....									
40	Fringe Benefits Capitalized.....			630						630
41	Additional First Year Depr.....					1	089		12	125
42	Investment Credit.....								129	325
43	Amortization of Investment Credit.....					10	488		745	422
44	Deferred Taxes.....			582	779				2	203
45										
46	TOTAL.....			583	409		499	840	6	670

233. CONTINGENT ASSETS AND LIABILITIES

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

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

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

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

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

Line No.	Item (a)	Amount (b)		
		\$		
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				

300. INCOME ACCOUNT FOR THE YEAR

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

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

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

Line No.	Item	Amount for current year			Amount for preceding year			Offsetting debits and credits for current year		
		(b)			(c)			(d)		
	ORDINARY ITEMS	\$			\$			\$		
1	OPERATING INCOME	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
2	RAILWAY OPERATING INCOME	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
3	(501) Railway operating revenues (p. 303)	36	636	992	34	708	310			
4	(531) Railway operating expenses (p. 310)	28	337	972	25	655	889			
5	Net revenue from railway operations	8	299	020	9	052	421			
6	(532) Railway tax accruals (p. 317)	4	972	794	5	335	733			
7	Railway operating income	3	326	226	3	716	688			
8	RENT INCOME	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
9	(503) Hire of freight cars—Credit balance (p. 319)		37	124		24	327			
10	(504) Rent from locomotives (p. 320)									
11	(505) Rent from passenger-train cars (p. 320)									
12	(506) Rent from floating equipment		42	402		9	763			
13	(507) Rent from work equipment		88	228		89	929			
14	(508) Joint facility rent income		167	754		124	019			
15	Total rent income									
16	RENTS PAYABLE	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
17	(536) Hire of freight cars—Debit balance (p. 319)	1	291	503		732	471			
18	(537) Rent for locomotives (p. 320)		49	500		49	500			
19	(538) Rent for passenger-train cars (p. 320)									
20	(539) Rent for floating equipment			152			546			
21	(540) Rent for work equipment		22	679		97	689			
22	(541) Joint facility rents	1	433	834		880	206			
23	Total rents payable									
24	Net rents (lines 15, 23)	(1	266	080)		(756	187)			
25	Net railway operating income (lines 7, 24)	2	060	146	2	960	501			
26	OTHER INCOME	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
27	(502) Revenues from miscellaneous operations (p. 231)									
28	(509) Income from lease of road and equipment (p. 318)		67	767		59	752			
29	(510) Miscellaneous rent income (p. 318)		5	133			581			
30	(511) Income from nonoperating property (p. 231)									
31	(512) Separately operated properties—Profit (p. 319)									
32	(513) Dividend income		578	711		561	900			
33	(514) Interest income			792			545			
34	(516) Income from sinking and other reserve funds									
35	(517) Release of premiums on funded debt									
36	(518) Contributions from other companies		5	753			179			
37	(519) Miscellaneous income (p. 323)		658	156		622	957			
38	Total other income	2	718	302	3	583	458			
39	Total income (lines 25, 38)									
40	MISCELLANEOUS DEDUCTIONS FROM INCOME	xxx	xx	xx	xxx	xx	xx	xxx	xx	xx
41	(534) Expenses of miscellaneous operations (p. 231)									
42	(535) Taxes on miscellaneous operating property (p. 231)		50	984		62	938			
43	(543) Miscellaneous rents (p. 322)		20	983		13	528			
44	(544) Miscellaneous tax accruals (p. 231)									
45	(545) Separately operated properties—Loss (p. 319)									
46	(549) Maintenance of investment organization									
47	(550) Income transferred to other companies									
48	(551) Miscellaneous income charges (p. 323)		13	318		142	745			
49	Total miscellaneous deductions		85	285		219	211			
50	Income available for fixed charges (lines 39, 49)	2	633	017	3	364	247			

300. INCOME ACCOUNT FOR THE YEAR--Continued

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

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

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

4. Any unusual accruals involving substantial amounts included in column (b) on lines 9 to 22, inclusive, should be fully explained in a footnote.

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

RAIL-LINE, INCLUDING WATER TRANSFERS																					Line No.
Related solely to freight service (e)			Apportioned to freight service (f)			Total freight service (g)			Related solely to passenger and allied services (h)			Apportioned to passenger and allied services (i)			Total passenger service (j)			Other items not related to either freight or to passenger and allied services (k)			
\$			\$			\$			\$			\$			\$			\$			
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	1
36	636	992	xx	xx	xx	36	636	992	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	2
28	337	972	xx	xx	xx	28	337	972				xx	xx	xx							3
xx	xx	xx	xx	xx	xx	8	299	020	xx	xx	xx	xx	xx	xx							4
4	972	794				4	972	794													6
xx	xx	xx	xx	xx	xx	3	320	220	xx	xx	xx	xx	xx	xx							7
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	8
	37	124					37	124													9
																					10
	42	402					42	402													11
	88	228					88	228													12
xx	xx	xx	xx	xx	xx		167	754	xx	xx	xx	xx	xx	xx							13
xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	14
1	291	503	xx	xx	xx	xx	291	503	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	15
	49	500					49	500													16
																					17
																					18
																					19
																					20
																					21
																					22
xx	xx	xx	xx	xx	xx	1	433	814	xx	xx	xx	xx	xx	xx							23
xx	xx	xx	xx	xx	xx		266	080	xx	xx	xx	xx	xx	xx							24
xx	xx	xx	xx	xx	xx	2	000	145	xx	xx	xx	xx	xx	xx							25

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

300. INCOME ACCOUNT FOR THE YEAR—Concluded

Line No.	Item (a)	Amount for current year (b)			Amount for preceding year (c)			Offsetting debits and credits for current year (d)		
		\$			\$			\$		
51	FIXED CHARGES	x x	x x	x x	x x	x x	x x	x x	x x	x x
52	(542) Rent for leased roads and equipment (p. 321)		6	151		3	709			
53	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
54	(a) Fixed interest not in default		164	350		168	703			
55	(b) Interest in default									
56	(547) Interest on unfunded debt									
57	(548) Amortization of discount on funded debt			636			646			
58	Total fixed charges		172	137		173	058			
59	Income after fixed charges (lines 50, 58)	2	461	880	3	191	189			
60	OTHER DEDUCTIONS	x x	x x	x x	x x	x x	x x	x x	x x	x x
61	(546) Interest on funded debt:	x x	x x	x x	x x	x x	x x	x x	x x	x x
62	(c) Contingent interest									
63	Ordinary income (lines 59, 62)	2	461	880	3	191	189			
64	EXTRAORDINARY AND PRIOR PERIOD ITEMS	x x	x x	x x	x x	x x	x x	x x	x x	x x
65	(570) Extraordinary items (net), (p. 323)									
66	(580) Prior period items (net), (p. 323)									
67	(590) Federal income taxes on extraordinary and prior period items (p. 323)									
68	Total extraordinary and prior period items									
69	Net income transferred to Retained Income-Unappropriated (lines 63, 68)	2	461	880	3	191	189			

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) -----	\$	2 461	680	
2	(606) Other credits to retained income -----				Net of Federal income taxes ----- \$ _____
3	(622) Appropriations released -----		916	430	
4	Total -----		3 378	310	
	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) -----		3 000	000	
10	Total -----		3 000	000	
11	Net increase during year* -----		378	310	
12	Balance at beginning of year (p. 201)* -----		34 938	331	
13	Balance at end of year (carried to p. 201)* -----		35 310	641	

* Amount in parentheses indicates debit balance.

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

308. DIVIDEND APPROPRIATIONS

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

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

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

Line No.	Name of security on which dividend was declared (a)	Rate percent (par value stock) or rate per share (nonpar stock)		Total par value of stock or total number of shares of nonpar stock on which dividend was declared (d)	Dividends (account 623) (e)	DATES	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
41	Common Stock	60		\$ 5 000 000	\$ 3 000 000	Dec. 15, 1969	Dec. 18, 1969
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53				TOTAL	3 000 000		

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	
2	(102) Passenger*										X	X	X	
3	(103) Baggage										X	X	X	
4	(104) Sleeping car										X	X	X	
5	(105) Parlor and chair car										X	X	X	
6	(106) Mail										X	X	X	
7	(107) Express										X	X	X	
8	(108) Other passenger-train†										X	X	X	
9	(109) Milk										X	X	X	
10	(110) Switching*	34	500	452	34	500	452				X	X	X	
11	(113) Water transfers													
12	Total rail-line transportation revenue	34	506	452	34	506	452							
	INCIDENTAL													
13	(131) Dining and buffet										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	
17	(137) Demurrage	2	335	315	2	335	315	X	X	X	X	X	X	
18	(138) Communication													
19	(139) Grain elevator							X	X	X	X	X	X	
20	(141) Power													
21	(142) Rents of buildings and other property													
22	(143) Miscellaneous		795	225		795	225							
23	Total incidental operating revenue	2	130	540	2	130	540							
	JOINT FACILITY													
24	(151) Joint facility—Cr													
25	(152) Joint facility—Dr													
26	Total joint facility operating revenue													
27	Total railway operating revenues	36	636	992	36	636	992							

*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 L.C.L. freight either in TOFC trailers or otherwise. The percentage reported in (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)

(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 by Order of October 7, 1965. \$ 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 Railway Operating Expenses, Taxes, Equipment Rents, and Joint Facility Rents. The returns to accounts 202-221 should be classified as provided for by instructions pertaining to those accounts in the effective rules. The designations shown in column (a) for these accounts are defined as follows:

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	xx	xx
1	MAINTENANCE OF WAY AND STRUCTURES			
2	(201) Superintendence		638	390
3	(202) Roadway maintenance—Yard switching tracks		190	119
4	Roadway maintenance—Way switching tracks			
5	Roadway maintenance—Running tracks			
6	(206) Tunnels and subways—Yard switching tracks		10	524
7	Tunnels and subways—Way switching tracks			
8	Tunnels and subways—Running tracks			
9	(208) Bridges, trestles, and culverts—Yard switching tracks		180	418
10	Bridges, trestles, and culverts—Way switching tracks			
11	Bridges, trestles, and culverts—Running tracks			
12	(210) Elevated structures—Yard switching tracks		2	820
13	Elevated structures—Way switching tracks			
14	Elevated structures—Running tracks			
15	(212) Ties—Yard switching tracks		61	260
16	Ties—Way switching tracks			
17	Ties—Running tracks			
18	(214) Rails—Yard switching tracks		124	233
19	Rails—Way switching tracks			
20	Rails—Running tracks			
21	(216) Other track material—Yard switching tracks		210	805
22	Other track material—Way switching tracks			
23	Other track material—Running tracks			
24	(218) Ballast—Yard switching tracks		19	061
25	Ballast—Way switching tracks			
26	Ballast—Running tracks			
27	(220) Track laying and surfacing—Yard switching tracks		689	520
28	Track laying and surfacing—Way switching tracks			
29	Track laying and surfacing—Running tracks			
30	(221) Fences, snow-heds, and signs—Yard switching tracks			280
31	Fences, snowsheds, and signs—Way switching tracks			
32	Fences, snowsheds, and signs—Running tracks			
33	(227) Station and office buildings		91	771
34	(229) Roadway buildings		26	831
35	(231) Water stations		1	315
36	(233) Fuel stations			919
37	(235) Shops and engine houses		94	549
38	(237) Grain elevators			
39	(239) Storage warehouses			
40	(241) Wharves and docks			90
41	(243) Coal and ore wharves		48	015
42	(247) Communication systems		63	557
43	(249) Signals and interlockers		224	943
44	(253) Power plants			59
45	(257) Power-transmission systems		6	916
46	(265) Miscellaneous structures			
47	(266) Road property—Depreciation (p. 312)		542	964
48	(267) Retirements—Road (p. 312)		59	795
49	(269) Roadway machines		84	665
50				
51				
52			xx	xx

320. RAILWAY OPERATING EXPENSES—Continued

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

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

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

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

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																				Line No.
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)		
\$	x x	x x	\$	x x	x x	\$	x x	x x	\$	x x	x x	\$	x x	x x	\$	x x	x x	\$	x x	x x
	x x	x x		x x	x x		x x	x x		x x	x x		x x	x x		x x	x x		x x	x x
	638	390					638	390												
	190	119					190	119												
	10	524					10	524												
	180	418					180	418												
	2	820					2	820												
	61	260					61	260												
	124	233					124	233												
	210	805					210	805												
	19	061					19	061												
	689	520					689	520												
	280						280													
	91	771					91	771												
	26	831					26	831												
	1	315					1	315												
		919						919												
	94	549					94	549												
	90						90													
	48	015					48	015												
	63	557					63	557												
	224	943					224	943												
		59						59												
	6	916					6	916												
	542	964					542	964												
	59	795					59	795												
	84	665					84	665												

320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)		
		\$	xx	xx
MAINTENANCE OF WAY AND STRUCTURES—Continued				
53	(270) Dismantling retired road property.....		27	492
54	(271) Small tools and supplies.....		96	924
55	(272) Removing snow, ice, and sand.....		33	900
56	(273) Public improvements—Maintenance.....		3	346
57	(274) Injuries to persons.....		73	881
58	(275) Insurance.....		2	044
59	(276) Stationery and printing.....		12	191
60	(277) Employees' health and welfare benefits.....	3,782,600	112	991
61	(281) Right-of-way expenses.....			
62	(282) Other expenses.....		46	012
63	(278) Maintaining joint tracks, yards, and other facilities—Dr.....		742	797
64	(279) Maintaining joint tracks, yards, and other facilities—Cr.....		542	965
65	Total—All road property depreciation (account 266).....		3	196
66	Total—All other maintenance of way and structures accounts.....		3	739
67	Total maintenance of way and structures.....		3	803
MAINTENANCE OF EQUIPMENT				
68	(301) Superintendence.....		636	439
69	(302) Shop machinery.....		51	656
70	(304) Power-plant machinery.....			
71	(305) Shop and power-plant machinery—Depreciation (p. 314).....		25	540
72	(306) Dismantling retired shop and power-plant machinery.....			
73	(308) Steam locomotives—Repairs—Yard.....			
74	Steam locomotives—Repairs—Other.....		1	389
75	(311) Other locomotives—Repairs, Diesel locomotives—Yard.....			228
76	Other locomotives—Repairs, Diesel locomotives—Other.....			
77	Other locomotives—Repairs, Other than Diesel—Yard.....			
78	Other locomotives—Repairs, Other than Diesel—Other.....			
79	(314) Freight-train cars—Repairs*.....		816	547
80	(317) Passenger-train cars—Repairs.....			
81	(323) Floating equipment—Repairs.....		19	422
82	(326) Work equipment—Repairs.....		36	518
83	(328) Miscellaneous equipment—Repairs.....		4	731
84	(329) Dismantling retired equipment.....		47	000
85	(330) Retirements—Equipment (p. 314).....		1	064
86	(331) Equipment—Depreciation (p. 314).....		96	196
87	(332) Injuries to persons.....	4,283,756	1	017
88	(333) Insurance.....		8	635
89	(334) Stationery and printing.....		144	738
90	(335) Employees' health and welfare benefits.....		35	546
91	(339) Other expenses.....			
92	(336) Joint maintenance of equipment expenses—Dr.....		230	685
93	(337) Joint maintenance of equipment expenses—Cr.....		1	090
94	Total—All equipment depreciation (accounts 305 and 331).....		3	163
95	Total—All other maintenance of equipment accounts.....	3,162,999	4	253
96	Total maintenance of equipment.....		4	253
TRAFFIC				
97	(351) Superintendence.....		33	281
98	(352) Outside agencies.....			
99	(353) Advertising**.....		21	089
100	(354) Traffic associations.....			127
101	(355) Fast freight lines.....			481
102	(356) Industrial and immigration bureaus.....			
103	(357) Insurance.....		1	200
104	(358) Stationery and printing.....		1	881
105	(359) Employees' health and welfare benefits.....			50
106	(360) Other expenses.....		58	109
107	Total traffic.....			
108	*Includes debits of \$ 253,684 for charges on account of work done by others and includes credits of \$ 382,590 on account of work charged to others.			
109	**Value of transportation issued in exchange for advertising, \$ None			

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																					
Expenses related solely to freight service (e)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
\$	X	X	\$	X	X	\$	X	X	\$	X	X	\$	X	X	\$	X	X	\$	X	X	
	27	492					27	492													53
	96	924					96	924													54
	33	900					33	900													55
	3	346					3	346													56
	73	881					73	881													57
	2	044					2	044													58
	12	191					12	191													59
	112	991					112	991													60
	46	012					46	012													61
																					62
																					63
	42	797					42	797													64
	542	965	4				542	965	4												65
3	196	838	9				3	196	838	9											66
3	739	803					3	739	803												67
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	68
	636	439					636	439													69
	51	656					51	656													70
																					71
	25	540					25	540													72
																					73
																					74
1	389	228					1	389	228												75
																					76
																					77
																					78
	816	547					816	547													79
																					80
																					81
	19	432					19	432													82
	36	518					36	518													83
	4	731					4	731													84
	(47	000)					(47	000)													85
1	064	532					1	064	532												86
	96	196					96	196													87
	1	017					1	017													88
	8	636					8	636													89
	144	738					144	738													90
	35	546					35	546													91
																					92
	30	685					30	685													93
1	090	078	2				1	090	078	2											94
3	163	000	3	163	999		3	163	000	3	163	999									95
4	253	071					4	253	071												96
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	97
	33	281					33	281													98
																					99
	21	089					21	089													100
	127						127														101
																					102
	481						481														103
																					104
	1	200					1	200													105
	1	881					1	881													106
	50						50														107
	58	109					58	109													108

320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)			
		\$	I	XX	XX
	TRANSPORTATION—RAIL LINE				
110	(371) Superintendence.....		1	539	879
111	(372) Dispatching trains.....			33	377
112	(373) Station employees.....			171	180
113	(374) Weighing, inspection, and demurrage bureaus.....				143
114	(375) Coal and ore wharves.....			103	833
115	(376) Station supplies and expenses.....			6	976
116	(377) Yardmasters and yard clerks.....			725	426
117	(378) Yard conductors and brakemen.....		6	377	230
118	(379) Yard switch and signal tenders.....			130	253
119	(380) Yard enginemen.....		4	305	475
120	(382) Yard switching fuel.....			610	966
121	(383) Yard switching power produced.....				
122	(384) Yard switching power purchased.....				
123	(385) Water for yard locomotives.....				
124	(386) Lubricants for yard locomotives.....			64	416
125	(387) Other supplies for yard locomotives.....			65	022
126	(388) Enginehouse expenses—Yard.....			279	973
127	(389) Yard supplies and expenses.....			215	408
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*.....			70	720
138	(403) Operating sleeping cars.....				
139	(404) Signal and interlocker operation.....				
140	(405) Crossing protection.....				939
141	(406) Drawbridge operation.....				
142	(407) Communication system operation.....			14	818
143	(408) Operating floating equipment.....				
144	(409) Employees' health and welfare benefits.....			772	606
145	(410) Stationery and printing.....			51	186
146	(411) Other expenses.....			17	138
147	(414) Insurance.....				67
148	(415) Clearing wrecks.....			49	714
149	(416) Damage to property.....			22	487
150	(417) Damage to livestock on right of way.....				
151	(418) Loss and damage—Freight.....			2	082
152	(419) Loss and damage—Baggage.....				
153	(420) Injuries to persons.....			267	712
154	(390) Operating joint yards and terminals—Dr.....			15	567
155	(391) Operating joint yards and terminals—Cr.....			7	269
156	(412) Operating joint tracks and facilities—Dr.....				9461
157	(413) Operating joint tracks and facilities—Cr.....				
158	Total transportation—Rail line.....		16	644	647
159					
160					
161					
162					
163					
164					
*Includes gross charges of \$.....None.....and credits of \$.....None.....for refrigerator service, and gross charges of \$.....None.....and credits of \$.....None.....for heater service.					

320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																					Line No.
Expenses related solely to freight service (c)			Common expenses 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	
1	539	879				1	539	879													110
	33	377					33	377													111
	171	180					171	180													112
		143						143													113
	103	833					103	833													114
	6	976					6	976													115
1	725	426				1	725	426													116
6	377	230				6	377	230													117
	130	253					130	253													118
4	305	475				4	305	475													119
	610	966					610	966													120
																					121
																					122
	64	416					64	416													123
	65	022					65	022													124
	279	973					279	973													125
	215	408					215	408													126
																					127
																					128
																					129
																					130
																					131
																					132
																					133
																					134
																					135
	70	720					70	720													136
																					137
	939						939														138
																					139
	14	818					14	818													140
																					141
	772	606					772	606													142
	51	186					51	186													143
	17	138					17	138													144
		67						67													145
	49	714					49	714													146
	22	487					22	487													147
																					148
	2	082					2	082													149
																					150
	267	712					267	712													151
	15	567					15	567													152
	269	946					269	946													153
																					154
																					155
																					156
																					157
16	644	647				16	644	647													158
																					159
																					160
																					161
																					162
																					163
																					164

320. RAILWAY OPERATING EXPENSES—Continued

RAILROAD CORPORATIONS—OPERATING—A

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.....	10	609
302	(2½) Other right-of-way expenditures.....		730
303	(3) Grading.....	28	072
304	(5) Tunnels and subways.....	30	059
305	(6) Bridges, trestles, and culverts.....	139	572
306	(7) Elevated structures.....	3	422
307	(13) Fences, snowsheds, and signs.....		117
308	(16) Station and office buildings.....	74	003
309	(17) Roadway buildings.....	2	547
310	(18) Water stations.....	1	150
311	(19) Fuel stations.....		870
312	(20) Shops and enginehouses.....	68	554
313	(21) Grain elevators.....		—
314	(22) Storage warehouses.....		—
315	(23) Wharves and docks.....		—
316	(24) Coal and ore wharves.....	15	852
317	(26) Communication systems.....	6	620
318	(27) Signals and interlockers.....	76	448
319	(29) Power plants.....		236
320	(31) Power-transmission systems.....	11	328
321	(35) Miscellaneous structures.....		167
322	(37) Roadway machines.....	68	215
323	(39) Public improvements—Construction.....		404
324	All other road accounts.....		—
325	Total (account 266).....	542	964

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.....	2	235
342	(2½) Other right-of-way expenditures.....	19	887
343	(3) Grading.....		—
344	(5) Tunnels and subways.....	9	164
345	(8) Ties.....	3	005
346	(9) Rails.....	7	740
347	(10) Other track material.....		—
348	(11) Ballast.....	1	955
349	(12) Track laying and surfacing.....	9	228
350	(38) Roadway small tools.....		536
351	(39) Public improvements—Construction.....		—
352	(43) Other expenditures—Road.....		—
353	(76) Interest during construction.....	1	496
354	(77) Other expenditures—General.....	2	548
355	(80) Other elements of investment.....		—
356	All other road accounts.....		—
357	Total (account 267).....	59	725

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
\$			\$			\$			\$			\$			\$			\$			
	10	669					10	669													301
		730						730													302
	28	012					28	012													303
	30	059					30	059													304
	139	572					139	572													305
	3	411					3	411													306
		117						117													307
	74	003					74	003													308
	2	547					2	547													309
	1	150					1	150													310
		870						870													311
	68	554					68	554													312
		-						-													313
		-						-													314
		-						-													315
	15	852					15	852													316
	6	620					6	620													317
	76	448					76	448													318
		236						236													319
	11	328					11	328													320
		167						167													321
	68	215					68	215													322
	4	404					4	404													323
		-						-													324
	542	964					542	964													325

324. RETIREMENTS—ROAD

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS																					
Expenses related solely to freight service (c)			Common expenses apportioned to freight service (d)			Total freight expense (e)			Related solely to passenger and allied services (f)			Common expenses apportioned to passenger and allied services (g)			Total passenger expense (h)			Other expenses not related to either freight or to passenger and allied services (i)			Line No.
\$			\$			\$			\$			\$			\$			\$			
	2	236					2	236													341
	19	887					19	887													342
																					343
	9	164					9	164													344
	5	005					5	005													345
	7	740					7	740													346
	1	955					1	955													347
	9	228					9	228													348
		536						536													349
																					350
																					351
																					352
	1	496					1	496													353
	2	548					2	548													354
																					355
																					356
	59	795					59	795													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		24	635
392	(45) Power-plant machinery			904
393	Total (account 305)		25	540

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			47 000
407	(58) Miscellaneous equipment			—
408	(76) Interest during construction			—
409	(77) Other expenditures—General			—
410	(80) Other elements of investment			—
411	Total (account 330)		47	000

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		374	294
434	(52) Other locomotives—Other			—
435	(53) Freight-train cars		637	466
436	(54) Passenger-train cars			—
437	(56) Floating equipment			—
438	(57) Work equipment		13	225
439	(58) Miscellaneous equipment		32	547
440	Total (account 331)		1 064	532

350. RAILWAY TAX ACCRUALS

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

Income account for the year.

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

A. Other Than U.S. Government Taxes					B. U.S. Government Taxes				
Line No.	State (a)	Amount (b)			Kind of tax (c)	Amount (d)			Line No.
		\$				\$			
1	Alabama				Income taxes:				
2	Alaska				Normal tax and surtax	1	875	784	58
3	Arizona				Excess profits				
4	Arkansas				TOTAL—Income taxes	1	875	784	59
5	California				Old-age retirement*	1	583	883	60
6	Colorado				Unemployment insurance		430	693	61
7	Connecticut				All other United States taxes				62
8	Delaware				TOTAL—U.S. Government taxes	3	890	360	63
9	Florida				GRAND TOTAL—Railway Tax Accruals				64
10	Georgia				(account 532)	4	972	794	65
11	Hawaii								
12	Idaho								
13	Illinois								
14	Indiana								
15	Iowa								
16	Kansas								
17	Kentucky								
18	Louisiana								
19	Maine								
20	Maryland								
21	Massachusetts								
22	Michigan								
23	Minnesota								
24	Mississippi								
25	Missouri								
26	Montana								
27	Nebraska								
28	Nevada								
29	New Hampshire								
30	New Jersey								
31	New Mexico								
32	New York								
33	North Carolina								
34	North Dakota								
35	Ohio								
36	Oklahoma								
37	Oregon								
38	Pennsylvania		1	081 984					
39	Rhode Island								
40	South Carolina								
41	South Dakota								
42	Tennessee								
43	Texas								
44	Utah								
45	Vermont								
46	Virginia								
47	Washington								
48	West Virginia								
49	Wisconsin								
50	Wyoming								
51	District of Columbia								
52	OTHER								
53	Canada								
54	Mexico			450					
55	Puerto Rico								
56									
57	TOTAL—Other than U.S. Government taxes		1	082 434					

C. Analysis of Federal Income Taxes				
Item (c)	Amount (d)			Line No.
	\$			
Provision for income taxes based on taxable net income recorded in the accounts for the year	1	860	923	66
Net decrease (or increase) because of use of accelerated depreciation under section 167 of the Internal Revenue Code and guideline lives pursuant to Revenue Procedure 62-21 and different basis used for book depreciation	(292)	532		67
Net increase (or decrease) because of accelerated amortization of facilities under section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation	132	298		68
Net decrease (or increase) because of investment tax credit authorized in Revenue Act of 1962	339	450		69
Tax consequences, material in amount, of other unusual and significant items excluded from the income recorded in the accounts for the year or where tax consequences are disproportionate to related amounts recorded in income accounts: (Describe)				70
				71
				72
				73
				74
				75
Net applicable to the current year	1	946	803	76
Adjustments applicable to previous years (net debit or credit), except carry-backs and carry-overs	(70)	520		77
Adjustments for carry-backs				78
Adjustments for carry-overs				79
Total				80
Distribution:				
Account 532	1	875	783	81
Account 590				82
Other (Specify)				83
				84
Total	1	875	783	85

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

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

Hospital insurance	\$ 97,747.40	86
Supplemental annuities	47,477.10	87

371. INCOME FROM LEASE OF ROAD AND EQUIPMENT

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

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

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

371A. ABSTRACT OF TERMS AND CONDITIONS OF LEASES

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

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

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

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

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					
32	less than \$100,000				67.767	
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
Total					67.767	

375. SEPARATELY OPERATED PROPERTIES—PROFIT OR LOSS

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

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

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

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

376. HIRE OF FREIGHT CARS

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

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

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

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

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

Line No.	Item (a)	Car-miles (loaded and empty) See Instructions 2 and 3 (b)	CARS OF RESPONDENT OR OTHER CARRIERS (Excluding cars of private car lines)		CARS OF INDIVIDUALS AND COMPANIES NOT CARRIERS (Including cars of private car lines)	
			Gross amount receivable (c)	Gross amount payable (d)	Gross amount receivable (e)	Gross amount payable (f)
	FREIGHT CARS					
1	Mileage basis:		\$ XXXX	\$ XXXX	\$ XXXX	\$ XXXX
2	Tank cars					
3	Refrigerator cars					
4	TOFC flat cars					
5	All other cars					
6	TOTAL		1,631,350	2,922,853		
7	Per diem basis					
8	Leased rental—railroads, insurance and other companies					
9	Other basis					
	OTHER FREIGHT CARRYING EQUIPMENT					
10	Refrigerated highway trailers					
11	Other highway trailers					
12	Auto racks					
13	GRAND TOTAL (lines 6 through 12)		1,631,350	2,922,853		
14	Net balance carried to income account: Credit, \$ _____; debit, \$ 1,291,503					

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.....			36 066				
3	Per diem basis.....			1 058		49	500	
4	Other basis.....							
5	Locomotives of individuals and companies not carriers:	x x	x x	x x	x x	x x	x x	
6	Mileage basis.....							
7	Per diem basis.....							
8	Lease rental—insurance and other companies.....							
9	Other basis.....							
10	Total.....			37 124		49	500	

378. PASSENGER-TRAIN CAR RENTALS

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

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

383. RENT FOR LEASED ROADS AND EQUIPMENT

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

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

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

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

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

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (Acct. 542) (b)		CLASSIFICATION OF AMOUNT IN COLUMN (b)								
				Interest on bonds (c)			Dividends on stocks (d)			Cash (e)		
1	Minor items each less than \$100,000	\$	6 151	\$			\$			\$	6 151	
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTAL		6 151								6 151	

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.

384. MISCELLANEOUS RENTS

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

Line No.	DESCRIPTION OF PROPERTY		Name of lessor (c)	Amount charged to Income (d)	
	Name (a)	Location (b)			
31	Minor items each less			\$	
32	than \$100,000				50 984
33					
34					
35					
36					
37					
38					
39					
40					
TOTAL					50 984

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 309 and 305, as appropriate. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	Debits (c)		Credits (d)	
			\$		\$	
1	519	Miscellaneous Income:				
2		Other items, each less than \$100,000				5 753
3						
4	551	Miscellaneous Income Charges:				
5		Other items, each less than \$100,000		13 318		
6						
7	621/622	Appropriations for Other Purposes and Appropriations Released				
8		Normal Depreciation on Property Fully Amortized				299 145
9		Excess of Declining Balance Depreciation over Normal Depr.				
10		Additional First Year Depreciation				1 089
11		Excess of Guideline Depreciation over Normal Depreciation				
12		Write-Off Excess Guideline Depr. on Property Sold				452 144
13		Write-Off Excess Guideline Depr. - Excess Salvage				736 974
14		Fringe Benefits Charged to Investment		631		
15		Deferred Tax Credit				10 488
16		Deferred Taxes		582 779		
17		Totals, Account 621/622		583 410		1 499 840
18		Net Total, Account 622				9 430
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		Not Applicable								
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
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	ROAD OPERATED BY RESPONDENT							LINE OWNED, NOT OPERATED BY RESPONDENT			
		LINE OWNED		Line of proprietary companies	Line operated under lease	Line operated under contract, etc.	Line operated under trackage rights	Total mileage operated	Main line	Branch lines	New line constructed during year	
		Main line	Branch lines									
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	Not applicable											
2												
3												
4												
5												
6												
7												
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	(1)	Union Railroad Company	North Bessemer to Streets Run, Duquesne, Mifflin Junction, Clairton, and Wylie, Pennsylvania	Switching Cars	280	26
2						
3						
4						
5	(3a)	United States Steel Corporation	West Homestead, Pennsylvania	Manufacturing	1	60
6						
7						
8						
9						
10						
11						
12				TOTAL	281	86
13				Miles of road or track electrified (included in each preceding total)		

TRACKS OPERATED AT COST FOR JOINT BENEFIT—INCLUDED ABOVE

21		None				
22						
23						
24						
25						
26						
27						
28						
29				TOTAL		

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

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

Character of business

(For switching and terminal companies only)

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

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

417. INVENTORY OF EQUIPMENT

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

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

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

7. Column (k) should show aggregate capacity for all units reported in column (j), as follows: For locomotive units, report the rated continuous horsepower for traction. (One horsepower is equivalent to a force that will raise 33,000 pounds one foot in one minute,) or tractive effort of steam locomotive units; for freight-train cars, report the nominal capacity (in tons of 2,000 lbs.) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. (Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.); for passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT AND LEASED FROM OTHERS

Line No.	Type or design of units	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED					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	Units retired from service of respondent whether owned or leased, including reclassification					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<i>Locomotive Units</i>												
1	Diesel-Freight-----A units-----										(H.P.)	
2	Diesel-Freight-----B units-----											
3	Diesel-Passenger-----A units-----											
4	Diesel-Passenger-----B units-----											
5	Diesel-Multiple purpose--A units-----											
6	Diesel-Multiple purpose--B units-----											
7	Diesel-Switching-----A units-----	122						27	5	127	100,400	116,200
8	Diesel-Switching-----B units-----	11						11		11	13,200	
9	Total (lines 1 to 8)-----	133						108	5	113	113,600	119,600
10	Electric-Freight-----											
11	Electric-Passenger-----											
12	Electric-Multiple purpose-----											
13	Electric-Switching-----											
14	Total (lines 10 to 13)-----											
15	Other-----											
16	Grand total (lines 9, 14, 15)-----	133						108	5	113	113,600	119,600

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

Type or design of units	Before Jan. 1, 1945	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					
(a)	(b)	(c)	(d)	(e)	(f)	1965	1966	1967	1968	1969	1970
17 Diesel-----	8	61	44	39							
18 Electric-----											
19 Other-----											
20 Total (lines 17 to 19)-----	8	61	44	39							

417. INVENTORY OF EQUIPMENT—Continued

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			Units Installed				Units retired from service of respondent whether owned or leased, including re-classification	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 re-classification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	FREIGHT-TRAIN CARS										(Tons)	
21	Box-General Service (unequipped) (All B (except B080), L070, R-00, R-01)-----	8					1	7		7	840	
22	Box-General Service (equipped) (A-20, A-30, A-40, A-50, R-06, R-07)-----											
23	Box-Special Service (A-00, A-10, B080)-----											
24	Gondola-General Service (All G (except G-9-))-----	1,355					23,384	1,071		1,071	75,030	
25	Gondola-Special Service (G-9-, J-00, all C, all E)-----											
26	Hopper (open top)-General Service (All H (except H-70))-----	1,159	609				662	1,106		1,106	75,180	
27	Hopper (open top)-Special Service (H-70, J-10, all K)-----											
28	Hopper (covered) (L-5-)-----	12					1	11		11	770	
29	Tank (All T)-----											
30	Refrigerator (meat)-Mechanical (R-11, R-12)-----											
31	Refrigerator (other than meat)-Mechanical (R-04, R-10)-----											
32	Refrigerator (meat)-Non-Mechanical (R-02, R-08, R-09, R-14, R-15, R-17)-----											
33	Refrigerator (other than meat)-Non-Mechanical (R-03, R-05, R-13, R-16)-----											
34	Stock (All S)-----											
35	Automack (F-5-, F-6-)-----											
36	Flat-General Service (F10-, F20-)-----	58						58		58	3,960	
37	Flat-Special Service (F30-, F-1-, F-20, F-30, F-40, F-9-, L-2-, L-3-)-----											
38	Flat-TOFC (F-7-, F-8-)-----											
39	All other (L-0-, L-1-, L-4-, L080, L090)-----											
40	Total (lines 21 to 39)-----	2,592	609				948	2,253		2,253	155,780	
41	Caboose (All N)-----	40	2				1	41		41	xxxx	
42	Total (lines 40 and 41)-----	2,632	611				949	2,294		2,294	155,780	

417. INVENTORY OF EQUIPMENT-Continued

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	CHANGES DURING THE YEAR					UNITS AT CLOSE OF YEAR				
			UNITS INSTALLED				Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h)+(i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	PASSENGER-TRAIN CARS Non-Self-Propelled										(Seating capacity)	
43	Coaches [PA, PB, PBO]											
44	Combined cars [All class C, except CSB]											
45	Parlor cars [PBC, PC, PL, PO]											
46	Sleeping cars [PS, PT, PAS, PDS]											
47	Dining, grill and tavern cars [All class D, PD]										XXXX	
48	Postal cars [All class M]										XXXX	
49	Non-passenger carrying cars [All class B, CSB, PSA, IA]										XXXX	
50	Total (lines 43 to 49)											
	Self-Propelled Rail Motorcars											
51	Electric passenger cars [EP, ET]											
52	Electric combined cars [EC]											
53	Internal combustion rail motorcars [ED, EG]											
54	Other self-propelled cars (Specify type)											
55	Total (lines 51 to 54)											
56	Total (lines 50 and 55)											
	COMPANY SERVICE CARS											
57	Business cars [PV]										XXXX	
58	Boarding outfit cars [MWX]										XXXX	
59	Derrick and snow removal cars [MWU, MWV, MWW, MWK]	6	1				2	5		5	XXXX	
60	Dump and ballast cars [MWB, MWD]										XXXX	
61	Other maintenance and service equipment cars	19						19		19	XXXX	
62	Total (lines 57 to 61)	25	1				2	24		24	XXXX	
63	Grand total, all classes of cars (lines 42, 56 and 62)	2,657	612				951	2,318		2,318	XXXX	
	FLOATING EQUIPMENT											
64	Self-propelled vessels (Tugboats, car ferries, etc.)										XXXX	
65	Non-self-propelled vessels (Car floats, lighters, etc.)										XXXX	
66	Total (lines 64 and 65)										XXXX	

421. HIGHWAY MOTOR VEHICLE OPERATIONS

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

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

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

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

A. OPERATED BY RESPONDENT

(Revenue and nonrevenue service)

Line No.	Item (a)	Trucks (b)			Tractors (c)			Trailers and semitrailers (d)			Busses (e)			Combination bus-trucks (f)		
REVENUE SERVICE																
1	Vehicles owned or leased:															
2	Number available at beginning of year															
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			55												
24	Number installed during the year			6												
25	Number retired during the year			6												
26	Number available at close of year			55												

*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

R-1 1969 UNION RAILROAD COMPANY 3 of 3

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			
10			
11			
12			
13			
14		None	
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 (f) 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								
	NUMBER AT CLOSE OF YEAR BY STATES:								
8									
9									
10									
11									
12				None					
13									
14									
15									
16									
17									
18									
19									
20									
21									

510. GRADE CROSSINGS — Continued

B—RAILROAD WITH HIGHWAY

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

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

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

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

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

Line No.	Item of Annual Change	TYPE OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE													
		Automatic gates with flashing lights	Automatic flashing light signals	Gates manually operated		Watchmen only		Audible signals only	Other automatic signals	Total indicating warning of train approach	"Railroad Crossing" crossbuck signs only	Crossbuck signs with other fixed signs	Other fixed signs only	No signs or signals	Total crossings at grade
				24 hours per day	Less than 24 hours per day	24 hours per day	Less than 24 hours per day								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
30	Number at beginning of year-----	1	4	—	—	—	—	—	—	5	—	1	—	—	6
31	Added: By new, extended or relocated highway-----	2	10	—	—	—	—	—	—	12	—	—	—	—	12
32	By new, extended or relocated railroad-----	2	10	—	—	—	—	—	—	12	—	—	—	—	12
33	Total added-----	2	10	—	—	—	—	—	—	12	—	—	—	—	12
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-----	2	10	—	—	—	—	—	—	12	—	—	—	—	12
41	Number at close of year-----	3	14	—	—	—	—	—	—	17	—	1	—	—	18
	Number at close of year by States: Pa. 38	3	14	—	—	—	—	—	—	17	—	1	—	—	18
42															
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 -----	4	9	13
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 -----	4	9	13
11	Number at close of year by States: Pa. 32	4	9	13
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

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

513. TIES LAID IN REPLACEMENT

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

In column (a) classify the ties as follows:

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

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

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

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in previously constructed tracks during year (d)	Number of feet (board measure) applied (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in previously constructed tracks during year (g)	
1	T	1 813	\$ 5 49	\$ 9 957	202 41	\$ 179 53	\$ 36 339	New Creosoted
2	T	1 338	2 04	2 727	82	65 45	250	S. H. Creosoted
3	S	663	22 97	15 226	-	-	-	Steel (New)
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	3 814	7 32	27 910	206 23	177 42	36 589	

21 Amount of salvage on ties withdrawn..... \$ 1,975
 22 Amount chargeable to operating expenses..... \$ 62,254
 23 Amount chargeable to additions and betterments..... \$ -
 24 Estimated number of crossties in all maintained tracks:

	Number	Percent of Total
(a) Wooden ties.....	612,369	97
(b) Other than wooden ties (steel, concrete, etc.).....	16,652	03
TOTAL.....	629,021	100.00

The charges to Account 212 reported on line 15, Schedule 320, Page 304 includes a net credit \$994 representing various accounting adjustments not included in the amount shown on line 22 of the above schedule.

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1	T	528	\$ 6.78	\$ 3,580	14 45	152.21	2,201	New Creosoted
2								New Creosoted
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	TOTAL	528	6.78	3,580	14 45	152.21	2,201	

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

.65

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	115	341	\$ 49 296	\$ 144 16	80	7	\$ 801	\$ 114 50
2	2	140	659	99 162	150 47	115	38	5 562	146 37
3	2					140	45	6 505	144 56
4									
5	4					80	33	1 963	59 49
6	4					90	12	660	55 01
7	4					100	2	135	67 66
8	4					112	2	86	42 97
9	4					115	1	55	54 60
10	4					130	78	4 282	54 89
11	4					131	168	9 843	58 59
12	4					132	2	142	70 93
13	4					140	189	13 820	73 12
14									
15									
16									
17									
18									
19									
20	TOTAL	XXXX	1 000	148 458	148 46	XXXX	577	43 854	76 00

- 21 Number of tons (2,000 lb.) of relayers and scrap rail taken up 1,733
- 22 Salvage value of rails released \$ 87,024
- 23 Amount chargeable to operating expenses \$ 110,001
- 24 Amount chargeable to additions and betterments \$ (4,713)
- 25 Miles of new rails laid in replacement (all classes of tracks) † 10 72 (rail-miles).
- 26 Miles of new and second-hand rails laid in replacement (all classes of tracks) : 15 23 (rail-miles).
- 27 Average weight per yard of new rails laid in replacement (running, passing, and cross-over tracks, etc.) * 130.97 (pounds).
- 28 Tons of rail sold as scrap and amount received therefor 1,244.99 (tons of 2,000 lb.); \$ 49,623
- 29 Track-miles of welded rail installed this year 14; total to date 16.54

The charges to Account 214 reported on Line 18, Schedule 320, Page 304 include a net debit of \$14,223 representing various accounting adjustments not included in the amount on Line 23 of the above Schedule.

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

‡Classes 1, 2, 3, and 4 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new and second-hand rail laid in all classes of tracks; divide the total number of yards of new and second-hand rails laid in all classes of tracks by 1,760; state the quotient with two decimal places.

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

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

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

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		WEIGHT OF RAIL		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	WEIGHT OF RAIL		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	2			\$		115	18	\$ 2,564	\$ 142 44
2	2					140	121	19,166	158 39
3									
4	4					131	17	998	58 71
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	156	22,728	145 69

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

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

517. GAGE OF TRACK AND WEIGHT OF RAIL

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

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
1	Pounds 155			
2	140W		12 73	
3	140		46 53	
4	132		4 24	
5	131		55 29	
6	130		110 09	
7	115W		3 67	
8	115		18 77	
9	112		1 00	
10	100		12 17	
11	80		13 93	
12			281 86	
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. Item No. 1 includes miles of road operated under trackage rights.

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

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

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

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

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

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

Item No.	Item (a)	Freight trains (b)			Passenger trains (c)			Total transportation service (d)			Work trains (e)		
1	Average mileage of road operated (State in whole numbers)										x	x	x
	TRAIN-MILES												
2	Diesel locomotives				Not Applicable						x	x	x
3	Other locomotives										x	x	x
4	Total locomotives										x	x	x
5	Motorcars												
6	Total train-miles												
	LOCOMOTIVE UNIT-MILES												
7	Road service										x	x	x
8	Train switching										x	x	x
9	Yard switching										x	x	x
10	Total locomotive unit-miles										x	x	x
	CAR-MILES												
11	Total motorcar car-miles										x	x	x
12	Loaded freight cars										x	x	x
13	Empty freight cars										x	x	x
14	Caboose										x	x	x
15	Total freight car-miles (lines 12, 13 and 14)										x	x	x
16	Passenger coaches										x	x	x
17	Combination passenger cars (mail, express, or baggage, etc., with passenger)										x	x	x
18	Sleeping and parlor cars										x	x	x
19	Dining, grill and tavern cars										x	x	x
20	Head-end cars										x	x	x
21	Total (lines 16, 17, 18, 19 and 20)										x	x	x
22	Business cars										x	x	x
23	Crew cars (other than cabooses)										x	x	x
24	Grand total car-miles (lines 11, 15, 21, 22 and 23)										x	x	x
	GROSS TON-MILES AND TRAIN-HOURS IN ROAD SERVICE												
25	Gross ton-miles of locomotives and tenders (thousands)										x	x	x
26	Gross ton-miles of freight-train cars, contents, and cabooses (thousands)										x	x	x
27	Gross ton-miles of passenger-train cars and contents (thousands)										x	x	x
28	Train-hours—Total										x	x	x
	REVENUE AND NONREVENUE FREIGHT TRAFFIC												
29	Tons of revenue freight	x	x	x	x	x	x	x			x	x	x
30	Tons of nonrevenue freight	x	x	x	x	x	x	x			x	x	x
31	Total tons revenue and nonrevenue freight	x	x	x	x	x	x	x			x	x	x
32	Ton-miles—Revenue freight in road service (thousands)	x	x	x	x	x	x	x			x	x	x
33	Ton-miles—Revenue freight in lake transfer service (thousands)	x	x	x	x	x	x	x			x	x	x
34	Total ton-miles—Revenue freight (thousands)	x	x	x	x	x	x	x			x	x	x
35	Ton-miles—Nonrevenue freight in road service (thousands)	x	x	x	x	x	x	x			x	x	x
36	Ton-miles—Nonrevenue freight in lake transfer service (thousands)	x	x	x	x	x	x	x			x	x	x
37	Total ton-miles—Nonrevenue freight (thousands)	x	x	x	x	x	x	x			x	x	x
38	Net ton-miles of freight—Revenue and nonrevenue (thousands)										x	x	x
	REVENUE PASSENGER TRAFFIC												
39	Passengers carried—Total	x	x	x	x	x	x	x			x	x	x
40	Passenger-miles—Total	x	x	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	782	765			782	765
202	Number of cars handled earning revenue—Empty	10	057			10	057
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		296				296
206	Number of cars handled not earning revenue—Empty	415	805			415	805
207	Total number of cars handled	1 208	923			1 208	923
PASSENGER TRAFFIC							
208	Number of cars handled earning revenue—Loaded						
209	Number of cars handled earning revenue—Empty						
210	Number of cars handled at cost for tenant companies—Loaded						
211	Number of cars handled at cost for tenant companies—Empty						
212	Number of cars handled not earning revenue—Loaded						
213	Number of cars handled not earning revenue—Empty						
214	Total number of cars handled		-				-
215	Total number of cars handled in revenue service (Items 207 and 214)	1 208	923			1 208	923
216	Total number of cars handled in work service		64				64

Number of locomotive miles in yard switching service: Freight, 3,002,460; 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)		
			\$			\$		\$
1	I	Executives, officials, and staff assistants						
2	II	Professional, clerical, and general						
3	III	Maintenance of way and structures						
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)						
7	VI (b)	Transportation (train and engine service)		144	516			144 516
8		TOTAL		144	516			144 516

9 Amount of foregoing compensation that is chargeable to operating expenses: \$ 144,516

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. N. Oke	President	*					
2	R. D. Lake	Vice President	*					
3	R. B. Hood	Secretary & Treasurer	*					
4	H. N. Knautech	Vice President Finance	*					
5	H. Franzger Jr.	Comptroller	*					
6	E. H. Brown	Director Mgt. Services	*					
7	H. S. Muller	General Manager						
8		1-1-69 to 8-31-69			34,440			
9		9-1-69 to 12-31-69			36,336			
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	* See Bessemer and Lake	Consolidated Company						
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								

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	Reed, Smith, Shaw & McClay	Legal Services	62	009
2				
3	Delici, Wick & Vuno	" "	14	294
4				
5	Carter, Ledgard & Melburn	" "		315
6				
7	Assn. American R.R.	Dues & Assessments	50	785
8				
9	Natl. R.R. Labor Conference	" " "	5	407
10				
11	Short Line R.R. Assn. of Pa.	" " "	4	500
12				
13	Amer. Short Line R.R. Assn.	" " "	2	178
14				
15	Eastern Presidents Conference	" " "		825
16				
17	Western Pa. Safety Council	" " "	2	410
18				
19	Transportation Associates, Ltd.	Consulting Fees	27	000
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				
TOTAL			142	723

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.....	4,957,780			
4	Total.....	4,957,780			
5	Work train.....	9,935			
6	GRAND TOTAL.....	4,967,715			
7	Total cost of fuel*.....	610,966			

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.....	None		
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."

(a) to (j) inclusive - None

591. CHANGES DURING THE YEAR

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

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

(Class 1) Line owned by respondent.
 (Class 2) Line owned by proprietary companies.
 (Class 3) Line operated under lease for a specified sum.
 (Class 4) Line operated under contract or agreement for contingent rent.
 (Class 5) Line operated under trackage rights.

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

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

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

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

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

INCREASES IN MILEAGE

Line No.	Class	Main (M) or branch (B) line	RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				Miles of way switching tracks	Miles of yard switching tracks	Total	Remarks
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1							10 43	10 43	
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13	TOTAL INCREASE							10 43	10 43	✓

DECREASES IN MILEAGE

21	1							2 16	2 16	
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32	TOTAL DECREASE							2 16	2 16	✓

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

Owned by respondent:

Miles of road constructed None Miles of road abandoned None

Owned by proprietary companies:

Miles of road constructed None Miles of road abandoned None

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

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

VERIFICATION

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

OATH

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

State of Pennsylvania

County of Allegheny

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

makes oath and says that he is

Comptroller
(Insert here the official title of the affiant)

of Union Railroad Company

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

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

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

H. Frantzen, Jr.
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public, in and for the State and county above named, this 24th day of March, 1970

My commission expires ROBERT M. TARR, Notary Public
Pittsburgh, Allegheny Co., Pa.

My Commission Expires
March 31, 1970

Use an
L. S.
impression seal

Robert M. Tarr
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

State of Pennsylvania

County of Allegheny

F.W. Okie
(Insert here the name of the affiant)

makes oath and says that he is

President
(Insert here the official title of the affiant)

of Union Railroad Company

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

that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the period of time from and including January 1, 1969, to and including December 31, 1969

F.W. Okie
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public, in and for the State and county above named, this 24th day of March, 1970

My commission expires ROBERT M. TARR, Notary Public
Pittsburgh, Allegheny Co., Pa.

My Commission Expires
March 31, 1970

Use an
L. S.
impression seal

Robert M. Tarr
(Signature of officer authorized to administer oaths)

MEMORANDA
(FOR USE OF COMMISSION ONLY)

CORRESPONDENCE

[illegible]

CORRECTIONS

EXPLANATORY REMARKS

STATE STATISTICS

NOTE:

This company operates wholly within the Commonwealth of Pennsylvania. Consequently, the schedules in the "State Statistics" section are omitted, since similar schedules are included in the preceding pages. The only exception is Schedule No. 710, "Railway Operating Revenues Within the State," and itemized hereunder is the Intrastate Traffic:

110 Switching -----	\$ 20,593,168
137 Demurrage -----	\$ 1,335,315
143 Miscellaneous -----	\$ 714,421

INDEX

	Page No.		Page No.
Accruals—Railway tax.....	317	Equipment—Classified.....	404-406
Accrued taxes—Federal income and other.....	242B	Company service.....	406
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.....	405
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.....	404-406
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
Balance sheet.....	200, 201	Locomotive.....	234-236
		Obligations.....	234-236
Capital funds.....	206, 207	Obligations due within 1 year.....	234-237
Stock (see Stock).....		Owned—Depreciation base and rates.....	224
Surplus.....	247	Reserve.....	226
Car, locomotive, and floating equipment—Classification of respondent's.....	404-406	Or leased not in service of respondent.....	404-406
Car statistics.....	508, 509	Passenger-train cars.....	406
Cash investments—Temporary.....	203	Retirements charged to operating expenses.....	314
Changes during the year.....	530	Used—Depreciation base and rates.....	224
Charges—Other deferred.....	232	Reserve.....	226
Coal (see Fuel).....		Expenses—Of miscellaneous nonoperating physical property.....	230B, 231
Company service equipment.....	406	Railway operating.....	304-315
Compensation of officers and directors.....	526		
Paid under labor awards (back pay only).....	514	Extraordinary and prior period items.....	301A
Consumption of fuel by motive-power units.....	528		
Contingent assets and liabilities.....	248	Floating equipment.....	406
Contracts—Abstract of leasehold.....	321	Freight-train cars.....	405
Agreements, etc.....	529	Cars—Hire of.....	319
Control over respondent.....	105	Fuel consumed by motive-power units.....	528
Conversion of securities of other companies—Stock liability for.....	246	Cost.....	528
Corporations controlled by respondent.....	104, 210-213	Funded debt (see Debt).....	
Cost of equipment installed during the year—Unit.....	229	Funds—Capital.....	206, 207
Credits—Other deferred.....	243	Insurance.....	206, 207
Crossings—Grade.....	415, 500	Other reserve.....	206, 207
Added and eliminated during year.....	415, 500	Sinking.....	206, 207
Cross-ties (see Ties).....			
		Gage of track.....	507
Debt—Funded, unmatured.....	234-236	Gasoline (see Fuel).....	
Changes during the year.....	237	General officers.....	101
Consideration received for issues during year.....	237	Grade crossings.....	415, 500
In default.....	234-236	Separations.....	503
Other due within 1 year.....	234-236	Guaranties and suretyships.....	109
Defense projects, road and equipment owned and leased from others—Amortization of.....	227		
Deposits—Special.....	203	Highway motor-vehicle enterprises in which respondent had a financial interest during year.....	414
Depreciation base—Miscellaneous physical property.....	230B, 231	Operations.....	411
Road and equipment leased from others.....	224	Hire of freight cars.....	319
To others.....	225		
Owned and used.....	224	Identity of respondent.....	100
Charged to operating expenses—Equipment.....	314	Income account for the year.....	300-301A
Road property.....	312		
Shop and power-plant machinery.....	314	Bonds—Interest on.....	239
Rates—Miscellaneous physical property.....	230B, 231	From lease of road and equipment.....	318
Road and equipment leased from others.....	224	From nonoperating property.....	231
To others.....	225	Insurance funds.....	206, 207
Owned and used.....	224	Interest accrued on amounts payable to affiliated companies.....	242
Reserve—Miscellaneous physical property.....	230B, 231	Unmatured funded debt.....	236
Road and equipment leased from others.....	226A	Receivers' and trustees' securities.....	236
To others.....	226B	In default.....	236
Owned and used.....	226	On income bonds.....	239
Directors.....	101	Investments in securities of (and advances to) affiliated companies.....	210-217
Dividend appropriations.....	302	Other.....	214-217
		Adjustment of book values.....	210-217
Elections and voting powers.....	108	Controlled through nonreporting subsidiaries.....	218, 219
Electric locomotive equipment at close of year.....	404	Disposed of during year.....	210-217
Enterprises—Highway motor-vehicle.....	414	Made during year.....	210-217
		Equipment, unit cost of.....	229
		Miscellaneous physical property.....	230B, 231
		Railway property used in transportation service.....	230-230A
		Road and equipment.....	220-222
		Changes during year.....	220-222
		Of proprietary companies.....	249
		Temporary cash.....	203

INDEX—Concluded

	Page No.		Page No.
Leased lines—Investments made during the year in additions and betterments on	220-222	Rent for leased roads and equipment	321
Leasehold contracts—Abstracts of	321	Income, miscellaneous	318
Leases—Abstract of terms and conditions of	318	Locomotives	320
Liabilities—Contingent	248	Rentals—Passenger-train car	320
Other	243	Rents—Miscellaneous	322
Loans and notes payable	242A	Retained income—Appropriated	247
Receivable	203	Unappropriated	302
Locomotive equipment	404, 405	Miscellaneous items in account for year	323
Electric and other	404, 405	Retirements—Equipment	314
Rentals	320	Road	312
Long-term debt due within 1 year	234-236	Revenues—Freight	303
In default	234-236	Miscellaneous nonoperating physical property	231
		Passenger	303
		Railway operating	303
		Road and equipment—Investment in	220-222
		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	508
		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	242B
		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
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, 405		
Electric and other	404, 405		
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	406		
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 (see Expenses)			
Revenues (see Revenues)			
Statistics (see Statistics)			
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	406		
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 (see Investments)			
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	406		
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		